

# 2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

**CAP**

MUNICIPALITY: BOROUGH OF SPOTSWOOD

COUNTY: MIDDLESEX

Richard O'Brien	December 31, 2028
<b>Mayor's Name</b>	<b>Term Expires</b>

Governing Body Members	
Name	Term Expires
Nicholas Legakis	12/31/2026
Larry Kraemer	12/31/2026
Dawn Schwartz	12/31/2026
Andrew Zaborney	12/31/2028
Edward Seely	12/31/2028

Municipal Officials	
Melissa Hallerman	5/12/2025
<b>Municipal Clerk</b>	<b>Date of Orig. Appt.</b>
Mildred Ramos	C-2220
<b>Tax Collector</b>	<b>Cert. No.</b>
Daishawn T. Kemp	T-8606
<b>Chief Financial Officer</b>	<b>Cert. No.</b>
Gerard Stankiewicz	N-1844
<b>Registered Municipal Accountant</b>	<b>Cert. No.</b>
Lawrence Sachs	431
<b>Municipal Attorney</b>	<b>Lic. No.</b>

**Official Mailing Address of Municipality**

Spotswood Municipal Building  
77 Summerhill Road  
Spotswood, NJ 08884

Fax #: (732) 251-1359



**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Water &amp; Sewer Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	14,954,054.11	3,921,027.31	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	401,889.06	-	-	-	-	-	-
Total Appropriations	15,355,943.17	3,921,027.31	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	14,704,685.43	3,586,726.40	-	-	-	-	-
Reserved	651,249.68	334,114.99	-	-	-	-	-
Unexpended Balances Canceled	8.06	185.92	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	15,355,943.17	3,921,027.31	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	14,705,790.65
Cap Base Adjustment:	
Subtotal	<u>14,705,790.65</u>
Exceptions Less:	
Total Other Operations	623,980.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	448,074.84
Total Additional Appropriations	
Total Capital Improvements	
Total Debt Service	1,297,118.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	152,262.27
Judgements	
Total Deferred Charges	150,000.00
Cash Deficit	
Reserve for Uncollected Taxes	<u>577,430.37</u>
Total Exceptions	<u>3,248,865.48</u>
Amount on Which CAP is Applied	11,456,925.17
2.0% CAP	<u>229,138.50</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	11,686,063.67

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		11,686,063.67
Additions:		
New Construction (Assessor Certification)		15,704.78
2024 Cap Bank Available		109,048.77
2025 Cap Bank Available		915,225.26
Total Additions		<u>1,039,978.81</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>12,726,042.48</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>171,853.88</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>12,897,896.36</u>
Total General Appropriations for Municipal Purposes		<u>12,140,807.88</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(757,088.48)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**RECAP OF GROUP INSURANCE APPROPRIATION**

Following is a recap of the Municipality's Employee Group Insurance

Estimated Group Insurance Costs - 2026 \$ 2,300,500.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. \_\_\_\_\_  
 \_\_\_\_\_

Budgeted Group Insurance - Inside CAP 2,033,200.00  
 Budgeted Group Insurance - Utilities 180,000.00  
 Budgeted Group Insurance - Outside CAP 87,300.00  
 TOTAL 2,300,500.00

Instead of receiving Health Benefits, \_\_\_\_\_ employees  
 have elected an opt-out for 2026. This opt-out amount  
 is budgeted separately.

Health Benefits Waiver \_\_\_\_\_  
 Salaries and Wages \_\_\_\_\_

**"2010" LEVY CAP BANKS:**

**2023**  
 Maximum Allowable Amount to be Raised by Taxation \_\_\_\_\_  
 Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026) 565,013  
 Amount Used in CY 2026 \_\_\_\_\_  
 Balance to Expire 565,013

**2024**  
 Maximum Allowable Amount to be Raised by Taxation 7,853,529  
 Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027) 7,634,238  
 Amount Used in CY 2026 \_\_\_\_\_  
 Balance to Carry Forward (CY 2027) 219,291

**2025**  
 Maximum Allowable Amount to be Raised by Taxation 8,376,703  
 Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028) 8,376,703  
 Amount Used in CY 2026 \_\_\_\_\_  
 Balance to Carry Forward (CY 2027 - CY2028) -

**2026**  
 Maximum Allowable Amount to be Raised by Taxation 8,810,416  
 Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029) 8,789,618  
 20,798

**Total Levy CAP Bank** 240,089

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW**

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

**SUMMARY LEVY CAP CALCULATION**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation	8,376,703.21
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	150,000.00
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>8,226,703.21</u>
Plus 2% CAP Increase	<u>164,534.06</u>
<b>ADJUSTED TAX LEVY</b>	<u>8,391,237.27</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>8,391,237.27</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

8,391,237.27

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	126,400.00
Allowable Pension Obligations Increases	54,557.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	50,000.00
Allowable Debt Service and Capital Leases Inc.	22,525.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	150,000.00
Add Total Exclusions	<u>403,482.00</u>
Less Cancelled or Unexpended Waivers	8.00
Less Cancelled or Unexpended Exclusions	

**ADJUSTED TAX LEVY**

8,794,711.27

Additions:

New Ratables - Increase for new construction	141,230,000
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.011</u>
New Ratable Adjustment to Levy	15,704.78
Amounts approved by Referendum	
Levy CAP Bank Applied	-

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION**

8,810,416.05

**AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES**

8,789,618.43

**OVER OR (UNDER) 2% LEVY CAP**

(20,797.62)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>1. Surplus Anticipated</b>	08-101	1,000,000.00	1,000,000.00	1,000,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	1,000,000.00	1,000,000.00	1,000,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	5,000.00	5,000.00	6,710.00
Other	08-104	5,000.00	5,000.00	8,825.00
Fees and Permits	08-105	430,000.00	430,000.00	467,816.94
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	60,000.00	60,000.00	64,285.07
Other	08-109			-
Interest and Costs on Taxes	08-112	50,000.00	49,500.00	55,222.77
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	150,000.00	100,000.00	175,323.38
Anticipated Utility Operating Surplus	08-114			
Emergency Medical Services	08-115	340,000.00	300,000.00	386,236.95

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	08-001	1,040,000.00	949,500.00	1,164,420.11



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>				
	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	150,000.00	122,000.00	270,949.00
<b>Special Item of General Revenue Anticipated with Prior Written</b>				
<b>Consent of Director of Local Government Services:</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>150,000.00</b>	<b>122,000.00</b>	<b>270,949.00</b>



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	76,681.00	74,198.00	74,198.00

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services -</b>				
<b>Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section E: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Additional Revenues</b>	08-003	-	-	-

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Body Armor Replacement Fund	10-505	2,570.89	2,178.05	2,178.05
III-B Socialization/Recreation	10-739	3,686.00	4,187.00	4,187.00
III-B Information and Assistance	10-735	5,000.00	5,000.00	5,000.00
Alchol Education Rehabilitation Fund	10-501		5,340.33	5,340.33
III-B Assistive Technology	10-736	5,000.00	5,000.00	5,000.00
III-B Physical Grant	10-724	5,000.00	7,000.00	7,000.00
CDBG Safe Housing	10-856		45,867.00	45,867.00
SHTP Residential and Maintenance	10-722	9,023.00	9,044.00	9,044.00
Recycling Tonnage Grant	10-569		22,113.99	22,113.99
SSAS Assisted Transportation Grant	10-723	10,000.00	10,000.00	10,000.00
Clean Communities Program	10-602	19,771.52	21,420.55	21,420.55
Stormwater Assistance Grant	10-744	-	15,000.00	15,000.00
Middlesex County Code Blue Grant	10-877		5,000.00	5,000.00
NJDCA - Local Recreation Improvement Grant	10-878	64,200.00	79,000.00	79,000.00
Home Safety Initiation Grant	10-879	10,000.00		-
				-
				-
				-
				-

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	134,251.41	236,150.92	236,150.92

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>    Items:</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116	615,000.00	350,000.00	350,000.00
Uniform Fire Safety Act	08-106	12,000.00	12,000.00	12,090.00
Cable Television - Comcast	08-117	33,939.67	36,712.43	36,712.43
Payment in Lieu of Taxes - Senior Citizens Housing Project - Woodmere	08-130	40,972.26	40,972.26	40,967.51
Payment in Lieu of Taxes - Senior Citizens Housing Project - Crescent Park	08-130	32,419.78	32,419.78	32,419.77
Payment in Lieu of Taxes - N.J. Association for Deaf and Blind	08-130	3,051.08	3,051.08	3,051.08
Cell Lease Agreements	08-241	350,000.00	300,000.00	351,739.85
Payment in Lieu of Taxes - Spotswood Urban Renewal LLC	08-130	992,116.65	974,382.62	974,382.62
Reserve for Payment of Debt - MCIA Funds	08-227		474,703.00	474,703.00
Prior Year Interfund Liquidated - General Capital Fund	08-245	750,000.00	450,000.00	450,000.00
Reserve for Payment of Debt - General Capital Fund	08-246	200,000.00		



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	1,000,000.00	1,000,000.00	1,000,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,040,000.00	949,500.00	1,164,420.11
Total Section B: State Aid Without Offsetting Appropriations	09-001	724,185.00	724,185.00	724,185.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	150,000.00	122,000.00	270,949.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	76,681.00	74,198.00	74,198.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	134,251.41	236,150.92	236,150.92
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	3,029,499.44	2,674,241.17	2,726,066.26
<b>Total Miscellaneous Revenues</b>	13-099	5,154,616.85	4,780,275.09	5,195,969.29
<b>4. Receipts from Delinquent Taxes</b>	15-499	220,000.00	220,000.00	263,898.64
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	6,374,616.85	6,000,275.09	6,459,867.93
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	8,789,618.43	8,376,703.21	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	460,575.00	412,701.00	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	9,250,193.43	8,789,404.21	9,129,436.58
<b>7. Total General Revenues</b>	13-299	15,624,810.28	14,789,679.30	15,589,304.51

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
General Administration:						-		-
Salaries and Wages	20-100	1	147,010.00	138,125.00		138,125.00	138,122.56	2.44
Other Expenses	20-100	2	129,520.00	112,000.00		130,360.00	115,537.43	14,822.57
Mayor and Council:						-		-
Salaries and Wages	20-110	1	12,670.00	12,950.00		12,670.00	12,666.90	3.10
Other Expenses	20-110	2	3,985.00	8,900.00		4,020.00	3,341.55	678.45
Municipal Clerk:						-		-
Salaries and Wages	20-120	1	68,400.00	90,000.00		79,300.00	79,284.50	15.50
Other Expenses	20-120	2	35,750.00	21,100.00		38,125.00	28,829.16	9,295.84
Financial Administration:						-		-
Salaries and Wages	20-130	1	76,250.00	124,000.00		114,000.00	113,201.60	798.40
Other Expenses	20-130	2	66,900.00	60,300.00		60,300.00	57,419.78	2,880.22
Audit Services:						-		-
Other Expenses	20-135	2	40,000.00	40,000.00		40,000.00	40,000.00	-
Revenue Administration:						-		-
Salaries and Wages	20-145	1	39,640.00	39,200.00		31,200.00	30,684.15	515.85
Other Expenses	20-145	2	9,125.00	11,200.00		8,700.00	5,666.11	3,033.89
Tax Assessment Administration:						-		-
Salaries and Wages	20-150	1	17,100.00	16,600.00		16,600.00	16,550.26	49.74
Other Expenses	20-150	2	5,150.00	6,150.00		6,150.00	4,587.50	1,562.50

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Department of Law:						-		-
Office of the Director						-		-
Other Expenses	20-155	2	300,000.00	325,000.00		230,625.00	204,219.79	26,405.21
Department of Engineering:						-		-
Other Expenses	20-165	2	45,000.00	40,000.00		38,500.00	38,039.00	461.00
Economic Development Commission:						-		-
Other Expenses	20-170	2		35,000.00		25,000.00	2,800.00	22,200.00
Cultural and Heritage Committee:						-		-
Other Expenses	20-175	2	4,200.00	4,200.00		4,200.00	2,111.91	2,088.09
LAND USE ADMINISTRATION						-		-
Planning/Zoning Board:						-		-
Salaries and Wages	21-180	1	11,600.00	11,250.00		11,250.00	11,232.48	17.52
Other Expenses	21-180	2	5,075.00	3,850.00		3,850.00	3,576.93	273.07
INSURANCE						-		-
Unemployment Insurance	23-225	2	5,000.00	5,000.00		5,000.00	5,000.00	-
Liability Insurance	23-210	2	467,687.00	319,010.00		319,010.00	195,318.00	123,692.00
Workers Compensation	23-215	2	211,138.00	198,817.00		198,817.00	178,942.60	19,874.40
Group Health Benefits	23-220	2	2,033,200.00	1,768,721.00		1,768,721.00	1,745,720.60	23,000.40
Health Benefits Waiver	23-222	1		10,000.00		20,500.00	20,500.00	-
Vision	23-225	2		3,500.00		3,500.00	2,137.23	1,362.77

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS						-	-	
Police:						-	-	
Salaries and Wages	25-240	1	3,517,000.00	3,342,500.00		3,425,000.00	3,424,505.01	494.99
Vacation Buyback & Retroactive Pay (Special)	25-240			-	164,374.81	164,374.81	164,374.81	-
Other Expenses	25-240	2	166,250.00	218,600.00		193,600.00	160,140.47	33,459.53
Emergency Management Services:						-	-	
Salaries and Wages	25-252	1	10,300.00	10,000.00		10,000.00	10,000.00	-
Other Expenses	25-252	2	43,200.00	43,500.00		43,500.00	39,846.51	3,653.49
Emergency Medical Services:						-	-	
Salaries and Wages	25-260	1	527,000.00	494,200.00		532,700.00	532,507.91	192.09
Other Expenses	25-260	2	109,500.00	131,500.00		116,500.00	105,593.81	10,906.19
Fire Department:						-	-	
Other Expenses	25-265	2	98,900.00	86,500.00		112,100.00	112,099.80	0.20
Uniform Fire Safety Act:						-	-	
Bureau of Fire Prevention:						-	-	
Salaries and Wages	25-265	1	67,500.00	48,500.00		48,500.00	48,499.27	0.73
Other Expenses	25-265	2	4,300.00	4,300.00		4,300.00	2,533.38	1,766.62
Municipal Prosecutor:						-	-	
Other Expenses	25-275	2	14,000.00	14,000.00		14,000.00	12,375.00	1,625.00
						-	-	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS						-		-
Street and Roads Maintenance:						-		-
Salaries and Wages	26-290	1	280,000.00	255,000.00		255,000.00	249,505.73	5,494.27
Other Expenses	26-290	2	69,000.00	72,100.00		82,100.00	82,036.80	63.20
Snow and Ice Removal:						-		-
Other Expenses	26-290	2	20,000.00	10,000.00		25,000.00		25,000.00
Solid Waste Collection:						-		-
Salaries and Wages	26-305	1	272,000.00	185,000.00		140,000.00	132,878.69	7,121.31
Other Expenses	26-305	2	10,000.00	11,250.00		11,250.00	5,092.43	6,157.57
Apartment Sanitation:						-		-
Other Expenses	26-305	2	10,000.00	15,000.00		15,000.00	4,590.00	10,410.00
Building and Grounds:						-		-
Other Expenses	26-310	2	170,300.00	122,500.00		132,500.00	129,316.99	3,183.01
Vehicle Maintenance:						-		-
Other Expenses	26-315	2	165,000.00	160,000.00		160,000.00	159,413.14	586.86
HEALTH AND HUMAN SERVICES FUNCTIONS						-		-
Public Health Services:						-		-
Salaries and Wages	27-330		5,500.00	5,500.00		5,500.00	5,500.00	-
Other Expenses	27-330		500.00	500.00		500.00	498.84	1.16
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES FUNCTIONS (CONTINUED)						-		-
Office on Aging:						-		-
Salaries and Wages	27-365	1	180,882.00	172,000.00		172,000.00	171,987.34	12.66
Other Expenses	27-365	2	12,300.00	16,500.00		16,500.00	8,783.49	7,716.51
PARK AND RECREATION FUNCTIONS						-		-
Recreation Services:						-		-
Salaries and Wages	28-370	1	40,000.00	39,500.00		38,000.00	37,131.19	868.81
Other Expenses	28-370	2	48,454.00	57,850.00		47,850.00	30,988.91	16,861.09
UTILITY EXPENSES AND BULK PURCHASES						-		-
Electricity	31-430	2	105,000.00	100,000.00		100,000.00	65,194.26	34,805.74
Street Lighting	31-435	2	100,000.00	88,000.00		92,000.00	84,495.06	7,504.94
Telephone	31-440	2	100,000.00	90,000.00		91,000.00	88,560.28	2,439.72
Gas - Heat	31-446	2	22,000.00	17,500.00		20,000.00	16,482.22	3,517.78
Gasoline	31-447	2	97,500.00	95,000.00		95,000.00	78,812.22	16,187.78
LANDFILL/SOLID WASTE DISPOSAL COSTS						-		-
Sanitary Landfill - Contractual	32-465	2	275,000.00	275,000.00		275,000.00	243,564.33	31,435.67
MUNICIPAL COURT						-		-
Salaries and Wages	43-490	1	133,250.00	112,250.00		112,250.00	112,243.37	6.63
Other Expenses	43-490	2	5,925.00	13,825.00		13,825.00	5,428.94	8,396.06
						-		-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	121,800.00	114,550.00		121,550.00	116,518.46	5,031.54
Other Expenses	22-195	2	15,400.00	13,000.00		14,750.00	13,892.43	857.57
						-		-
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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						-		-
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						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	34-199		10,572,161.00	9,860,298.00	566,263.87	10,431,561.87	9,932,770.19	498,791.68
<b>B. Contingent</b>	35-470	2			XXXXXXXXXX	-		-
<b>Total Operations Including Contingent - within "CAPS"</b>	34-201		10,572,161.00	9,860,298.00	566,263.87	10,431,561.87	9,932,770.19	498,791.68
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	34-201	1	5,522,402.00	5,215,625.00	-	5,278,645.00	5,258,019.42	20,625.58
<b>Other Expenses (Including Contingent)</b>	34-201	2	5,033,759.00	4,628,673.00	-	4,570,653.00	4,092,488.06	478,164.94



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		208,545.00	303,010.00		303,010.00	303,010.00	-
Social Security System (O.A.S.I.)	36-472		410,000.00	392,000.00		392,000.00	391,994.49	5.51
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		933,492.00	861,701.00		861,701.00	861,701.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
Fireman's Widow Pension	36-476			5,000.00		-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		7,500.00	5,000.00		5,000.00	5,000.00	-
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		<b>1,568,646.88</b>	<b>1,596,627.17</b>	<b>-</b>	<b>1,591,627.17</b>	<b>1,591,621.66</b>	<b>5.51</b>
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		<b>12,140,807.88</b>	<b>11,456,925.17</b>	<b>566,263.87</b>	<b>12,023,189.04</b>	<b>11,524,391.85</b>	<b>498,797.19</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Other Operations - Excluded from 'CAPS"						-		-
Maintenance of Free Public Library	29-390	2	460,575.00	412,701.00		412,701.00	390,285.90	22,415.10
Length of Service Award Program	25-286	2	20,000.00	25,000.00		25,000.00		25,000.00
Group Health Insurance	23-221	2	87,300.00	186,279.00		186,279.00	186,279.00	-
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
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						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		567,875.00	623,980.00	-	623,980.00	576,564.90	47,415.10

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Appropriations Offset by Increased Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Revenues (N.J.A.C. 5:23-4.17)					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
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					-		-	
<b>Total Uniform Construction Code Appropriations</b>	22-999	-	-	-	-	-	-	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Borough of Jamesburg - Deputy Court						-		-
Salaries and Wages	42-108		-	20,000.00		20,000.00	845.00	19,155.00
Borough of Spotswood Board of Education						-		-
Newark Administration	42-110		25,000.00	25,000.00		25,000.00		25,000.00
Borough of Helmetta - EMS						-		-
Salaries and Wages	42-109		15,000.00	15,000.00		15,000.00	15,000.00	-
Middlesex County Department of Health:						-		-
Other Expenses	42-114		37,500.00	37,500.00		37,500.00	37,499.07	0.93
Middlesex County Improvement Authority:						-		-
Recycling:						-		-
Other Expenses	42-107		260,000.00	250,000.00		250,000.00	193,187.55	56,812.45
Borough of Helmetta:						-		-
Sanitation:						-		-
Salaries and Wages	42-107		49,681.00	47,198.00		47,198.00	47,198.00	-
Other Expenses	42-107		12,000.00	12,000.00		12,000.00	11,497.24	502.76
Borough of Helmetta:						-		-
Municipal Clerk	42-120		22,000.00			-		-
						-		-
						-		-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					-		-	
					-		-	
					-		-	
					-		-	
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					-		-	
					-		-	
<b>Total Interlocal Municipal Service Agreements</b>	42-999		517,179.96	448,074.84	-	448,074.84	343,037.45	105,037.39

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
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						-		-
						-		-
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	34-303		-	-	-	-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899					-	-	-
Body Armor Replacement Fund	41-505	2	2,570.89	2,178.05		2,178.05	2,178.05	-
County of Middlesex:						-	-	-
CDBG Safe Housing	41-856	2		45,867.00		45,867.00	45,867.00	-
Clean Communities Program	41-602	2	19,771.52	21,420.55		21,420.55	21,420.55	-
State of New Jersey - Division of Senior Affairs SHTP:						-	-	-
Residential Maintenance	41-722	2	9,023.00	9,044.00		9,044.00	9,044.00	-
SSAS - Assisted Transportation Grant	41-723	2	10,000.00	10,000.00		10,000.00	10,000.00	-
Alcohol Education Rehabilitation Fund	41-501	2		5,340.33		5,340.33	5,340.33	-
III-B ARP Assistive Technology	41-736	2	5,000.00	5,000.00		5,000.00	5,000.00	-
III-B ARP Public Awareness	41-737	2	5,000.00	5,000.00		5,000.00	5,000.00	-
III-B Physical Activity Grant	41-724	2	5,000.00	7,000.00		7,000.00	7,000.00	-
III-B ARP Socialization/Recreation	41-739	2	3,686.00	4,187.00		4,187.00	4,187.00	-
Recycling Tonnage Program	41-569	2		22,113.99		22,113.99	22,113.99	-
Stormwater Assistance Grant	41-744	2		15,000.00		15,000.00	15,000.00	-
Middlesex County Code Blue Grant	41-877	2		5,000.00		5,000.00	5,000.00	-
						-	-	-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS" (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	40-999		134,251.41	236,150.92	-	236,150.92	236,150.92	-
<b>Total Operations - Excluded from "CAPS"</b>	34-305		1,219,306.37	1,308,205.76	-	1,308,205.76	1,155,753.27	152,452.49
<b>Detail:</b>								
<b>Salaries &amp; Wages</b>	34-305	1	-	-	-	-	-	-
<b>Other Expenses</b>	34-305	2	702,126.41	860,130.92	-	860,130.92	812,715.82	47,415.10



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999		50,000.00	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		250,000.00	150,000.00		150,000.00	150,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		150,000.00	200,000.00		200,000.00	200,000.00	XXXXXXXXXX
Interest on Bonds	45-930		140,125.00	150,125.00		150,125.00	150,125.00	XXXXXXXXXX
Interest on Notes	45-935		239,295.00	225,010.00		225,010.00	225,002.00	XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal & Interest Payments	45-942					-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>NJI-Bank Program:</b>						-		XXXXXXXXXX
Principal	45-942		71,530.00	71,530.00		71,530.00	71,529.94	XXXXXXXXXX
Interest	45-943		25,982.00	25,750.00		25,750.00	25,750.00	XXXXXXXXXX
<b>MCIA - Capital Lease Obligations:</b>						-		XXXXXXXXXX
Principal	45-941		135,000.00	424,288.00		424,288.00	424,288.00	XXXXXXXXXX
Interest	45-941		33,000.00	50,415.00		50,415.00	50,415.00	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		401,889.06		XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		182,874.97	150,000.00	XXXXXXXXXX	150,000.00	150,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		584,764.03	150,000.00	XXXXXXXXXX	150,000.00	150,000.00	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480					-		XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-</b>	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	34-309		2,899,002.40	2,755,323.76	-	2,755,323.76	2,602,863.21	152,452.49

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999		-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory (J) Expenditures - Local School -</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
<b>Total Deferred Charges and Statutory Expenditures - Local School -</b>	29-409		-	-	-	-	-	XXXXXXXXXX
<b>District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		2,899,002.40	2,755,323.76	-	2,755,323.76	2,602,863.21	152,452.49
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		15,039,810.28	14,212,248.93	566,263.87	14,778,512.80	14,127,255.06	651,249.68
<b>(M) Reserve for Uncollected Taxes</b>	50-899		585,000.00	577,430.37	XXXXXXXXXX	577,430.37	577,430.37	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		15,624,810.28	14,789,679.30	566,263.87	15,355,943.17	14,704,685.43	651,249.68

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	34-299	12,140,807.88	11,456,925.17	566,263.87	12,023,189.04	11,524,391.85	498,797.19
Municipal Purposes within "CAPS"	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	567,875.00	623,980.00	-	623,980.00	576,564.90	47,415.10
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	517,179.96	448,074.84	-	448,074.84	343,037.45	105,037.39
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	134,251.41	236,150.92	-	236,150.92	236,150.92	-
Total Operations Excluded from "CAPS"	34-305	1,219,306.37	1,308,205.76	-	1,308,205.76	1,155,753.27	152,452.49
<b>(C) Capital Improvements</b>	44-999	50,000.00	-	-	-	-	-
<b>(D) Municipal Debt Service</b>	45-999	1,044,932.00	1,297,118.00	-	1,297,118.00	1,297,109.94	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	584,764.03	150,000.00	XXXXXXXXXX	150,000.00	150,000.00	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	37-480	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	585,000.00	577,430.37	XXXXXXXXXX	577,430.37	577,430.37	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	15,624,810.28	14,789,679.30	566,263.87	15,355,943.17	14,704,685.43	651,249.68



**DEDICATED WATER & SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR WATER & SEWER	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	680,000.00	695,000.00		745,000.00	641,162.91	103,837.09
Other Expenses	55-502	750,000.00	760,050.00		710,050.00	668,914.94	41,135.06
Purchase of Water		525,000.00	675,000.00		675,000.00	511,131.62	163,868.38
Sewerage Authority		1,185,000.00	1,165,000.00		1,136,000.00	1,135,450.59	549.41
Monroe Sewerage Authority		3,300.00	3,300.00		3,300.00	2,818.30	481.70
Accumulated Absences		2,500.00	2,500.00		2,500.00	2,500.00	-
Group Health Benefits		180,000.00	131,750.31		131,750.31	131,750.31	-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

**DEDICATED WATER & SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR WATER & SEWER	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	175,000.00	100,000.00	XXXXXXXXXX	100,000.00	100,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	240,000.00	240,000.00		240,000.00	240,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	68,094.00	79,994.00		79,994.00	79,993.76	XXXXXXXXXX
Interest on Notes	55-523	22,750.00			-		XXXXXXXXXX
Payment of Loan Principal		7,670.00	7,597.00		7,597.00	7,593.42	XXXXXXXXXX
Interest on Loans		4,921.00	5,836.00		5,836.00	5,653.90	XXXXXXXXXX
					-		XXXXXXXXXX

**DEDICATED WATER & SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR WATER & SEWER UTILI	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	89,000.00			-		-
Social Security System (O.A.S.I.)	55-541	65,000.00	50,000.00	-	79,000.00	54,756.65	24,243.35
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	5,000.00	5,000.00		5,000.00	5,000.00	-
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL WATER &amp; SEWER UTILITY APPROPRIATI</b>	55-599	4,003,235.00	3,921,027.31	-	3,921,027.31	3,586,726.40	334,114.99

## DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

## DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	52-101			
Deficit ( Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

## DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
<b>Total Utility Assessment Revenues</b>	<b>53-899</b>	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total Utility Assessment Appropriations</b>	<b>53-999</b>	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Community Development Block Grant, Engineering Inspection Fees, Uniform Fire Safety Act - Penalty Monies, Developer's Escrow Fund, Parking Offenses Adjudication Act, Municipal Alliance on Alcohol and Drug Abuse, Disposal of Forfeited Property, Recycling Program, Municipal Public Defender, Snow Removal, Accumulated Absences and Outside Employment of Muncipal - Off-Duty Police Officer, Centennial Celebration Donation, Police Activities - Donations, Tree Fund Donations, Storm Recovery Trust Fund, Celebration of Public Events.

are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."

## APPENDIX TO BUDGET STATEMENT

### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	3,105,156.59
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	xxxxxxx
Taxes Receivable	244,790.92
Tax Title Lien Receivable	339,451.19
Property Acquired by Tax Title Lien Liquidation	2,533,400.00
Other Receivables	1,148,116.85
Deferred Charges Required to be in 2026 Budget	593,873.90
Deferred Charges Required to be in Budgets Subsequent to 2026	281,499.85
<b>Total Assets</b>	<b>8,246,289.30</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>	
*Cash Liabilities	2,089,209.33
Reserves for Receivables	4,265,758.93
Surplus	1,891,321.01
<b>Total Liabilities, Reserves and Surplus</b>	<b>8,246,289.27</b>

School Tax Levy Unpaid	0.50
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	0.50

### COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	1,534,447.39	1,475,250.85
CURRENT REVENUE ON A CASH BASIS:	xxxxxxx	xxxxxxx
Current Taxes:*(Percentage Collected 2025: 99.01%, 2024: 98.82%)	28,328,157.29	27,121,407.56
Delinquent Taxes	263,898.64	396,569.35
Other Revenues and Additions to Income	6,024,747.40	5,302,829.09
<b>Total Funds</b>	<b>36,151,250.72</b>	<b>34,296,056.85</b>
EXPENDITURES AND TAX REQUIREMENTS:	xxxxxxx	xxxxxxx
Municipal Appropriations	14,778,504.64	13,116,011.48
School Taxes (Including Local and Regional)	15,382,875.00	15,238,205.00
County Taxes (Including Added Tax Amounts)	4,393,276.08	4,036,808.23
Special District Taxes		
Other Expenditures and Deductions from Income	280,647.74	400,501.42
<b>Total Expenditures and Tax Requirements</b>	<b>34,835,303.46</b>	<b>32,791,526.13</b>
Less: Expenditures to be Raised by Future Taxes	575,373.75	29,916.67
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>34,259,929.71</b>	<b>32,761,609.46</b>
<b>Surplus Balance, December 31</b>	<b>1,891,321.01</b>	<b>1,534,447.39</b>

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	1,891,321.01
Current Surplus Anticipated in 2026 Budget	1,000,000.00
<b>Surplus Balance Remaining</b>	<b>891,321.01</b>

(Important: This appendix must be Included in advertisement of Budget.)

2026

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

**CAPITAL BUDGET**

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.

No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

years exceeding minimum time period.

Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**BOROUGH OF SPOTSWOOD  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Borough annually evaluates its capital needs and adjusts where necessary. Grant funds are sought and utilized when possible.

**CAPITAL BUDGET (Current Year Action)  
2026**

Local Unit BOROUGH OF SPOTSWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Daniel Road WTP - Lime Slurry Feed System Replacement	2026-001	100,000.00						100,000.00	
Well #4 - New Wellhouse, Flow Meter and Piping	2026-002	300,000.00						300,000.00	
Daniel Rd WTP - Replace Existing Diesel Emergency Generator with	2026-003	180,000.00							180,000.00
Existing Motor Control Center and Electrical System	2026-004	200,000.00							200,000.00
Well #3 and Well Pump/Motor Replacement	2026-005	250,000.00							250,000.00
Various Roadway Improvements	2026-006	1,561,158.29					818,191.00	742,967.29	
Fire Hydrant Repairs	2026-007	175,000.00						175,000.00	
Various Utility Improvements	2026-008	280,000.00						280,000.00	
Replacement of 71-3 & Utility 71-7 Truck	2026-009	91,983.00							91,983.00
Replacement of Rescue-Engine 71-4	2026-010	1,300,000.00						-	1,300,000.00
Replacement of Portable Radios	2026-011	224,252.00	24,252.00				200,000.00		
Replacement of SCBA Air-Paks & Rit Paks	2026-012	88,162.34	-		4,408.12			83,754.22	
Acquisition of Garbage Truck	2026-013	410,000.00			20,500.00			389,500.00	
Acquisition of Boomlift	2026-014	83,040.00			4,152.00			78,888.00	
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	XXXXX	5,243,595.63	24,252.00	-	29,060.12	-	1,018,191.00	2,150,109.51	2,021,983.00



**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

**BOROUGH OF SPOTSWOOD**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
Daniel Road WTP - Lime Slurry Feed System Replacement	2026-001	100,000.00	2,027.00		100,000.00				
Well #4 - New Wellhouse, Flow Meter and Piping	2026-002	300,000.00	2,027.00		300,000.00				
Daniel Rd WTP - Replace Existing Diesel Emergency Generator with	2026-003	180,000.00	2,027.00		180,000.00				
Existing Motor Control Center and Electrical System	2026-004	200,000.00	2,028.00			200,000.00			
Well #3 and Well Pump/Motor Replacement	2026-005	250,000.00	2,028.00			250,000.00			
Various Roadway Improvements	2026-006	1,561,158.29	2,028.00	818,191.00	742,967.29				
Fire Hydrant Repairs	2026-007	175,000.00	2,028.00		175,000.00				
Various Utility Improvements	2026-008	280,000.00	2,028.00		280,000.00				
Replacement of 71-3 & Utility 71-7 Truck	2026-009	91,983.00	2,028.00		91,983.00				
Replacement of Rescue-Engine 71-4	2026-010	1,300,000.00	2,028.00	-	1,300,000.00	-	-	-	
Replacement of Portable Radios	2026-011	224,252.00	2,028.00	224,252.00					
Replacement of SCBA Air-Paks & Rit Paks	2026-012	88,162.34	2,028.00	88,162.34					
Acquisition of Garbage Truck	2026-013	410,000.00	2,028.00	410,000.00					
Acquisition of Boomlift	2026-014	83,040.00	2,028.00	83,040.00					
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	<b>5,243,595.63</b>	<b>XXXXXXXXXX</b>	<b>1,623,645.34</b>	<b>3,169,950.29</b>	<b>450,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>



**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit BOROUGH OF SPOTSWOOD

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Daniel Road WTP - Lime Slurry Feed System Replacement	100,000.00							100,000.00		
Well #4 - New Wellhouse, Flow Meter and Piping	300,000.00							300,000.00		
Daniel Rd WTP - Replace Existing Diesel Emergency Generator with Existing Motor Control Center and Electrical System	180,000.00 200,000.00							180,000.00 200,000.00		
Well #3 and Well Pump/Motor Replacement	250,000.00							250,000.00		
Various Roadway Improvements	1,561,158.29					818,191.00	742,967.29			
Fire Hydrant Repairs	175,000.00							175,000.00		
Various Utility Improvements	280,000.00							280,000.00		
Replacement of 71-3 & Utility 71-7 Truck	91,983.00			4,599.15			87,383.85			
Replacement of Rescue-Engine 71-4	1,300,000.00			65,000.00			1,235,000.00			
Replacement of Portable Radios	224,252.00					200,000.00	24,252.00			
Replacement of SCBA Air-Paks & Rit Paks	88,162.34			4,408.12			83,754.22			
Acquisition of Garbage Truck	410,000.00			20,500.00			389,500.00			
Acquisition of Boomlift	83,040.00			4,152.00			78,888.00			
	-			-						
	-			-						
	-			-						
	-			-						
<b>TOTAL - THIS PAGE</b>	5,243,595.63	-	-	98,659.27	-	1,018,191.00	2,641,745.36	1,485,000.00	-	-



DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2026	2025				for 2026	for 2025	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Year Referendum Passed/Implemented:			(Date)		Payment of Bond Principal	54-920-2				xxxxxxxxxx
Rate Assessed:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Total Tax Collected to date:		\$			Interest on Bonds	54-930-2				xxxxxxxxxx
Total Expended to date:		\$			Interest on Notes	54-935-2				xxxxxxxxxx
Total Acreage Preserved to date:			(Acres)		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2025:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2025:			(Acres)							



**Annual List of Change Orders Approved  
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: BOROUGH OF SPOTSWOOD

Year Ending: December 31, 2025

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here  and certify below.

6/15/2026  
Date

mhallerman@spotswoodboro.com  
Clerk of the Governing Body