ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2025
(UNAUDITED)

POPULATION LAST CENSUS 2,455
NET VALUATION TAXABLE 2025 188,295,400
MUNICODE 1206

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2026
MUNICIPALITIES - FEBRUARY 10, 2026

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

BOROUGH of **HELMETTA**, County of **MIDDLESEX**

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature _____

Title _____

(This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared)~~ or (which I have not prepared) ~~[eliminate one]~~ and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, **Denise Marabello**, am the Chief Financial Officer, License # **N-0527**, of the **BOROUGH** of **HELMETTA**, County of **MIDDLESEX** and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2025, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2025.

Signature d.marabello@helmettaboro.com

Title Chief Financial Officer

Address 51 Main Street, Helmetta, NJ 08828

Phone Number 732-521-4946

Fax Number 732-521-1263

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

Preparation by Registered Municipal Account (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **BOROUGH** of **HELMETTA** as of as of December 31, 2025 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2025 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

Gerard Stankiewicz
(Registered Municipal Accountant)

Samuel Klein & Company
(Firm Name)

36 W Main Steet, Suite 303
(Address)

Certified by me

Freehold, NJ 07728
(Address)

this 15th day April , 2026

732-780-2600
(Phone Number)

Gstank@sklein-cpa.com
(Fax Number)

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%;**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2026.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) and (m)).

The undersigned certifies that this municipality has complied in full in meeting **ALL** of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality:	BOROUGH OF HELMETTA
Chief Financial Officer:	Denise Marabello
Signature:	d.marabello@helmettaboro.com
Certificate #:	N-0257
Date:	4/15/2026

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) _____ of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality:	BOROUGH OF HELMETTA
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	

22-6001976
Fed I.D. #

BOROUGH OF HELMETTA
Municipality

MIDDLESEX
County

Report of Federal and State Financial Assistance
Expenditures of Awards

Fiscal Year Ending: **December 31, 2025**

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$ 121,240.68	$ 348,261.85	$

Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Requirements) and OMB 25-12.

____ Single Audit

____ Program Specific Audit

__X__ Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 25-12. (Uniform Guidance) and OMB 25-12. The single audit threshold has been been increased to $1,000,000 beginning with Fiscal Year ending after 10/1/2024. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

(1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

d.marabello@helmettaboro.com
Signature of Chief Financial Officer

4/15/2026
Date

IMPORTANT !

READ INSTRUCTIONS

INSTRUCTIONS

The following certification is to be used ONLY in the event there is NO municipality operated utility.

If there is a utility operated by the municipality of if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the **BOROUGH** of **HELMETTA**, County of **MIDDLESEX** during the year 2025 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities.

Name _____

Title _____

(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2025

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2026 and filed with the County Board of Taxation on January 10, 2026 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $ 189,121,900.00

t.mercado@helmettaboro.com
SIGNATURE OF TAX ASSESSOR

BOROUGH OF HELMETTA
MUNICIPALITY

MIDDLESEX
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2025

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotaled

Title of Account		Debit	Credit
CASH		1,692,228.06	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	6,488.44
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	68,894.44		
SUBTOTAL		68,894.44	
TAX TITLE LIENS RECEIVABLE		28,075.87	
PROPERTY ACQUIRED FOR TAXES		8,800.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
KAPLAN - PILOT		68,508.82	
DUE FROM GENERAL CAPITAL FUND		1,015.26	
DUE FROM TRUST OTHER FUND		246.26	
DUE FROM ANIMAL CONTROL TRUST FUND		7.86	
REVENUE ACCOUNTS RECEIVABLE - MUNICIPAL COURT		842.47	
DUE FROM GRANT FUND		60,569.74	
DUE FROM PAYROLL FUND		16,395.35	
DUE FROM DEVELOPER'S EXCROW		57.64	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		1,945,641.77	6,488.44

(Do not crowd - add additional sheets)

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2025

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	1,945,641.77	6,488.44
APPROPRIATION RESERVES		65,954.72
ENCUMBRANCES PAYABLE		119,093.97
TAX OVERPAYMENTS		9,206.65
PREPAID TAXES		76,870.27
DUE TO COUNTY PILOT		7,224.80
DUE TO SPOTSWOOD-HELMETTA BOE - PILOT		68,464.16
DUE TO STATE OF NJ: MARRIAGE LICENSES		849.00
VARIOUS RESERVES		27,124.19
DUE TO PAYROLL FUND		1,816.09
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		1,050,118.51
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		1,727.67
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
INTERFUND PAYABLE:		
DUE TO GRANT FUND		
DUE TO PAYROLL FUND		
ACCOUNTS PAYABLE		7,175.00
PAGE TOTAL	1,945,641.77	1,442,113.47

(Do not crowd - add additional sheets)

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2025

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit	
TOTALS FROM PAGE 3a	1,945,641.77	1,442,113.47	
SUBTOTAL	1,945,641.77	1,442,113.47	**"C"**
RESERVE FOR RECEIVABLES		253,413.71	
DEFERRED SCHOOL TAX	945,000.00		
DEFERRED SCHOOL TAX PAYABLE		945,000.00	
FUND BALANCE		250,264.05	
TOTALS	2,890,641.77	2,890,791.23	

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND
ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2025

Title of Account	Debit	Credit
TOTALS	-	-

(Do not crowd - add additional sheets)

*To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2025

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	121,880.00	
DUE FROM/TO CURRENT FUND		60,569.74
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		61,310.26
UNAPPROPRIATED RESERVES		-
TOTALS	121,880.00	121,880.00

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2025

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	7,914.13	
DUE TO - CURRENT FUND		7.86
DUE TO STATE OF NJ		8.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		7,898.07
FUND TOTALS	7,914.13	7,914.13
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	143,325.37	
Due from Borough	4,400.00	
Reserve for LOSAP		147,725.37
FUND TOTALS	147,725.37	147,725.37

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2025

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	332,421.49	
Due from Current Fund	1,816.09	
Various Reserves		308,384.06
Reserve for Unemployment		9,154.27
Interfunds Payable - Due to Current Fund		16,699.25
OTHER TRUST FUNDS PAGE TOTAL	334,237.58	334,237.58

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2025

Title of Account	Debit	Credit
Previous Totals	334,237.58	334,237.58
OTHER TRUST FUNDS (continued)		

POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2025

Title of Account	Debit	Credit
Previous Totals	334,237.58	334,237.58
OTHER TRUST FUNDS (continued)		

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2024 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2025
Land Right way of Acquisition				-
Heather Glen	763.00			763.00
Performance Bond	1,586.59			1,586.59
Destafano Escrow	17,312.47			17,312.47
Lakeview Escrow	80.00			80.00
Krek Construction Corp	143.75			143.75
Sutton PLAZA	160.85			160.85
Scamparino	468.35			468.35
Escrow	1,000.00			1,000.00
Operation Heartbeat	414.00			414.00
Off Duty Police	14,198.11			14,198.11
Municipal Alliance Donations	240.00			240.00
Street Opening Deposits	5,787.00			5,787.00
Recreation	1,247.94	27,655.00	28,539.89	363.05
Accumulated Sick Leave Reserve	50,808.32	1,200.00		52,008.32
Parking Offense Adjudication Acc.	84.00			84.00
Tax Title Lien Premium	111,567.90	59,900.00	28,221.30	143,246.60
Uniform Fire Safety Penalty Act	1,859.00			1,859.00
COAH	9,414.42	9.56		9,423.98
Redevelopment	86.79			86.79
Animal Shelter Donations	7,998.32			7,998.32
Animal Control Restitution	6,029.46			6,029.46
Municipal Forefiture	452.50			452.50
Miscellaneous	1,978.45			1,978.45
Builders Escrow	66,153.47	750.00	24,204.00	42,699.47
				-
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				-
				-
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				-
				-
				-
				-
PAGE TOTAL	$ 299,834.69	$ 89,514.56	$ 80,965.19	$ 308,384.06

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Purpose	Amount Dec. 31, 2024 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2025
PREVIOUS PAGE TOTAL	299,834.69	89,514.56	80,965.19	308,384.06
				-
				-
				-

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2024	RECEIPTS					Disbursements	Balance Dec. 31, 2025
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2025

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	-	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	
CASH	466,380.76	
OBLIGATION UNDER CAPITAL LEASE	100,825.72	
ACCOUNTS RECEIVABLE	102,561.50	
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	692,053.72	
UNFUNDED	332,500.00	
DUE TO - CURRENT FUND - INTEREST		1,015.26
PAGE TOTALS	1,694,321.70	1,015.26

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2025

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	1,694,321.70	1,015.26
Reserve for Affordable Housing		24,000.00
Reserve for Detention Basin/Sutton Place		**3,082.64**
Reserve for HFD Lower House Repairs		58,908.34
Reserve for Parking Lot Improvements		
BOND ANTICIPATION NOTES PAYABLE		332,500.00
GENERAL SERIAL BONDS		-
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		692,053.72
CAPITAL LEASES PAYABLE		100,825.72
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		221,349.14
UNFUNDED		196,772.00
ENCUMBRANCES PAYABLE		37,838.69
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		20,695.28
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		5,280.91
	1,694,321.70	1,694,321.70

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2025

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	65,739.97	1,664,077.66	37,589.57	1,692,228.06
Grant Fund				-
Trust - Animal Control		7,928.53	14.40	7,914.13
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP		143,325.37		143,325.37
Trust - CDBG				-
Trust - Other	1,078.93	331,454.76	112.20	332,421.49
Trust - Arts and Culture				-
General Capital		466,380.91	0.15	466,380.76
				-
UTILITIES:				
SEWER CAPITAL		133,187.60		133,187.60
SEWER OPERATING	22,176.33	259,167.69	33,304.75	248,039.27
WATER CAPITAL		580,039.50	282.91	579,756.59
WATER OPERATING	12,968.63	146,886.37	45,388.66	114,466.34
				-
				-
				-
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				-
				-
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				-
				-
				-
				-
				-
Total	101,963.86	3,732,448.39	116,692.64	3,717,719.61

* Include Deposits In Transit

** Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2025.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2025.

All "Certificates of Deposits", Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: Gstank@sklein-cpa.com Title: RMA #431

CASH RECONCILIATION DECEMBER 31, 2025 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Sewer Utility Capital Fund - BCB Bank 3077	133,187.60
Sewer Utility Operating Fund - BCB Bank 3069	259,167.69
Water Utility Capital Fund - BCB Bank 3051	580,039.50
Water Utility Operating Fund - BCB Bank 3044	146,886.37
Trust Other:	
General Trust Account - BCB Bank 2970	121,533.40
Law Enforcement Account - BCB Bank 2988	452.50
Unemployment Account - BCB Bank 3002	423.49
Affordable Housing Trust - BCB Bank 3010	9,429.13
Builders ESCROW - BCB Bank 3101	42,780.38
Payroll Account - BCB Bank 2954	14,579.26
Tax Collection Trust Fund - BCB Bank 3028	142,256.60
General Capital Fund - BCB #6872	343,653.24
General Capital Fund - BCB #2939	122,727.67
Animal Trust Fund - BCB Bank 2962	7,928.53
Current Fund:	
Clearing Account - BCB Bank 2947	90,478.25
Current Fund - BCB Bank 2939	1,573,599.41
LOSAP	
Core Bridge Account #65732	143,325.37
PAGE TOTAL	3,732,448.39

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

CASH RECONCILIATION DECEMBER 31, 2025 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	3,732,448.39

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2025	2025 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2025
Community Development Block Grant 2023 -2024	28,880.00		28,880.00			-
Community Development Block Grant 2024 -2025		27,880.00				27,880.00
						-
Community Energy Program 2024	10,000.00					10,000.00
Recycling Tonnage Grant		2,432.70	2,432.70			-
Local Recreation Grant 2025		84,000.00				84,000.00
						-
						-
						-
						-
						-
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						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	38,880.00	114,312.70	31,312.70	-	-	121,880.00

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)

Sheet 10.1

Grant	Balance Jan. 1, 2025	2025 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2025
PREVIOUS PAGE TOTALS	38,880.00	114,312.70	31,312.70	-	-	121,880.00
						-
						-
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						-
PAGE TOTALS	38,880.00	114,312.70	31,312.70	-	-	121,880.00

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)

Grant	Balance Jan. 1, 2025	2025 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2025
PREVIOUS PAGE TOTALS	38,880.00	114,312.70	31,312.70	-	-	121,880.00
						-
						-
						-
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						-
						-
						-
						-
						-
						-
						-
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						-
						-
						-
						-
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						-
						-
						-
TOTALS	38,880.00	114,312.70	31,312.70	-	-	121,880.00

Sheet 10 Totals

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2025	Transferred from 2025 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2025
		Budget	Appropriation By 40A:4-87				
Municipal Alcohol Ed. And Rehab Program	7,041.60						7,041.60
Clean Communities Program - 2023	1,972.50			1,972.50			-
Clean Communities Program - 2024	3,386.86			3,386.86			(0.00)
Clean Communities Program - 2025			6,471.87	6,471.87			-
Forest Services Volunteer Fire Assistance 2019	2,858.01						2,858.01
Community Wildfire Protection Plan	4,825.00						4,825.00
Recycling Enhancement Grant 2023	4,230.82			700.00			3,530.82
Recycling Tonnage Grant 2022	4,871.81			4,871.81			-
Recycling Tonnage Grant 2023	2,291.02			2,291.02			-
Recycling Tonnage Grant 2024		2,432.70		649.00			1,783.70
Stormwater Management 2008	2,922.00						2,922.00
Stormwater Management 2023	15,000.00			3,162.50			11,837.50
Drunk Driving Enforcement Fund 2016	85.19						85.19
OEM Grant 2021	10,000.00			5,600.00			4,400.00
OEM Grant 2023	5,000.00						5,000.00
Local Recreation Grant 2025		84,000.00		77,973.56			6,026.44
Community Energy Plan Grant 2024	10,000.00						10,000.00
Federal	-						-
American Rescue Plan 2024	48,299.69					48,299.69	-
PAGE TOTALS	122,784.50	86,432.70	6,471.87	107,079.12	-	48,299.69	60,310.26

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2025	Transferred from 2025 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2025
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	122,784.50	86,432.70	6,471.87	107,079.12	-	48,299.69	60,310.26
Community Development Block Grant 2023	491.59					491.59	-
Community Development Block Grant 2024	28,880.00			28,880.00			-
Community Development Block Grant 2025		27,880.00		27,880.00			-
Local							-
Sams Club Foundation	1,000.00						1,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	153,156.09	114,312.70	6,471.87	163,839.12	-	48,791.28	61,310.26

Sheet 11.1

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2025	Transferred from 2025 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2025
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	153,156.09	114,312.70	6,471.87	163,839.12	-	48,791.28	61,310.26
							-
							-
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							-
							-
PAGE TOTALS	153,156.09	114,312.70	6,471.87	163,839.12	-	48,791.28	61,310.26

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Sheet 11
Totals

Grant	Balance Jan. 1, 2025	Transferred from 2025 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2025
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	153,156.09	114,312.70	6,471.87	163,839.12	-	48,791.28	61,310.26
							-
							-
							-
							-
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							-
							-
							-
							-
							-
TOTALS	153,156.09	114,312.70	6,471.87	163,839.12	-	48,791.28	61,310.26

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2025	Transferred to 2025 Budget Appropriations		Received	Other	Balance Dec. 31, 2025
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Clean Communities 2025			6,471.87	6,471.87		-
						-
						-
						-
						-
						-
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						-
						-
						-
						-
						-
TOTALS	-	-	6,471.87	6,471.87	-	-

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2025	xxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	xxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2024 - 2025)	xxxxxxxxxxx	
Levy School Year July 1, 2025 - June 30, 2026	xxxxxxxxxxx	
Levy Calendar Year 2025	xxxxxxxxxxx	
Paid		xxxxxxxxxx
Balance - December 31, 2025	xxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	-	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2025 - 2026)		xxxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	-	-

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2025	xxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	xxxxxxxxxxx	1,036,337.01
School Tax Deferred (Not in excess of 50% of Levy - 2024 - 2025)	xxxxxxxxxxx	945,000.00
Levy School Year July 1, 2025 - June 30, 2026	xxxxxxxxxxx	3,992,358.00
Levy Calendar Year 2025	xxxxxxxxxxx	
Paid	3,978,576.50	xxxxxxxxxx
Balance - December 31, 2025	xxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	1,050,118.51	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2025 - 2026)	945,000.00	xxxxxxxxxx
# Must include unpaid requisitions.	5,973,695.01	5,973,695.01

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2025	xxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	xxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2024 - 2025)	xxxxxxxxxxx	
Levy School Year July 1, 2025 - June 30, 2026	xxxxxxxxxxx	
Levy Calendar Year 2025	xxxxxxxxxxx	
Paid		xxxxxxxxxx
Balance - December 31, 2025	xxxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	-	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2025 - 2026)		xxxxxxxxxx
# Must include unpaid requisitions.	-	-

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2025	xxxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxxx	1,388.66
2025 Levy:	xxxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxxx	1,033,431.65
County Library	xxxxxxxxxxx	
County Health	xxxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxxx	97,839.07
Due County for Added and Omitted Taxes	xxxxxxxxxxx	1,727.67
Paid	1,132,659.38	xxxxxxxxxx
Balance - December 31, 2025	xxxxxxxxxxx	xxxxxxxxxx
County Taxes		xxxxxxxxxx
Due County for Added and Omitted Taxes	1,727.67	xxxxxxxxxx
	1,134,387.05	1,134,387.05

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2025	xxxxxxxxxxx	
2025 Levy: (List Each Type of District Tax Separately - See Footnote)	xxxxxxxxxxx	xxxxxxxxxx
Fire -	xxxxxxxxxxx	xxxxxxxxxx
Sewer -	xxxxxxxxxxx	xxxxxxxxxx
Water -	xxxxxxxxxxx	xxxxxxxxxx
Garbage -	xxxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxxx	xxxxxxxxxx
Total 2025 Levy	xxxxxxxxxxx	-
Paid		xxxxxxxxxx
Balance - December 31, 2025	-	xxxxxxxxxx
	-	-

Footnote: Please state the number of districts in each instance.

STATEMENT OF GENERAL BUDGET REVENUES 2025

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	325,000.00	325,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Adopted Budget	709,251.91	745,823.46	36,571.55
Added by N.J.S.A. 40A:4-87 (List on 17a)	-	-	-
			-
			-
Total Miscellaneous Revenue Anticipated	709,251.91	745,823.46	36,571.55
Receipts from Delinquent Taxes	77,000.00	77,919.39	919.39
Amount to be Raised by Taxation:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(a) Local Tax for Municipal Purposes	1,575,002.66	xxxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxx	xxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	1,575,002.66	1,683,994.14	108,991.48
	2,686,254.57	2,832,736.99	146,482.42

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxx	6,638,850.53
Amount to be Raised by Taxation	xxxxxxxxx	xxxxxxxxx
Local District School Tax	-	xxxxxxxxx
Regional School Tax	3,992,358.00	xxxxxxxxx
Regional High School Tax	-	xxxxxxxxx
County Taxes	1,131,270.72	xxxxxxxxx
Due County for Added and Omitted Taxes	1,727.67	xxxxxxxxx
Special District Taxes	-	xxxxxxxxx
Municipal Open Space Tax		xxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxx	170,500.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxx	-
Balance for Support of Municipal Budget (or)	1,683,994.14	xxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxx	
	6,809,350.53	6,809,350.53

*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET REVENUES 2025

(Continued)

Miscellaneous Revenues Anticipated: Added By N.J.S.A. 40A:4-87

Source	Budget	Realized	Excess or Deficit
		-	-
		-	-
		-	-
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		-	-
		-	-
PAGE TOTALS	-	-	-

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: d.marabello@helmettaboro.com

STATEMENT OF GENERAL BUDGET REVENUES 2025

(Continued)

Miscellaneous Revenues Anticipated: Added By N.J.S.A. 40A:4-87

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	-	-	-
		-	-
		-	-

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2025

2025 Budget As Adopted		2,686,254.57
2025 Budget - Added by N.J.S.A. 40A:4-87		-
Appropriated for 2025 (Budget Statement Item 9)		2,686,254.57
Appropriated for 2025 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		2,686,254.57
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		2,686,254.57
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	2,449,798.73	
Paid or Charged - Reserve for Uncollected Taxes	170,500.00	
Reserved	65,954.72	
Total Expenditures		2,686,253.45
Unexpended Balances Canceled (see footnote)		1.12

FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2025 Authorizations		
N.J.S.A. 40A:4-46 (After adoption of Budget)		
N.J.S.A. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		-
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		-

RESULTS OF 2025 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxx	36,571.55
Delinquent Tax Collections	xxxxxxxxx	919.39
	xxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxx	108,991.48
Unexpended Balances of 2025 Budget Appropriations	xxxxxxxxx	1.12
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	59,757.83
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxx	
Unexpended Balances of 2024 Appropriation Reserves	xxxxxxxxx	76,649.96
Prior Years Interfunds Returned in 2025	xxxxxxxxx	
Accounts Payable - Cancelled		7,142.96
Appropriated Reserve Grant - Cancelled		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxx	xxxxxxxxx
Balance - January 1, 2025	945,000.00	xxxxxxxxx
Balance - December 31, 2025	xxxxxxxxx	945,000.00
Deficit in Anticipated Revenues:	xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxxx
Delinquent Tax Collections	-	xxxxxxxxx
		xxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxx
Interfund Advances Originating in 2025	77,137.17	xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	212,897.12	xxxxxxxxx
	1,235,034.29	1,235,034.29

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Peddler's License	
Zoning	660.00
Marriage Licenses	117.00
Marriage Ceremonies	150.00
Recycling Solid Waste	18.50
Planning Board Fees	
Beacon Scrap Metal	206.00
Bank Error in Tax Lien Trust Account	
Certified Copies	435.00
Cleaning Fees	1,250.00
Green Chip Recycling E-Waste	65.55
Payment Window Tax	140.00
MUNICIBID	5,775.05
PSE&G - Road Opening Permit	200.00
QUAL-LYNX	9,487.64
Tax Assessor - Property List	10.00
US Treasury	10.08
US Treasury 941 Reimbursement	655.10
Vacant Property Registration	10,000.00
Landlord Registration Fees	5,175.00
State Vehicle Registration	50.00
State LEA	1,697.80
Fire Prevention Inspection Fees	14,871.00
Senior & Vet State Payment 2% Admin Fee	215.23
Interest on Investment Checking	1,695.80
Interest on Clearance Account	505.15
Municipal Court Interest	
Bail Interest	0.03
Prior Year Voided Checks	2,026.00
Other MRNA	1,224.08
Middlesex County Roads	3,103.06
Payroll Interest	14.76
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	59,757.83

Sheet 20 Totals

SURPLUS - CURRENT FUND
YEAR 2025

	Debit	Credit
1. Balance - January 1, 2025	xxxxxxxxx	362,366.93
2.	xxxxxxxxx	
3. Excess Resulting from 2025 Operations	xxxxxxxxx	212,897.12
4. Amount Appropriated in the 2025 Budget - Cash	325,000.00	xxxxxxxxx
5. Amount Appropriated in 2025 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxx
6.		xxxxxxxxx
7. Balance - December 31, 2025	250,264.05	xxxxxxxxx
	575,264.05	575,264.05

ANALYSIS OF BALANCE AS AT DECEMBER 31, 2025
(FROM CURRENT FUND - TRIAL BALANCE)

Cash		1,692,228.06
Investments		
Sub Total		1,692,228.06
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,442,113.47
Cash Surplus		250,114.59
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		250,114.59

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2026 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 40A:4-55 (Tax Map, etc.), N.J.S.A. 40A:4-55 (Flood Damage, etc.), N.J. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S.A. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)

CURRENT TAXES - 2025 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #			$ 6,699,549.61
	or			
	(Abstract of Ratables)			$
2.	Amount of Levy - Special District Taxes			$
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			$ 11,055.99
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			$
5a.	Subtotal 2025 Levy	$ 6,710,605.60		
5b.	Reductions Due to Tax Appeals**	$		
5c.	Total 2025 Tax Levy			$ 6,710,605.60
6.	Transferred to Tax Title Liens			$ 2,860.63
7.	Transferred to Foreclosed Property			$
8.	Remitted, Abated or Canceled			$
9.	Discount Allowed			$
10.	Collected in Cash: In 2024		$ 72,150.09	
	In 2025*		$ 6,556,688.88	
	Homestead Benefit Credit		$	
	State's Share of 2025 Senior Citizens and Veterans Deductions Allowed		$ 10,011.56	
	Total To Line 14		$ 6,638,850.53	
11.	Total Credits			$ 6,641,711.16
12.	Amount Outstanding December 31, 2025			$ 68,894.44

13. Percentage of Cash Collections to Total 2025 Levy, (Item 10 divided by Item 5c) is **98.93%**

***Note**: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here ☐ and complete sheet 22a*

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		$ 6,638,850.53
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		$
To Current Taxes Realized in Cash (Sheet 17)		$ 6,638,850.53

Note A: In showing the above percentage the following should be noted: Where Item 5 shows $1,500,000.00, and Item 10 shows $1,049,977.50, the percentage represented by the cash collections would be $1,049,977.50 divided by $1,500,000, or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2025 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2025

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	$ 6,638,850.53
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	$ 6,638,850.53
Line 5c (sheet 22) Total 2025 Tax Levy	$ 6,710,605.60
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.93%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	$ 6,638,850.53
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	$ 6,638,850.53
Line 5c (sheet 22) Total 2025 Tax Levy	$ 6,710,605.60
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.93%

SCHEDULE OF DUE FROM / TO STATE OF NEW JERSEY FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS

	Debit	Credit
1. Balance - January 1, 2025	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey		xxxxxxxxx
Due To State of New Jersey	xxxxxxxxx	5,750.00
2. Senior Citizens Deductions Per Tax Billings	10,750.00	xxxxxxxxx
3. Veterans Deductions Per Tax Billings		xxxxxxxxx
4. Deductions Allowed By Tax Collector	1,000.00	xxxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2024)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxxx	1,738.44
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2024)	xxxxxxxxx	
9. Received in Cash from State	xxxxxxxxx	10,750.00
10.		
11.		
12. Balance - December 31, 2025	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey	xxxxxxxxx	-
Due To State of New Jersey	6,488.44	xxxxxxxxx
	18,238.44	18,238.44

Calculation of Amount to be included on Sheet 22, Item 10 -
2025 Senior Citizens and Veterans Deductions Allowed

Line 2	10,750.00
Line 3	-
Line 4	1,000.00
Sub - Total	11,750.00
Less: Line 7	1,738.44
To Item 10, Sheet 22	10,011.56

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING - N.J. DIVISION OF TAXATION APPEALS (N.J.S.A. 54:3-27)

		Debit	Credit
Balance - January 1, 2025		xxxxxxxxxx	-
Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxx
Contested Amount of 2025 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			xxxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			xxxxxxxxx
Balance - December 31, 2025		-	xxxxxxxxx
Taxes Pending Appeals*		xxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxxx
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2025		-	-

T.mcdermott@helmettaboro.com
Signature of Tax Collector

T-8403
License #

3/10/2026
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2025		103,134.63	xxxxxxxxx
A. Taxes	77,919.39	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	25,215.24	xxxxxxxxx	xxxxxxxxx
2. Canceled:		xxxxxxxxx	xxxxxxxxx
A. Taxes		xxxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxxx	xxxxxxxxx
A. Taxes		xxxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	
4. Added Taxes			xxxxxxxxx
5. Added Tax Title Liens			xxxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		xxxxxxxxx	
A. Taxes - Transfers to Tax Title Liens		xxxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxx	103,134.63
8. Totals		103,134.63	103,134.63
9. Balance Brought Down		103,134.63	xxxxxxxxx
10. Collected:		xxxxxxxxx	77,919.39
A. Taxes	77,919.39	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens		xxxxxxxxx	xxxxxxxxx
11. Interest and Costs - 2025 Tax Sale			xxxxxxxxx
12. 2025 Taxes Transferred to Liens		2,860.63	xxxxxxxxx
13. 2025 Taxes		68,894.44	xxxxxxxxx
14. Balance - December 31, 2025		xxxxxxxxx	96,970.31
A. Taxes	68,894.44	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	28,075.87	xxxxxxxxx	xxxxxxxxx
15. Totals		174,889.70	174,889.70

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is **75.55%**

17. Item No.14 multiplied by percentage shown above is **73,261.07** and represents the maximum amount that may be anticipated in 2026.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

	Debit	Credit
1. Balance - January 1, 2025	8,800.00	xxxxxxxxx
2. Foreclosed or Deeded in 2025	xxxxxxxxx	xxxxxxxxx
3. Tax Title Liens	-	xxxxxxxxx
4. Taxes Receivable	-	xxxxxxxxx
5A.		xxxxxxxxx
5B.	xxxxxxxxx	
6. Adjustment to Assessed Valuation		xxxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxxx	
8. Sales	xxxxxxxxx	xxxxxxxxx
9. Cash *	xxxxxxxxx	
10. Contract	xxxxxxxxx	
11. Mortgage	xxxxxxxxx	
12. Loss on Sales	xxxxxxxxx	
13. Gain on Sales		xxxxxxxxx
14. Balance - December 31, 2025	xxxxxxxxx	8,800.00
	8,800.00	8,800.00

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2025		xxxxxxxxx
16. 2025 Sales from Foreclosed Property		xxxxxxxxx
17. Collected*	xxxxxxxxx	
18.	xxxxxxxxx	
19. Balance - December 31, 2025	xxxxxxxxx	-
	-	-

MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2025		xxxxxxxxx
21. 2025 Sales from Foreclosed Property		xxxxxxxxx
22. Collected*	xxxxxxxxx	
23.	xxxxxxxxx	
24. Balance - December 31, 2025	xxxxxxxxx	-
	-	-

Analysis of Sale of Property: $ -
*Total Cash Collected in 2025

Realized in 2025 Budget

To Results of Operation (Sheet 19) -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55, N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

Caused By	Amount Dec. 31, 2024 per Audit Report	Amount in 2025 Budget	Amount Resulting from 2025	Balance as at Dec. 31, 2025
Emergency Authorization - Municipal*	$	$	$	$ -
Emergency Authorization - Schools	$	$	$	$ -
Overexpenditure of Appropriations	$	$	$	$ -
	$	$	$	$ -
	$	$	$	$ -
	$	$	$	$ -
	$	$	$	$ -
	$	$	$	$ -
	$	$	$	$ -
TOTAL DEFERRED CHARGES	$ -	$ -	$ -	$ -

***Do not include items funded or refunded as listed below.**

EMERGENCY AUTHORIZATIONS UNDER N.J.S.A. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S.A. 40A:2-3 OR N.J.S.A. 40A:2-51

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2025
1.				$	
2.				$	
3.				$	
4.				$	

N.J.S.A. 40A:4-53 SPECIAL EMERGENCY -

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2024	REDUCED IN 2025		Balance Dec. 31, 2025
					By 2025 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	-	-	-	-	-	-

Sheet 29

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 40A:4-53 et seq. and are recorded on this page

d.marabello@helmettaboro.com
Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2025' must be entered here and then raised in the 2026 budget.

N.J.S.A. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOODS
N.J.S.A. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2024	REDUCED IN 2025		Balance Dec. 31, 2025
					By 2025 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 40A:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq. and are recorded on this page

d.marabello@helmettaboro.com
Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2025' must be entered here and then raised in the 2026 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2026 DEBT SERVICE FOR BONDS

GENERAL CAPITAL BONDS

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Bond Maturities - General Capital Bonds			$
2026 Interest on Bonds*		$	

ASSESSMENT SERIAL BONDS

Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Bond Maturities - Assessment Bonds			$
2026 Interest on Bonds*		$	
Total "Interest on Bonds - Debt Service" (*Items)			$ -

LIST OF BONDS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2026 DEBT SERVICE FOR LOANS

LOAN

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	xxxxxxxxx	750,000.00	
Issued	xxxxxxxxx		
Paid	90,000.00	xxxxxxxxx	
Refunded			
Outstanding - December 31, 2025	660,000.00	xxxxxxxxx	
	750,000.00	750,000.00	
2026 Loan Maturities			$ 100,000.00
2026 Interest on Loans			$ 11,590.00
Total 2026 Debt Service for Loan			$ 111,590.00

LOAN

Outstanding - January 1, 2025	xxxxxxxxx	62,581.07	
Issued	xxxxxxxxx		
Paid	30,527.35	xxxxxxxxx	
Outstanding - December 31, 2025	32,053.72	xxxxxxxxx	
	62,581.07	62,581.07	
2026 Loan Maturities			$ 32,053.72
2026 Interest on Loans			$ 1,602.68
Total 2026 Debt Service for Loan			$ 33,656.40

LIST OF LOANS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2026 DEBT SERVICE FOR LOANS

LOAN

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Refunded			
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Loan Maturities			$
2026 Interest on Loans			$
Total 2026 Debt Service for Loan			$ -

LOAN

Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Loan Maturities			$
2026 Interest on Loans			$
Total 2026 Debt Service for Loan			$ -

LIST OF LOANS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2026 DEBT SERVICE FOR LOANS

LOAN

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Refunded			
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Loan Maturities			$
2026 Interest on Loans			$
Total 2026 Debt Service for Loan			$ -

LOAN

Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Loan Maturities			$
2026 Interest on Loans			$
Total 2026 Debt Service for Loan			$ -

LIST OF LOANS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2026 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Bond Maturities - Term Bonds		$	
2026 Interest on Bonds		$	

TYPE I SCHOOL SERIAL BONDS

Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Interest on Bonds		$	
2026 Bond Maturities - Term Bonds			$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			$ -

LIST OF BONDS ISSUED DURING 2025

Purpose	2026 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

2026 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2025	2026 Interest Requirement
1.	Emergency Notes	$	$
2.	Special Emergency Notes	$	$
3.	Tax Anticipation Notes	$	$
4.	Interest on Unpaid State & County Taxes	$	$
5.		$	$
6.		$	$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
2024-08 Remediation Site Improvement								
to the Former Animal Shelter	332,500.00	12/23/2025	332,500.00	12/23/26	3.6100%	33,500.00	12,003.25	12/23/26
Page Totals	332,500.00		332,500.00			33,500.00	12,003.25	

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

Memo: Type 1 School Notes should be separately listed and totaled.

***"Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.**

All notes with an original date of issue of 2023 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2026 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

**** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.**

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	332,500.00		332,500.00			33,500.00	12,003.25	
PAGE TOTALS	332,500.00		332,500.00			33,500.00	12,003.25	

Sheet 33.1

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

Memo: Type 1 School Notes should be separately listed and totaled.

***"Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.**

All notes with an original date of issue of 2023 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2026 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

**** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.**

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33
Totals

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	332,500.00		332,500.00			33,500.00	12,003.25	
PAGE TOTALS	332,500.00		332,500.00			33,500.00	12,003.25	

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

Memo: Type 1 School Notes should be separately listed and totaled.

***"Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.**
All notes with an original date of issue of 2023 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2026 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

**** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.**

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026 Budget Requirements		Interest Computed to (Insert Date)
							For Principal	For Interest**	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total			-	-		-	-	

MEMO: *See Sheet 33 for clarification of "Original Date of Issue"

Assessment Notes with an original date of issue of 2023 or prior must be appropriated in full in the 2026 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

**Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Purpose	Amount Lease Obligation Outstanding Dec. 31, 2025	2026 Budget Requirements	
			For Principal	For Interest/Fees
1.	2024 MXCIA DUMP TRUCK	100,825.72	28,434.04	5,686.81
2.	The Payment of this issue is allowed equally amongst the current			
3.	water and sewer funds as follows			
4.				
5.	Principal 28,434.04			
6.	Interest 5,686.81			
7.	Total 34,120.85			
8.				
9.	Current 9,640			
10.	Water 9,640			
11.	Sewer 9,640			
12.	Total 28,920			
13.				
14.				
	Total	100,825.72	28,434.04	5,686.81

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance - January 1, 2025		2025 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2025	
		Funded	Unfunded					Funded	Unfunded
2016-02	Various Capital Improvements								
v	Tank Repair	19,000.00						19,000.00	
2018-04	GIS Mapping Phase I, II and III								
	(CIF, SUCF 13,300 and WUCF 13,300)								
ii	Acquisition of New Tires for Back Hoe	1,401.00						1,401.00	
2021-04	Acquisition of Two (2) Lawnmowers	1,959.11						1,959.11	
2022-06	GIS Utilities Systems Mapping	12,150.00						12,150.00	
2022-03/									
2022-05	Improvements to Locust Drive								
	(NJDOT 292,756)	210,265.74				1,666.50	206,819.52	1,779.72	
2023-02	Improvements to Lake Avenue								
	(NJDOT $664,818)	415,450.41				4,687.25	410,263.16	500.00	
2023-03	Replacement to Helmetta Borough								
	Limit Signs	822.62						822.62	
2024-04	Improvement to Sutton Place								
/2025-06	(NJDOT $275,900)	303,189.00		45,000.00		214,761.54		133,427.46	
2024-08	Remediation Site Improvement for								
	Former Animal Shelter		196,772.00						196,772.00
	Page Total	964,237.88	196,772.00	45,000.00	-	221,115.29	617,082.68	171,039.91	196,772.00

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	964,237.88	196,772.00	45,000.00	-	221,115.29	617,082.68	171,039.91	196,772.00
2025-02 Acquisition of New Server			12,000.00		8,938.18		3,061.82	
2025-07 Improvements to Borough Hall Parking								
Lot			160,000.00		112,752.59		47,247.41	
PAGE TOTALS	964,237.88	196,772.00	217,000.00	-	342,806.06	617,082.68	221,349.14	196,772.00

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	964,237.88	196,772.00	217,000.00	-	342,806.06	617,082.68	221,349.14	196,772.00
PAGE TOTALS	964,237.88	196,772.00	217,000.00	-	342,806.06	617,082.68	221,349.14	196,772.00

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	964,237.88	196,772.00	217,000.00	-	342,806.06	617,082.68	221,349.14	196,772.00
GRAND TOTALS	964,237.88	196,772.00	217,000.00	-	342,806.06	617,082.68	221,349.14	196,772.00

Sheet 35 Totals

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2025	xxxxxxxxx	129,082.33
Received from 2025 Budget Appropriation*	xxxxxxxxx	25,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	4.00
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Charged to Improvement Authorizations	4,391.05	xxxxxxxxx
Appropriated to Finance Improvement Authorizations	129,000.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2025	20,695.28	xxxxxxxxx
	154,086.33	154,086.33

*The full amount of the 2025 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2025	xxxxxxxxx	
Received from 2025 Budget Appropriation*	xxxxxxxxx	
Received from 2025 Emergency Appropriation*	xxxxxxxxx	
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2025	-	xxxxxxxxx
	-	-

***The full amount of the 2025 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.**

CAPITAL IMPROVEMENTS AUTHORIZED IN 2025 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Acquisition of New Server				
Ordinance 2025-02	12,000.00		4,000.00	8,000.00
(SUCF $4,000 + WUCF $4,000)				
Improvements to Sutton Place				
Ordinance 2024-04/2025-06				
(NJ DOT $275,900)	45,000.00		45,000.00	
Improvement to Borough Hall				
Parking Lot				
Ordiance 2025-07	160,000.00		80,000.00	80,000.00
Reserve for parking lot $80,000)				
Total	217,000.00	-	129,000.00	88,000.00

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS
YEAR - 2025

	Debit	Credit
Balance - January 1, 2025	**xxxxxxxxx**	5,280.91
Premium on Sale of Bonds	**xxxxxxxxx**	
Funded Improvement Authorizations Canceled	**xxxxxxxxx**	
Appropriated to Finance Improvement Authorizations		**xxxxxxxxx**
Appropriated to 2025 Budget Revenue		**xxxxxxxxx**
Balance - December 31, 2025	5,280.91	**xxxxxxxxx**
	5,280.91	5,280.91

MUNICIPALITIES ONLY

IMPORTANT !!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

1. Total Tax Levy for Year 2025 was $ 6,710,605.60
2. Amount of Item 1 Collected in 2025 (*) $ 6,638,850.53
3. Seventy (70) percent of Item 1 $ 4,697,423.92

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2025?

   Answer YES or NO **YES**

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2025?

   Answer YES or NO **NO** If answer is "NO" give details

NOTE: If answer to Item B1 is YES, then Item B2 must be answered

C. Does the appropriation required to be included in the Calendar Year 2026 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO **NO**

D.

1. Cash Deficit 2024 $
2. 4% of 2024 Tax Levy for all purposes: Levy -- $ = $
3. Cash Deficit 2025 $
4. 4% of 2025 Tax Levy for all purposes: Levy -- $ = $

E.

Unpaid	2024	2025	Total
1. State Taxes	$	$	$ -
2. County Taxes	$	$ 1,727.67	$ 1,727.67
3. Amounts due Special Districts	$	$ -	$ -
4. Amount due School Districts for School Tax	$	$ 1,050,118.51	$ 1,050,118.51

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year Year 2025, please observe instructions of Sheet 2.

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND
AS AT DECEMBER 31, 2025
Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit	
Cash	248,039.27		
Investments			
Due from - Sewer Utility Capital	290.02		
Due from -			
Receivables Offset with Reserves:			
Consumer Accounts Receivable	36,354.31		
Liens Receivable	-		
Deferred Charges (Sheet 48)			
Cash Liabilities:			
Appropriation Reserves		64,071.79	
Encumbrances Payable		113.15	
Accrued Interest on Bonds and Notes		-	
Due to - Meter Pit		30,000.00	
Consumer Overpayment		6,203.34	
Re			
Subtotal - Cash Liabilities		100,388.28	"C"
Reserve for Consumer Accounts and Lien Receivable		36,354.31	
Fund Balance		147,941.01	
Total	284,683.60	284,683.60	

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2025
Operating and Capital Sections
(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		**xxxxxxxxx**
Bonds and Notes Authorized but Not Issued	**xxxxxxxxx**	-
CASH	133,187.60	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	1,786,394.62	
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	1,919,582.22	-

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2025
Operating and Capital Sections
(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	1,919,582.22	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		6,425.00
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		2,914.50
DUE TO SEWER OPERATING		290.02
RESERVE FOR AMORTIZATION		1,682,643.70
RESERVE FOR DEFERRED AMORTIZATION		103,750.92
RESERVE FOR DEBT SERVICE		
RESERVE FOR CAPITAL OUTLAY		61,000.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		47,400.00
CAPITAL FUND BALANCE		15,158.08
TOTALS	1,919,582.22	1,919,582.22

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2025

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALS	-	-

(Do not crowd - add additional sheets)

ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2024	RECEIPTS					Disbursements	Balance Dec. 31, 2025
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2025

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	87,828.00	87,828.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	490,000.00	497,791.53	7,791.53
Cancellaton of Reserve for Capital Outlay - I & I	30,000.00	30,000.00	-
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
			-
			-
Subtotal	607,828.00	615,619.53	7,791.53
Deficit (General Budget) **			-
	607,828.00	615,619.53	7,791.53

** Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxx
Adopted Budget		607,828.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		607,828.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		607,828.00
Deduct Expenditures:		
Paid or Charged	543,756.21	
Reserved	64,071.79	
Surplus (General Budget)**		
Total Expenditures		607,828.00
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF 2025 OPERATION

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2025 Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	615,619.53	
Miscellaneous Revenue Not Anticipated	125,466.28	
2024 Appropriation Reserves Canceled in 2025		
Total Revenue Realized		741,085.81
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	543,756.21	
Reserved	64,071.79	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	607,828.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		607,828.00
Excess		133,257.81
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2025 Operation ("Excess in Operations" - Sheet 46)	133,257.81	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2025 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

The following Item of '2024 Appropriation Reserves Canceled in 2025' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2024 for an Anticipated Deficit in the Sewer Utility for 2024

2024 Appropriation Reserves Canceled in 2025	9,910.69	
Less: Anticipated Deficit in 2024 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		9,910.69

** Items must be shown in same amounts on Sheet 44.

RESULTS OF 2025 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	7,791.53
Unexpended Balances of Appropriations	xxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	125,466.28
Unexpended Balances of 2024 Appropriation Reserves*	xxxxxxxxx	9,910.69
Deficit in Anticipated Revenues	-	xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	143,168.50	xxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	143,168.50	143,168.50

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2025	xxxxxxxxx	122,600.51
Excess in Results of 2025 Operations	xxxxxxxxx	143,168.50
Amount Appropriated in the 2025 Budget - Cash	87,828.00	xxxxxxxxx
Amount Appropriated in 2025 Budget with Prior Written Consent of Director of Local Government Services	30,000.00	xxxxxxxxx
Balance - December 31, 2025	147,941.01	xxxxxxxxx
	265,769.01	265,769.01

ANALYSIS OF BALANCE DECEMBER 31, 2025
(FROM SEWER UTILITY - TRIAL BALANCE)

Cash		248,039.27
Investments		
Interfund Accounts Receivable		290.02
Subtotal		248,329.29
Deduct Cash Liabilities Marked with "C" on Trial Balance		100,388.28
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		147,941.01
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2025 BUDGET.		147,941.01

*In the case of a "Deficit in Operating Surplus Cash",
"other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2024		$ 36,958.25
Increased by:		
Rents Levied		$ 497,187.59
Decreased by:		
Collections	$ 496,814.89	
Overpayments applied	$ 976.64	
Transfer to Liens	$	
Other	$	
		$ 497,791.53
Balance December 31, 2025		$ 36,354.31

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2024		$
Increased by:		
Transfers from Accounts Receivable	$	
Penalties and Costs	$	
Other	$	
		$ -
Decreased by:		
Collections	$	
Other	$	
		$ -
Balance December 31, 2025		$ -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER UTILITY FUND
(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55, listed on Sheet 29)

	Caused By	Amount Dec. 31, 2024 per Audit Report	Amount in 2025 Budget	Amount Resulting 2025	Balance as at Dec. 31, 2025
1.	Emergency Authorization - Municipal*	$	$	$	$ -
2.		$	$	$	$ -
3.		$	$	$	$ -
4.		$	$	$	$ -
5.		$	$	$	$ -
	Deficit in Operations	$	$	$	$ -
	Total Operating	$ -	$ -	$ -	$ -
6.		$	$	$	$ -
7.		$	$	$	$ -
	Total Capital	$ -	$ -	$ -	$ -

*Do not include items funded or refunded as listed below.

EMERGENCY AUTHORIZATIONS UNDER N.J.S.A. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.SA.. 40A:2-3 OR N.J.S.A. 40A:2-51

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of 2025
1.				$	
2.				$	
3.				$	
4.				$	

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2024	REDUCED IN 2025		Balance Dec. 31, 2025
					By 2025 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 40A:4-53 et seq. and are recorded on this page

d.marabello@helmettaboro.com
Chief Financial Officer

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2026 DEBT SERVICE FOR BONDS

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Bond Maturities - Assessment Bonds			$
2026 Interest on Bonds		$	

SEWER UTILITY CAPITAL BONDS

Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Bond Maturities - Capital Bonds			$
2026 Interest on Bonds		$	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2026 Interest on Bonds (*Items)	$ -	
Less: Interest Accrued to 12/31/2025 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2026	$	
Required Appropriation 2026		$ -

LIST OF BONDS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2026 DEBT SERVICE FOR LOANS

SEWER UTILITY LOAN

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Loan Maturities			$
2026 Interest on Loans		$	

SEWER UTILITY LOAN

Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Loan Maturities			$
2026 Interest on Loans		$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2026 Interest on Loans (*Items)	$	-	
Less: Interest Accrued to 12/31/2025 (Trial Balance)	$		
Subtotal	$	-	
Add: Interest to be Accrued as of 12/31/2026	$		
Required Appropriation 2026			$ -

LIST OF LOANS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2026 DEBT SERVICE FOR LOANS

SEWER UTILITY LOAN

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Loan Maturities			$
2026 Interest on Loans		$	

SEWER UTILITY LOAN

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Loan Maturities			$
2026 Interest on Loans		$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2026 Interest on Loans (*Items)	$	-	
Less: Interest Accrued to 12/31/2025 (Trial Balance)	$		
Subtotal	$	-	
Add: Interest to be Accrued as of 12/31/2026	$		
Required Appropriation 2026			$ -

LIST OF LOANS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

DEBT SERVICE FOR SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026		Interest Computed to (Insert Date)
							For Principal	For Interest	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOTAL		-		-			-	-	

Sheet 50

Important: If there is more than one utility in the municipality, identify each note.

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

*** See Sheet 33 for clarifications of "Original Date of Issue".**

All notes with an original date of issue of 2023 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2026 or written intent of permanent financing submitted.

**** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.**

(Do not crowd - add additional sheets)

DEBT SERVICE FOR SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026		Interest Computed to (Insert Date)
							For Principal	For Interest	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOTAL		-		-			-	-	

Sheet 50

Important: If there is more than one utility in the municipality, identify each note.

Memo: **Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.**

*** See Sheet 33 for clarifications of "Original Date of Issue".**

All notes with an original date of issue of 2023 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2026 or written intent of permanent financing submitted.

**** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.**

INTEREST ON NOTES - SEWER UTILITY BUDGET		
2026 Interest on Notes	$	-
Less: Interest Accrued to 12/31/2025 (Trial Balance)	$	
Subtotal	$	-
Add: Interest to be Accrued as of 12/31/2026	$	
Required Appropriation 2026	$	-

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

Sheet 51

Important: If there is more than one utility in the municipality, identify each note.

MEMO:* See Sheet 33 for clarification of "Original Date of Issue"

Utility Assessment Notes with an original date of issue of December 31, 2023 or prior must be appropriated in full in the 2027 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

**** Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".**

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2025	2026 Budget Requirements	
		For Prinicpal	For Interest/Fees
CAPITAL LEASE PRINCIPAL +			
INTEREST			
ALLOCATION TO SEWER UTILITY			
SEE SHEET 34A IN GENERAL CAPITAL FUND FOR THE TOTAL			
ALLOCATION IS 1/3 OF TOTAL 28,920 9,640			
Total	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other (Enter as (-) for Negative)	Expended	Cancelled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
20-3 GIS Mapping Phase IV	275.00						275.00	
22-6 GIS Mapping Phase III & IV	6,150.00						6,150.00	
25-2 Acquisition of New Server			4,000.00		4,000.00			
PAGE TOTALS	6,425.00	-	4,000.00	-	4,000.00	-	6,425.00	-

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other (Enter as (-) for Negative)	Expended	Cancelled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	6,425.00	-	4,000.00	-	4,000.00	-	6,425.00	-
PAGE TOTALS	6,425.00	-	4,000.00	-	4,000.00	-	6,425.00	-

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other (Enter as (-) for Negative)	Expended	Cancelled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	6,425.00	-	4,000.00	-	4,000.00	-	6,425.00	-
PAGE TOTALS	6,425.00	-	4,000.00	-	4,000.00	-	6,425.00	-

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other (Enter as (-) for Negative)	Expended	Cancelled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	6,425.00	-	4,000.00	-	4,000.00	-	6,425.00	-
PAGE TOTALS	6,425.00	-	4,000.00	-	4,000.00	-	6,425.00	-

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other (Enter as (-) for Negative)	Expended	Cancelled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	6,425.00	-	4,000.00	-	4,000.00	-	6,425.00	-
TOTALS	6,425.00	-	4,000.00	-	4,000.00	-	6,425.00	-

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2025	xxxxxxxxx	46,400.00
Received from 2025 Budget Appropriation	xxxxxxxxx	5,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	4,000.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2025	47,400.00	xxxxxxxxx
	51,400.00	51,400.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2025	xxxxxxxxx	
Received from 2025 Budget Appropriation*	xxxxxxxxx	
Received from 2025 Emergency Appropriation*	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2025	-	xxxxxxxxx
	-	-

*The full amount of the 2025 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

SEWER UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2025 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2025 or Prior Years
	-	-	-	-

SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

2025

	Debit	Credit
Balance - January 1, 2025	**xxxxxxxxx**	15,158.08
Premium on Sale of Bonds	**xxxxxxxxx**	
Funded Improvement Authorizations Canceled	**xxxxxxxxx**	
Miscellaneous		
Appropriated to Finance Improvement Authorization		**xxxxxxxxx**
Appropriation to 2025 Budget Revenue		**xxxxxxxxx**
Balance - December 31, 2025	15,158.08	**xxxxxxxxx**
	15,158.08	15,158.08

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND
AS AT DECEMBER 31, 2025
Operating and Capital Sections
(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit	
Cash	114,516.34		
Investments			
Due from - Water Utility Capital Fund	1,302.98		
Due from -			
Receivables Offset with Reserves:			
Consumer Accounts Receivable	56,703.72		
Liens Receivable	-		
Deferred Charges (Sheet 48)			
Cash Liabilities:			
Appropriation Reserves		3,254.91	
Encumbrances Payable		49,726.58	
Accrued Interest on Bonds and Notes		11,192.95	
Consumer Overpayments		1,091.44	
Subtotal - Cash Liabilities		65,265.88	"C"
Reserve for Consumer Accounts and Lien Receivable		56,703.72	
Fund Balance		50,553.44	
Total	172,523.04	172,523.04	

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2025
Operating and Capital Sections
(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		**xxxxxxxxx**
Bonds and Notes Authorized but Not Issued	**xxxxxxxxx**	-
CASH	579,756.59	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	3,520,067.86	
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	4,099,824.45	-

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2025
Operating and Capital Sections
(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	4,099,824.45	-
BONDS PAYABLE		-
LOANS PAYABLE		942,564.37
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		4,400.00
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER UTILITY OPERATING FUND		1,302.98
RESERVE FOR AMORTIZATION		1,264,570.46
RESERVE FOR DEFERRED AMORTIZATION		1,312,933.03
RESERVE FOR DEBT SERVICE		413,265.36
RESERVE FOR CAPITAL OUTLAY		9,495.35
RESERVE FOR WATER TOWER PAINTING		14,414.00
RESERVE FOR FAIR SHARE		84,915.67
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		38,272.29
CAPITAL FUND BALANCE		13,690.94
TOTALS	4,099,824.45	4,099,824.45

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2025

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
	-	-

(Do not crowd - add additional sheets)

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2024	RECEIPTS					Disbursements	Balance Dec. 31, 2025
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2025

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated		-	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	446,000.00	472,384.85	26,384.85
Cell Tower Revenue	99,000.00	100,956.41	1,956.41
Reserve for Fair Share Water Tower	88,158.18	88,158.18	-
Canellation of Reserve for Painting of Water Tower	91,586.00	91,586.00	-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	**xxxxxxxxx**	**xxxxxxxxx**	**xxxxxxxxx**
			-
			-
Subtotal	724,744.18	753,085.44	28,341.26
Deficit (General Budget) **			-
	724,744.18	753,085.44	28,341.26

** Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		**xxxxxxxxx**
Adopted Budget		724,744.18
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		724,744.18
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		724,744.18
Deduct Expenditures:		
Paid or Charged	721,489.27	
Reserved	3,254.91	
Surplus (General Budget)**		
Total Expenditures		724,744.18
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF 2025 OPERATION

WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2025 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	753,085.44	
Miscellaneous Revenue Not Anticipated	4,855.62	
2024 Appropriation Reserves Canceled in 2025	13,420.72	
Total Revenue Realized		771,361.78
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	721,489.27	
Reserved	3,254.91	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	724,744.18	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		724,744.18
Excess		46,617.60
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2025 Operation ("Excess in Operations" - Sheet 46)	46,617.60	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2025 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

The following Item of '2024 Appropriation Reserves Canceled in 2025' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2024 for an Anticipated Deficit in the Water Utility for 2024

2024 Appropriation Reserves Canceled in 2025	13,420.72	
Less: Anticipated Deficit in 2024 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		13,420.72

** Items must be shown in same amounts on Sheet 44.

RESULTS OF 2025 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	28,341.26
Unexpended Balances of Appropriations	xxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxx	4,855.62
Unexpended Balances of 2024 Appropriation Reserves*	xxxxxxxxx	13,420.72
Deficit in Anticipated Revenues	-	xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	-
Excess in Operations - to Operating Surplus	46,617.60	xxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	46,617.60	46,617.60

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance - January 1, 2025	xxxxxxxxx	3,935.84
Excess in Results of 2025 Operations	xxxxxxxxx	46,617.60
Amount Appropriated in the 2025 Budget - Cash	-	xxxxxxxxx
Amount Appropriated in 2025 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance - December 31, 2025	50,553.44	xxxxxxxxx
	50,553.44	50,553.44

ANALYSIS OF BALANCE DECEMBER 31, 2025
(FROM WATER UTILITY - TRIAL BALANCE)

Cash		114,516.34
Investments		
Interfund Accounts Receivable		1,302.98
Subtotal		115,819.32
Deduct Cash Liabilities Marked with "C" on Trial Balance		65,265.88
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		50,553.44
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2025 BUDGET.		50,553.44

*In the case of a "Deficit in Operating Surplus Cash",
"other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2024		$ 36,533.96
Increased by:		
Rents Levied		$ 492,554.61
Decreased by:		
Collections	$ 470,512.44	
Overpayments applied	$ 1,872.41	
Transfer to Liens	$	
Other	$	
		$ 472,384.85
Balance December 31, 2025		$ 56,703.72

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2024		$
Increased by:		
Transfers from Accounts Receivable	$	
Penalties and Costs	$	
Other	$	
		$ -
Decreased by:		
Collections	$	
Other	$	
		$ -
Balance December 31, 2025		$ -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER UTILITY FUND
(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55, listed on Sheet 29)

	Caused By	Amount Dec. 31, 2024 per Audit Report	Amount in 2025 Budget	Amount Resulting 2025	Balance as at Dec. 31, 2025
1.	Emergency Authorization - Municipal*	$	$	$	$ -
2.		$	$	$	$ -
3.		$	$	$	$ -
4.		$	$	$	$ -
5.		$	$	$	$ -
	Deficit in Operations	$ 18,904.18	$ 18,904.18	$	$ -
	Total Operating	$ 18,904.18	$ 18,904.18	$ -	$ -
6.		$	$	$	$ -
7.		$	$	$	$ -
	Total Capital	$ -	$ -	$ -	$ -

*Do not include items funded or refunded as listed below.

EMERGENCY AUTHORIZATIONS UNDER N.J.S.A. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.SA.. 40A:2-3 OR N.J.S.A. 40A:2-51

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of 2025
1.				$	
2.				$	
3.				$	
4.				$	

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2024	REDUCED IN 2025		Balance Dec. 31, 2025
					By 2025 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 40A:4-53 et seq. and are recorded on this page

d.marabello@helmettaboro.com
Chief Financial Officer

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2026 DEBT SERVICE FOR BONDS

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Bond Maturities - Assessment Bonds			$
2026 Interest on Bonds		$	

WATER UTILITY CAPITAL BONDS

Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Bond Maturities - Capital Bonds			$
2026 Interest on Bonds		$	

INTEREST ON BONDS - WATER UTILITY BUDGET

2026 Interest on Bonds (*Items)	$ -	
Less: Interest Accrued to 12/31/2025 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2026	$	
Required Appropriation 2026		$ -

LIST OF BONDS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2026 DEBT SERVICE FOR LOANS

WATER UTILITY LOAN

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	xxxxxxxxx	975,139.54	
Issued	xxxxxxxxx		
Paid	32,575.17	xxxxxxxxx	
Outstanding - December 31, 2025	942,564.37	xxxxxxxxx	
	975,139.54	975,139.54	
2026 Loan Maturities			$ 34,140.86
2026 Interest on Loans		$ 44,371.14	

WATER UTILITY LOAN

Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Loan Maturities			$
2026 Interest on Loans		$	

INTEREST ON LOANS - WATER UTILITY BUDGET

2026 Interest on Loans (*Items)	$	44,371.14
Less: Interest Accrued to 12/31/2025 (Trial Balance)	$	11,192.95
Subtotal	$	33,178.19
Add: Interest to be Accrued as of 12/31/2026	$	11,192.95
Required Appropriation 2026		$ 44,371.14

LIST OF BONDS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2026 DEBT SERVICE FOR LOANS

WATER UTILITY LOAN

	Debit	Credit	2026 Debt Service
Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Loan Maturities			$
2026 Interest on Loans		$	

WATER UTILITY LOAN

Outstanding - January 1, 2025	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2025	-	xxxxxxxxx	
	-	-	
2026 Loan Maturities			$
2026 Interest on Loans		$	

INTEREST ON LOANS - WATER UTILITY BUDGET

2026 Interest on Loans (*Items)	$	-	
Less: Interest Accrued to 12/31/2025 (Trial Balance)	$		
Subtotal	$	-	
Add: Interest to be Accrued as of 12/31/2026	$		
Required Appropriation 2026			$ -

LIST OF BONDS ISSUED DURING 2025

Purpose	2026 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

DEBT SERVICE FOR WATER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026		Interest Computed to (Insert Date)
							For Principal	For Interest	
1.								-	
2.								-	
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOTAL		-		-			-	-	

Important: If there is more than one utility in the municipality, identify each note.

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

*** See Sheet 33 for clarifications of "Original Date of Issue".**

All notes with an original date of issue of 2023 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2026 or written intent of permanent financing submitted.

**** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.**

(Do not crowd - add additional sheets)

DEBT SERVICE FOR WATER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026		Interest Computed to (Insert Date)
							For Principal	For Interest	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOTAL		-		-			-	-	

Sheet 50

Important: If there is more than one utility in the municipality, identify each note.

Memo: **Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.**

*** See Sheet 33 for clarifications of "Original Date of Issue".**

All notes with an original date of issue of 2023 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2026 or written intent of permanent financing submitted.

**** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.**

INTEREST ON NOTES - WATER UTILITY BUDGET	
2026 Interest on Notes	$ -
Less: Interest Accrued to 12/31/2025 (Trial Balance)	$
Subtotal	$ -
Add: Interest to be Accrued as of 12/31/2026	$
Required Appropriation 2026	$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2025	Date of Maturity	Rate of Interest	2026		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

Important: If there is more than one utility in the municipality, identify each note.

MEMO:* See Sheet 33 for clarification of "Original Date of Issue"

Utility Assessment Notes with an original date of issue of December 31, 2023 or prior must be appropriated in full in the 2027 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

**** Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".**

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2025	2026 Budget Requirements	
		For Prinicpal	For Interest/Fees
CAPITAL LEASE PRINCIPAL +			
INTEREST			
ALLOCATION TO WATER UTILITY			
SEE SHEET 34A IN GENERAL CAPITAL FUND FOR THE TOTAL			
ALLOCATION IS 1/3 OF TOTAL 28,920 9,640			
Total	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other (Enter as (-) for Negative)	Expended	Cancelled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
19-4 New Water Meters (Reserve)	550.00						550.00	
20-5 Acquisition of Radio Reads	350.00						350.00	
22-6 GIS Mapping	3,500.00						3,500.00	
25-2 Acquisition of New Server			4,000.00		4,000.00			
25-3 Water Leak Repair & Restoration			20,504.65		20,504.65			
Total 70000-	4,400.00	-	24,504.65	-	24,504.65	-	4,400.00	-

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other (Enter as (-) for Negative)	Expended	Cancelled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	4,400.00	-	24,504.65	-	24,504.65	-	4,400.00	-
PAGE TOTALS	4,400.00	-	24,504.65	-	24,504.65	-	4,400.00	-

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other (Enter as (-) for Negative)	Expended	Cancelled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	4,400.00	-	24,504.65	-	24,504.65	-	4,400.00	-
PAGE TOTALS	4,400.00	-	24,504.65	-	24,504.65	-	4,400.00	-

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other (Enter as (-) for Negative)	Expended	Cancelled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	4,400.00	-	24,504.65	-	24,504.65	-	4,400.00	-
PAGE TOTALS	4,400.00	-	24,504.65	-	24,504.65	-	4,400.00	-

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2025		2025 Authorizations	Other (Enter as (-) for Negative)	Expended	Cancelled	Balance - December 31, 2025	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	4,400.00	-	24,504.65	-	24,504.65	-	4,400.00	-
TOTALS	4,400.00	-	24,504.65	-	24,504.65	-	4,400.00	-

Sheet 52 Totals

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2025	xxxxxxxxx	41,772.29
Received from 2025 Budget Appropriation	xxxxxxxxx	500.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	4,000.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2025	38,272.29	xxxxxxxxx
	42,272.29	42,272.29

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2025	xxxxxxxxx	
Received from 2026 Budget Appropriation *	xxxxxxxxx	
Received from 2026 Emergency Appropriation *	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2025	-	xxxxxxxxx
	-	-

*The full amount of the 2026 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

WATER UTILITY CAPITAL FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2026 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2026 or Prior Years
	-	-	-	-

WATER UTILITY FUND
STATEMENT OF CAPITAL SURPLUS

2026

	Debit	Credit
Balance - January 1, 2025	**xxxxxxxxx**	13,690.94
Premium on Sale of Bonds	**xxxxxxxxx**	
Funded Improvement Authorizations Canceled	**xxxxxxxxx**	
Miscellaneous		
Appropriated to Finance Improvement Authorization		**xxxxxxxxx**
Appropriation to 2026 Budget Revenue		**xxxxxxxxx**
Balance - December 31, 2025	13,690.94	**xxxxxxxxx**
	13,690.94	13,690.94