SYNOPSIS OF AUDIT REPORT FOR PUBLICATION

Synopsis of 2025 Audit Report for the Township of Robbinsville as required by N.J.S.40A:5-7.

COMBINED COMPARATIVE BALANCE SHEET
(Condensed Form)

ASSETS	2025	2024
Cash & Investments	$ 33,850,136.43	$ 37,555,867.97
Taxes, Assessments, Liens & Sewer Charges Receivable	2,569,591.02	827,729.62
Accounts Receivable & Other	11,802,841.94	7,360,100.13
General Fixed Assets	40,713,047.13	38,135,327.20
Fixed Capital - Completed	8,683,887.40	8,683,887.40
Deferred Charges to Future Taxation:		
General Capital	81,933,414.00	78,269,707.00
Current Fund	24,000.00	36,000.00
Total	$ 179,576,917.92	$ 170,868,619.32

LIABILITIES, RESERVES & FUND BALANCE	2025	2024
Bonds & Notes Payable	$ 71,777,770.00	$ 69,223,000.00
Loans Payable	3,914,704.45	2,297,160.93
Improvement Authorizations	7,012,826.72	17,384,794.69
Other Liabilities & Special Funds	43,105,315.32	33,441,896.71
Investment in Fixed Assets	40,713,047.13	38,135,327.20
Reserve for Certain Assets Receivable	3,061,495.62	1,227,556.76
Fund Balance	9,991,758.68	9,158,883.03
Total	$ 179,576,917.92	$ 170,868,619.32

Comparative Statement of Operations and
Change in Fund Balance - Current Fund

	2025	2024
Revenue & Other Income Realized:		
Fund Balance Utilized	$ 5,081,750.00	$ 3,127,000.00
Miscellaneous Revenue Anticipated	12,808,672.29	11,206,331.34
Receipts From Delinquent Taxes & Tax Title Liens	1,784,406.61	441,506.13
Receipts From Current Taxes	96,746,347.75	92,544,858.49
Nonbudget Revenue	274,510.66	187,283.30
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	497,243.15	742,162.08
Cancellation of Prior Year Items	6,033.40	-
Senior Citizen & Veteran Deductions allowed Prior Year	-	750.00
Interfund Returned	13,176.44	17,574.00
Total	117,212,140.30	108,267,465.34
Expenditures:		
Budget Appropriations Within "CAPS":		
Operations:		
Salaries & Wages	9,866,173.83	9,649,064.48
Other Expenses	8,487,884.66	8,091,901.36
Deferred Charges & Statutory Expenditures	3,465,442.97	3,156,287.15
Excluded From "CAPS":		
Operations:		
Salaries & Wages	1,322,679.20	654,419.16
Other Expenses	4,046,615.34	1,362,307.92
Capital Improvements	159,250.00	100,000.00
Municipal Debt Service	5,494,144.70	5,279,008.53
Deferred Charges	12,362.00	12,868.00
Municipal Open Space Tax	2,019,218.39	2,021,311.88
County Taxes	24,527,807.33	23,213,903.95
Amount Due County for Added & Omitted Taxes	24,496.62	105,755.78
Local District School Tax	51,736,821.00	48,941,998.00
Senior Citizen & Veteran Deductions Disallowed Prior Year	1,578.10	2,500.00
Prior Year Overpayment Refund for Taxes	37,907.83	-
Interfunds Orginating in the Current Year	0.00	1.00
Total Expenditures	111,202,381.97	102,591,327.21
Excess/Deficit in Revenue	2,260,378.77	2,260,378.77
Expenditures included above which are by Statute		
Deferred Charges to Budget of Succeeding Year	-	-
Statutory Excess to Fund Balance	6,009,758.33	5,676,138.13
Fund Balance January 1	7,798,277.15	5,249,139.02
Total	13,808,035.48	10,925,277.15
Decreased by: Utilization as Anticipated Revenue	(5,081,750.00)	(3,127,000.00)
Fund Balance December 31	$ 8,726,285.48	$ 7,798,277.15

Comparative Statement of Operations and
Change in Fund Balance - Sewer Utility Operating Fund

	2025	2024
Revenue & Other Income Realized:		
Anticipated Revenues:		
Operating Surplus Anticipated	$ 310,740.47	$ 743,208.94
Service Charges	3,518,725.91	3,219,796.82
Interest on Investments	79,824.85	136,642.61
Connection Fees	37,315.00	100,947.50
Miscellaneous	37,346.28	32,527.81
Other Credits to Income:		
Miscellaneous Revenue Not Anticipated	226.85	259.97
Reserve for Debt Service	150,000.00	-
Unexpended Balances of Appropriation Reserves to Fund Balance	239,968.83	224,890.23
Total Income	4,374,148.19	4,458,273.88
Expenditures:		
Budget Appropriations:		
Operating	3,688,360.88	3,757,517.57
Debt Service	251,527.95	334,810.77
Deferred Charges	-	5,863.39
Statutory Expenditures	37,762.30	140,704.14
Total Expenditures	3,977,651.13	4,238,895.87
Excess/Deficit in Revenue	396,497.06	219,378.01
Expenditures included above which are by Statute Deferred Charges to Budget of Succeeding Year	-	-
Statutory Excess to Fund Balance	396,497.06	219,378.01
Fund Balance January 1	823,922.33	1,347,753.26
Total	1,220,419.39	1,567,131.27
Less: Utilized by Operating Budget	(310,740.47)	(743,208.94)
Balance December 31	$ 909,678.92	$ 823,922.33

RECOMMENDATIONS

No Current Year Findings.

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The above synopsis was prepared from the report on examination of the financial statements and supplementary data of the Township of Robbinsville, County of Mercer, for the year ended December 31, 2025. This report was submitted by Michael Holt, Registered Municipal Accountant, of the Firm Holt McNally & Associates, Inc., 105 Atsion Rd, Suite I, Medford, New Jersey 08055 and is on file at the Township Clerk's office and may be inspected by any interested person.

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Alicia Gonzalez, Municipal Clerk