

2015 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2015 BUDGET)

CAP

MUNICIPALITY: _____ TOWNSHIP OF UPPER _____ COUNTY: _____ CAPE MAY _____

Richard A. Palombo Mayor's Name	December 31, 2015 Term Expires
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Municipal Officials	
Barbara L. Young Municipal Clerk	12/1/2012 Date of Orig. Appt. C-1481 Cert. No.
Rhonda Sharp Tax Collector	T8098 Cert. No.
Barbara Spiegel Chief Financial Officer	N - 0816 Cert. No.
Leon P. Costello, CPA, RMA Registered Municipal Accountant	393 Lic. No.
Daniel Young Municipal Attorney	

Official Mailing Address of Municipality

TOWNSHIP HALL
P.O. BOX 205
TUCKAHOE, NJ 08250
Fax #: 609-628-3092

Governing Body Members	
Name	Term Expires
Edward D. Barr	12/31/2015
John Coggins	12/31/2016
Hobie Young	12/31/2016
Jeffery Pierson	12/31/2017

Please attach this to your 2015 Budget and Mail to:

Director, Division of Local Government Services
Department of Community Affairs
P.O. Box 803
Trenton NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

Sheet A

Adoption

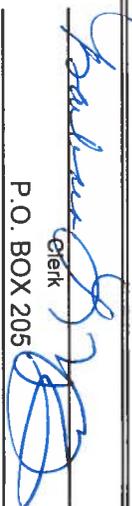
2015 MUNICIPAL BUDGET

Municipal Budget of TOWNSHIP of CAPE MAY County of UPPER for the Fiscal Year 2015.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

9TH day of MARCH, 2015
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 9TH day of MARCH, 2015


Clerk
P. O. BOX 205
Address

TUCKAHOE, NJ 08250
Address
609-628-2011
Phone Number

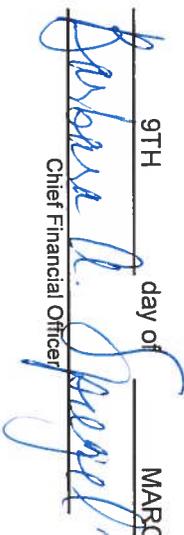
It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 9TH day of MARCH, 2015

Leon P. Costello, CPA, RMA
Registered Municipal Accountant
Ocean City, NJ 08226
Address
1535 Haven Avenue
Address
609-399-6333
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 9TH day of MARCH, 2015


Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2015 By: _____

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2015 By: _____

Sheet 1

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on this budget.

_____ TOWNSHIP _____ of _____ UPPER _____, County of _____ CAPE MAY _____

Sheet 1a

Adoption

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2015
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		
1. Appropriations within "CAPS" -		
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}		9,893,450.00
2. Appropriations excluded from "CAPS" -		
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-53.3 as amended)}		1,147,563.84
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		11,041,013.84
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimate	97.10%	948,006.65
	Percent of Tax Collections	
	Building Aid Allowance	2015 - \$ _____
	for Schools-State Aid	2014 - \$ _____
4. Total General Appropriations (Item 9, Sheet 29)		11,989,020.49
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		9,299,136.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		2,689,884.49
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	12,486,011.20		-	
Budget Appropriations Added by N.J.S. 40A:4-87	214,099.13			
Emergency Appropriations	50,000.00		-	
Total Appropriations	12,750,110.33	-	-	
<u>Expenditures:</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	12,320,634.31		-	
Reserved	429,280.02		-	
Unexpended Balances Canceled	196.00			
Total Expenditures and Unexpended Balances Canceled	12,750,110.33	-	-	
Overexpenditures *	-	-	-	

* See Budget Appropriation Items so marked to the right of column "Expended 2014 Reserved."

Explanations of Appropriations for
"Other Expenses"

The amounts appropriated under the title of "Other Expenses are for operating costs other than "Salaries & Wages". Some of the items Included in " Other Expenses" are:

Materials, supplies and non-bondable equipment;
Repairs and maintenance of buildings, equipment, roads, etc.;

Contractual services for garbage and trash removal,
fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, insurance and
many other items essential to the services rendered by
municipal government.

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2014	12,486,011.00	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	10,079,596.56
Subtotal	<u>12,486,011.00</u>		
Exceptions Less:		Additions:	
Total Other Operations	-	New Construction (Assessor Certification)	5,577.36
Total Uniform Construction Code		2013 Cap Bank	2,047,922.23
Total Interlocal Service Agreement		2014 Cap Bank	294,843.27
Total Additional Appropriations			
Total Capital Improvements	261,000.00	Total Additions	<u>2,348,342.86</u>
Total Debt Service	618,500.00	Maximum Appropriations within "CAPS" Sheet 19 @ 1.5%	<u><u>12,427,939.41</u></u>
Transferred to Board of Education		Additional Increase to COLA rate.	3.5%
Type I School Debt	546,799.00	Amount of Increase allowable.	2.0%
Total Public & Private Programs			<u><u>198,612.74</u></u>
Judgements	197,500.00		
Total Deferred Charges		Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u><u>12,626,552.15</u></u>
Cash Deficit	931,575.00		
Reserve for Uncollected Taxes	2,555,374.00		
Total Exceptions	<u>9,930,637.00</u>		
Amount on Which CAP is Applied	<u>148,959.56</u>		
1.5% CAP			
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	10,079,596.56		

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

Sheet 3b

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P. L. 2007, c. 62, effective April 3, 2007, imposes a 4% CAP on the Tax Levy of your Municipality, with certain exception and exclusions. In addition to the all of the exceptions and exclusions the Local Finance Board may approve waivers for certain extraordinary costs identified by the Statute. The voters may also approve increases above the 4% CAP with a vote of at least 60%.
 P. L. 2007, c. 62, was amended by P. L. 2008 c. 6 and P. L. 2010 c. 44 (S-29 R1).
 The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P. L. 2007, c. 62.

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	2,686,849.20
Less: CY 2014 One Year Waivers	-
Less: Prior Year Deferred Charges to Future Taxation Unfunded	(47,500.00)
Less: Prior Year Deferred Charges: Emergencies	-
Less: Prior Year Recycling Tax	-
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>2,639,349.20</u>
Plus 2% CAP Increase	<u>52,786.98</u>
ADJUSTED TAX LEVY	<u>2,692,136.18</u>
Plus: Assumption of Service/Function	-
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>2,692,136.18</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

2,692,136.18

Exclusions:

Allowable Shared Service Agreements Increase	-
Allowable Health Insurance Costs Increase	90,753.00
Allowable Pension Obligations Increases	31,866.00
Allowable LOSAP Increase	-
Allowable Capital Improvements Increase	-
Allowable Debt Service and Capital Leases Inc.	56,538.00
Recycling Tax appropriation	-
Deferred Charge to Future Taxation Unfunded	-
Current Year Deferred Charges: Emergencies	-
Add Total Exclusions	<u>179,157.00</u>
Less Cancelled or Unexpended Waivers	-
Less Cancelled or Unexpended Exclusions	196.00

ADJUSTED TAX LEVY

2,871,097.18

Additions:

New Ratables - Increase for new construction	4,461,884
Prior Year's Local Purpose Tax Rate(per\$100)	<u>0.125</u>
New Ratable Adjustment to Levy	5,577.36
Amounts approved by Referendum	-
Levy CAP Bank Applied	-

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

2,876,674.54

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

2,689,884.49

OVER OR (UNDER) 2% LEVY CAP

(186,790.05)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

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Sheet 3d

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
1. Surplus Anticipated	08-101	930,000.00	910,000.00	910,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	930,000.00	910,000.00	910,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	5,000.00	5,000.00	5,300.00
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	63,000.00	60,000.00	65,887.57
Other	08-109			
Interest and Costs on Taxes	08-112	110,000.00	110,000.00	115,519.33
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	22,000.00	22,000.00	23,563.94
Anticipated Utility Operating Surplus	08-114			
EMS Ambulance Fees	08-106	264,000.00	274,000.00	264,448.81
Host Community Benefits	08-106	497,000.00	500,000.00	497,925.53

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865		347,000.00	347,000.00
Recycling Tonnage Grant	10-701			
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770		32,099.13	32,099.13
Alcohol Education and Rehabilitation Fund	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703	24,393.00	37,159.00	37,159.00
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704			
Neighborhood Preservation - Balanced Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
Small Cities Grant	10-707			
Main Street Market Assessment	10-725			-
Hazardous Site Remediation	10-733			-
FEMA Energy Mitigation Grant	10-721	112,090.00		
NJDEP Resiliency Grant	70-722	61,000.00		
Cape May County Open Space Grant - Amanda's Field	10-731		220,000.00	220,000.00
Cape May County Open Space Grant - Boat Ramp	10-732		280,350.00	280,350.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
GENERAL REVENUES				
Summary of Revenues				
1. Surplus Anticipated (Sheet 4, #1)	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	08-101	930,000.00	910,000.00	910,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,051,000.00	1,061,000.00	1,075,161.54
Total Section B: State Aid Without Offsetting Appropriations	09-001	6,323,653.00	6,323,653.00	6,323,653.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	160,000.00	155,000.00	201,083.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	197,483.00	926,608.13	926,608.13
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	117,000.00	117,000.00	173,763.70
Total Miscellaneous Revenues	13-099	7,849,136.00	8,583,261.13	8,700,269.37
4. Receipts from Delinquent Taxes	15-499	520,000.00	520,000.00	515,661.69
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	9,299,136.00	10,013,261.13	10,125,931.06
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	2,689,884.49	2,686,849.20	XXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	2,689,884.49	2,686,849.20	3,076,940.52
7. Total General Revenues	13-299	11,989,020.49	12,700,110.33	13,202,871.58

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS"							
GENERAL GOVERNMENT FUNCTIONS:							
Mayor and Committee	20-110						
Salaries and Wages	20-110-1	61,250.00	61,250.00		61,250.00	61,249.88	0.12
Other Expenses	20-110-2	18,000.00	18,000.00		18,000.00	16,754.39	1,245.61
Township Clerk	20-120						
Salaries and Wages	20-120-1	188,000.00	186,000.00		186,500.00	186,205.50	294.50
Other Expenses	20-120-2	40,000.00	40,000.00		40,000.00	37,373.22	2,626.78
Financial Administration	20-130						
Salaries and Wages	20-130-1	121,200.00	121,000.00		121,000.00	120,041.64	958.36
Other Expenses:	20-130-2						
Audit Services	20-130-2	36,100.00	36,100.00		36,100.00	36,100.00	-
Computer Services	20-130-2	90,334.00	51,000.00		57,000.00	56,470.12	529.88
Miscellaneous Other Expenses	20-130-2	17,000.00	17,000.00		18,000.00	14,690.40	3,309.60
Assessment of Taxes	20-150						
Tax Map	20-150-2	40,000.00			50,000.00	49,220.00	780.00

Sheet 12

Adoption

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS: (cont.)							
Assessment of Taxes	20-150						
Salaries and Wages	20-150-1	104,600.00	104,000.00		104,000.00	102,374.29	1,625.71
Other Expenses	20-150-2	9,500.00	9,500.00		9,500.00	5,963.33	3,536.67
Collection of Taxes	20-145						
Salaries and Wages	20-145-1	93,000.00	92,000.00		92,000.00	91,964.08	35.92
Other Expenses:							
Purchase of Tax Title Liens	20-145-2	1,000.00	-		-		-
Miscellaneous Other Expenses	20-145-2	5,000.00	5,000.00		5,000.00	4,942.93	57.07
Liquidation of Tax Title Liens	20-155						
Other Expenses	20-155-2	1,000.00			-		-
Legal Services	20-155						
Salaries and Wages	20-155-1		-		-		-
Other Expenses	20-155-2	130,000.00	130,000.00		140,000.00	130,789.50	9,210.50

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS: (cont.)							
Special Litigation	20-155						
Other Expenses	20-155-2	30,000.00	70,000.00		35,000.00	7,743.75	27,256.25
Engineering Services	20-165						
Salaries and Wages	20-165-1	101,360.00	100,356.00		100,356.00	100,355.84	0.16
Other Expenses	20-165-2	42,050.00	41,500.00		33,500.00	21,801.82	11,698.18
Public Information	20-100						
Salaries and Wages	20-100-1		-		-		-
Other Expenses:	20-100-2						
UTT/2	20-100-2	4,300.00	4,300.00		4,300.00	2,413.11	1,886.89
Miscellaneous Other Expense	20-100-2	1,000.00	1,000.00		1,000.00	-	1,000.00
INSURANCE							
General Liability	23-210-2	158,550.00	145,000.00		151,500.00	150,702.29	797.71
Workers Compensation Insurance	23-215-2	375,000.00	370,000.00		371,500.00	371,075.11	424.89
Employee Group Health	23-220-2	1,750,699.00	1,680,620.00		1,680,620.00	1,644,421.17	36,198.83
Health Benefit							
Salaries and Wages	23-210-1	12,000.00	13,000.00		13,000.00	10,660.20	2,339.80

Sheet 14

Adoption

April 13, 2015

Township of Upper

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION:							
Planning Board	21-180						
Salaries and Wages	21-180-1	28,860.00	31,700.00		31,700.00	30,101.32	1,598.68
Master Plan Review	21-180-2	-	2,000.00		2,000.00	-	2,000.00
Other Expenses	21-180-2	15,000.00	18,000.00		18,000.00	12,263.09	5,736.91
Zoning Board of Adjustment	21-185						
Salaries and Wages	21-185-1	28,860.00	31,700.00		31,700.00	30,101.36	1,598.64
Other Expenses	21-185-2	15,000.00	18,000.00		18,000.00	9,613.26	8,386.74
PUBLIC SAFETY:							
Aid to Volunteer Fire Companies	25-255-2		-		-		-
First Aid Organization	25-260						
Salaries and Wages	25-260-1	554,000.00	579,000.00		559,000.00	521,700.19	37,299.81
Other Expenses	25-260-2	104,000.00	99,876.00		104,876.00	100,681.01	4,194.99

Sheet 15

Adoption

April 13, 2015

Township of Upper

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY: (cont.)							
Emergency Management Services	25-252						
Salaries and Wages	25-252-1	22,600.00	20,200.00		20,200.00	19,374.49	825.51
Other Expenses	25-252-2	66,200.00	61,200.00		64,800.00	64,113.09	686.91
Crossing Guard	25-240						
Salaries and Wages	25-240-1	7,800.00	7,800.00		7,800.00	6,916.00	884.00
Other Expenses	25-240-2	500.00	500.00		500.00	500.00	-
Regional Dispatch- Contractual	25-250-2	251,289.00	251,289.00		244,689.00	238,169.00	6,520.00
Municipal Court	43-490						
Salaries and Wages	43-490-1	162,700.00	190,000.00		171,000.00	161,315.03	9,684.97
Other Expenses	43-490-2	28,000.00	17,950.00		22,950.00	20,245.35	2,704.65
Public Defender	43-495						
Salaries and Wages	43-498	19,000.00	19,000.00		19,000.00	18,999.96	0.04

Sheet 15a

Adoption

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY: (cont.)							
Municipal Prosecutor	25-275						
Salaries and Wages	25-275-1	39,000.00	39,000.00		39,000.00	39,000.00	-
Other Expenses	25-275-2	1,000.00					
PUBLIC WORKS FUNCTIONS:							
Road Repairs and Maintenance	26-290						
Salaries and Wages	26-290-1	846,200.00	1,389,000.00		1,396,000.00	1,390,266.69	5,733.31
Other Expenses:							
Surfacing of Roads	26-290-2	15,000.00	15,000.00		15,000.00	14,771.55	228.45
Miscellaneous Other Expenses	26-290-2	284,000.00	284,000.00		284,000.00	283,928.08	71.92
Recycling	26-305						
Salaries and Wages	26-305-1	394,100.00	566,000.00		561,000.00	544,773.09	16,226.91
Other Expenses	26-305-2	77,000.00	72,000.00		77,000.00	77,000.00	-

Sheet 15b

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated					Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved	
HEALTH AND WELFARE:								
Board of Health	27-330							
Salaries and Wages	27-330-1	550.00	550.00		550.00	549.90	0.10	
Other Expenses	27-330-2	1,000.00	2,000.00		2,000.00	800.00	1,200.00	
Dog Regulation	27-340							
Other Expenses	24-370-2	87,800.00	87,635.00		87,635.00	82,899.56	4,735.44	
PARK AND RECREATION FUNCTIONS:								
Recreation	28-370							
Salaries and Wages	28-370-1		-		-		-	
Other Expenses	28-370-2		-		-		-	
Emergency Shore Protection	23-380							
Other Expenses	23-380-2	40,700.00	92,000.00		92,000.00	57,545.03	34,454.97	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PARK AND RECREATION FUNCTIONS: (cont.)							
Beach Protection	28-380						
Salaries and Wages	28-380-1	220,000.00	224,000.00		213,000.00	208,250.20	4,749.80
Other Expenses	28-380-2	23,920.00	21,250.00		27,250.00	26,475.37	774.63
Community Center	28-372						
Salaries and Wages	28-372		-		-		-
Other Expenses	28-372	35,000.00	41,000.00		41,000.00	30,101.86	10,898.14
Affordable Housing	21-187						
Salaries and Wages	21-187-1	2,500.00	2,500.00		2,500.00	2,499.90	0.10
Other Expenses	21-187-2	2,500.00	2,500.00		2,500.00	-	2,500.00
Sports & Recreation	28-370						
Salaries and Wages	28-370-1	16,600.00	16,000.00		16,000.00	14,424.86	1,575.14
Other Expenses	28-370-2	207,000.00	194,000.00		214,000.00	213,965.04	34.96

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	427,828.00	432,261.00		432,261.00	388,198.00	44,063.00
Social Security System (O.A.S.I.)	36-472	335,000.00	335,000.00		335,000.00	330,958.67	4,041.33
Consolidated Police & Fireman's Pension Fund	36-474						
Police and Firemen's Retirement System of NJ	36-475						-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	3,500.00	12,000.00		12,000.00	2,658.63	9,341.37
Lifeguard Pension	36-471						-
Defined Contribution Retirement Program	36-477	6,000.00	5,000.00		6,000.00	5,869.56	130.44
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	772,328.00	784,261.00	-	785,261.00	727,684.86	57,576.14
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	9,893,450.00	9,930,637.00	50,000.00	9,980,637.00	9,557,356.98	423,280.02

Sheet 19

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues							
Municipal Alliance Grant	41-703	24,393.00	37,159.00		37,159.00	37,159.00	-
Municipal Alliance Grant - Match	41-703	6,098.00	9,290.00		9,290.00	9,290.00	-
Recycling Tonnage Grant	41-701				-	-	-
Clean Communities	41-770		32,099.13		32,099.13	32,099.13	-
NJ Office of Emergency Management	41-729				-	-	-
Main Street Market Assessment	41-725				-	-	-
Hazardous Site Remediation	41-733				-	-	-
Drunk Driving Enforcement Fund	41-745				-	-	-

Sheet 24

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues							
Cape May County Open Space Grant - Amanda's Field	41-731		220,000.00		220,000.00	220,000.00	-
Cape May County Open Space Grant - Boat Ramp	41-732		280,350.00		280,350.00	280,350.00	-
NJ Dept of Environmental Protection	41-716		3,000.00		3,000.00	3,000.00	-
Sustainable Jersey Grant	41-717		2,000.00		2,000.00	2,000.00	-
Emergency Management	41-718		5,000.00		5,000.00	5,000.00	-
FEMA Energy Mitigation Grant	41-721		112,090.00				
NJDEP Resiliency Grant	41-722		61,000.00				

Sheet 24a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	640,000.00	600,000.00		600,000.00	600,000.00	XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935	34,841.84	18,500.00		18,500.00	18,304.00	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999	674,841.84	618,500.00	-	618,500.00	618,304.00	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014		
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved	
(E) Deferred Charges - Municipal - Excluded from "CAPS"								
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S. 40A:4-55)	46-875	160,000.00	150,000.00	XXXXXXXXXXXX	150,000.00	150,000.00	XXXXXXXXXXXX	XXXXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
Ordinance #016-2009	46-877		47,500.00	XXXXXXXXXXXX	47,500.00	47,500.00	XXXXXXXXXXXX	XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	160,000.00	197,500.00	XXXXXXXXXXXX	197,500.00	197,500.00	XXXXXXXXXXXX	XXXXXXXXXXXX
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480							
Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	1,147,563.84	1,837,898.13	-	1,837,898.13	1,831,702.13	6,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXXXX
					-		XXXXXXXXXXXX
							XXXXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXXXX
(J) School - Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXXXX			XXXXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409		-	-	-	-	XXXXXXXXXXXX
Total Municipal Appropriations for Local District School Purposes {Items (I) and (J) - Excluded from "CAPS"}	29-410						XXXXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	1,147,563.84	1,837,898.13	-	1,837,898.13	1,831,702.13	6,000.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	11,041,013.84	11,768,535.13	50,000.00	11,818,535.13	11,389,059.11	429,280.02
(M) Reserve for Uncollected Taxes	50-899	948,006.65	931,575.20	XXXXXXXXXXXX	931,575.20	931,575.20	XXXXXXXXXXXX
9. Total General Appropriations	34-499	11,989,020.49	12,700,110.33	50,000.00	12,750,110.33	12,320,634.31	429,280.02

Sheet 29

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Summary of Appropriations							
(A) Operations: (a & b) Within "CAPS" - Including Contingent	34-299	9,893,450.00	9,930,637.00	50,000.00	9,980,637.00	9,557,356.98	423,280.02
	XXXXXX						
(a) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	57,141.00	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	203,581.00	588,898.13	-	588,898.13	588,898.13	-
Total Operations Excluded from "CAPS"	34-305	260,722.00	588,898.13	-	588,898.13	588,898.13	-
(C) Capital Improvements	44-999	52,000.00	433,000.00	-	433,000.00	427,000.00	6,000.00
(D) Municipal Debt Service	45-999	674,841.84	618,500.00	-	618,500.00	618,304.00	XXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999	160,000.00	197,500.00	XXXXXXXXXX	197,500.00	197,500.00	XXXXXXXXXX
(F) Judgments	37-480	-	-	-	-	-	-
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	948,006.65	931,575.20	XXXXXXXXXX	931,575.20	931,575.20	XXXXXXXXXX
Total General Appropriations	34-499	11,989,020.49	12,700,110.33	50,000.00	12,750,110.33	12,320,634.31	429,280.02

Sheet 30

DEDICATED WATER UTILITY BUDGET - (continued)

* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXXXX			
Capital Outlay	55-512						
Debt Service:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment on Bond Principal	55-520						
Payment on Bond Anticipation Notes & Capital Notes	55-521						
Interest on Bonds	55-522						
Interest on Notes	55-523						
							XXXXXXXXXXXX

DEDICATED WATER & SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER & SEWER UTILITY	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent or Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	-	-	-
Rents - Water	08-505			
Rents - Sewer	08-505			
Miscellaneous Receipts	08-511			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Utility Capital Surplus	08-515			
Deficit (General Budget)	08-549			
Total Water & Sewer Utility Revenues	08-599	-	-	-

Sheet 34

Use a separate set of sheets for each separate Utility.

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512						-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
14. DEDICATED REVENUES FROM				
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014
Payment of Bond Principal	51-920	2015	2014	Paid or Charged
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
14. DEDICATED REVENUES FROM				
Assessment Cash	52-101			
Deficit (Water Utility Budget)	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014
Payment of Bond Principal	52-920	2015	2014	Paid or Charged
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

Sheet 37

DEDICATED ASSESSMENT BUDGET _____ UTILITY

	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
14. DEDICATED REVENUES FROM				
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014
Payment of Bond Principal	53-920	2015	2014	Paid or Charged
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999			

Dedication by Rider - (N.J.S. 40A: 4-39) "The dedicated revenues anticipated during the year 2015 from Animal Control, State or Federal Aid for Maintenance of Libraries,

Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police

Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older

Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Affordable Housing Trust, Developer's Escrow Fund, Fire Safety

Fund, Planning Board & Zoning Board of Adjustment, Accumulated Absences, Uniform Fire Safety Penalty Monies, Sanitary Landfill Facilities, Recycling Program, Recreation Developer's Escrow.

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

(Insert additional appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS		
Cash and Investments	1110100	9,581,620.25
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	
Taxes Receivable	1110300	507,557.32
Tax Title Lien Receivable	1110400	274,436.71
Property Acquired by Tax Title Lien Liquidation	1110500	2,560,799.00
Other Receivables	1110600	1,275,425.45
Deferred Charges Required to be in 2015 Budget	1110700	160,000.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	490,000.00
Total Assets	1110900	14,849,838.73

LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	9,836,015.93
Reserves for Receivables	2110200	3,343,802.25
Surplus	2110300	1,670,020.55
Total Liabilities, Reserves and Surplus		14,849,838.73

School Tax Levy Unpaid	2220150	11,487,501.00
Less: School Tax Deferred	2220200	7,300,000.00
*Balance Included in Above "Cash Liabilities"	2220300	4,187,501.00

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	1,065,141.10
CURRENT REVENUE ON A CASH BASIS:		1,353,101.90
Current Taxes: *(Percentage Collected 2014 98%, 2013 97%)	2310200	31,376,378.17
Delinquent Taxes	2310300	515,661.69
Other Revenues and Additions to Income	2310400	9,716,071.17
Total Funds	2310500	42,673,252.13
EXPENDITURES AND TAX REQUIREMENTS:		41,066,799.85
Municipal Appropriations	2310600	11,818,339.13
School Taxes (Including Local and Regional)	2310700	22,975,000.00
County Taxes (Including Added Tax Amounts)	2310800	4,697,001.85
Special District Taxes	2310900	1,559,011.00
Other Expenditures and Deductions from Income	2311000	3,879.60
Total Expenditures and Tax Requirements	2311100	41,053,231.58
Less: Expenditures to be Raised by Future Taxes	2311200	50,000.00
Total Adjusted Expenditures and Tax Requirements	2311300	40,001,658.75
Surplus Balance - December 31st	2311400	1,065,141.10

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget		
Surplus Balance December 31, 2014	2311500	1,670,020.55
Current Surplus Anticipated in 2015 Budget	2311600	930,000.00
Surplus Balance Remaining	2311700	740,020.55

**2015
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.
If no Capital Budget is included, check the reason why:

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.
- No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.
Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- ____ years. (Exceeding minimum time period)
- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CLP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

[Empty box for narrative content]

Sheet 40a

C - 2

CAPITAL BUDGET (Current Year Action) 2015

Local Unit TOWNSHIP OF UPPER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Purchase of Equipment	1	500,000.00			4,000.00			80,000.00	416,000.00
Road Construction & Reconstruction	2	1,500,000.00							1,500,000.00
Beach Replenishment	3	1,000,000.00							1,000,000.00
Construction of Municipal Facilities	4	300,000.00		12,000.00	5,000.00			100,000.00	183,000.00
Purchase New Trash Trucks	5	500,000.00							500,000.00
Strathmere Projects	6	-							
Relpace Boat Ramp	7	300,000.00			15,000.00		280,350.00	4,650.00	
Recreation Field Improvements	8	250,000.00			12,500.00		220,000.00	17,500.00	
TOTAL - ALL PROJECTS		4,350,000.00	-	12,000.00	36,500.00	-	500,350.00	202,150.00	3,599,000.00

C - 3

Sheet 40b

Adoption

April 13, 2015

Township of Upper

**6 YEAR CAPITAL PROGRAM - 2015 to 2020
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit TOWNSHIP OF UPPER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Purchase of Equipment	1	500,000.00		100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	
Road Construction & Reconstruction	2	1,500,000.00		-	-	1,000,000.00	500,000.00		
Beach Replenishment	3	1,000,000.00				500,000.00		500,000.00	
Construction of Municipal Facilities	4	300,000.00		150,000.00	50,000.00		100,000.00		
Purchase New Trash Trucks	5	500,000.00		-		250,000.00		250,000.00	
Strathmere Projects	6	-		-					
Relpace Boat Ramp	7	300,000.00		300,000.00					
Recreation Field Improvements	8	250,000.00		250,000.00					
TOTAL - ALL PROJECTS		4,350,000.00	-	800,000.00	150,000.00	1,850,000.00	700,000.00	850,000.00	-

C - 4

Sheet 40c

Adoption

April 13, 2015

Township of Upper

6 YEAR CAPITAL PROGRAM - 2015 to 2020 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit TOWNSHIP OF UPPER

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Purchase of Equipment	500,000.00			32,500.00			467,500.00				
Road Construction & Reconstruction	1,500,000.00			75,000.00			1,425,000.00				
Beach Replenishment	1,000,000.00			50,000.00			950,000.00				
Construction of Municipal Facilities	300,000.00	12,000.00		14,400.00			273,600.00				
Purchase New Trash Trucks	500,000.00			25,000.00			475,000.00				
Strathmere Projects	-										
Relpace Boat Ramp	300,000.00			15,000.00		280,350.00	4,650.00				
Recreation Field Improvements	250,000.00			12,500.00		220,000.00	17,500.00				
TOTAL - ALL PROJECTS	4,350,000.00	12,000.00	-	224,400.00	-	500,350.00	3,613,250.00	-	-	-	

C - 5

Sheet 40d

Adoption

April 13, 2015

Township of Upper

SECTION 2 - UPON ADOPTION FOR YEAR 2015
 (Only to be Included in the Budget as Finally Adopted)

RESOLUTION

Be it Resolved by the UPPER TOWNSHIP COMMITTEE of the CAPE MAY TOWNSHIP County of _____, that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 2,689,884.49 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

RECORDED VOTE
 (Insert last name)

<p>Ayes</p> <div style="border: 1px solid black; padding: 5px; width: fit-content;"> Barr Coggin Pierson Palombo </div>	<p>Nays</p> <div style="border: 1px solid black; width: 100px; height: 40px;"></div>	<p>Abstained</p> <div style="border: 1px solid black; width: 60px; height: 30px;"></div>	<p>Absent</p> <div style="border: 1px solid black; padding: 2px;"> Young </div>
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Moved by Coggin
 Second by Barr

SUMMARY OF REVENUES

1. General Revenues					
Surplus Anticipated		08-100	\$	930,000.00	
Miscellaneous Revenues Anticipated		13-099	\$	7,849,136.00	
Receipts from Delinquent Taxes		15-499	\$	520,000.00	
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		07-190	\$	2,689,884.49	
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:					
Item 6, Sheet 42		07-195	\$	-	
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)		07-191	\$	-	
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY				\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:					
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)		07-191			
Total Revenues		13-299	\$	11,989,020.49	

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:		XXXXXX	XXXXXXXXXXXXXXXXXX
<u>Within "CAPS"</u>		XXXXXX	XXXXXXXXXXXXXXXXXX
<u>(a & b) Operations Including Contingent</u>		34-201	\$ 9,121,122.00
<u>(e) Deferred Charges and Statutory Expenditures - Municipal</u>		34-209	\$ 772,328.00
<u>(g) Cash Deficit</u>		46-885	\$ -
Excluded from "CAPS"		XXXXXX	XXXXXXXXXXXXXXXXXX
<u>(a) Operations - Total Operations Excluded from "CAPS"</u>		34-305	\$ 260,722.00
<u>(c) Capital Improvements</u>		44-999	\$ 52,000.00
<u>(d) Municipal Debt Service</u>		45-999	\$ 674,841.84
<u>(e) Deferred Charges - Municipal</u>		46-999	\$ 160,000.00
<u>(f) Judgments</u>		37-480	\$ -
<u>(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)</u>		29-405	\$ -
<u>(g) Cash Deficit</u>		46-885	\$ -
<u>(k) For Local District School Purposes</u>		29-410	\$ -
<u>(m) Reserve for Uncollected Taxes</u>		50-899	\$ 948,006.65
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S. 40A:4-13)		07-195	
Total Appropriations		34-499	\$ 11,989,020.49

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 13 TH day of April, 2015. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 13 TH day of April, 2015,  Clerk
Signature

Sheet 42

MUNICIPALITY _____ TOWNSHIP OF UPPER _____ OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014				for 2015	for 2014	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1				-
					Other Expenses	54-385-2				
Interest Income	54-113				Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-375-1				
					Other Expenses	54-372-2				
Reserve Funds:					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
					Acquisition of Farmland	54-916-2				
Total Trust Fund Revenues:	54-299			-	Down Payments on Improvements	54-902-2				
Summary of Program										
Year Referendum Passed/Implemented:										
Rate Assessed:										
Total Tax Collected to date:										
Total Acreage Preserved to date:										
Recreation land preserved in 2014:										
Farmland preserved in 2014:										
					Total Trust Fund Appropriations:					
					54-499					

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

Contracting Unit: _____ TOWNSHIP OF UPPER _____

Year Ending: _____ December 31, 2014 _____

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

- 1.
- 2.
- 3.
- 4.

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

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

April 13, 2014
Date

[Signature]
Clerk of the Governing Body

Sheet 44

Adoption

April 13, 2015

Township of Upper

**TOWNSHIP OF UPPER
COUNTY OF CAPE MAY**

RESOLUTION NO. 87 -2015

LOCAL UNIT BUDGET EXAMINATION

WHEREAS, N.J.S.A. 40A:4-78b has authorized the Local Finance Board to adopt rules that permit municipalities in sound fiscal condition to assume the responsibility, normally granted to the Director of the Division of Local Government Services, of conducting the annual budget examination; and

WHEREAS, N.J.A.C. 5:30-7 was adopted by the Local Finance Board on February 11, 1997; and

WHEREAS, pursuant to N.J.A.C. 5:30-7 through 7.5 the Township Committee of the Township of Upper has been declared eligible to participate in the program by the Division of Local Government Services, and the Chief Financial Officer has determined that the Township of Upper meets the necessary conditions to participate in the program for the 2015 budget year.

NOW, THEREFORE, BE IT RESOLVED by the Township Committee of the Township of Upper, County of Cape May, that in accordance with N.J.A.C. 5:30-7.6a & b and based upon the Chief Financial Officers' certification, the governing body has found the budget has met the following requirements:

1. That with reference to the following items, the amounts have been calculated pursuant to law and appropriated as such in the budget:

- a. Payment of interest and debt redemption charges
- b. Deferred charges and statutory expenditures
- c. Cash deficit of preceding year
- d. Reserve for uncollected taxes
- e. Other reserves and non-disbursement items
- f. Any inclusions of amount required for school purposes

2. That the provisions relating to limitation on increases of appropriations pursuant to N.J.S.A. 40A:4-45.2 and appropriations for exceptions to limits on appropriations found at 40A:4-45.3 et seq. are fully met. (Complies with "CAP" law.)

3. That the budget is in such form, arrangement, and content as required by the Local Budget Law and N.J.A.C. 5:30-4 and 5:30-5.

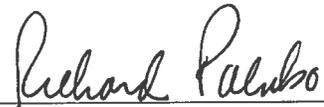
4. That pursuant to the Local Budget Law:

- a. All estimates of revenue are reasonable, accurate, and correctly stated.
- b. Items of appropriation are properly set forth.
- c. In itemization, form, arrangement, and content the budget will permit the exercise of the comptroller function within the municipality.

5. The budget and associated amendments have been introduced, publicly advertised, and adopted in accordance with the relevant provision of the Local Budget Law, except that failure to meet the deadlines of N.J.S.A 40A:4-5 shall not prevent such certification.

6. That all other applicable statutory requirements have been fulfilled.

BE IT FURTHER RESOLVED that a copy of this resolution be forwarded to the Director of the Division of Local Government Services.


 RICHARD PALOMBO, Mayor


 BARBARA L. YOUNG, Township Clerk

Resolution No. 87 -2015
 Offered By: Coggins Seconded By: Pierson
 Adopted: April 13, 2015
 Roll Call Vote:

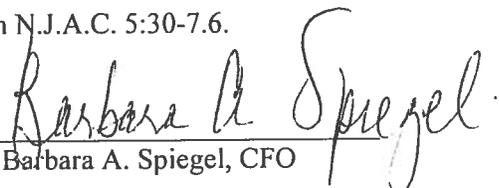
<u>NAME</u>	<u>YES</u>	<u>NO</u>	<u>ABSTAINED</u>	<u>ABSENT</u>
Barr	<u>x</u>	_____	_____	_____
Coggins	<u>x</u>	_____	_____	_____
Pierson	<u>x</u>	_____	_____	_____
Young	_____	_____	_____	<u>x</u>
Palombo	<u>x</u>	_____	_____	_____

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget complies with the requirements of the law and approval is given pursuant to N.J.S.A. 40A: 4-78(b) and N.J.A.C. 5:30-7.

It is further certified that the municipality has met the eligibility requirements of N.J.A.C. 5:30-7.4 and 7.5, and that I, as Chief Financial Officer, have completed the local examination in compliance with N.J.A.C. 5:30-7.6.

Dated: April 13, 2015

By: 
 Barbara A. Spiegel, CFO

This certification form and resolution of the governing body executing such certification should be annexed to the adopted budget (N.J.A.C. 5:30-7.6(e)).