

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF UPPER

COUNTY: CAPE MAY

Curtis T. Corson, Jr.	December 31, 2026
Mayor's Name	Term Expires

Municipal Officials	
Joanne R. Herron	12/1/2022
Municipal Clerk	Date of Orig. Appt.
Rhonda Sharp	C-1688
Tax Collector	Cert. No.
Barbara Ludy	T-8098
Chief Financial Officer	Cert. No.
Leon P. Costello, CPA	N-0816
Registered Municipal Accountant	Cert. No.
John Amenhauser	393
Municipal Attorney	Lic. No.

Official Mailing Address of Municipality

TOWNSHIP HALL
P.O. BOX 205
TUCKAHOE, NJ 08250

Fax #: 609-628-3092

Governing Body Members	
Name	Term Expires
Victor W. Nappen, II	12/31/2025
Tyler C. Casaccio	12/31/2025
Zachary H. Palombo	12/31/2027
Samual J. Palombo	12/31/2027

2025
MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of UPPER, County of CAPE MAY for the Fiscal Year 2025.

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 10th day of March, 2025 and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).
Certified by me, this 10th day of March, 2025

Joanne R. Herron
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 10th day of March, 2025
lcostello@ford-scott.com
Registered Municipal Accountant
Ocean City, NJ 08226
Address
1535 Haven Avenue
Address
609-399-6333 ex225
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.A. 40A:4-1 et seq.
Certified by me, this 10th day of March, 2025
Barbara A. Ludy
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: _____, 2025 By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of UPPER, County of CAPE MAY for the Fiscal Year 2025

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2025;

Be it Further Resolved, that said Budget be published in the The Press of Atlantic City

in the issue of March 18th, 2025

The Governing Body of the TOWNSHIP of UPPER does hereby approve the following as the Budget for the year 2025:

RECORDED VOTE
(Insert Last Name)

Ayes

Casaccio
Nappen
S. Palombo
Z. Palombo
Corson

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of UPPER, County of CAPE MAY, on March 10th, 2025.

A Hearing on the Budget and Tax Resolution will be held at TOWNSHIP HALL, on April 14th, 2025 at 5:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2025
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)			XXXXXXXXXXXX
1. Appropriations within "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}			14,218,725.00
2. Appropriations excluded from "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}			2,181,444.17
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			2,181,444.17
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	97.40%	Percent of Tax Collections	1,185,926.12
4. Total General Appropriations (Item 9, Sheet 29)		Building Aid Allowance 2025 - \$ for Schools-State Aid 2024 - \$	17,586,095.29
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			11,373,552.30
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)			6,212,542.99
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			-
(c) Minimum Library Tax			-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	17,701,347.61	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	2,843,339.22						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	20,544,686.83	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	19,563,644.37	-	-	-	-	-	-
Reserved	981,042.29	-	-	-	-	-	-
Unexpended Balances Canceled	0.17	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	20,544,686.83	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

Sheet 3a

		EXPLANATORY STATEMENT - (Continued)			
		BUDGET MESSAGE			
<u>CAP CALCULATION</u>			<u>CAP CALCULATION</u>		
Total General Appropriations for 2024	17,601,347.61	Allowable Operating Appropriations before			
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)		13,782,532.33	
Subtotal	17,601,347.61				
Exceptions Less:		Additions:			
Total Other Operations		New Construction (Assessor Certification)		47,119.09	
Total Uniform Construction Code		2023 Cap Bank Available		124,025.93	
Total Interlocal Service Agreement		2024 Cap Bank Available		130,633.50	
Total Additional Appropriations					
Total Capital Improvements	401,732.83				
Total Debt Service	1,723,546.00				
Transferred to Board of Education		Total Additions		301,778.52	
Type I School Debt					
Total Public & Private Programs	436,248.67	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%		14,084,310.84	
Judgements					
Total Deferred Charges	469,775.00				
Cash Deficit		Additional Increase to COLA rate. 3.5%			
Reserve for Uncollected Taxes	1,123,672.11	Amount of Increase allowable. 1.0%		134,463.73	
Total Exceptions	4,154,974.61				
Amount on Which CAP is Applied	13,446,373.00				
2.5% CAP	336,159.33	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%		14,218,774.57	
Allowable Operating Appropriations before					
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	13,782,532.33	Total General Appropriations for Municipal Purposes		14,218,725.00	
		(Sheet 19, H-1)			
		Over or (Under) Appropriations Cap		(49.57)	

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)																																																											
BUDGET MESSAGE																																																											
<div><div>NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW</div><div><p>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.</p><div><div>SUMMARY LEVY CAP CALCULATION</div><div><div>LEVY CAP CALCULATION</div><table><tr><td>Prior Year Amount to be Raised by Taxation</td><td>5,618,158.06</td></tr><tr><td>Less:</td><td></td></tr><tr><td>Less: Prior Year Deferred Charges to Future Taxation Unfunded</td><td>469,775.00</td></tr><tr><td>Less: Prior Year Deferred Charges: Emergencies</td><td></td></tr><tr><td>Less: Prior Year Recycling Tax</td><td></td></tr><tr><td>Less:</td><td></td></tr><tr><td>Less:</td><td></td></tr><tr><td>Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation</td><td>5,148,383.06</td></tr><tr><td>Plus 2% CAP Increase</td><td>102,967.66</td></tr><tr><td>ADJUSTED TAX LEVY</td><td>5,251,350.72</td></tr><tr><td>Plus: Assumption of Service/Function</td><td></td></tr><tr><td>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</td><td>5,251,350.72</td></tr></table></div></div></div><div><div>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</div><div>5,251,350.72</div><div>Exclusions:</div><table><tr><td>Allowable Shared Service Agreements Increase</td><td></td></tr><tr><td>Allowable Health Insurance Costs Increase</td><td></td></tr><tr><td>Allowable Pension Obligations Increases</td><td></td></tr><tr><td>Allowable LOSAP Increase</td><td></td></tr><tr><td>Allowable Capital Improvements Increase</td><td></td></tr><tr><td>Allowable Debt Service and Capital Leases Inc.</td><td>37,034.00</td></tr><tr><td>Recycling Tax appropriation</td><td></td></tr><tr><td>Deferred Charge to Future Taxation Unfunded</td><td>175,000.00</td></tr><tr><td>Current Year Deferred Charges: Emergencies</td><td></td></tr><tr><td>Add Total Exclusions</td><td>212,034.00</td></tr><tr><td>Less Cancelled or Unexpended Waivers</td><td></td></tr><tr><td>Less Cancelled or Unexpended Exclusions</td><td>0.17</td></tr></table><div>ADJUSTED TAX LEVY</div><div>5,463,384.55</div><div>Additions:</div><table><tr><td>New Ratables - Increase for new construction</td><td>16,026,900</td></tr><tr><td>Prior Year's Local Purpose Tax Rate (per \$100)</td><td>0.294</td></tr><tr><td>New Ratable Adjustment to Levy</td><td>47,119.09</td></tr><tr><td>Amounts approved by Referendum</td><td></td></tr><tr><td>Levy CAP Bank Applied</td><td>702,039.00</td></tr></table><div>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</div><div>6,212,542.64</div><div>AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES</div><div>6,212,542.99</div><div>OVER OR (UNDER) 2% LEVY CAP</div><div>(must be equal or under for Introduction)</div><div>0.35</div></div></div>		Prior Year Amount to be Raised by Taxation	5,618,158.06	Less:		Less: Prior Year Deferred Charges to Future Taxation Unfunded	469,775.00	Less: Prior Year Deferred Charges: Emergencies		Less: Prior Year Recycling Tax		Less:		Less:		Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	5,148,383.06	Plus 2% CAP Increase	102,967.66	ADJUSTED TAX LEVY	5,251,350.72	Plus: Assumption of Service/Function		ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	5,251,350.72	Allowable Shared Service Agreements Increase		Allowable Health Insurance Costs Increase		Allowable Pension Obligations Increases		Allowable LOSAP Increase		Allowable Capital Improvements Increase		Allowable Debt Service and Capital Leases Inc.	37,034.00	Recycling Tax appropriation		Deferred Charge to Future Taxation Unfunded	175,000.00	Current Year Deferred Charges: Emergencies		Add Total Exclusions	212,034.00	Less Cancelled or Unexpended Waivers		Less Cancelled or Unexpended Exclusions	0.17	New Ratables - Increase for new construction	16,026,900	Prior Year's Local Purpose Tax Rate (per \$100)	0.294	New Ratable Adjustment to Levy	47,119.09	Amounts approved by Referendum		Levy CAP Bank Applied	702,039.00
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		EXPLANATORY STATEMENT - (Continued)		
		BUDGET MESSAGE		
<u>"2010" LEVY CAP BANKS:</u>				
2022				
Maximum Allowable Amount to be Raised by Taxation				
Amount to be Raised by Taxation for Municipal Purpose				
Available for Banking (CY 2025)			977	
Amount Used in CY 2025			977	
Balance to Expire			-	
2023				
Maximum Allowable Amount to be Raised by Taxation				
Amount to be Raised by Taxation for Municipal Purpose				
Available for Banking (CY 2025 - CY 2026)			47,293	
Amount Used in CY 2025			47,293	
Balance to Carry Forward (CY 2026)			-	
2024				
Maximum Allowable Amount to be Raised by Taxation			6,326,568	
Amount to be Raised by Taxation for Municipal Purpose			5,618,158	
Available for Banking (CY 2025 - CY 2027)			708,410	
Amount Used in CY 2025			653,769	
Balance to Carry Forward (CY 2026 - CY2027)			54,641	
2025				
Maximum Allowable Amount to be Raised by Taxation			6,212,543	
Amount to be Raised by Taxation for Municipal Purpose			6,212,543	
Available for Banking (CY 2026 - CY 2028)			(0)	
Total Levy CAP Bank			54,641	

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
1. Surplus Anticipated	08-101	2,629,000.00	2,155,000.00	2,155,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,629,000.00	2,155,000.00	2,155,000.00
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	35,000.00	35,000.00	51,029.00
Other	08-109			
Interest and Costs on Taxes	08-112	90,000.00	90,000.00	103,039.16
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	400,000.00	350,000.00	674,405.16
Anticipated Utility Operating Surplus	08-114			
EMS Ambulance Fees	08-229	350,000.00	335,000.00	460,230.52
Host Community Benefits	08-230	500,000.00	550,000.00	530,721.53

[illegible]

[illegible]

April 14, 2025

Township of Upper

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	1,550,000.00	1,535,000.00	2,032,991.62

Sheet 4c

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	6,191,482.00	6,191,482.00	6,265,312.00
Garden State Trust	09-206	132,171.00	132,171.00	162,760.00
Watershed Aid	09-207			
Municipal Relief Fund	09-208		645,806.08	645,806.08
Total Section B: State Aid Without Offsetting Appropriations	09-001	6,323,653.00	6,969,459.08	7,073,878.08

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	225,000.00	225,000.00	355,712.60
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	225,000.00	225,000.00	355,712.60

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	-	-	-

Sheet 7b

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
N.J. Transportation Trust Fund Authority Act	10-559		264,364.00	264,364.00
N.J. Transportation Infrastructure Fund Program	10-559		1,000,000.00	1,000,000.00
N.J. Transportation Safe Routes to Schools	10-559		925,000.00	925,000.00
Clean Communities Program	10-602		47,095.96	47,095.96
Municipal Alliance on Alcoholism and Drug Abuse	10-506	18,894.00	18,894.00	18,894.00
DMHAS Additional Services Youth	10-554		3,634.26	3,634.26
Emergency Management	10-537		10,000.00	10,000.00
Stormwater Assistance Grant	10-564		15,000.00	15,000.00
American Rescue Plan	10-798	-	123,267.17	123,267.17
US Dept of Treasury - Local Fiscal Recovery	10-858		4,237.99	4,237.99
Assistance to Firefighters Grant	10-526		728,181.75	728,181.75
NJ Dept of Community Affairs - ARP firefighters 2024	10-798	-	69,300.00	69,300.00
NJ Dept of Community Affairs - Local Recreational Improvement Grant	10-671		68,500.00	68,500.00
US Dept of Agricultrue Planning Grant	10-857		60,000.00	60,000.00
US Dept of Treasury - Stormwater Pump Installation	10-744		21,539.26	21,539.26
Donantions Estate of Rita McIlhenny	12-881		15,850.00	15,850.00
Cape May County Open Space - Tuckahoe Train Station	10-871	72,000.00		-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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 (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	90,894.00	3,374,864.39	3,374,864.39

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Dennis Township & Corbin City - Municipal Court	08-240	25,000.00	125,000.00	179,868.08
Reserve for Debt Service	08-241	160,252.20	165,005.30	165,005.30
-				

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	xxxxxxx 08-004	xxxxxxxxxxx 185,252.20	xxxxxxxxxxx 290,005.30	xxxxxxxxxxx 344,873.38

Township of Upper

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Summary of Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,629,000.00	2,155,000.00	2,155,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	1,550,000.00	1,535,000.00	2,032,991.62
Total Section B: State Aid Without Offsetting Appropriations	09-001	6,323,653.00	6,969,459.08	7,073,878.08
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	225,000.00	225,000.00	355,712.60
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared 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	90,894.00	3,374,864.39	3,374,864.39
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	185,252.20	290,005.30	344,873.38
Total Miscellaneous Revenues	13-099	8,374,799.20	12,394,328.77	13,182,320.07
4. Receipts from Delinquent Taxes	15-499	369,753.10	377,200.00	420,084.74
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	11,373,552.30	14,926,528.77	15,757,404.81
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	6,212,542.99	5,618,158.06	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	6,212,542.99	5,618,158.06	6,498,931.55
7. Total General Revenues	13-299	17,586,095.29	20,544,686.83	22,256,336.36

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS:						-		-
						-		-
Mayor and Committee						-		-
Salaries and Wages	20-110	1	73,500.00	73,500.00		73,500.00	72,824.92	675.08
Other Expenses	20-110	2	18,600.00	18,800.00		18,800.00	17,148.91	1,651.09
						-		-
Township Clerk						-		-
Salaries and Wages	20-120	1	229,500.00	207,500.00		225,000.00	219,129.08	5,870.92
Other Expenses	20-120	2	52,500.00	48,000.00		38,000.00	37,360.70	639.30
						-		-
Financial Administration						-		-
Salaries and Wages	20-130	1	196,100.00	166,000.00		178,500.00	177,700.01	799.99
Other Expenses:						-		-
Audit Services	20-130	2	45,000.00	40,000.00		40,000.00	40,000.00	-
Computer Services	20-130	2	192,400.00	193,000.00		188,000.00	169,377.23	18,622.77
Miscellaneous Other Expenses	20-130	2	21,300.00	21,200.00		21,200.00	17,030.24	4,169.76
						-		-
General Administration						-		-
Salaries and Wages	20-100	1	171,000.00	102,700.00		120,300.00	119,450.08	849.92
Other Expenses	20-100	2	116,800.00	46,700.00		46,700.00	45,819.43	880.57

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS: (cont.)						-		-
						-		-
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	98,000.00	130,000.00		104,000.00	95,931.17	8,068.83
Other Expenses	20-150	2	10,500.00	31,900.00		11,900.00	8,520.43	3,379.57
						-		-
Collection of Taxes						-		-
Salaries and Wages	20-145	1	198,500.00	171,100.00		178,600.00	173,578.05	5,021.95
Other Expenses:						-		-
Purchase of Tax Title Liens	20-145	2	3,000.00	3,000.00		-		-
Miscellaneous Other Expenses	20-145	2	6,900.00	6,900.00		6,900.00	3,384.35	3,515.65
						-		-
Legal Services						-		-
Other Expenses	20-155	2	165,000.00	165,000.00		147,000.00	113,409.70	33,590.30
						-		-
Special Litigation						-		-
Other Expenses	20-155	2	229,000.00	145,000.00		135,000.00	120,966.87	14,033.13
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS: (cont.)						-		-
						-		-
Engineering Services						-		-
Salaries and Wages	20-165	1				-		-
Other Expenses	20-165	2	323,300.00	275,000.00		220,000.00	219,087.29	912.71
						-		-
Public Information						-		-
Salaries and Wages	20-101	1				-		-
Other Expenses						-		-
UTTV2	20-101	2				-		-
Miscellaneous Other Expense	20-101	2				-		-
						-		-
INSURANCE						-		-
General Liability	23-210	2	236,000.00	221,000.00		221,000.00	218,514.03	2,485.97
Workers Compensation Insurance	23-215	2	561,500.00	482,500.00		507,500.00	506,525.33	974.67
Employee Group Health	23-220	2	2,175,500.00	2,310,000.00		2,310,000.00	1,717,567.03	592,432.97
Health Benefit						-		-
Salaries and Wages	23-222	1	18,000.00	12,000.00		12,000.00	10,000.00	2,000.00
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION:						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	27,250.00	23,750.00		29,650.00	28,175.28	1,474.72
Other Expenses	21-180	2	27,500.00	19,400.00		22,400.00	21,030.00	1,370.00
						-		-
Zoning Board of Adjustment						-		-
Salaries and Wages	21-185	1	27,250.00	21,750.00		21,750.00	20,926.78	823.22
Other Expenses	21-185	2	27,000.00	19,400.00		9,400.00	4,749.07	4,650.93
						-		-
PUBLIC SAFETY:						-		-
First Aid Organization						-		-
Salaries and Wages	25-260	1	995,000.00	910,000.00		990,000.00	978,525.08	11,474.92
Other Expenses	25-260	2	180,800.00	175,315.00		170,315.00	170,289.23	25.77
						-		-
Emergency Management Services						-		-
Salaries and Wages	25-252	1	6,700.00	6,700.00		6,700.00	6,699.98	0.02
Other Expenses	25-252	2	70,100.00	88,000.00		62,000.00	57,862.97	4,137.03
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY: (cont.)						-		-
						-		-
Crossing Guard						-		-
Salaries and Wages	25-241	1	10,800.00	10,800.00		9,400.00	8,714.00	686.00
Other Expenses	25-241	2	500.00	500.00		500.00	-	500.00
						-		-
Regional Dispatch - Contractual	25-250	2	301,930.00	293,865.00		279,865.00	279,221.90	643.10
						-		-
Municipal Court						-		-
Salaries and Wages	43-490	1	227,200.00	209,000.00		199,000.00	191,791.70	7,208.30
Other Expenses	43-490	2	44,250.00	43,250.00		27,250.00	23,455.35	3,794.65
						-		-
Public Defender						-		-
Salaries and Wages	43-495	1				-		-
Other Expenses	43-495	2	25,163.00	25,163.00		25,163.00	24,125.85	1,037.15
Municipal Prosecutor						-		-
Salaries and Wages	25-275	1				-		-
Other Expenses	25-275	2	60,000.00	55,000.00		55,000.00	52,708.41	2,291.59
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS:						-		-
						-		-
Road Repairs and Maintenance						-		-
Salaries and Wages	26-290	1	980,500.00	877,400.00		894,400.00	887,864.52	6,535.48
Other Expenses:						-		-
Surfacing of Roads	26-290	2	29,000.00	29,000.00		7,000.00	6,402.17	597.83
Miscellaneous Other Expenses	26-290	2	389,600.00	389,600.00		389,600.00	375,796.81	13,803.19
						-		-
Recycling						-		-
Salaries and Wages	26-305	1	340,000.00	280,800.00		282,800.00	273,970.61	8,829.39
Other Expenses	26-305	2	141,500.00	141,500.00		126,500.00	105,456.40	21,043.60
						-		-
Garbage and Trash						-		-
Salaries and Wages	26-305	1	499,000.00	514,500.00		489,500.00	461,377.89	28,122.11
Other Expenses:						-		-
Tipping Fees	26-305	2	550,000.00	530,000.00		530,000.00	505,470.73	24,529.27
Miscellaneous Other Expenses	26-305	2	134,800.00	134,800.00		104,800.00	74,344.52	30,455.48
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS: (cont.)						-		-
						-		-
Public Buildings and Grounds						-		-
Salaries and Wages	26-310	1	865,000.00	854,000.00		854,000.00	843,183.59	10,816.41
Other Expenses	26-310	2	400,000.00	373,200.00		383,200.00	379,954.08	3,245.92
						-		-
Demolition						-		-
Other Expenses	26-291	2	50,000.00	10,000.00		-	-	-
						-		-
HEALTH AND WELFARE:						-		-
						-		-
Board of Health						-		-
Salaries and Wages	27-330	1				-		-
Other Expenses	27-330	2	100.00	100.00		100.00	-	100.00
						-		-
Dog Regulation						-		-
Other Expenses	27-340	2	102,500.00	106,210.00		106,210.00	103,172.99	3,037.01
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND WELFARE: (cont.)						-		-
						-		-
Economic Development Commission						-		-
Other Expenses	27-331	2				-		-
						-		-
PARK AND RECREATION FUNCTIONS:						-		-
						-		-
Emergency Shore Protection						-		-
Other Expenses	28-380	2	60,000.00	65,000.00		65,000.00	49,598.13	15,401.87
						-		-
Beach Protection						-		-
Salaries and Wages	28-380	1	427,400.00	405,175.00		398,275.00	398,273.05	1.95
Other Expenses	28-380	2	36,800.00	37,300.00		38,400.00	38,389.66	10.34
						-		-
Community Center						-		-
Other Expenses	28-371	2	45,000.00	45,000.00		45,000.00	40,223.03	4,776.97
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PARK AND RECREATION FUNCTIONS: (cont.)						-		-
						-		-
Affordable Housing						-		-
Salaries and Wages	21-190	1				-		-
Other Expenses	21-190	2	500.00	500.00		500.00	114.00	386.00
						-		-
Sports & Recreation						-		-
Salaries and Wages	28-372	1	100,000.00	94,000.00		85,000.00	84,081.78	918.22
Other Expenses	28-372	2	60,750.00	60,750.00		55,750.00	51,235.70	4,514.30
						-		-
Gypsy Moth Program						-		-
Other Expenses	26-292	2		4,800.00		4,800.00	2,036.19	2,763.81
						-		-
Parking Enforcement						-		-
Salaries and Wages	25-275	1	30,000.00	25,000.00		26,800.00	26,749.64	50.36
Other Expenses	25-275	2	3,500.00	3,500.00		3,500.00	3,457.04	42.96
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	260,000.00	248,000.00		255,300.00	251,951.98	3,348.02
Other Expenses	22-195	2	9,000.00	7,950.00		7,950.00	7,598.69	351.31
						-		-
Zoning/Code Official						-		-
Salaries and Wages	22-196	1	20,250.00	29,500.00		24,500.00	19,783.92	4,716.08
Other Expenses	22-196	2	2,000.00	2,000.00		2,000.00	280.09	1,719.91
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
Celebration of Public Events	30-420	2	35,000.00	32,000.00		32,000.00	31,904.69	95.31
Compensation for Accumulated Absence	30-415	1	100.00	100.00		40,100.00	40,100.00	-
Drug and Alcohol Testing	30-411	2	5,500.00	5,200.00		5,200.00	4,852.50	347.50
						-		-
						-		-
UTILITY EXPENSES AND BULK PURCHASES:						-		-
						-		-
Street Lighting	31-435	2	382,000.00	278,000.00		380,500.00	350,500.00	30,000.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

[illegible]

Sheet 17a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		646,782.00	656,995.00		656,995.00	656,995.00	-
Social Security System (O.A.S.I.)	36-472		420,000.00	415,000.00		420,000.00	402,489.08	17,510.92
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		5,800.00	3,800.00		5,400.00	5,231.88	168.12
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		13,000.00	13,000.00		13,000.00	10,889.90	2,110.10
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		1,085,582.00	1,088,795.00	-	1,095,395.00	1,075,605.86	19,789.14
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		14,218,725.00	13,446,373.00	-	13,446,373.00	12,465,330.71	981,042.29

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
Employee Group Health	23-221	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS			Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"	FCOA		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		-	-	-	-	-	-

Sheet 20a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"								
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Uniform Construction Code Appropriations	22-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

[illegible]

Sheet 22a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2				-	-	-
						-	-	-
Municipal Alliance Grant	41-506	2	18,894.00	18,894.00		18,894.00	18,894.00	-
Municipal Alliance Grant - Match	41-506	2	4,723.50	4,723.50		4,723.50	4,723.50	-
DMHAS Additional Services Youth	41-554	2		3,634.26		3,634.26	3,634.26	-
Clean Communities	41-602	2		47,095.96		47,095.96	47,095.96	-
Cape May County Open Space - Tuckahoe Train Station	41-871	2	72,000.00			-	-	-
Emergency Management	41-537	2		10,000.00		10,000.00	10,000.00	-
N.J. Transportation Infrastructure Fund Program	41-559	2		1,000,000.00		1,000,000.00	1,000,000.00	-
N.J. Transportation Trust Fund Authority Act	41-559	2		264,364.00		264,364.00	264,364.00	-
N.J. Transportation Safe Routes to Schools	41-559	2		925,000.00		925,000.00	925,000.00	-
American Rescue Plan:						-	-	-
Stormwater pump project	41-795	2		123,267.17		123,267.17	123,267.17	-
Stormwater Assistance Grant	41-564	2		15,000.00		15,000.00	15,000.00	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
US Dept of Treasury - Local Fiscal Recovery	41-858	2		4,237.99		4,237.99	4,237.99	-
Assistance to Firefighters Grant	41-526	2		728,181.75		728,181.75	728,181.75	-
NJ Dept of Community Affairs - ARP firefighters 2024	41-527	2		69,300.00		69,300.00	69,300.00	-
NJ Dept of Community Affairs - Local Rec Improvement	41-671	2		68,500.00		68,500.00	68,500.00	-
US Dept of Agricultrue Planning Grant	41-857	2		60,000.00		60,000.00	60,000.00	-
US Dept of Treasury - Stormwater Pump Installation	41-744	2		21,539.26		21,539.26	21,539.26	-
Donantions Estate of Rita McIlhenny	40-881	2		15,850.00		15,850.00	15,850.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		95,617.50	3,379,587.89	-	3,379,587.89	3,379,587.89	-
Total Operations - Excluded from "CAPS"	34-305		95,617.50	3,379,587.89	-	3,379,587.89	3,379,587.89	-
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	95,617.50	3,379,587.89	-	3,379,587.89	3,379,587.89	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		100,000.00	150,000.00	XXXXXXXXXX	150,000.00	150,000.00	-
						-		-
Beach Replenishment Fund	44-903		55,000.00	40,000.00		40,000.00	40,000.00	-
						-		-
Stormwater pump project	44-903		-	211,732.83		211,732.83	211,732.83	0.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		155,000.00	401,732.83	-	401,732.83	401,732.83	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		1,350,000.00	800,000.00		800,000.00	800,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		-	650,000.00		650,000.00	650,000.00	XXXXXXXXXX
Interest on Bonds	45-930		405,826.67	146,400.00		146,400.00	146,400.00	XXXXXXXXXX
Interest on Notes	45-935		-	127,146.00		127,146.00	127,145.83	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

[illegible]

Sheet 27a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"								
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Ord # 19-11	46-880			160,000.00	XXXXXXXXXX	160,000.00	160,000.00	XXXXXXXXXX
Ord # 12-18	46-880			300,000.00	XXXXXXXXXX	300,000.00	300,000.00	XXXXXXXXXX
Ord # 02-23	46-880			9,775.00	XXXXXXXXXX	9,775.00	9,775.00	XXXXXXXXXX
Ord # 12-24	46-880		175,000.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		175,000.00	469,775.00	XXXXXXXXXX	469,775.00	469,775.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Use of Local Schools (N.J.S.A. 40:48- 17.1 & 17.3)	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		2,181,444.17	5,974,641.72	-	5,974,641.72	5,974,641.55	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory								
(J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Expenditures - Local School - Excluded from "CAPS"	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		2,181,444.17	5,974,641.72	-	5,974,641.72	5,974,641.55	0.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		16,400,169.17	19,421,014.72	-	19,421,014.72	18,439,972.26	981,042.29
(M) Reserve for Uncollected Taxes	50-899		1,185,926.12	1,123,672.11	XXXXXXXXXX	1,123,672.11	1,123,672.11	XXXXXXXXXX
9. Total General Appropriations	34-499		17,586,095.29	20,544,686.83	-	20,544,686.83	19,563,644.37	981,042.29

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	14,218,725.00	13,446,373.00	-	13,446,373.00	12,465,330.71	981,042.29
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	-	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	95,617.50	3,379,587.89	-	3,379,587.89	3,379,587.89	-
Total Operations Excluded from "CAPS"	34-305	95,617.50	3,379,587.89	-	3,379,587.89	3,379,587.89	-
(C) Capital Improvements	44-999	155,000.00	401,732.83	-	401,732.83	401,732.83	0.00
(D) Municipal Debt Service	45-999	1,755,826.67	1,723,546.00	-	1,723,546.00	1,723,545.83	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	175,000.00	469,775.00	XXXXXXXXXX	469,775.00	469,775.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	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	1,185,926.12	1,123,672.11	XXXXXXXXXX	1,123,672.11	1,123,672.11	XXXXXXXXXX
Total General Appropriations	34-499	17,586,095.29	20,544,686.83	-	20,544,686.83	19,563,644.37	981,042.29

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2025 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, Recreation Trust Fund, Recreation Trust Fund from Donations and Gifts; Recreation Trust Fund from Corporate & Individual Bequests/Gifts; Parking Offences Adjudication Act.

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

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2024

ASSETS	
Cash and Investments	20,284,705.38
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	524,810.27
Tax Title Lien Receivable	157,667.15
Property Acquired by Tax Title Lien Liquidation	3,794,099.00
Other Receivables	6,418.26
Deferred Charges Required to be in 2025 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	24,767,700.06
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	14,103,473.85
Reserves for Receivables	4,482,994.68
Surplus	6,181,231.53
Total Liabilities, Reserves and Surplus	24,767,700.06

School Tax Levy Unpaid	14,877,096.00
Less: School Tax Deferred	7,300,000.00
*Balance Included in Above "Cash Liabilities"	7,577,096.00

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND
CHANGE IN CURRENT SURPLUS

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	5,062,620.98	3,602,794.95
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 98.75%, 2023: 98.84%)	43,570,083.29	41,243,325.64
Delinquent Taxes	420,084.74	427,677.68
Other Revenues and Additions to Income	14,748,297.97	11,119,362.97
Total Funds	63,801,086.98	56,393,161.24
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	19,421,014.55	15,227,444.66
School Taxes (Including Local and Regional)	29,754,193.00	27,550,179.00
County Taxes (Including Added Tax Amounts)	6,400,549.76	6,545,413.89
Special District Taxes	2,040,081.09	2,002,514.22
Other Expenditures and Deductions from Income	4,017.05	4,988.49
Total Expenditures and Tax Requirements	57,619,855.45	51,330,540.26
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	57,619,855.45	51,330,540.26
Surplus Balance, December 31	6,181,231.53	5,062,620.98

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	6,181,231.53
Current Surplus Anticipated in 2025 Budget	2,629,000.00
Surplus Balance Remaining	3,552,231.53

2025
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

TOWNSHIP OF UPPER
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

TOWNSHIP OF UPPER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Purchase of Equipment	1	1,500,000.00	50,000.00						1,450,000.00
		-							
Road Construction & Reconstruction	2	7,000,000.00			60,000.00		335,000.00		6,605,000.00
		-							
Beach Replenishment	3	5,000,000.00	665,000.00	55,000.00					4,280,000.00
		-							
Purchase of New Trash Trucks	4	1,000,000.00							1,000,000.00
		-							
Recreation Facilities Improvements	5	1,500,000.00					400,000.00		1,100,000.00
		-							
Engineering Projects	6	6,000,000.00					1,000,000.00		5,000,000.00
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	22,000,000.00	715,000.00	55,000.00	60,000.00	-	1,735,000.00	-	19,435,000.00

C - 3

Sheet 40b

CAPITAL BUDGET (Current Year Action) 2025

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 - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
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		-							
TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

C - 3

Sheet 40b1

CAPITAL BUDGET (Current Year Action) 2025

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 - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
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		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	22,000,000.00	715,000.00	55,000.00	60,000.00	-	1,735,000.00	-	19,435,000.00

C - 3

Sheet 40b - Totals

6 YEAR CAPITAL PROGRAM - 2025 to 2030

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 <u>BUDGET</u> YEAR					
				5a 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
Purchase of Equipment	1	1,500,000.00		500,000.00	1,000,000.00				
		-							
Road Construction & Reconstruction	2	7,000,000.00			2,500,000.00		2,000,000.00		2,500,000.00
		-							
Beach Replenishment	3	5,000,000.00		1,000,000.00		2,000,000.00		2,000,000.00	
		-							
Purchase of New Trash Trucks	4	1,000,000.00				500,000.00		500,000.00	
		-							
Recreation Facilities Improvements	5	1,500,000.00		500,000.00	500,000.00		500,000.00		
		-							
Engineering Projects	6	6,000,000.00			2,000,000.00		2,000,000.00		2,000,000.00
		-							
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TOTAL - THIS PAGE	XXXXX	22,000,000.00	XXXXXXXXXX	2,000,000.00	6,000,000.00	2,500,000.00	4,500,000.00	2,500,000.00	4,500,000.00

6 YEAR CAPITAL PROGRAM - 2025 to 2030
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 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
		-							
		-							
		-							
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TOTAL - THIS PAGE	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

C - 4

Sheet 40c1

TOWNSHIP OF UPPER

C - 4

Township of Upper

Local Unit

C - 5

Local Unit

C - 5

Local Unit

C - 5

Township of Upper

SECTION 2 - UPON ADOPTION FOR YEAR 2025

Be it Resolved by the **COMMITTEEPERSONS** of the **TOWNSHIP**
of **UPPER**, County of **CAPE MAY** 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) \$ 6,212,542.99 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 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.A. 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
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Casaccio
Nappen
S. Palombo
Z. Palombo
Corson

Nays

Abstained

Absent

1. General Revenues **SUMMARY OF REVENUES**

Surplus Anticipated	08-100	\$	2,629,000.00
Miscellaneous Revenues Anticipated	13-099	\$	8,374,799.20
Receipts from Delinquent Taxes	15-499	\$	369,753.10
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	6,212,542.99
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 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 <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	\$	-
Total Revenues	13-299	\$	17,586,095.29

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 13,133,143.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,085,582.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 95,617.50
(c) Capital Improvements	44-999	\$ 155,000.00
(d) Municipal Debt Service	45-999	\$ 1,755,826.67
(e) Deferred Charges - Municipal	46-999	\$ 175,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 1,185,926.12
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 17,586,095.29

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 14th day of April, 2025. 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 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 14th day of April, 2025, Joanne R. Herron, Clerk

Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented:</div> <div>Rate Assessed:</div> <div>Total Tax Collected to date:</div> <div>Total Expended to date:</div> <div>Total Acreage Preserved to date:</div> <div>Recreation land preserved in 2024:</div> <div>Farmland preserved in 2024:</div>					Down Payments on Improvements	54-902-2				-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Payment of Bond Principal	54-920-2				xxxxxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
					Interest on Bonds	54-930-2				xxxxxxxxxx
					Interest on Notes	54-935-2				xxxxxxxxxx
					Reserve for Future Use	54-950-2				-
					Total Trust Fund Appropriations:	54-499	-	-	-	-

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	Paid or Charged	Reserved
Amount to be Raised By Taxation	56-190				xxxxxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
										-
										-
										-
										-
Reserve Funds:	56-101									-
										-
										-
										-
										-
										-
										-
										-
Total Trust Fund Revenues:	56-299	-	-	-						-
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented:</div> <div>Rate Assessed:</div> <div>Total Tax Collected to date:</div> <div>Total Expended to date:</div>										-
										-
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Total Trust Fund Appropriations:					56-499	-	-	-	-	-

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

Contracting Unit: TOWNSHIP OF UPPER

Year Ending: December 31, 2024

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

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

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

4/14/2025

Date

Joanne R. Herron

Clerk of the Governing Body