

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF UPPER

COUNTY: CAPE MAY

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

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

Governing Body Members	
Name	Term Expires
_____	_____
Victor W. Nappen, II	12/31/2028
_____	_____
Tyler C. Casaccio	12/31/2028
_____	_____
Zachary H. Palombo	12/31/2027
_____	_____
Samual J. Palombo	12/31/2027
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Official Mailing Address of Municipality

 TOWNSHIP HALL

 P.O. BOX 205

 TUCKAHOE, NJ 08250

Fax #: 609-628-3092

Sheet A

2026 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of UPPER , County of CAPE MAY for the Fiscal Year 2026.

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 , 2026
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 9th day of March , 2026

 Joanne R. Herron, RMC
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 , 2026

 Leon P. Costello, CPA, RMA
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 9th day of March , 2026

 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: , 2026 By:

Sheet 1

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of UPPER, County of CAPE MAY for the Fiscal Year 2026

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2026;

Be it Further Resolved, that said Budget be published on the official website www.uppertpwnship.com on March 10th, 2026;

Also, if applicable, it will be advertised in the following on-line publication of The Press of Atlantic City on March 14th, 2026.

The Governing Body of the TOWNSHIP of UPPER does hereby approve the following as the Budget for the year 2026:

RECORDED VOTE

(Insert Last Name)

Ayes

Nappen II
Casaccio
Palombo, Zachary
Corson, Jr.

Nays

Abstained

Absent

Palombo, Samuel

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 9th, 2026.

A Hearing on the Budget and Tax Resolution will be held at TOWNSHIP HALL, on April 13th, 2026 at 5:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026
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)}	14,754,706.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	2,397,842.23
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	2,397,842.23
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 97.40% Percent of Tax Collections	1,256,486.92
Building Aid Allowance 2026 - \$ 	
4. Total General Appropriations (Item 9, Sheet 29)	18,409,035.15
for Schools-State Aid 2025 - \$ 	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	11,582,615.23
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)	6,826,419.92
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	17,586,095.29	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	1,359,838.40						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	18,945,933.69	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	18,019,288.37	-	-	-	-	-	-
Reserved	926,645.32	-	-	-	-	-	-
Unexpended Balances Canceled	0.00	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	18,945,933.69	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	17,586,095.29
Cap Base Adjustment:	
Subtotal	<u>17,586,095.29</u>
Exceptions Less:	
Total Other Operations	
Total Uniform Construction Code	
Total Interlocal Service Agreement	
Total Additional Appropriations	
Total Capital Improvements	155,000.00
Total Debt Service	1,755,826.67
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	95,617.50
Judgements	
Total Deferred Charges	175,000.00
Cash Deficit	
Reserve for Uncollected Taxes	<u>1,185,926.12</u>
Total Exceptions	3,367,370.29
Amount on Which CAP is Applied	14,218,725.00
2.0% CAP	<u>284,374.50</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	14,503,099.50

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		14,503,099.50
Additions:		
New Construction (Assessor Certification)		62,556.06
2024 Cap Bank Available		-
2025 Cap Bank Available		49.58
Total Additions		<u>62,605.64</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>14,565,705.14</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>213,280.88</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>14,778,986.01</u>
Total General Appropriations for Municipal Purposes		<u>14,754,706.00</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(24,280.01)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026 \$ 2,703,600.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>367,200.00</u>
	<u>2,336,400.00</u>

Budgeted Group Insurance - Inside CAP	<u>2,262,520.00</u>
Budgeted Group Insurance - Utilities	<u> </u>
Budgeted Group Insurance - Outside CAP	<u>73,880.00</u>
TOTAL	<u>2,336,400.00</u>

Instead of receiving Health Benefits, 16 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u>\$ 32,000.00</u>

"2010" LEVY CAP BANKS:

2023	Maximum Allowable Amount to be Raised by Taxation	
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)	<u> </u>
	Amount Used in CY 2026	<u> </u>
	Balance to Expire	<u><u> </u></u>
2024	Maximum Allowable Amount to be Raised by Taxation	
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)	<u>54,641</u>
	Amount Used in CY 2026	<u>23,764</u>
	Balance to Carry Forward (CY 2027)	<u><u>30,877</u></u>
2025	Maximum Allowable Amount to be Raised by Taxation	<u>6,212,543</u>
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	<u>6,212,543</u>
	Amount Used in CY 2026	<u> </u>
	Balance to Carry Forward (CY 2027 - CY2028)	<u><u> </u></u>
2026	Maximum Allowable Amount to be Raised by Taxation	<u>6,842,665</u>
	Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	<u>6,826,420</u>
		<u>16,246</u>
	Total Levy CAP Bank	<u><u>47,123</u></u>

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	6,212,542.99
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	175,000.00
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	<u>6,037,542.99</u>
Plus 2% CAP Increase	<u>120,750.86</u>
ADJUSTED TAX LEVY	<u>6,158,293.85</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>6,158,293.85</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

6,158,293.85

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	117,390.00
Allowable Pension Obligations Increases	
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	85,000.00
Allowable Debt Service and Capital Leases Inc.	244,425.53
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	175,000.00
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 621,815.53

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions -

ADJUSTED TAX LEVY

6,780,109.38

Additions:

New Ratables - Increase for new construction	19,367,200
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.323</u>
New Ratable Adjustment to Levy	62,556.06
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

6,842,665.43

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

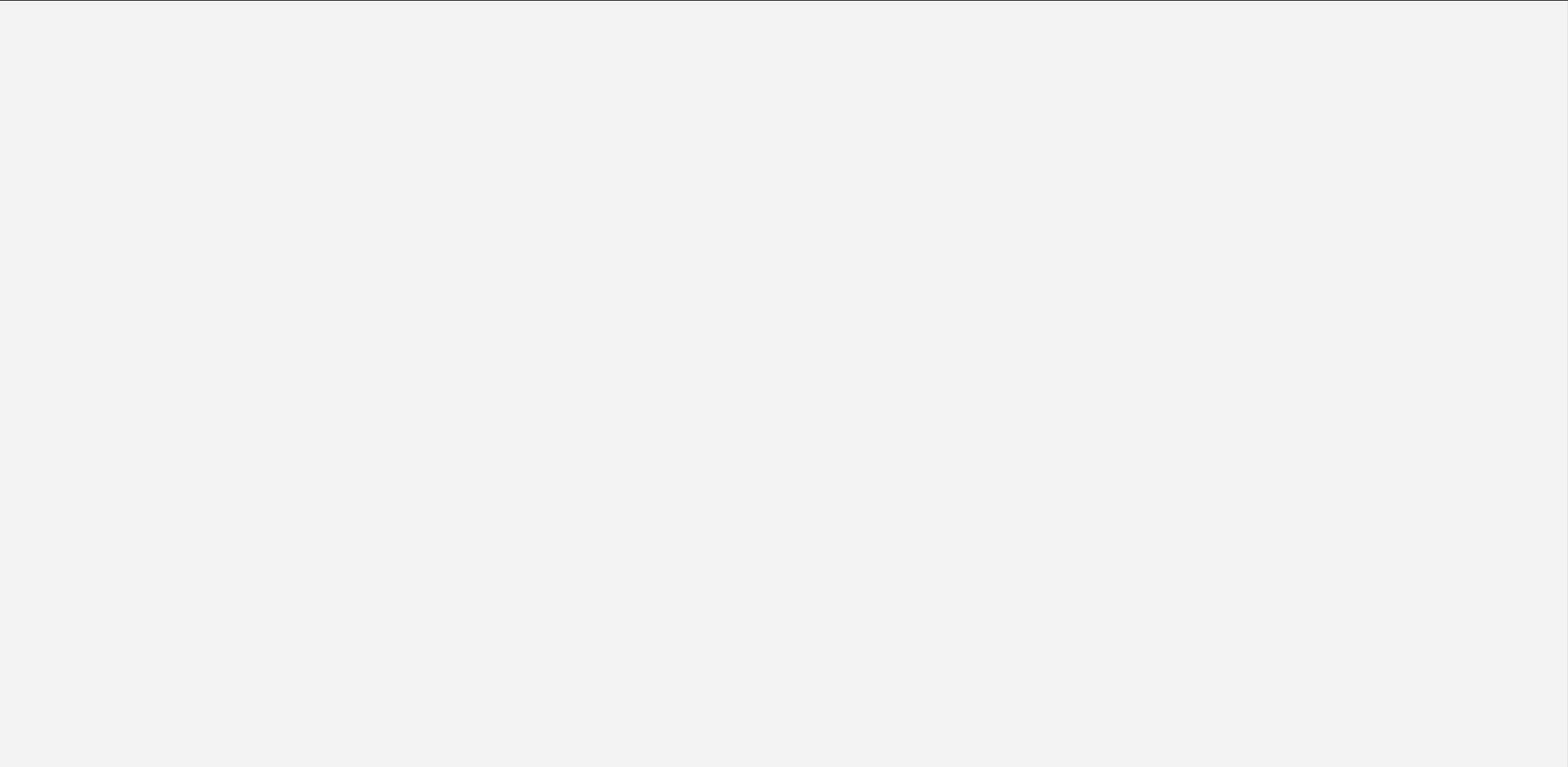
6,826,419.92

OVER OR (UNDER) 2% LEVY CAP

(16,245.52)

(must be equal or under for Introduction)

BUDGET MESSAGE



CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
1. Surplus Anticipated	08-101	2,820,581.00	2,629,000.00	2,629,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,820,581.00	2,629,000.00	2,629,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103	5,000.00	5,000.00	5,370.00
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	35,000.00	35,000.00	47,599.83
Other	08-109			
Interest and Costs on Taxes	08-112	100,000.00	90,000.00	133,419.42
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	430,000.00	400,000.00	704,867.90
Anticipated Utility Operating Surplus	08-114			
EMS Ambulance Fees	08-229	350,000.00	350,000.00	430,250.70
Host Community Benefits	08-230	500,000.00	500,000.00	532,432.99

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	1,655,000.00	1,550,000.00	2,181,581.62

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
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	273,873.20
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	273,873.20

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
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	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
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	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
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		302,128.00	302,128.00
N.J. Transportation Infrastructure Fund Program	10-559			-
N.J. Transportation Safe Routes to Schools	10-559			-
Clean Communities Program	10-602		46,710.40	46,710.40
Municipal Alliance on Alcoholism and Drug Abuse	10-506	18,894.00	18,894.00	18,894.00
DMHAS Additional Services Youth	10-554			-
Emergency Management	10-537	10,000.00		-
Stormwater Assistance Grant	10-564		10,000.00	10,000.00
National Opioid Settlements	10-798	35,344.73	-	-
US Dept of Treasury - Local Fiscal Recovery	10-858			-
Assistance to Firefighters Grant	10-526			-
NJ Dept of Community Affairs - ARP firefighters 2024	10-798		-	-
NJ Dept of Community Affairs - Local Recreational Improvement Grant	10-671		86,000.00	86,000.00
US Dept of Agriculture Planning Grant	10-857			-
National Oceanic & Atmospheric Administration-Living Shoreline	10-744		915,000.00	915,000.00
Donations Estate of Rita McIlhenny	12-881			-
Cape May County Open Space - Tuckahoe Train Station	10-871		72,000.00	72,000.00
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
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	64,238.73	1,450,732.40	1,450,732.40

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
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	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	-	185,252.20	203,033.97

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,820,581.00	2,629,000.00	2,629,000.00
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	1,655,000.00	1,550,000.00	2,181,581.62
Total Section B: State Aid Without Offsetting Appropriations	09-001	6,428,072.00	6,323,653.00	6,428,072.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	225,000.00	225,000.00	273,873.20
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	64,238.73	1,450,732.40	1,450,732.40
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	203,033.97
Total Miscellaneous Revenues	13-099	8,372,310.73	9,734,637.60	10,537,293.19
4. Receipts from Delinquent Taxes	15-499	389,723.50	369,753.10	576,933.14
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	11,582,615.23	12,733,390.70	13,743,226.33
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	6,826,419.92	6,212,542.99	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	6,826,419.92	6,212,542.99	7,059,992.28
7. Total General Revenues	13-299	18,409,035.15	18,945,933.69	20,803,218.61

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS:						-		-
						-		-
Mayor and Committee						-		-
Salaries and Wages	20-110	1	73,500.00	73,500.00		73,500.00	73,499.92	0.08
Other Expenses	20-110	2	18,000.00	18,600.00		78,600.00	78,591.92	8.08
						-		-
Township Clerk						-		-
Salaries and Wages	20-120	1	237,500.00	229,500.00		229,500.00	227,065.65	2,434.35
Other Expenses	20-120	2	56,750.00	52,500.00		42,500.00	32,146.76	10,353.24
						-		-
Financial Administration						-		-
Salaries and Wages	20-130	1	195,500.00	196,100.00		196,100.00	195,577.19	522.81
Other Expenses:						-		-
Audit Services	20-130	2	45,000.00	45,000.00		45,000.00	43,800.00	1,200.00
Computer Services	20-130	2	178,900.00	192,400.00		241,400.00	235,056.10	6,343.90
Miscellaneous Other Expenses	20-130	2	26,350.00	21,300.00		21,300.00	18,974.19	2,325.81
						-		-
General Administration						-		-
Salaries and Wages	20-100	1	215,500.00	171,000.00		126,000.00	121,838.69	4,161.31
Other Expenses	20-100	2	46,500.00	116,800.00		116,800.00	109,804.82	6,995.18

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS: (cont.)						-		-
						-		-
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	176,500.00	98,000.00		98,000.00	95,266.04	2,733.96
Other Expenses	20-150	2	15,900.00	10,500.00		17,500.00	11,860.90	5,639.10
						-		-
Collection of Taxes						-		-
Salaries and Wages	20-145	1	101,200.00	198,500.00		176,500.00	176,320.35	179.65
Other Expenses:						-		-
Purchase of Tax Title Liens	20-145	2	1,000.00	3,000.00		-	-	-
Miscellaneous Other Expenses	20-145	2	18,100.00	6,900.00		9,600.00	9,549.35	50.65
						-		-
Legal Services						-		-
Other Expenses	20-155	2	165,000.00	165,000.00		165,000.00	159,162.67	5,837.33
						-		-
Special Litigation						-		-
Other Expenses	20-155	2	200,000.00	229,000.00		169,000.00	119,387.05	49,612.95
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS: (cont.)						-		-
						-		-
Engineering Services						-		-
Salaries and Wages	20-165	1				-		-
Other Expenses	20-165	2	334,000.00	323,300.00		343,300.00	342,096.85	1,203.15
						-		-
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	296,000.00	236,000.00		236,000.00	226,848.59	9,151.41
Workers Compensation Insurance	23-215	2	515,000.00	561,500.00		561,500.00	529,653.75	31,846.25
Employee Group Health	23-220	2	2,262,520.00	2,175,500.00		2,175,500.00	1,795,384.71	380,115.29
Health Benefit						-		-
Salaries and Wages	23-222	1	32,000.00	18,000.00		10,000.00	10,000.00	-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION:						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	95,200.00	27,250.00		27,250.00	22,459.57	4,790.43
Other Expenses	21-180	2	44,800.00	27,500.00		24,500.00	16,657.95	7,842.05
						-		-
Zoning Board of Adjustment						-		-
Salaries and Wages	21-185	1	-	27,250.00		27,250.00	22,459.92	4,790.08
Other Expenses	21-185	2	-	27,000.00		27,000.00	17,245.48	9,754.52
						-		-
PUBLIC SAFETY:						-		-
First Aid Organization						-		-
Salaries and Wages	25-260	1	1,155,600.00	995,000.00		1,053,000.00	1,037,573.25	15,426.75
Other Expenses	25-260	2	190,400.00	180,800.00		180,800.00	167,731.21	13,068.79
						-		-
Emergency Management Services						-		-
Salaries and Wages	25-252	1	4,300.00	6,700.00		6,700.00	6,699.98	0.02
Other Expenses	25-252	2	65,000.00	70,100.00		55,100.00	54,669.21	430.79
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY: (cont.)						-		-
						-		-
Crossing Guard						-		-
Salaries and Wages	25-241	1	10,800.00	10,800.00		9,500.00	9,225.00	275.00
Other Expenses	25-241	2	500.00	500.00		500.00	40.00	460.00
						-		-
Regional Dispatch - Contractual	25-250	2	310,240.00	301,930.00		286,730.00	286,704.46	25.54
						-		-
Municipal Court						-		-
Salaries and Wages	43-490	1	260,000.00	227,200.00		227,700.00	226,931.71	768.29
Other Expenses	43-490	2	45,450.00	44,250.00		31,250.00	22,336.30	8,913.70
						-		-
Public Defender						-		-
Salaries and Wages	43-495	1				-		-
Other Expenses	43-495	2	25,163.00	25,163.00		25,163.00	25,102.22	60.78
Municipal Prosecutor						-		-
Salaries and Wages	25-275	1				-		-
Other Expenses	25-275	2	50,000.00	60,000.00		60,000.00	56,667.00	3,333.00
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS:						-		-
						-		-
Road Repairs and Maintenance						-		-
Salaries and Wages	26-290	1	1,028,500.00	980,500.00		1,005,500.00	992,344.13	13,155.87
Other Expenses:						-		-
Surfacing of Roads	26-290	2	29,000.00	29,000.00		14,000.00	10,391.79	3,608.21
Miscellaneous Other Expenses	26-290	2	382,500.00	389,600.00		379,600.00	355,091.48	24,508.52
						-		-
Recycling						-		-
Salaries and Wages	26-305	1	367,000.00	340,000.00		352,500.00	345,509.70	6,990.30
Other Expenses	26-305	2	140,000.00	141,500.00		131,500.00	95,745.47	35,754.53
						-		-
Garbage and Trash						-		-
Salaries and Wages	26-305	1	525,600.00	499,000.00		494,000.00	484,153.52	9,846.48
Other Expenses:						-		-
Tipping Fees	26-305	2	575,000.00	550,000.00		550,000.00	529,802.42	20,197.58
Miscellaneous Other Expenses	26-305	2	134,300.00	134,800.00		124,800.00	82,710.53	42,089.47
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS: (cont.)						-		-
						-		-
Public Buildings and Grounds						-		-
Salaries and Wages	26-310	1	870,000.00	865,000.00		878,000.00	863,967.95	14,032.05
Other Expenses	26-310	2	397,100.00	400,000.00		400,000.00	324,655.27	75,344.73
						-		-
Demolition						-		-
Other Expenses	26-291	2	15,000.00	50,000.00		32,000.00	32,000.00	-
						-		-
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	85,310.00	102,500.00		102,500.00	99,584.63	2,915.37
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND WELFARE: (cont.)						-		-
						-		-
Economic Development Commission						-		-
Other Expenses	27-331	2				-		-
						-		-
PARK AND RECREATION FUNCTIONS:						-		-
						-		-
Emergency Shore Protection						-		-
Other Expenses	28-380	2	50,000.00	60,000.00		64,500.00	64,243.36	256.64
						-		-
Beach Protection						-		-
Salaries and Wages	28-380	1	462,500.00	427,400.00		402,000.00	401,937.57	62.43
Other Expenses	28-380	2	50,550.00	36,800.00		56,200.00	52,647.93	3,552.07
						-		-
Community Center						-		-
Other Expenses	28-371	2	42,400.00	45,000.00		45,000.00	34,607.09	10,392.91
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PARK AND RECREATION FUNCTIONS: (cont.)						-		-
						-		-
Affordable Housing						-		-
Salaries and Wages	21-190	1				-		-
Other Expenses	21-190	2	500.00	500.00		-	-	-
						-		-
Sports & Recreation						-		-
Salaries and Wages	28-372	1	137,500.00	100,000.00		90,000.00	87,863.00	2,137.00
Other Expenses	28-372	2	61,500.00	60,750.00		60,750.00	47,840.65	12,909.35
						-		-
Gypsy Moth Program						-		-
Other Expenses	26-292	2				-		-
						-		-
Parking Enforcement						-		-
Salaries and Wages	25-275	1	30,000.00	30,000.00		25,600.00	25,579.95	20.05
Other Expenses	25-275	2	3,000.00	3,500.00		1,200.00	1,147.86	52.14
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	252,000.00	260,000.00		264,600.00	264,201.96	398.04
Other Expenses	22-195	2	10,500.00	9,000.00		10,500.00	10,108.25	391.75
						-		-
Zoning/Code Official						-		-
Salaries and Wages	22-196	1	92,500.00	20,250.00		20,750.00	20,665.45	84.55
Other Expenses	22-196	2	3,500.00	2,000.00		2,500.00	2,466.37	33.63
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
Celebration of Public Events	30-420	2	50,000.00	35,000.00		35,000.00	33,282.88	1,717.12
Compensation for Accumulated Absence	30-415	1	100.00	100.00		40,900.00	40,900.00	-
Drug and Alcohol Testing	30-411	2	5,500.00	5,500.00		5,500.00	5,235.50	264.50
						-		-
						-		-
UTILITY EXPENSES AND BULK PURCHASES:						-		-
						-		-
Street Lighting	31-435	2	352,000.00	382,000.00		337,590.00	290,458.31	47,131.69
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		13,621,633.00	13,133,143.00	-	13,102,133.00	12,183,531.78	918,601.22
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		13,621,633.00	13,133,143.00	-	13,102,133.00	12,183,531.78	918,601.22
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	6,323,300.00	5,801,050.00	-	5,834,850.00	5,752,040.50	82,809.50
Other Expenses (Including Contingent)	34-201	2	7,298,333.00	7,332,093.00	-	7,267,283.00	6,431,491.28	835,791.72

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(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	660,073.00	646,782.00		659,292.00	659,283.75	8.25
Social Security System (O.A.S.I.)	36-472	445,000.00	420,000.00		433,400.00	426,662.26	6,737.74
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	12,000.00	5,800.00		9,800.00	9,136.92	663.08
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	16,000.00	13,000.00		14,100.00	13,464.97	635.03
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	1,133,073.00	1,085,582.00	-	1,116,592.00	1,108,547.90	8,044.10
(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	14,754,706.00	14,218,725.00	-	14,218,725.00	13,292,079.68	926,645.32

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
Employee Group Health	23-221	2	73,880.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		73,880.00	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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				-	-	-
Clean Communities	41-602	2		46,710.40		46,710.40	46,710.40	-
Cape May County Open Space - Tuckahoe Train Station	41-871	2		72,000.00		72,000.00	72,000.00	-
Emergency Management	41-537	2	10,000.00			-	-	-
N.J. Transportation Infrastructure Fund Program	41-559	2				-	-	-
N.J. Transportation Trust Fund Authority Act	41-559	2		302,128.00		302,128.00	302,128.00	-
N.J. Transportation Safe Routes to Schools	41-559	2				-	-	-
						-	-	-
National Opioid Settlements	41-798	2	35,344.73			-	-	-
Stormwater Assistance Grant	41-564	2		10,000.00		10,000.00	10,000.00	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues						-	-	-
US Dept of Treasury - Local Fiscal Recovery	41-858	2				-	-	-
Assistance to Firefighters Grant	41-526	2				-	-	-
NJ Dept of Community Affairs - ARP firefighters 2024	41-527	2				-	-	-
NJ Dept of Community Affairs - Local Rec Improvement	41-671	2		86,000.00		86,000.00	86,000.00	-
US Dept of Agricultrue Planning Grant	41-857	2				-	-	-
National Oceanic & Atmospheric Administration-Living	41-744	2		915,000.00		915,000.00	915,000.00	-
Donantions Estate of Rita McIlhenny	40-881	2				-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS" (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		68,962.23	1,455,455.90	-	1,455,455.90	1,455,455.90	-
Total Operations - Excluded from "CAPS"	34-305		142,842.23	1,455,455.90	-	1,455,455.90	1,455,455.90	-
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	142,842.23	1,455,455.90	-	1,455,455.90	1,455,455.90	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		190,000.00	100,000.00	XXXXXXXXXX	100,000.00	100,000.00	-
						-		-
Beach Replenishment Fund	44-903		50,000.00	55,000.00		55,000.00	55,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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		240,000.00	155,000.00	-	155,000.00	155,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(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 # 12-24	46-880		175,000.00	175,000.00	XXXXXXXXXX	175,000.00	175,000.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		175,000.00	175,000.00	XXXXXXXXXX	175,000.00	175,000.00	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		2,397,842.23	3,541,282.57	-	3,541,282.57	3,541,282.57	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(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
(J) Deferred Charges and Statutory 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
(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	2,397,842.23	3,541,282.57	-	3,541,282.57	3,541,282.57	-
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	17,152,548.23	17,760,007.57	-	17,760,007.57	16,833,362.25	926,645.32
(M) Reserve for Uncollected Taxes	50-899	1,256,486.92	1,185,926.12	XXXXXXXXXX	1,185,926.12	1,185,926.12	XXXXXXXXXX
9. Total General Appropriations	34-499	18,409,035.15	18,945,933.69	-	18,945,933.69	18,019,288.37	926,645.32

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	14,754,706.00	14,218,725.00	-	14,218,725.00	13,292,079.68	926,645.32
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	73,880.00	-	-	-	-	-
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	68,962.23	1,455,455.90	-	1,455,455.90	1,455,455.90	-
Total Operations Excluded from "CAPS"	34-305	142,842.23	1,455,455.90	-	1,455,455.90	1,455,455.90	-
(C) Capital Improvements	44-999	240,000.00	155,000.00	-	155,000.00	155,000.00	-
(D) Municipal Debt Service	45-999	1,840,000.00	1,755,826.67	-	1,755,826.67	1,755,826.67	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	175,000.00	175,000.00	XXXXXXXXXX	175,000.00	175,000.00	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	1,256,486.92	1,185,926.12	XXXXXXXXXX	1,185,926.12	1,185,926.12	XXXXXXXXXX
Total General Appropriations	34-499	18,409,035.15	18,945,933.69	-	18,945,933.69	18,019,288.37	926,645.32

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

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

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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	20,550,232.96
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	528,784.15
Tax Title Lien Receivable	85,616.82
Property Acquired by Tax Title Lien Liquidation	3,823,599.00
Other Receivables	360,903.30
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	25,349,136.23

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	14,304,304.76
Reserves for Receivables	4,798,903.27
Surplus	6,245,928.20
Total Liabilities, Reserves and Surplus	25,349,136.23

School Tax Levy Unpaid	15,911,687.00
Less: School Tax Deferred	7,300,000.00
*Balance Included in Above "Cash Liabilities"	8,611,687.00

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	6,181,231.50	5,062,620.98
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 98.7%, 2024: 98.75%)	46,118,988.52	43,570,083.29
Delinquent Taxes	576,933.14	420,084.74
Other Revenues and Additions to Income	11,733,956.78	14,748,297.94
Total Funds	64,611,109.94	63,801,086.95
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	17,760,007.57	19,421,014.55
School Taxes (Including Local and Regional)	31,715,150.00	29,754,193.00
County Taxes (Including Added Tax Amounts)	6,406,266.92	6,400,549.76
Special District Taxes	2,123,505.44	2,040,081.09
Other Expenditures and Deductions from Income	360,251.81	4,017.05
Total Expenditures and Tax Requirements	58,365,181.74	57,619,855.45
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	58,365,181.74	57,619,855.45
Surplus Balance, December 31	6,245,928.20	6,181,231.50

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	6,245,928.20
Current Surplus Anticipated in 2026 Budget	2,820,581.00
Surplus Balance Remaining	3,425,347.20

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

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**

Sheets 40b, 40c & 40d detail the capital plan for the next six years. Funded with various grants and Debt Service.

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

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 - 2026					6 TO BE FUNDED IN FUTURE YEARS	
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized		
		-								
Purchase of Equipment	1	3,000,000.00			75,000.00			1,425,000.00	1,500,000.00	
		-								
Road Construction & Reconstruction	2	7,000,000.00			110,000.00			2,090,000.00	4,800,000.00	
		-								
Beach Replenishment	3	5,000,000.00							5,000,000.00	
		-								
Purchase of New Trash Trucks	4	1,000,000.00							1,000,000.00	
		-								
Recreation Facilities Improvements	5	5,000,000.00			75,000.00			1,425,000.00	3,500,000.00	
		-								
Engineering Projects	6	6,000,000.00							6,000,000.00	
		-								
Public Safety Equipment	7	50,000.00			2,500.00			47,500.00	-	
		-								
		-								
		-								
		-								
TOTAL - THIS PAGE	XXXXX	27,050,000.00	-		-	262,500.00		-	4,987,500.00	21,800,000.00

**6 YEAR CAPITAL PROGRAM - 2026 to 2031
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 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
		-							
Purchase of Equipment	1	3,000,000.00		1,500,000.00		1,000,000.00		500,000.00	
		-							
Road Construction & Reconstruction	2	7,000,000.00		2,200,000.00		2,500,000.00		2,300,000.00	
		-							
Beach Replenishment	3	5,000,000.00			3,000,000.00				2,000,000.00
		-							
Purchase of New Trash Trucks	4	1,000,000.00			500,000.00		500,000.00		
		-							
Recreation Facilities Improvements	5	5,000,000.00		1,500,000.00	2,000,000.00		1,500,000.00		
		-							
Engineering Projects	6	6,000,000.00				3,000,000.00		3,000,000.00	
		-							
Public Safety Equipment	7	50,000.00		50,000.00					
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	27,050,000.00	XXXXXXXXXX	5,250,000.00	5,500,000.00	6,500,000.00	2,000,000.00	5,800,000.00	2,000,000.00

C - 4

**6 YEAR CAPITAL PROGRAM - 2026 to 2031
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 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
Purchase of Equipment	3,000,000.00			150,000.00			2,850,000.00			
	-			-			-			
Road Construction & Reconstruction	7,000,000.00			350,000.00			6,650,000.00			
	-			-			-			
Beach Replenishment	5,000,000.00			250,000.00			4,750,000.00			
	-			-			-			
Purchase of New Trash Trucks	1,000,000.00			50,000.00			950,000.00			
	-			-			-			
Recreation Facilities Improvements	5,000,000.00			250,000.00			4,750,000.00			
	-			-			-			
Engineering Projects	6,000,000.00			300,000.00			5,700,000.00			
	-			-			-			
Public Safety Equipment	50,000.00			2,500.00			47,500.00			
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	27,050,000.00	-	-	1,352,500.00	-	-	25,697,500.00	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 13,621,633.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,133,073.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 142,842.23
(c) Capital Improvements	44-999	\$ 240,000.00
(d) Municipal Debt Service	45-999	\$ 1,840,000.00
(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	\$ 1,256,486.92
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 18,409,035.15

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 13th day of April, 2026. 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 2026 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 13th day of April, 2026, Joanne R. Herron, Clerk

Signature

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

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

Contracting Unit: TOWNSHIP OF UPPER

Year Ending: December 31, 2025

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

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

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

4/13/2026

Date

Joanne R. Herron

Clerk of the Governing Body