

2025 MUNICIPAL BUDGET

Municipal Budget of the Township of Upper Pittsgrove Township, County of Salem 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

11th 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 11th day of March, 2025

Signed by: Linda Stephens
Clerk
431 Route 77
Address
Elmer, NJ 08318
Address
856-358-8500
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 11th day of March, 2025

DocuSigned by:
Michael S. Garcia RMA #472
Registered Municipal Accountant
Ocean City, NJ 08223
Address
1535 Haven Avenue
Address
6093996333
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 11th day of March, 2025

DocuSigned by:
Susan DeFrancesco
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: _____,

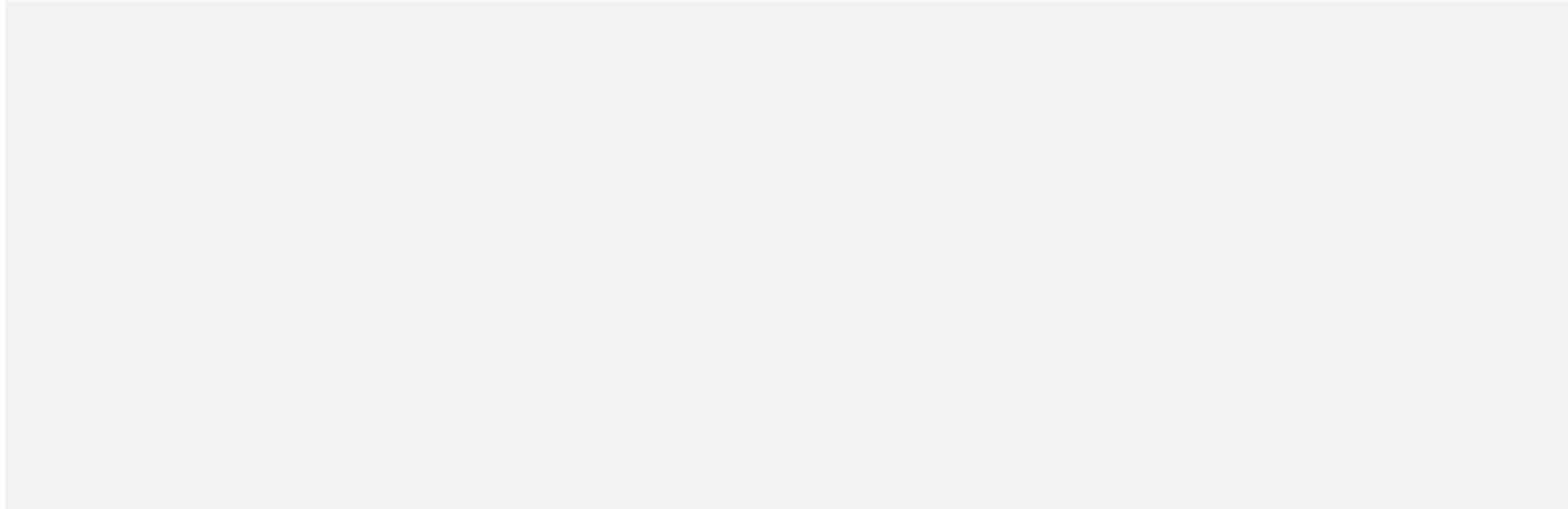
By: _____

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

Contracting Unit: Upper Pittsgrove Township

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.

03/11/2025
Date

Signed by:
Linda Stephens
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**

 Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
 Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included)**.
- h) Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included)**.
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
 On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- k) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

Instructions to Complete the 2024 to 2025 "Data Rollover" Process

- a) Download from FAST or have saved on your computer the 2024 adopted budget workbook.

b) On the 2025 budget, navigate to the "Key Inputs" tab.

****IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.****

c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.

d) First, click the button for current fund. It will prompt you to select your 2024 adopted excel budget from your computer.

Once the 2024 adopted budget is selected, the function runs automatically. **WARNING: The functionality may cause the screen to**

e) **briefly flash rapidly.**

Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same

f) as the current fund process.

g) Once complete, review the 2025 template to ensure information has successfully copied from the 2024 adopted budget.

PLEASE NOTE:

If an incorrect version of the budget template was used in 2024, the budget data may not migrate properly to the 2025 budget template.

Information Required for Municipal Budget Document:	
Name and County of Municipality	Upper Pittsgrove Township, Salem County
Full Name of Municipality	TOWNSHIP OF UPPER PITTS GROVE
County of Municipality	SALEM
Name of Municipality	UPPER PITTS GROVE
Type	TOWNSHIP
Governing Body Type	COMMITTEEPERSONS
Location	Municipal Building
Address	431 Route 77
Address	Elmer, NJ 08318
Phone	856-358-8500
Fax	856-358-1160
Clerk	Linda Stephens
Tax Collector	Susan DeFrancesco
Chief Financial Officer	Susan DeFrancesco
Registered Municipal Accountant	Michael Garcia
Municipal Attorney	Marla DeMarcantonio
Newspaper	South Jersey Times
Date of Introduction	11 March
Date of Advertisement	28 March
Date of Public Hearing	8 April
Time of Public Hearing	7:00
Net Valuation Taxable Current	343,258,000
Net Valuation Taxable Prior	341,335,900
	1,922,100

Municipal Budget Version 2025.0

Responses and Data

Upper Pittsgrove Township, Salem County
TOWNSHIP OF UPPER PITTS GROVE
SALEM
UPPER PITTS GROVE
TOWNSHIP
COMMITTEEPERSONS
Municipal Building
431 Route 77
Elmer, NJ 08318
856-358-8500
856-358-1160

Cert #

Linda Stephens	C1484
Susan DeFrancesco	T-8056
Susan DeFrancesco	N-1735
Michael Garcia	472
Marla DeMarcantonio	

Day	Month
11	March
28	March
8	April

Budget Year	2025	Budget Year Type:	Calendar Year
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Municipal Code	1714
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How many utilities does municipality have?*	0
Utility #	Utility Type
Utility 1	
Utility 2	
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

*Select "0" if you do not have any utilities.

Capital Impr
of Years
Beginning Year
Ending Year

Page Count - Standard or Expanded:		Start with "Standard" and move to "Exp
Grant Revenues (Sheet 9)	Standard	"Standard" will provide two (2) sheets for Grant Re
Other Special Item Revenues (Sheet 10)	Standard	"Standard" will provide two (2) sheets for Other Sp
General Appropriations (Sheet 15)	Standard	"Standard" will provide nine (9) sheets for Genera
Grant Appropriations (Sheet 24)	Standard	"Standard" will provide three (3) sheets for Grant
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	"Standard" will provide three (3) sheets per sectio

Hide/Unhide "Summary" Tabs:	
Summary Data, Budget Summary, Tax Summary	Unhidden



Date of Original Appt.

8/1/2009

Calendar or State Fiscal

Movement Program

6

2025

2030

needed" only as needed.

venues.

pecial Items of Revenue.

l Appropriations.

Appropriations.

7.

2025 Municipal Budget

of the TOWNSHIP of UPPER PITTSBORO County of
 SALEM for the fiscal year 2025.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025	2024	2023
1. Surplus	310,831.82	261,350.20	261,350.20
2. Total Miscellaneous Revenues	818,552.05	712,535.43	712,535.43
3. Receipts from Delinquent Taxes	325,000.00	280,000.00	280,000.00
4. a) Local Tax for Municipal Purposes	779,030.00	741,503.00	741,503.00
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	779,030.00	741,503.00	741,503.00
Total General Revenues	2,233,413.87	1,995,388.63	1,995,388.63

Summary of Appropriations	2025 Budget	2024 Budget	Final 2024 Budget
1. Operating Expenses: Salaries & Wages	452,908.00	464,363.00	464,363.00
Other Expenses	1,111,610.50	911,305.09	911,305.09
2. Deferred Charges & Other Appropriations	82,199.00	95,775.00	95,775.00
3. Capital Improvements	200,000.00	200,000.00	200,000.00
4. Debt Service (Include for School Purposes)	100.00	100.00	100.00
5. Reserve for Uncollected Taxes	386,596.37	323,845.54	323,845.54
Total General Appropriations	2,233,413.87	1,995,388.63	1,995,388.63
Total Number of Employees	24	24	24

Balance of Outstanding Debt			
General	Special	Total	2024
Interest			
Principal			
Outstanding Balance			

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2025 MUNICIPAL BUDGET**

	YEAR 2025	YEAR 2024
1 Total General Appropriations for 2025 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	1,846,817.50	XXXXXXXXXXXX
2 Local District School Tax		5,017,553.00
Actual		
Estimate	5,150,000.00	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		4,755,097.91
Actual		
Estimate	4,900,000.00	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		34,134.00
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	11,896,817.50	
10 Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	1,454,383.87	
11 Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	10,442,433.63	
12 Amount of Item 11 divided by 96.43%		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	10,829,030.00	
Analysis of Item 12:		
Local School District Tax (Line 2 Above)	5,150,000.00	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	4,900,000.00	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	-	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	779,030.00	
Total Amount (Line 12)	10,829,030.00	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	386,596.37	
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations	1,846,817.50	
Item 13 - Appropriation: Reserve for Uncollected Taxes	386,596.37	
Subtotal	2,233,413.87	
Less: Item 10 - Total Anticipated Revenues	1,454,383.87	
Amount to Be Raised by Taxation in Municipal Budget	779,030.00	

Local Tax for Municipal Purpose	779,030.00
Addition to Local District School Tax	
Minimum Library Tax	

TOWNSHIP OF UPPER PITTSBORO

SUMMARY OF 2025 BUDGET

Total Budget	2,233,413.87	100.0%	Future Budget Projections					
			2026	2027	2028	2029	2030	
Employee Costs:								
Salaries & Wages								
Sheet 17	452,908.00		102.00%	461,966.16	471,205.48	480,629.59	490,242.18	500,047.03
Sheet 25	-		102.00%	-	-	-	-	-
Total	452,908.00			461,966.16	471,205.48	480,629.59	490,242.18	500,047.03
Social Security								
Sheet 19	34,000.00		102.00%	34,680.00	35,373.60	36,081.07	36,802.69	37,538.75
Pensions etc.								
Sheet 19	43,599.00		102.00%	44,470.98	45,360.40	46,267.61	47,192.96	48,136.82
Sheet 19	-		105.00%	-	-	-	-	-
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	32,747.00		106.00%	34,711.82	36,794.53	39,002.20	41,342.33	43,822.87
Direct Employee Costs	563,254.00	25.2%						
General Liability Insurance								
Sheet 14	48,865.00	2.2%		49,842.30	50,839.15	51,855.93	52,893.05	53,950.91
Debt Service:								
Sheet 27	100.00	0.0%		100.00	100.00	100.00	100.00	100.00
Reserve for Uncollected Taxes:								
Sheet 29	386,596.37	17.3%		394,328.30	402,214.86	410,259.16	418,464.34	426,833.63
Capital Funds:								
Sheet 26a	200,000.00	9.0%		200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Deferred Charges:								
Sheet 28	-	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	253,440.15	11.3%		3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
All Other Departmental OE's:								
Various Line Items	781,158.35	35.0%	102.00%	796,781.52	812,717.15	828,971.49	845,550.92	862,461.94
Projected Budget Totals				2,019,881.08	2,057,605.17	2,096,167.05	2,135,588.48	2,175,891.95

TOWNSHIP OF UPPER PITTSBURGH 2025 BUDGET FUNDING

Budget Funding:

Fund Balance	310,831.82
Local Revenues	115,302.07
State Aid	450,077.00
Grants	253,172.98
Delinquent Tax	325,000.00
Local Purpose Tax	779,030.00
	2,233,413.87
 Ratables	 343,258,000
Tax Rate	0.227
Increase	0.010

Project Tax Results

2026	2027	2028	2029	2030
310,831.82	335,831.82	360,831.82	385,831.82	410,831.82
117,608.11	119,960.27	122,359.48	124,806.67	127,302.80
450,077.00	450,077.00	450,077.00	450,077.00	450,077.00
25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
331,500.00	338,130.00	344,892.60	351,790.45	358,826.26
784,864.14	788,606.08	793,006.16	798,082.54	803,854.06
2,019,881.08	2,057,605.17	2,096,167.05	2,135,588.48	2,175,891.95
351,258,000	359,258,000	367,258,000	375,258,000	383,258,000
0.223	0.220	0.216	0.213	0.210
(0.004)	(0.004)	(0.004)	(0.003)	(0.003)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	310,831.82	261,350.20	49,481.62	18.93%
Local	115,302.07	113,241.11	2,060.96	1.82%
State Aid	450,077.00	519,670.30	(69,593.30)	-13.39%
State & Federal Grants	253,172.98	79,624.02	173,548.96	217.96%
Delinquent Tax	325,000.00	280,000.00	45,000.00	16.07%
Local Purpose Tax	779,030.00	741,503.00	37,527.00	5.06%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	2,233,413.87	1,995,388.63	238,025.24	11.93%
APPROPRIATIONS				
Salaries & Wages	452,908.00	464,363.00	(11,455.00)	-2.47%
Other Expenses	858,170.35	829,532.40	28,637.95	3.45%
Statutory & Deferred Charges	82,199.00	95,775.00	(13,576.00)	-14.17%
State & Federal Grants	253,440.15	81,772.69	171,667.46	209.93%
Capital (without grants)	200,000.00	200,000.00	-	0.00%
Debt Service	100.00	100.00	-	0.00%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	386,596.37	323,845.54	62,750.83	19.38%
TOTAL APPROPRIATIONS	2,233,413.87	1,995,388.63	238,025.24	0.119288
Adopted Emergencies				

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	779,030.00	741,503.00	37,527.00	5.06%
Local Tax Rate	0.2270	0.2170	0.0100	4.59%
Assessed Valuation	343,258,000	341,335,900	1,922,100	0.56%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	783,262.38 MAX	779,030.00 ACTUAL
CAP Base from Prior Year	1,297,173.40	1,297,173.40	(4,232.38)	+ OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	1,329,602.74	1,342,574.47	Must be zero or () to Introduce Budget	
Additions:				
See Sheet 3b	21,314.75	21,314.75		
Other				
Total CAP Allowable	1,350,917.48	1,363,889.22		
Budget Expenditures Sheet 19	1,326,584.35	1,326,584.35		
Remaining or (Excess)	24,333.13	37,304.87		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	1,665,362.90	1,521,181.09	144,181.81
Used to Fund Budget	310,831.82	261,350.20	49,481.62
Remaining Balance	1,354,531.08	1,259,830.89	94,700.19

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	96.43%	96.87%	-0.44%
Used for Reserve for Taxes	96.43%	96.87%	-0.44%
Remaining	0.00%	0.00%	0.00%

2025 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of UPPER PITTSBORO, County of SALEM 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

11 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 11 day of March, 2025

Clerk
431 Route 77
Address
Elmer, NJ 08318
Address
856-358-8500
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 11 day of March, 2025

Registered Municipal Accountant
Ocean City, NJ 08226
Address
1535 Haven Avenue
Address
609-399-6333
Phone Number

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

Certified by me, this 11 day of March, 2025

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 PITTSRGROVE, County of SALEM 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 South Jersey Times

in the issue of March 28, 2025

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

RECORDED VOTE

(Insert Last Name)

Ayes

Meschi
Cimprich
Seery
Zeck

Nays

Abstained

Bishop

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of UPPER PITTSRGROVE, County of SALEM, on March 11, 2025.

A Hearing on the Budget and Tax Resolution will be held at Municipal Building, on April 8, 2025 at 7:00 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)}	1,326,584.35										
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX										
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	520,233.15										
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-										
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	520,233.15										
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	386,596.37										
<table style="display: inline-table; border: none;"> <tr> <td style="border: 1px solid black; padding: 2px;">96.43%</td> <td style="padding: 0 10px;">Percent of Tax Collections</td> <td style="padding: 0 10px;">Building Aid Allowance</td> <td style="padding: 0 10px;">2025 - \$</td> <td style="border: 1px solid black; width: 80px; height: 15px;"></td> </tr> <tr> <td></td> <td></td> <td style="padding: 0 10px;">for Schools-State Aid</td> <td style="padding: 0 10px;">2024 - \$</td> <td style="border: 1px solid black; width: 80px; height: 15px;"></td> </tr> </table>	96.43%	Percent of Tax Collections	Building Aid Allowance	2025 - \$				for Schools-State Aid	2024 - \$		
96.43%	Percent of Tax Collections	Building Aid Allowance	2025 - \$								
		for Schools-State Aid	2024 - \$								
4. Total General Appropriations (Item 9, Sheet 29)	2,233,413.87										
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,454,383.87										
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)	779,030.00										
(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	1,976,113.27	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	19,275.36						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	1,995,388.63	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	1,720,832.95	-	-	-	-	-	-
Reserved	274,455.68	-	-	-	-	-	-
Unexpended Balances Canceled	100.00	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	1,995,388.63	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2024	1,976,113.27	Allowable Operating Appropriations before	
Cap Base Adjustment:	7,032.00	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,329,602.74
Subtotal	1,983,145.27		
Exceptions Less:		Additions:	
Total Other Operations	8,359.00	New Construction (Assessor Certification)	4,405.32
Total Uniform Construction Code		2023 Cap Bank Available	16,909.43
Total Interlocal Service Agreement	60,000.00	2024 Cap Bank Available	
Total Additional Appropriations			
Total Capital Improvements	200,000.00	Total Additions	21,314.75
Total Debt Service	100.00		
Transferred to Board of Education		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	1,350,917.48
Type I School Debt			
Total Public & Private Programs	62,497.33	Additional Increase to COLA rate. 3.5%	
Judgements		Amount of Increase allowable. 1.0%	12,971.73
Total Deferred Charges	31,170.00		
Cash Deficit		Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	1,363,889.22
Reserve for Uncollected Taxes	323,845.54		
Total Exceptions	685,971.87	Total General Appropriations for Municipal Purposes (Sheet 19, H-1)	1,326,584.35
Amount on Which CAP is Applied	1,297,173.40	Over or (Under) Appropriations Cap	(37,304.87)
2.5% CAP	32,429.34		
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,329,602.74		

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

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2025	<u>\$ 62,445.00</u>
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Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>11,172.87</u>
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Budgeted Group Insurance - Inside CAP	<u>57,752.00</u>
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Budgeted Group Insurance - Utilities	<u> </u>
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Budgeted Group Insurance - Outside CAP	<u>4,693.00</u>
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TOTAL	<u><u>62,445.00</u></u>
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Instead of receiving Health Benefits, 1 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u>\$ 4,500.00</u>

EXPLANATORY STATEMENT - (Continued)

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	741,503.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
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>741,503.00</u>
Plus 2% CAP Increase	<u>14,830.06</u>
ADJUSTED TAX LEVY	<u>756,333.06</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>756,333.06</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

756,333.06

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	5,450.00
Allowable Pension Obligations Increases	17,074.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	100.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>22,624.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>100.00</u>

ADJUSTED TAX LEVY

778,857.06

Additions:

New Ratables - Increase for new construction	2,030,100
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.217</u>
New Ratable Adjustment to Levy	4,405.32
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

783,262.38

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

779,030.00

OVER OR (UNDER) 2% LEVY CAP

(4,232.38)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2022

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025)	
Amount Used in CY 2025	
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)	
Amount Used in CY 2025	
Balance to Carry Forward (CY 2026)	-

2024

Maximum Allowable Amount to be Raised by Taxation	741,503
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	741,503
Amount Used in CY 2025	-
Balance to Carry Forward (CY 2026 - CY2027)	-

2025

Maximum Allowable Amount to be Raised by Taxation	783,262
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	779,030
	4,232

Total Levy CAP Bank	4,232
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CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
1. Surplus Anticipated	08-101	310,831.82	261,350.20	261,350.20
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	310,831.82	261,350.20	261,350.20
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105	20,000.00	20,000.00	20,443.00
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	11,000.00	13,000.00	11,211.15
Other	08-109			
Interest and Costs on Taxes	08-112	64,000.00	62,000.00	66,262.59
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			

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	95,000.00	95,000.00	97,916.74

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 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			
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	-	-	-

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	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 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	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
		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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
New Jersey Transportation Trust Fund Authority Act - Fitchorn Road	10-865	114,750.00		-
Clean Communities Program	10-770			-
Municipal Alliance on Alcoholism and Drug Abuse	10-703	2,418.66	2,148.66	2,148.66
Recycling Tonnage Grant	10-707	1,503.18	19,275.36	19,275.36
NJDEP Stormwater Assistance Grant	10-564		50,000.00	50,000.00
Lead Program	10-641		3,200.00	3,200.00
ACE Sustainable New Jersey Grant	10-600		5,000.00	5,000.00
American Rescue pass-through County of Salem	10-565	134,501.14		-
				-
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				-
				-
				-

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	253,172.98	79,624.02	79,624.02

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 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	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	20,302.07	18,241.11	24,482.36

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Summary of Revenues				
	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	310,831.82	261,350.20	261,350.20
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Total Section A: Local Revenues	08-001	95,000.00	95,000.00	97,916.74
Total Section B: State Aid Without Offsetting Appropriations	09-001	450,077.00	519,670.30	519,670.52
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
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	253,172.98	79,624.02	79,624.02
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	20,302.07	18,241.11	24,482.36
Total Miscellaneous Revenues	13-099	818,552.05	712,535.43	721,693.64
4. Receipts from Delinquent Taxes	15-499	325,000.00	280,000.00	297,197.14
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	1,454,383.87	1,253,885.63	1,280,240.98
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	779,030.00	741,503.00	XXXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	779,030.00	741,503.00	
7. Total General Revenues	13-299	2,233,413.87	1,995,388.63	1,280,240.98

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS						-		-
General Administration						-		-
Salaries & Wages	20-100	1	16,875.00	15,250.00		15,250.00	15,022.25	227.75
Other Expenses	20-100	2	7,500.00	7,500.00		7,500.00	6,287.31	1,212.69
Mayor and Township Committee						-		-
Salaries & Wages	20-110	1	23,268.00	23,268.00		23,268.00	23,268.00	-
Other Expenses	20-110	2	1,800.00	1,800.00		1,800.00	360.00	1,440.00
Municipal Clerk						-		-
Salaries & Wages	20-120	1	48,000.00	46,000.00		46,000.00	45,002.62	997.38
Other Expenses	20-120	2	1,500.00	1,500.00		1,500.00	405.25	1,094.75
Improvement Search Officer						-		-
Salaries & Wages	20-120	1	50.00	50.00		50.00		50.00
Financial Administration						-		-
Salaries & Wages	20-130	1	31,225.00	32,000.00		32,000.00	30,511.32	1,488.68
Other Expenses	20-130	2	23,000.00	23,000.00		23,000.00	9,365.34	13,634.66
Audit Services						-		-
Other Expenses	20-135	2	31,500.00	30,000.00		30,000.00	29,500.00	500.00
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Tax Assessment Administration						-		-
Salaries and Wages	20-150	1	25,000.00	25,000.00		25,000.00	24,384.00	616.00
Other Expenses	20-150	2	8,000.00	8,000.00		8,000.00	6,773.39	1,226.61
Revenue Administration (Tax Collection)						-		-
Salaries and Wages	20-145	1	43,000.00	43,000.00		43,000.00	41,913.10	1,086.90
Other Expenses	20-145	2	8,000.00	8,000.00		8,000.00	7,708.69	291.31
Tax Search Officer						-		-
Salaries and Wages	20-145	1	50.00	50.00		50.00		50.00
Liquidation of Tax Liens and Foreclosed Property						-		-
Other Expenses	20-145	2	5,000.00	5,000.00		5,000.00		5,000.00
Legal Services and Cost						-		-
Other Expenses	20-155	2	23,000.00	23,000.00		23,000.00	1,862.25	21,137.75
Engineering Services and Costs						-		-
Other Expenses	20-165	2	40,000.00	40,000.00		40,000.00	11,661.91	28,338.09
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION						-	-	
Municipal Land Use Law (N.J.S.A. 40:55D-1)						-	-	
Land Use Board						-	-	
Salary and Wages	21-181	1	8,700.00	8,625.00		8,625.00	8,529.30	95.70
Other Expenses	21-180	2	6,000.00	6,000.00		6,000.00	946.94	5,053.06
Zoning Administration and Housing Officer						-	-	
Salary and Wages	21-185	1	10,170.00	9,800.00		9,800.00	9,774.96	25.04
Other Expenses	21-181	2	1,300.00	1,300.00		1,300.00	805.36	494.64
INSURANCE						-	-	
Liability Insurance	23-210	2	48,865.00	45,896.00		45,896.00	43,767.00	2,129.00
Other Insurance Premium	23-210	2	4,440.00	4,097.00		4,097.00	4,096.80	0.20
Workers Compensation Insurance	23-215	2	28,307.00	21,390.00		21,390.00	21,390.00	-
Employee Group Insurance	23-220	2	57,752.00	37,850.00		37,850.00	30,914.26	6,935.74
Health Insurance Waivers	23-221	2	4,500.00	4,500.00		4,500.00	4,500.00	-
PUBLIC SAFETY FUNCTIONS						-	-	
Aid to Volunteer Fire Company	25-255	2	80,000.00	80,000.00		80,000.00	80,000.00	-
First Aid Organization - Contribution	25-260	2	54,100.00	48,728.00		48,728.00	48,728.00	-
						-	-	
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Office of Emergency Management						-		-
Salary and Wages	25-252	1	8,760.00	8,600.00		8,600.00	8,459.96	140.04
Other Expenses	25-252	2	1,000.00	1,000.00		1,000.00		1,000.00
Uniform Fire Safety Act (P.L. 1983, C. 383)						-		-
Salary and Wages	25-265	1	6,610.00	6,540.00		6,540.00	6,537.96	2.04
Other Expenses	25-265	2	12,713.35	10,362.40		10,362.40	2,219.82	8,142.58
						-		-
Road Repair amd Maintenance						-		-
Salary and Wages	26-290	1	167,000.00	176,000.00		176,000.00	143,235.00	32,765.00
Other Expenses	26-290	2	70,000.00	70,000.00		70,000.00	43,134.58	26,865.42
Solid Waste Collection (Disposal)						-		-
Salary and Wages	26-305	1	56,000.00	59,000.00		59,000.00	54,243.09	4,756.91
Other Expenses						-		-
Contractual	26-305	2	60,000.00	60,000.00		60,000.00	49,330.00	10,670.00
Miscellaneous Other Expenses	26-305	2	25,000.00	27,000.00		27,000.00	24,805.26	2,194.74
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public Building and Grounds						-	-	
Salaries and Wages	26-310	1	5,200.00	5,000.00		5,000.00	4,939.41	60.59
Other Expenses	26-310	2	32,000.00	32,000.00		32,000.00	16,410.22	15,589.78
Vehicle Maintenacne						-	-	
Other Expenses	26-315	2	14,000.00	14,000.00		14,000.00	10,462.55	3,537.45
HEALTH AND HUMAN SERVICES FUNCTIONS						-	-	
Board of Health						-	-	
Other Expenses	27-330	2	200.00	200.00		200.00	200.00	
Registrar of Vtial Statistics						-	-	
Other Expenses	27-330	2	500.00	500.00		500.00	225.00	275.00
Hepatitis Program						-	-	
Other Expenses	27-330	2		50.00		50.00	50.00	
Dog Regulation						-	-	
Salaries and Wages	27-340	1	3,000.00	6,180.00		6,180.00	6,176.00	4.00
Other Expenses	27-340	2	6,000.00	6,000.00		6,000.00	3,766.97	2,233.03
PARK AND RECREATION FUNCTION						-	-	
Recreation Services and Program						-	-	
Other Expenses	28-370	2	3,000.00	3,000.00		3,000.00	180.00	2,820.00
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Maintenance of Parks						-	-	
Other Expenses	28-375	2	1,500.00	1,500.00		1,500.00	360.00	1,140.00
UTILITY EXPENSES AND BULK PURCHASES						-	-	
Electricity	31-430	2	6,000.00	6,000.00		6,000.00	2,931.01	3,068.99
Street Lighting	31-345	2	6,000.00	6,000.00		6,000.00	4,568.97	1,431.03
Telephone	31-440	2	3,000.00	3,000.00		3,000.00	1,719.60	1,280.40
Natural Gas	31-446	2	5,500.00	5,500.00		5,500.00	4,217.06	1,282.94
Telecommunications Cost	31-450	2	5,000.00	5,000.00		5,000.00	3,136.53	1,863.47
Gasoline	31-460	2	20,000.00	20,000.00		20,000.00	7,362.16	12,637.84
LANDFILL/SOLID WASTE DISPOSAL COST						-	-	
Salem County Utilities Authority						-	-	
Tipping Fees	32-465	2	70,000.00	77,000.00		77,000.00	62,072.34	14,927.66
Sanitary Landfill						-	-	
Other Expenses		2	14,500.00	14,500.00		14,500.00	6,952.13	7,547.87
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			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				-		-
Other Expenses	22-195	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			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	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		1,243,385.35	1,224,536.40	-	1,224,536.40	974,923.67	249,612.73
B. Contingent	35-470	2	1,000.00	1,000.00	XXXXXXXXXX	1,000.00		1,000.00
Total Operations Including Contingent - within "CAPS"	34-201		1,244,385.35	1,225,536.40	-	1,225,536.40	974,923.67	250,612.73
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	452,908.00	464,363.00	-	464,363.00	421,996.97	42,366.03
Other Expenses (Including Contingent)	34-201	2	791,477.35	761,173.40	-	761,173.40	552,926.70	208,246.70

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		43,599.00	26,005.00		26,005.00	26,005.00	-
Social Security System (O.A.S.I.)	36-472		34,000.00	34,000.00		34,000.00	32,627.41	1,372.59
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		2,100.00	2,100.00		2,100.00	1,712.53	387.47
New Jersey Disability Insurance	36-476		2,500.00	2,500.00		2,500.00	285.41	2,214.59
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477					-		-
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		82,199.00	64,605.00	-	64,605.00	60,630.35	3,974.65
(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		1,326,584.35	1,290,141.40	-	1,290,141.40	1,035,554.02	254,587.38

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Solid Waste Collection (Disposal)						-		-
Other Expenses						-		-
Miscellaneous Other Expenses	26-305	2				-		-
Liability Insurance	23-210	2		102.00		102.00	102.00	-
Other Insurance Premium	23-210	2		96.00		96.00	96.00	-
Workers Compensation Insurance	23-215	2		6,930.00		6,930.00	6,930.00	-
Employee Group Insurance	23-221	2	4,693.00	1,231.00		1,231.00	1,231.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			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		4,693.00	8,359.00	-	8,359.00	8,359.00	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			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		62,000.00	60,000.00	-	60,000.00	41,743.20	18,256.80

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			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	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			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		1,611.50		1,611.50		1,611.50
Clean Communities Program	41-602	2		19,275.36		19,275.36	19,275.36	-
Municipal Alliance on Alcohol and Drug Abuse	41-506	2	2,685.83	2,685.83		2,685.83	2,685.83	-
Recycling Tonnage Grant	41-569	2	1,503.18			-	-	-
NJ DEP Water Resources Planning	41-564	2		50,000.00		50,000.00	50,000.00	-
Lead Program	41-641	2		3,200.00		3,200.00	3,200.00	-
ACE Sustainable New Jersey Grant	41-600	2		5,000.00		5,000.00	5,000.00	-
American Rescue pass-through County of Salem	41-511	2	134,501.14			-	-	-
NJ DOT - Fitchorn Road	41-512	2	114,750.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS" (continued)			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		253,440.15	81,772.69	-	81,772.69	80,161.19	1,611.50
Total Operations - Excluded from "CAPS"	34-305		320,133.15	150,131.69	-	150,131.69	130,263.39	19,868.30
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	320,133.15	150,131.69	-	150,131.69	130,263.39	19,868.30

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(C) Capital Improvements - Excluded from "CAPS"			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		200,000.00	200,000.00	-	200,000.00	200,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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			31,170.00	XXXXXXXXXX	31,170.00	31,170.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	31,170.00	XXXXXXXXXX	31,170.00	31,170.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	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		520,233.15	381,401.69	-	381,401.69	361,433.39	19,868.30

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	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
Total Deferred Charges and Statutory Expenditures - Local School -	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		520,233.15	381,401.69	-	381,401.69	361,433.39	19,868.30
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		1,846,817.50	1,671,543.09	-	1,671,543.09	1,396,987.41	274,455.68
(M) Reserve for Uncollected Taxes	50-899		386,596.37	323,845.54	XXXXXXXXXX	323,845.54	323,845.54	XXXXXXXXXX
9. Total General Appropriations	34-499		2,233,413.87	1,995,388.63	-	1,995,388.63	1,720,832.95	274,455.68

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	1,326,584.35	1,290,141.40	-	1,290,141.40	1,035,554.02	254,587.38
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	4,693.00	8,359.00	-	8,359.00	8,359.00	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	62,000.00	60,000.00	-	60,000.00	41,743.20	18,256.80
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	253,440.15	81,772.69	-	81,772.69	80,161.19	1,611.50
Total Operations Excluded from "CAPS"	34-305	320,133.15	150,131.69	-	150,131.69	130,263.39	19,868.30
(C) Capital Improvements	44-999	200,000.00	200,000.00	-	200,000.00	200,000.00	-
(D) Municipal Debt Service	45-999	100.00	100.00	-	100.00	-	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	31,170.00	XXXXXXXXXX	31,170.00	31,170.00	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	386,596.37	323,845.54	XXXXXXXXXX	323,845.54	323,845.54	XXXXXXXXXX
Total General Appropriations	34-499	2,233,413.87	1,995,388.63	-	1,995,388.63	1,720,832.95	274,455.68

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: Developers' Escrow Fund (NJSA 40:55D-53.1); Municipal Public Defender P.L. 1997 c. 256; Developers Fees - Housing Trust Funds PL 1985, c222-NJAC 5:92-181; Open Space, Recreation, Farmland and Historic Preservation Trust; Uniform Fire Safety Act Penalty Moneys (NJSA 52:27D-192 et seq.); Veterans Memorial Monument Donations N.J.S.A. 40A:5-29

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, 2024

ASSETS	
Cash and Investments	4,162,258.96
Due from State of N.J.(c. 20, P.L. 1961)	1,169.72
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	341,520.21
Tax Title Lien Receivable	309,648.70
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	3,053.99
Deferred Charges Required to be in 2025 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	4,817,651.58
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	2,498,065.78
Reserves for Receivables	654,222.90
Surplus	1,665,362.90
Total Liabilities, Reserves and Surplus	4,817,651.58

School Tax Levy Unpaid	
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	-

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

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	1,521,181.09	1,523,485.18
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 96.43%, 2023: 96.82%)	10,217,483.04	9,886,016.85
Delinquent Taxes	297,197.14	269,023.04
Other Revenues and Additions to Income	1,110,423.73	918,953.33
Total Funds	13,146,285.00	12,597,478.40
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	1,671,443.09	1,604,958.41
School Taxes (Including Local and Regional)	5,017,553.00	4,929,416.00
County Taxes (Including Added Tax Amounts)	4,755,097.91	4,465,136.29
Special District Taxes		
Other Expenditures and Deductions from Income	36,828.10	76,786.61
Total Expenditures and Tax Requirements	11,480,922.10	11,076,297.31
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	11,480,922.10	11,076,297.31
Surplus Balance, December 31	1,665,362.90	1,521,181.09

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	1,665,362.90
Current Surplus Anticipated in 2025 Budget	310,831.82
Surplus Balance Remaining	1,354,531.08

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 PITTSBURGH
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

This year's Capital projects include road work, new public works vehicle, and new tractors

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

TOWNSHIP OF UPPER PITTSBORO

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	
Municipal Roads		135,000.00			135,000.00				
Tractors		140,000.00			140,000.00				
Public Works Vehicle		75,000.00			75,000.00				
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TOTAL - THIS PAGE	XXXXX	350,000.00	-	-	350,000.00	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2025

Local Unit TOWNSHIP OF UPPER PITTSBORO

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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CAPITAL BUDGET (Current Year Action) 2025

Local Unit

TOWNSHIP OF UPPER PITTSBORO

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	350,000.00	-	-	350,000.00	-	-	-	-

6 YEAR CAPITAL PROGRAM - 2025 to 2030 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

TOWNSHIP OF UPPER PITTSBURGH

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
Municipal Roads		135,000.00	12/31/2025	135,000.00					
Tractors		140,000.00	12/31/2025	140,000.00					
Public Works Vehicle		75,000.00	12/31/2025	75,000.00					
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TOTAL - THIS PAGE	XXXXX	350,000.00	XXXXXXXXXX	350,000.00	-	-	-	-	-

6 YEAR CAPITAL PROGRAM - 2025 to 2030 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit TOWNSHIP OF UPPER PITTSBORO

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 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Municipal Roads	135,000.00			135,000.00						
Tractors	140,000.00			140,000.00						
Public Works Vehicle	75,000.00			75,000.00						
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TOTAL - THIS PAGE	350,000.00	-	-	350,000.00	-	-	-	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 1,244,385.35
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 82,199.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 320,133.15
(c) Capital Improvements	44-999	\$ 200,000.00
(d) Municipal Debt Service	45-999	\$ 100.00
(e) Deferred Charges - Municipal	46-999	\$ -
(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	\$ 386,596.37
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 2,233,413.87

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 8th 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 _____ day of _____, 2025, _____, Clerk

Signature

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

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	34,325.00	34,134.00		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	34,325.00	34,134.00	-	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:		2005/2006			Payment of Bond Principal	54-920-2				XXXXXXXXXX	
		(Date)			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX	
Rate Assessed:		\$	0.0100		Interest on Bonds	54-930-2				XXXXXXXXXX	
Total Tax Collected to date:		\$	919,518.00		Interest on Notes	54-935-2				XXXXXXXXXX	
Total Expended to date:		\$	827,638.16		Reserve for Future Use	54-950-2	34,325.00	34,134.00	34,134.00	-	
Total Acreage Preserved to date:			12067.000		Total Trust Fund Appropriations:	54-499	34,325.00	34,134.00	34,134.00	-	
			(Acres)								
Recreation land preserved in 2024:			0.000								
			(Acres)								
Farmland preserved in 2024:			0.000								
			(Acres)								

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

Contracting Unit: OWNSHIP OF UPPER PITTSBORO

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.

Date

Clerk of the Governing Body