

TOWNSHIP OF LOWER 2015 BUDGET

COMPARISON OF REVENUES & APPROPRIATIONS

	2015		2014	
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	1,800,000.00	2,065,000.00	(265,000.00)	-12.83%
Local	2,010,192.00	1,966,091.40	44,100.60	2.24%
State Aid	1,563,228.00	1,563,228.00	0.00	0.00%
State & Federal Grants	331,954.94	636,700.92	(304,745.98)	-47.86%
Delinquent Tax	915,000.00	860,000.00	55,000.00	6.40%
Local Purpose Tax	20,012,454.56	19,268,529.55	743,925.01	3.86%
TOTAL REVENUE	<u>26,632,829.50</u>	<u>26,359,549.87</u>	<u>273,279.63</u>	
APPROPRIATIONS				
Salaries & Wages	10,307,977.80	9,968,745.00	339,232.80	3.40%
Other Expenses	8,648,595.20	8,302,394.00	346,201.20	4.17%
Statutory & Deferred Charges	2,621,486.00	2,714,200.00	(92,714.00)	-3.42%
State & Federal Grants	347,971.94	652,717.92	(304,745.98)	-46.69%
Capital (without grants)	95,000.00	95,000.00	0.00	0.00%
Debt Service	2,653,000.00	2,760,300.00	(107,300.00)	-3.89%
Reserve for Uncollected Taxes	1,958,798.56	1,866,192.95	92,605.61	4.96%
TOTAL APPROPRIATIONS	<u>26,632,829.50</u>	<u>26,359,549.87</u>	<u>273,279.63</u>	
	0.00	0.00		

LOCAL TAX LEVY AND ASSESSED VALUES

	2015		2014	
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	20,012,454.56	19,268,529.55	743,925.01	3.86%
Local Tax Rate (note)	0.555	0.536	0.019	3.558%
Assessed Valuation	3,605,399,621	3,598,751,806	6,647,815	0.18%

STATUS OF SPENDING "CAPS"

	CAP at 1.5%	CAP COLA	2% LEVY CAP	
			20,012,454.56	MAX 20,012,454.56
CAP Base from Prior Year	20,381,038.69	20,381,038.69	20,012,454.56	MAX
Rate Applied	1.50%	3.50%	20,012,454.56	ACTUAL
Allowable CAP	20,686,754.27	21,094,375.04	0.00	+ OR ()
Additions:				
See 3b	890,205.17	890,205.17		
Other				
Total CAP Allowable	21,576,959.44	21,984,580.21		
Budget Expenditures Sheet 19	21,156,278.00	21,156,278.00		
Remaining or (Excess)	<u>420,681.44</u>	<u>828,302.21</u>		

Must be zero or () to introduce budget.

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available *	4,020,027.07	3,920,784.71	99,242.36
Used to Fund Budget	1,800,000.00	2,065,000.00	(265,000.00)
Remaining Balance	<u>2,220,027.07</u>	<u>1,855,784.71</u>	<u>364,242.36</u>

% OF TAX COLLECTION

	CURRENT	PRIOR
	Actual Percentage of Collection	98.32%
Used for Reserve for Taxes	96.80%	96.80%
Remaining	<u>1.52%</u>	<u>1.41%</u>

2015 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2015 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF LOWER COUNTY: CAPE MAY

<u>Michael E. Beck</u> Mayor's Name	<u>December 31, 2016</u> Term Expires
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Municipal Officials	
<u>Julie Picard</u> Municipal Clerk	9/1/2012 Date of Orig. Appt. <u>1673</u> Cert. No.
<u>Susan Jackson</u> Tax Collector	Cert. No. <u>T - 1395</u>
<u>Lauren Read</u> Chief Financial Officer	Cert. No. <u>N- 0423</u>
<u>Leon P. Costello</u> Registered Municipal Accountant	Lic. No. <u>393</u>
<u>David A. Stefankiewicz</u> Municipal Attorney	
<u>James Ridgway - Township Manager</u>	

Governing Body Members	
Name	Term Expires
<u>Norris Clark</u>	<u>12/31/2016</u>
<u>Erik Simonsen</u>	<u>12/31/2018</u>
<u>Thomas Conrad</u>	<u>12/31/2018</u>
<u>David Perry</u>	<u>12/31/2018</u>

Official Mailing Address of Municipality

TOWNSHIP HALL MUNICIPAL BUILDING
2600 BAYSHORE ROAD
VILLAS, NJ 08251

Fax #: 609-886-5342

Please attach this to your 2015 Budget and Mail to:

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

Division Use Only
Municode: _____
Public Hearing Date: _____

Sheet A

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

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

TOWNSHIP of LOWER, County of CAPE MAY

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of LOWER, County of CAPE MAY for the Fiscal Year 2015

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2015;

Be it Further Resolved, that said Budget be published in the CAPE MAY STAR AND WAVE

in the issue of FEBRUARY 25, 2015

The Governing Body of the TOWNSHIP of LOWER does hereby approve the following as the Budget for the year 2015:

RECORDED VOTE

(Insert last name)

Ayes

BECK
CLARK
CONRAD
PERRY

Nays

Abstained

Absent SIMONSEN

Notice is hereby given that the Budget and Tax Resolution was approved by the TOWNSHIP COUNCIL of the TOWNSHIP of LOWER, County of CAPE MAY, on FEBRUARY 18th, 2015.

A Hearing on the Budget and Tax Resolution will be held at TOWNSHIP HALL MUNICIPAL BUILDING, on APRIL 20th, 2015 at 6:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2015
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	21,156,278.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-53.3 as amended)}	3,517,752.94
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	24,674,030.94
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimate 96.80% Percent of Tax Collections	1,958,798.55
4. Total General Appropriations (Item 9, Sheet 29)	26,632,829.49
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	6,620,374.94
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	20,012,454.55
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	25,801,844.09			
Budget Appropriations Added by N.J.S. 40A:4-87	557,705.78			
Emergency Appropriations				
Total Appropriations	26,359,549.87	-		
<u>Expenditures:</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	25,599,294.57			
Reserved	698,314.61			
Unexpended Balances Canceled	61,940.69			
Total Expenditures and Unexpended Balances Canceled	26,359,549.87	-		
Overexpenditures *	-	-		

Explanations of Appropriations for
"Other Expenses"

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

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

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

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

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2014	25,801,844.00	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	20,686,754.59
Subtotal	25,801,844.00		
Exceptions Less:		Additions:	
Total Other Operations	-	New Construction (Assessor Certification)	38,817.66
Total Uniform Construction Code		2012 Cap Bank	260,022.87
Total Interlocal Service Agreement	187,300.00	2014 Cap Bank	591,364.64
Total Additional Appropriations			
Total Capital Improvements	95,000.00	Total Additions	890,205.17
Total Debt Service	2,760,300.00		
Transferred to Board of Education		Maximum Appropriations within "CAPS" Sheet 19 @ 1.50%	21,576,959.75
Type I School Debt			
Total Public & Private Programs	95,012.00	Additional Increase to COLA rate. 3.5%	
Judgments		Amount of Increase allowable. 2.0%	407,620.78
Total Deferred Charges	417,000.00		
Cash Deficit		Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	21,984,580.53
Reserve for Uncollected Taxes	1,866,193.00		
Total Exceptions	5,420,805.00		
Amount on Which CAP is Applied	20,381,039.00		
<u>1.5% CAP</u>	305,715.59		
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	20,686,754.59		

Sheet 3b

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, effective April 3, 2007, imposes a 4% CAP on the Tax Levy of your Municipality, with certain exception and exclusions. In addition to the all of the exceptions and exclusions the Local Finance Board may approve waivers for certain extraordinary costs identified by the Statute. The voters may also approve increases above the 4% CAP with a vote of at least 60%.

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	19,268,529.55
Less: One Year Waivers	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>19,268,529.55</u>
Plus 2% CAP Increase	<u>385,370.59</u>
ADJUSTED TAX LEVY	<u>19,653,900.14</u>
Plus: Assumption of Service/Function	<u>-</u>
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>19,653,900.14</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS 19,653,900.14

Exclusions:		
Allowable Shared Service Agreements Increase	-	
Allowable Health Insurance Costs Increase	121,878.00	
Allowable Pension Obligations Increases	176,456.00	
Allowable LOSAP Increase	-	
Allowable Capital Improvements Increase	-	
Allowable Debt Service and Capital Leases Inc.	-	
Recycling Tax appropriation	-	
Deferred Charge to Future Taxation Unfunded	-	
Current Year Deferred Charges: Emergencies	-	
Add Total Exclusions		<u>298,334.00</u>
Less Cancelled or Unexpended Waivers		-
Less Cancelled or Unexpended Exclusions		1,523.37

ADJUSTED TAX LEVY 19,950,710.77

Additions:		
New Ratables - Increase for new construction	7,242,100	
Prior Year's Local Purpose Tax Rate(per\$100)	<u>0.536</u>	
New Ratable Adjustment to Levy		38,817.66
Amounts approved by Referendum		
CAP Banks Applied - CY 2012		22,926.12

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION 20,012,454.55

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES 20,012,454.55

OVER OR (UNDER) 2% LEVY CAP (0.00)
 (must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2012 LEVY CAP BANK

Maximum Allowable Amount to be Raised by Taxation	18,780,107
Amount to be Raised by Taxation for Municipal Purpose	<u>18,137,058</u>
Available for Banking (CY 2015 - CY 2015)	643,049
Amount Used in 2015	<u>22,926</u>
Balance to Expire	<u><u>620,123</u></u>

2013 LEVY CAP BANK

Maximum Allowable Amount to be Raised by Taxation	19,222,669
Amount to be Raised by Taxation for Municipal Purpose	<u>19,222,669</u>
Available for Banking (CY 2015 - CY 2016)	-
Amount Used in 2015	<u>-</u>
Balance to Carry Forward (CY 2016)	<u><u>-</u></u>

2014 LEVY CAP BANK

Maximum Allowable Amount to be Raised by Taxation	19,728,317
Amount to be Raised by Taxation for Municipal Purpose	<u>19,268,530</u>
Available for Banking (CY 2015 - CY 2017)	459,787
Amount Used in 2015	<u>-</u>
Balance to Carry Forward (CY 2016 - CY 2017)	<u><u>459,787</u></u>

2015 LEVY CAP BANK

Maximum Allowable Amount to be Raised by Taxation	20,012,455
Amount to be Raised by Taxation for Municipal Purpose	<u>20,012,455</u>
Available for Banking (CY 2016 - CY 2018)	0

Total all Banks	<u><u>459,787</u></u>
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CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
1. Surplus Anticipated	08-101	1,800,000.00	2,065,000.00	2,065,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,800,000.00	2,065,000.00	2,065,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Licenses:	XXXXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Alcoholic Beverages	08-103	35,000.00	35,000.00	38,400.00
Other	08-104	180,000.00	180,000.00	244,963.70
Fees and Permits	08-105	79,500.00	81,000.00	79,435.55
Fines and Costs:	XXXXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Municipal Court	08-110	101,500.00	100,000.00	123,090.52
Other	08-109			
Interest and Costs on Taxes	08-112	175,000.00	200,000.00	178,670.56
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	3,000.00	3,000.00	4,308.13
Amount Anticipated from LTMUA per N.J.S.A. 40A:5A-12.1	08-114	205,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Consolidated Municipal Property Tax Relief Aid	09-200	43,642.00	43,642.00	43,642.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,432,149.00	1,432,149.00	1,432,149.00
Garden State Trust	09-207	87,437.00	87,437.00	87,437.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,563,228.00	1,563,228.00	1,563,228.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865			-
Recycling Tonnage Grant	10-701	51,164.49	39,371.72	39,371.72
Drunk Driving Enforcement Fund	10-745	7,385.80		-
Clean Communities Program	10-770		65,187.69	65,187.69
Alcohol Education and Rehabilitation Fund	10-702		1,380.09	1,380.09
Municipal Alliance on Alcoholism and Drug Abuse	10-703	31,409.00	31,409.00	31,409.00
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704			
Neighborhood Preservation	10-705			
Handicapped Recreation Opportunities Grant	10-706			
Small Cities Grant	10-707	238,495.65		-
Clean Shores	10-728			-
Hepatitis B Inoculation Grant	10-779			
Green Communities	10-712			-
NJ Emergency Management Grant	10-731		5,000.00	5,000.00
Body Armor Grant	10-708		20,181.42	20,181.42
Open Space	10-750		448,571.00	448,571.00
Highway Traffic Safety - Click It or Ticket	10-724		4,000.00	4,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Small Cities - Housing Program	10-735			
2014 Art Re grants Program	10-733			-
Division of Culture Heritage	10-726			
Atlantic County JIF Grant	10-714	3,500.00	3,500.00	3,500.00
2014 Sustainable Jersey Small Grant	10-726			-
You Drink You Drive You Lose	10-716			
Energy Audit	10-721			-
COPS in SHOPS	10-717		1,200.00	1,200.00
NJ State Council of Arts	10-718			-
Comcast Technology Grant	10-747			-
Drive Sober	10-721		16,900.00	16,900.00
Over the Limit Under Arrest	10-720			-
Bulletproof Vest Partnership	10-724			-
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	331,954.94	636,700.92	636,700.92

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	289,067.00	284,220.00	269,584.97
Capital Surplus	08-117		54,000.00	
Escrow Surplus	08-118		9,000.00	2,137.50
Aid from Fire Districts #1,2 & 3	08-106	57,000.00	57,000.00	57,000.00
Insurance Stop Loss Revenues	08-109		215,571.40	215,571.40
Group Insurance Trust Fund Contribution	08-109	200,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
Summary of Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,800,000.00	2,065,000.00	2,065,000.00
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	1,059,000.00	909,000.00	1,041,937.37
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,563,228.00	1,563,228.00	1,563,228.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	250,000.00	250,000.00	512,110.15
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	11-001	155,125.00	187,300.00	187,528.28
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	331,954.94	636,700.92	636,700.92
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	546,067.00	619,791.40	544,293.87
Total Miscellaneous Revenues	13-099	3,905,374.94	4,166,020.32	4,485,798.59
4. Receipts from Delinquent Taxes	15-499	915,000.00	860,000.00	772,906.78
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	6,620,374.94	7,091,020.32	7,323,705.37
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	20,012,454.55	19,268,529.55	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	20,012,454.55	19,268,529.55	20,383,154.75
7. Total General Revenues	13-299	26,632,829.49	26,359,549.87	27,706,860.12

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:							
Office of Township Council	20-110						
Salaries and Wages	20-110-1	63,000.00	63,000.00		63,000.00	63,000.00	-
Other Expenses	20-110-2	18,950.00	36,950.00		36,950.00	36,950.00	-
Office of Township Clerk	20-120						
Salaries and Wages	20-120-1	220,000.00	202,600.00		202,600.00	194,414.89	8,185.11
Other Expenses	20-120-2	8,600.00	8,200.00		8,200.00	7,563.27	636.73
Elections							
Other Expenses	20-120-2	7,000.00	7,000.00		7,000.00	3,476.06	3,523.94
Office of Township Solicitor	20-155						
Salaries and Wages	20-155-1	-	20,500.00		20,500.00	20,500.00	-
Other Expenses	20-155-2	211,000.00	150,000.00		200,000.00	186,147.14	13,852.86

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)							
Office of Township Manager	20-100						
Salaries and Wages	20-100-1	158,000.00	155,000.00		155,000.00	151,528.78	3,471.22
Other Expenses	20-100-2	13,050.00	2,025.00		2,025.00	1,027.36	997.64
Department of Revenue and Finance	20-130						
Salaries and Wages	20-130-1	309,000.00	302,600.00		292,600.00	279,783.28	12,816.72
Other Expenses	20-130-2	46,150.00	14,400.00		34,400.00	33,920.89	479.11
Audit Services	20-135						
Other Expenses	20-135-2	32,800.00	32,800.00		32,800.00	32,800.00	-
Division of Tax Assessment	20-150						
Salaries and Wages	20-150-1	144,500.00	142,000.00		143,000.00	138,872.24	4,127.76
Other Expenses	20-150-2	13,200.00	13,000.00		13,000.00	6,088.30	6,911.70
Reassessment	20-150-2				-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)							
Division of Taxation	20-145						
Salaries and Wages	20-145-1	184,000.00	180,500.00		181,500.00	176,762.82	4,737.18
Other Expenses:							
Liquidation of Tax Title Liens	20-145-2	1,000.00	1,000.00		1,000.00	-	1,000.00
Miscellaneous Other Expenses	20-145-2	9,625.00	8,925.00		8,925.00	7,718.34	1,206.66
Department of Planning and Development	20-170						
Salaries and Wages	20-170-1	193,000.00	189,500.00		189,500.00	185,546.81	3,953.19
Other Expenses	20-170-2	6,795.00	15,795.00		15,795.00	13,961.59	1,833.41
Engineering Services and Costs	20-165						
Salaries and Wages	20-165-1	-	72,775.00		72,775.00	12,357.68	-
Other Expenses	20-165-2	9,000.00	9,000.00		17,600.00	15,121.59	2,478.41
Department of Parks and Recreation	28-370						
Salaries and Wages	28-370-1	243,000.00	245,000.00		225,000.00	218,964.14	6,035.86
Other Expenses	28-370-2	171,870.00	171,520.00		180,020.00	173,436.41	6,583.59

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)							
Department of Public Works	26-305						
Salaries and Wages	26-305-1	2,743,000.00	2,727,200.00		2,762,200.00	2,685,446.10	76,753.90
Other Expenses:	26-305-2						
Sanitary Landfill	26-305-2	730,000.00	730,000.00		730,000.00	668,551.99	61,448.01
Miscellaneous Other Expenses	26-305-2	280,245.00	263,150.00		263,150.00	254,770.29	8,379.71
Public Buildings and Grounds	26-310						
Salaries and Wages	26-310-1	130,200.00	120,000.00		122,500.00	121,319.28	1,180.72
Other Expenses	26-310-2	106,530.00	239,500.00		239,500.00	219,635.09	19,864.91
Reserve for Feasibility Studies	26-310-2	10,000.00			-		-
PUBLIC SAFETY:							
Department of Public Safety	25-240						
Salaries and Wages	25-240-1	4,375,000.00	4,169,750.00		4,295,750.00	4,285,854.58	9,895.42
Other Expenses	25-240-2	203,010.00	118,545.00		118,545.00	117,621.52	923.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY:							
Uniform Fire Safety Act (P.L. 1983, Ch. 383)	25-265						
Salaries and Wages	26-265-1	168,567.00	193,120.00		193,120.00	172,374.57	20,745.43
Other Expenses	26-265-2	177,500.00	148,100.00		148,100.00	114,634.47	33,465.53
Emergency Management Services	25-252						
Salaries and Wages	25-252-1	10,000.00	10,000.00		10,000.00	9,999.86	0.14
Other Expenses	25-252-2	7,500.00	7,500.00		2,500.00	220.00	2,280.00
Contributions to First Aid Organizations	25-260-2	105,000.00	105,000.00		105,000.00	105,000.00	-
Demolition	26-305						
Other Expenses	26-305-2		4,750.00		3,010.00	-	3,010.00
Police 911 Dispatchers	25-250						
Salaries and Wages	25-250-1	477,000.00	484,000.00		464,000.00	463,784.05	215.95
Other Expenses	25-250-2	8,253.00	8,253.00		8,253.00	8,194.16	58.84

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
OFFICE OF NON-DEPARTMENTAL BOARDS, AUTHORITIES AND AGENCIES							
Municipal Land Use Law (NJSA 40:55 D-1)							
Planning Board	21-180						
Salaries and Wages	21-180-1						-
Other Expenses	21-180-2	8,000.00	8,000.00		8,000.00	7,598.00	402.00
Zoning Board of Adjustments	21-185						
Salaries and Wages	21-185-1						-
Other Expenses	21-185-2	8,000.00	8,000.00		8,000.00	7,500.00	500.00
Animal Regulation:	27-340						
Salaries and Wages	27-340-1		-		-		-
Other Expenses:	27-340-2						
Contractual	27-340-2	99,448.00	95,871.00		95,871.00	95,871.00	-
Miscellaneous Other Expenses	27-340-2	70,000.00	70,000.00		70,000.00	65,456.16	4,543.84

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court	43-490						
Salaries and Wages	43-490-1	210,000.00	207,700.00		208,700.00	204,066.99	4,633.01
Other Expenses	43-490-2	12,950.00	12,950.00		12,950.00	12,484.69	465.31
Public Defender (P.L. 1997, C. 256)	43-495						
Salaries and Wages	43-495-1	11,200.00	11,200.00		11,200.00	11,200.00	-
INSURANCE							
General Liability	23-210-2	343,658.00	336,739.00		336,739.00	336,739.00	-
Workers Compensation Insurance	23-215-2	666,312.00	710,896.00		710,896.00	706,757.58	4,138.42
Employee Group Health	23-220-2	3,955,544.00	3,728,600.00		3,611,100.00	3,485,094.07	126,005.93
Health Benefit	23-220						
Salaries and Wages	23-220-1	108,000.00	94,000.00		94,000.00	88,499.99	5,500.01

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER COMMON OPERATING FUNCTIONS							
Terminal Leave							
Salaries and Wages	30-145-1	200,000.00			-		-
Celebration of Public Events or Holidays (N.J.S. 40:48-5.4)	30-420-2	87,250.00	53,000.00		53,000.00	52,506.45	493.55
UTILITY EXPENSES AND BULK PURCHASES:							
Electricity	31-430-2	185,500.00	185,500.00		185,500.00	165,652.16	19,847.84
Street Lighting	31-435-2	340,000.00	312,500.00		342,500.00	328,343.20	14,156.80
Telephone	31-440-2	80,000.00	85,000.00		85,000.00	77,891.02	7,108.98
Water	31-445-2	13,900.00	13,900.00		13,900.00	11,665.56	2,234.44
Natural Gas	31-446-2	55,000.00	45,000.00		52,500.00	52,468.22	31.78
Heating Oil	31-447-2	35,000.00	35,000.00		35,000.00	8,609.67	26,390.33
Gasoline	31-460-2	398,500.00	454,000.00		450,500.00	331,713.49	118,786.51
Total Operations {Item 8(A)} within "CAPS"	34-199	18,751,492.00	18,083,539.00	-	18,197,899.00	17,467,485.88	669,995.80
B. Contingent	35-470	300.00	300.00	XXXXXXXXXX	300.00	-	300.00
Total Operations Including Contingent - within "CAPS"	34-201	18,751,792.00	18,083,839.00	-	18,198,199.00	17,467,485.88	670,295.80
Detail:							
Salaries & Wages	34-201-1	10,187,467.00	9,823,445.00	-	9,940,945.00	9,712,248.49	168,279.19
Other Expenses (Including Contingent)	34-201-2	8,564,325.00	8,260,394.00	-	8,257,254.00	7,755,237.39	502,016.61

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	591,046.00	566,400.00		504,300.00	504,295.04	4.96
Social Security System (O.A.S.I.)	36-472	800,000.00	780,000.00		780,000.00	753,965.13	26,034.87
Consolidated Police & Fireman's Pension Fund	36-474						
Police and Firemen's Retirement System of NJ	36-475	870,440.00	807,800.00		755,540.00	755,538.00	2.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	133,000.00	133,000.00		133,000.00	131,960.78	1,039.22
Lifeguard Pension	36-471						
DCRP	36-476	10,000.00	10,000.00		10,000.00	9,063.24	936.76
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	2,404,486.00	2,297,200.00	-	2,182,840.00	2,154,822.19	28,017.81
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	21,156,278.00	20,381,039.00	-	20,381,039.00	19,622,308.07	698,313.61

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Revenues (N.J.A.C. 5:23-4.17) Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues							
Drunk Driving Enforcement Fund							
Salaries and Wages	41-745	7,385.80			-	-	-
Alcohol Education and Rehabilitation Fund	41-702		1,380.09		1,380.09	1,380.09	-
Recycling Tonnage Grant	41-701	51,164.49	39,371.72		39,371.72	39,371.72	-
Body Armor Grant	41-713		20,181.42		20,181.42	20,181.42	-
Cape May County Municipal Alliance Funds							
State Share	41-703	31,409.00	31,409.00		31,409.00	31,409.00	-
Local Share	41-703	7,852.00	7,852.00		7,852.00	7,852.00	-
Clean Communities Program	41-770		65,187.69		65,187.69	65,187.69	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues							
Neighborhood Preservation Program	41-705				-	-	-
Atlantic County JIF Grant	41-714	3,500.00	3,500.00		3,500.00	3,500.00	-
Drive Sober	41-721		16,900.00		16,900.00	16,900.00	-
COPS in SHOPS	41-717		1,200.00		1,200.00	1,200.00	-
Cape May County MUA Mini Grant	41-718				-	-	-
Click it or Ticket	41-724		4,000.00		4,000.00	4,000.00	-
Over the Limit Under Arrest	41-720				-	-	-
Division of Culture Heritage	41-726				-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS" (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Supplemental Fire Services Program							
Fire District Direct Program	41-725	8,165.00	8,165.00		8,165.00	8,164.00	1.00
					-	-	-
Comcast Technology Grant	41-747				-	-	-
					-	-	-
Open Space	41-750		448,571.00		448,571.00	448,571.00	-
					-	-	-
Small Cities	41-707	238,495.65			-	-	-
					-	-	-
NJ Emergency Management Grant	41-731		5,000.00		5,000.00	5,000.00	-
Sustainable Jersey	41-725				-	-	-
Total Public and Private Programs Offset by Revenues	40-999	347,971.94	652,717.92	-	652,717.92	652,716.92	1.00
Total Operations - Excluded from "CAPS"	34-305	552,752.94	840,017.92	-	840,017.92	840,016.92	1.00
Detail:							
Salaries & Wages	34-305-1	120,510.80	145,300.00	-	145,300.00	145,300.00	-
Other Expenses	34-305-2	432,242.14	694,717.92	-	694,717.92	694,716.92	1.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(D) Municipal Debt Service - Excluded from "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	2,200,000.00	2,180,000.00		2,180,000.00	2,180,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	-	134,000.00		134,000.00	134,000.00	XXXXXXXXXX
Interest on Bonds	45-930	280,000.00	280,000.00		280,000.00	279,225.00	XXXXXXXXXX
Interest on Notes	45-935	48,000.00	41,300.00		41,300.00	41,185.27	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940	125,000.00	125,000.00		125,000.00	124,366.36	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations Approved Prior To 7/1/2014							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Capital Lease Obligations Approved After 7/1/2014							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999	2,653,000.00	2,760,300.00	-	2,760,300.00	2,758,776.63	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		200,000.00	XXXXXXXXXX	200,000.00	200,000.00	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S. 40A:4-55)	46-875	217,000.00	217,000.00	XXXXXXXXXX	217,000.00	217,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			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	217,000.00	417,000.00	XXXXXXXXXX	417,000.00	417,000.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	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			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 "CAPS"	34-309	3,517,752.94	4,112,317.92	-	4,112,317.92	4,110,793.55	1.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	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 - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409	-	-	-	-	-	XXXXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J) - Excluded from "CAPS"}	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	3,517,752.94	4,112,317.92	-	4,112,317.92	4,110,793.55	1.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	24,674,030.94	24,493,356.92	-	24,493,356.92	23,733,101.62	698,314.61
(M) Reserve for Uncollected Taxes	50-899	1,958,798.55	1,866,192.95	XXXXXXXXXX	1,866,192.95	1,866,192.95	XXXXXXXXXX
9. Total General Appropriations	34-499	26,632,829.49	26,359,549.87	-	26,359,549.87	25,599,294.57	698,314.61

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
Summary of Appropriations		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations: (a & b) Within "CAPS - Including Contingent	34-299	21,156,278.00	20,381,039.00	-	20,381,039.00	19,622,308.07	698,313.61
	XXXXXX						
(a) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	49,656.00	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	155,125.00	187,300.00	-	187,300.00	187,300.00	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	347,971.94	652,717.92	-	652,717.92	652,716.92	1.00
Total Operations Excluded from "CAPS"	34-305	552,752.94	840,017.92	-	840,017.92	840,016.92	1.00
(C) Capital Improvements	44-999	95,000.00	95,000.00	-	95,000.00	95,000.00	-
(D) Municipal Debt Service	45-999	2,653,000.00	2,760,300.00	-	2,760,300.00	2,758,776.63	XXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999	217,000.00	417,000.00	XXXXXXXXXX	417,000.00	417,000.00	XXXXXXXXXX
(F) Judgments	37-480	-	-	-	-	-	-
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	1,958,798.55	1,866,192.95	XXXXXXXXXX	1,866,192.95	1,866,192.95	XXXXXXXXXX
Total General Appropriations	34-499	26,632,829.49	26,359,549.87	-	26,359,549.87	25,599,294.57	698,314.61

Sheet 30

DEDICATED WATER UTILITY BUDGET - (continued)

* Note: Use sheet 32 for Water Utility only.

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

DEDICATED WATER UTILITY BUDGET - (continued)

* Note: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	-	-	-	-	-	-

DEDICATED

UTILITY BUDGET

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

Use a separate set of sheets for each separate Utility.

DEDICATED

UTILITY BUDGET - (continued)

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

DEDICATED

UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR	UTILITY	FCOA	Appropriated				Expended 2014	
			for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:		XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:		XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations		55-530			XXXXXXXXXX	-		-
					XXXXXXXXXX			
		55-531			XXXXXXXXXX	-		-
					XXXXXXXXXX			
					XXXXXXXXXX			
					XXXXXXXXXX			
STATUTORY EXPENDITURES:		XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:								
Public Employees' Retirement System		55-540						
Social Security System (O.A.S.I.)		55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)		55-542				-		-
Judgments		55-531						
Deficits in Operations in Prior Years		55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus (General Budget)		55-545			XXXXXXXXXX			XXXXXXXXXX
TOTAL UTILITY APPROPRIATIONS		55-599	-	-	-	-	-	-

DEDICATED ASSESSMENT BUDGET

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

DEDICATED WATER UTILITY ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET _____ UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	53-101			
Deficit (_____ Utility Budget)	53-885			
Total _____ Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
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. 40A: 4-39) "The dedicated revenues anticipated during the year 2015 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensack 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: Police Department Law Enforcement Trust (PL 1986, Ch. 135);

Land Use Escrow Fund (NJSA 40:55D-53.1); Workmen's Compensation Fund (NJSA 40A:10-13); Municipal Alliance on Alcoholism and Drug Abuse (PL 1989, Ch 51 & NJSA 40A:5-29)

Parking Offenses Adjudication Act (PL 1989, Ch. 137); Group Insurance Trust (NJSA 40A:10-16 et seq); Small Cities Economic Development Loan Fund; Fire Safety Penalty Fund;

Municipal Public Defender; Recycling Program; Police Emergency Service; Crisis Response Team; Dare Program, Private Police Services, Accumulated Absences, Historic Preservation.

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

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

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS		
Cash and Investments	1110100	6,591,349.19
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	693,655.12
Receivables with Offsetting Reserves:	XXXXXX	
Taxes Receivable	1110300	930,260.70
Tax Title Lien Receivable	1110400	190,793.79
Property Acquired by Tax Title Lien Liquidation	1110500	1,663,200.00
Other Receivables	1110600	297,492.07
Deferred Charges Required to be in 2015 Budget	1110700	217,000.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	111,000.00
Total Assets	1110900	10,694,750.87
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	3,869,158.87
Reserves for Receivables	2110200	2,805,564.93
Surplus	2110300	4,020,027.07
Total Liabilities, Reserves and Surplus		10,694,750.87

School Tax Levy Unpaid	2220150	6,013,966.50
Less: School Tax Deferred	2220200	6,013,966.50
*Balance Included in Above "Cash Liabilities"	2220300	-

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2014	YEAR 2012
Surplus Balance, January 1st	2310100	3,920,784.71	2,602,228.71
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes: *(Percentage Collected 2014 98%, 2012 98%)	2310200	57,522,655.46	56,642,986.19
Delinquent Taxes	2310300	772,906.78	1,177,300.80
Other Revenues and Additions to Income	2310400	5,143,553.51	5,505,907.69
Total Funds	2310500	67,359,900.46	65,928,423.39
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	24,431,416.23	24,458,272.22
School Taxes (Including Local and Regional)	2310700	27,452,026.50	26,594,360.92
County Taxes (Including Added Tax Amounts)	2310800	9,289,708.66	9,197,498.70
Special District Taxes	2310900	2,158,972.00	2,114,881.00
Other Expenditures and Deductions from Income	2311000	7,750.00	27,625.84
Total Expenditures and Tax Requirements	2311100	63,339,873.39	62,392,638.68
Less: Expenditures to be Raised by Future Taxes	2311200	-	385,000.00
Total Adjusted Expenditures and Tax Requirements	2311300	63,339,873.39	62,007,638.68
Surplus Balance - December 31st	2311400	4,020,027.07	3,920,784.71

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	4,020,027.07
Current Surplus Anticipated in 2015 Budget	2311600	1,800,000.00
Surplus Balance Remaining	2311700	2,220,027.07

2015
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

____ years. (Exceeding minimum time period)

Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

Blank area for narrative text.

**CAPITAL BUDGET (Current Year Action)
2015**

Local Unit TOWNSHIP OF LOWER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Equipment	1	2,100,250.00			59,867.52			909,382.48	1,131,000.00
Recreation Facilities	2	157,000.00			9,697.40			147,302.60	-
Police Equipment	3	575,850.00			24,759.24			376,090.76	175,000.00
Municipal Buildings	4	84,000.00			1,482.40			22,517.60	60,000.00
Vehicles	5	448,900.00			4,564.57			69,335.43	375,000.00
Road Program	6	500,000.00			-			-	500,000.00
TOTAL - ALL PROJECTS		3,866,000.00	-	-	100,371.13	-	-	1,524,628.87	2,241,000.00

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

Local Unit TOWNSHIP OF LOWER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Equipment	1	2,100,250.00	Ongoing	969,250.00	375,000.00	121,000.00	321,000.00	206,000.00	108,000.00
Recreation Facilities	2	157,000.00	Ongoing	157,000.00	-	-	-	-	-
Police Equipment	3	575,850.00	Ongoing	400,850.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
Municipal Buildings	4	84,000.00	Ongoing	24,000.00	12,000.00	24,000.00	12,000.00	12,000.00	
Vehicles	5	448,900.00	Ongoing	73,900.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Road Program	6	500,000.00	Ongoing	-		300,000.00	-	200,000.00	-
TOTAL - ALL PROJECTS		3,866,000.00	-	1,625,000.00	497,000.00	555,000.00	443,000.00	528,000.00	218,000.00

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

Local Unit TOWNSHIP OF LOWER

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Equipment	2,100,250.00			107,156.46			1,993,093.54			
Recreation Facilities	157,000.00			8,010.27			148,989.73			
Police Equipment	575,850.00			29,380.33			546,469.67			
Municipal Buildings	84,000.00			4,285.75			79,714.25			
Vehicles	448,900.00			22,903.24			425,996.76			
Road Program	500,000.00			25,510.41			474,489.59			
TOTAL - ALL PROJECTS	3,866,000.00	-	-	197,246.46	-	-	3,668,753.54	-	-	-

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

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

- (a) \$ 20,012,454.55 (Item 2 below) for municipal purposes, and
- (b) \$ 0.00 (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ 0.00 (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.

RECORDED VOTE (Insert last name)	Ayes	Thomas Conrad David Perry Erik Simonsen	Nays	Michael E. Beck Norris Clark	Abstained	
					Absent	

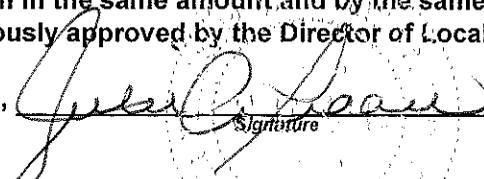
SUMMARY OF REVENUES

1. General Revenues		
Surplus Anticipated	40003-10	\$ 1,800,000.00
Miscellaneous Revenues Anticipated	40004-10	\$ 3,905,374.94
Receipts from Delinquent Taxes	41419-10	\$ 915,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	41415-10	\$ 20,012,454.55
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 42	40010-10	\$ 0.00
Item 6(b), sheet 11 (N.J.S. 40A:4-14)	41416-10	\$ 0.00
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		0.00
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	41416-10	\$ 0.00
Total Revenues	40000-10	\$ 26,632,829.49

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 18,751,792.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,404,486.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 552,752.94
(c) Capital Improvements	44-999	\$ 95,000.00
(d) Municipal Debt Service	45-999	\$ 2,653,000.00
(e) Deferred Charges - Municipal	46-999	\$ 217,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 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	\$ 1,958,798.55
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 26,632,829.49

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on 20th day of April, 2015. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 20th day of April, 2015,  , Clerk

Sheet 42

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014				for 2015	for 2014	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		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:					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 2014:			(Acres)		Total Trust Fund Appropriations:	54-499				
Farmland preserved in 2014:			(Acres)							

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

Contracting Unit: TOWNSHIP OF LOWER

Year Ending: December 31, 2014

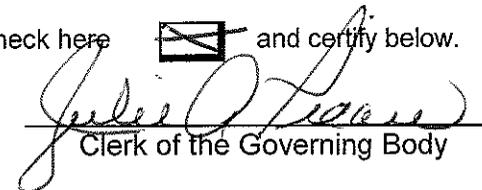
The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

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

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

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

4/20/15
Date


Clerk of the Governing Body