

TOWNSHIP OF LOWER 2016 BUDGET

COMPARISON OF REVENUES & APPROPRIATIONS

	2016	2015	CHANGE	%
REVENUES				
Surplus	2,180,000.00	1,800,000.00	380,000.00	21.11%
Local	1,886,815.76	2,010,192.00	(123,376.24)	-6.14%
State Aid	1,563,228.00	1,563,228.00	0.00	0.00%
State & Federal Grants	596,812.72	750,969.26	(154,156.54)	-20.53%
Delinquent Tax	800,000.00	915,000.00	(115,000.00)	-12.57%
Local Purpose Tax	20,086,897.94	20,012,454.55	74,443.39	0.37%
TOTAL REVENUE	27,113,754.42	27,051,843.81	61,910.61	
APPROPRIATIONS				
Salaries & Wages	10,509,488.68	10,307,977.80	201,510.88	1.95%
Other Expenses	8,789,835.84	8,848,595.20	(141,240.64)	-1.63%
Statutory & Deferred Charges	2,461,508.00	2,621,486.00	(159,978.00)	-6.10%
State & Federal Grants	612,829.72	766,986.26	(154,156.54)	-20.10%
Capital (without grants)	150,000.00	99,000.00	55,000.00	4.84%
Debt Service	2,776,000.00	2,658,000.00	123,000.00	4.64%
Reserve for Uncollected Taxes	1,814,092.18	1,958,798.55	(144,706.37)	-7.39%
Emergency		10,000.00		
TOTAL APPROPRIATIONS	27,113,754.42	27,061,843.81	61,910.61	
	0.00	(10,000.00)		

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available *	5,248,975.23	4,020,027.07	1,228,948.16
Used to Fund Budget	2,180,000.00	1,800,000.00	380,000.00
Remaining Balance	3,068,975.23	2,220,027.07	848,948.16

LOCAL TAX LEVY AND ASSESSED VALUES

	2016	2015	CHANGE	%
Local Purpose Tax Levy (only)	20,086,897.94	20,012,454.55	74,443.39	0.37%
Local Tax Rate (note)	0.556	0.556	0.000	-0.062%
Assessed Valuation	3,614,987,478	3,605,399,621	9,587,857	0.27%

STATUS OF SPENDING "CAPS"

	CAP at 0%	CAP COLA	2% LEVY CAP
CAP Base from Prior Year	21,156,278.00	21,156,278.00	20,524,137.91
Rate Applied	0.00%	3.50%	20,086,897.94
Allowable CAP	21,156,278.00	21,896,747.73	(437,239.97)
Additions:			+ OR ()
See 3b	869,503.81	869,503.81	
Other			
Total CAP Allowable	22,025,781.81	22,766,251.54	20,524,137.91
Budget Expenditures Sheet 19	21,592,538.76	21,592,538.76	20,086,897.94
Remaining or (Excess)	433,243.05	1,173,712.78	(437,239.97)

Must be zero or () to introduce budget.

% OF TAX COLLECTION

	CURRENT	PRIOR
Actual Percentage of Collection	98.56%	98.32%
Used for Reserve for Taxes	97.04%	96.80%
Remaining	1.52%	1.52%

2016 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2016 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF LOWER COUNTY: CAPE MAY

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

Official Mailing Address of Municipality

TOWNSHIP HALL MUNICIPAL BUILDING

2600 BAYSHORE ROAD

VILLAS, NJ 08251

Fax #: 609-886-5342

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

Please attach this to your 2016 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: _____
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2016 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of LOWER, County of CAPE MAY for the Fiscal Year 2016.

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

1st day of FEBRUARY, 2016
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 1st day of FEBRUARY, 2016

Clerk
2600 BAYSHORE ROAD
Address
VILLAS, NJ 08251
Address
609-886-2005
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 1st day of FEBRUARY, 2016

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

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

Certified by me, this 1st day of FEBRUARY, 2016

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.

Date: , 2016
By:
STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

CERTIFICATION OF APPROVED BUDGET

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

Date: , 2016
By:
STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Sheet 1

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

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

_____ TOWNSHIP _____ of _____ LOWER _____, County of _____ CAPE MAY _____

Sheet 1a

Introduction

February 1, 2016

Township of Lower

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of LOWER, County of CAPE MAY for the Fiscal Year 2016

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2016:

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

in the issue of FEBRUARY 10, 2016

The Governing Body of the TOWNSHIP of LOWER does hereby approve the following as the Budget for the year 2016:

RECORDED VOTE

(insert last name)

Ayes	[Nays	[Abstained	[
Absent	[

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 1st, 2016, at TOWNSHIP HALL MUNICIPAL BUILDING, on MARCH 7th, 2016 at 7:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2016 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2016
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	
1. Appropriations within "CAPS" -	
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-53.3 as amended)}	21,592,538.76
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	XXXXXXXXXXXX
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	3,707,123.48
2. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimate	
Percent of Tax Collections	97.04%
Building Aid Allowance	2016 - \$ _____
for Schools-State Aid	2015 - \$ _____
Total General Appropriations (Item 9, Sheet 29)	27,113,754.42
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	
Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	7,026,856.48
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	XXXXXXXXXXXX
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	20,086,897.94

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2015 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	26,632,829.49			
Budget Appropriations Added by N.J.S. 40A:4-87	419,014.32			
Emergency Appropriations	10,000.00			
Total Appropriations	27,061,843.81	-		
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	25,693,368.46			
Reserved	1,278,541.74			
Unexpended Balances Canceled	89,933.61			
Total Expenditures and Unexpended Balances Canceled	27,061,843.81	-		
Overexpenditures *	-	-		

*See Budget Appropriation Items so marked to the right of column "Expended 2015 Reserved."

Explanations of Appropriations for "Other Expenses"

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

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

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

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>	
Total General Appropriations for 2015	26,632,829.49
Cap Base Adjustment:	
Subtotal	<u>26,632,829.49</u>
Exceptions Less:	
Total Other Operations	49,656.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	155,125.00
Total Additional Appropriations	
Total Capital Improvements	95,000.00
Total Debt Service	2,653,000.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	347,971.94
Judgments	
Total Deferred Charges	217,000.00
Cash Deficit	
Reserve for Uncollected Taxes	<u>1,958,798.55</u>
Total Exceptions	<u>5,476,551.49</u>
Amount on Which CAP is Applied	21,156,278.00
0.0% CAP	<u>-</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	21,156,278.00

<u>CAP CALCULATION</u>	
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	21,156,278.00
Additions:	
New Construction (Assessor Certification)	41,201.27
2014 Cap Bank	420,681.76
2015 Cap Bank	407,620.78
Total Additions	<u>869,503.81</u>
Maximum Appropriations within "CAPS" Sheet 19 @ 0.00%	<u>22,025,781.81</u>
Additional Increase to COLA rate.	3.5%
Amount of Increase allowable.	<u>740,469.73</u>
Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u><u>22,766,251.54</u></u>

NOTE: MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF: Sheet 3b

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 Township's Employee Group Insurance

Estimated Group Insurance Costs - 2016 \$ 4,453,183.52

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 375,000.00

375,000.00

Budgeted Group Insurance on Sheet 15c

4,078,183.52

Budgeted Group Insurance on Sheet 20

-

Instead of receiving Health Benefits, 22 Township employees have elected an opt-out for 2016. This opt-out amount is budgeted separately on Sheet 15c

Health Benefits Waiver

Salaries and Wages

\$ 108,000.00

Sheet 3b (2)

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	20,012,454.55
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>20,012,454.55</u>
Plus 2% CAP Increase	400,249.09
ADJUSTED TAX LEVY	<u>20,412,703.64</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>20,412,703.64</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

Exclusions:		20,412,703.64
Allowable Shared Service Agreements Increase	-	
Allowable Health Insurance Costs Increase	-	
Allowable Pension Obligations Increases	15,233.00	
Allowable LOSAP Increase	-	
Allowable Capital Improvements Increase	55,000.00	
Allowable Debt Service and Capital Leases Inc.	89,933.61	
Recycling Tax appropriation	-	
Deferred Charge to Future Taxation Unfunded	-	
Current Year Deferred Charges: Emergencies	-	
Add Total Exclusions		<u>160,166.61</u>
Less Cancelled or Unexpended Waivers		-
Less Cancelled or Unexpended Exclusions		<u>89,933.61</u>

ADJUSTED TAX LEVY

Additions:		20,482,936.64
New Ratables - Increase for new construction	7,410,300	
Prior Year's Local Purpose Tax Rate(per\$100)	0.556	
New Ratable Adjustment to Levy		41,201.27
Amounts approved by Referendum		
CAP Banks Applied - CY		

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

	<u>20,524,137.91</u>
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES	<u>20,086,897.94</u>
OVER OR (UNDER) 2% LEVY CAP	<u>(437,239.97)</u>
(must be equal or under for Introduction)	

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2013 LEVY CAP BANK	
Maximum Allowable Amount to be Raised by Taxation	19,222,669
Amount to be Raised by Taxation for Municipal Purpose	19,222,669
Available for Banking (CY 2016 - CY 2016)	-
Amount Used in 2016	-
Balance to Expire	-
2015 LEVY CAP BANK	
Maximum Allowable Amount to be Raised by Taxation	19,728,317
Amount to be Raised by Taxation for Municipal Purpose	19,268,530
Available for Banking (CY 2016 - CY 2017)	459,787
Amount Used in 2016	-
Balance to Carry Forward (CY 2016 - CY 2017)	459,787
2015 LEVY CAP BANK	
Maximum Allowable Amount to be Raised by Taxation	20,012,455
Amount to be Raised by Taxation for Municipal Purpose	20,012,455
Available for Banking (CY 2016 - CY 2018)	-
Amount Used in 2016	-
Balance to Carry Forward (CY 2017 - CY 2018)	-
2016 LEVY CAP BANK	
Maximum Allowable Amount to be Raised by Taxation	20,524,138
Amount to be Raised by Taxation for Municipal Purpose	20,086,898
Available for Banking (CY 2017 - CY 2019)	437,240
Total all Banks	897,027

Sheet 3d

CURRENT FUND - ANTICIPATED REVENUES

		GENERAL REVENUES		Realized in Cash in 2015
		2016	2015	
1. Surplus Anticipated	FCOA			
	08-101	2,180,000.00	1,800,000.00	1,800,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,180,000.00	1,800,000.00	1,800,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Alcoholic Beverages	08-103	35,000.00	35,000.00	38,400.00
Other	08-104	181,500.00	180,000.00	213,757.10
Fees and Permits	08-105	79,500.00	79,400.00	86,101.67
Fines and Costs:	XXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Municipal Court	08-110	101,500.00	101,600.00	129,228.95
Other	08-109			
Interest and Costs on Taxes	08-112	150,000.00	175,000.00	186,681.43
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	3,000.00	3,000.00	5,950.51
Anticipated Utility Operating Surplus	08-114			205,000.00
Contribution from LTMUA per N.J.S.A 40A:5A-12.1	08-121	205,000.00	205,000.00	

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
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:				
Public Health Priority Funding - 1987	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
N.J. Transportation Trust Fund Authority Act	10-785			
Recycling Tonnage Grant	10-865			
Drunk Driving Enforcement Fund	10-701	46,517.52	51,164.49	51,164.49
Clean Communities Program	10-745		13,746.47	13,746.47
Alcohol Education and Rehabilitation Fund	10-770		79,302.73	79,302.73
Municipal Alliance on Alcoholism and Drug Abuse	10-702		58.93	58.93
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-703		31,409.00	31,409.00
Neighborhood Preservation	10-704			
Handicapped Recreation Opportunities Grant	10-705			
Small Cities Grant	10-706			
Clean Shores	10-707	550,000.00	288,495.65	288,495.65
Highway Traffic Safety - Click It or Ticket	10-728			
NJ Emergency Management Grant	10-716		4,000.00	4,000.00
Body Armor Grant	10-735		5,000.00	5,000.00
	10-713	295.20	5,091.99	5,091.99

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
Summary of Revenues				
1. Surplus Anticipated (Sheet 4, #1)	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-101	2,180,000.00	1,800,000.00	1,800,000.00
3. Miscellaneous Revenues:	08-102	-	-	-
Total Section A: Local Revenues	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Total Section B: State Aid Without Offsetting Appropriations	08-001	1,055,500.00	1,059,000.00	1,242,134.41
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	09-001	1,563,228.00	1,563,228.00	1,563,228.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	08-002	250,000.00	250,000.00	518,195.20
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	11-001	121,293.76	155,125.00	155,334.16
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	08-003	-	-	-
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	10-001	596,812.72	750,969.26	749,969.26
Total Miscellaneous Revenues	08-004	460,022.00	546,067.00	577,985.37
4. Receipts from Delinquent Taxes	13-099	4,046,856.48	4,324,389.26	4,806,846.40
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	15-499	800,000.00	915,000.00	916,893.04
6. Amount to be Raised by Taxes for Support of Municipal Budget:	13-199	7,026,856.48	7,039,389.26	7,523,739.44
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	XXXXX			
b) Addition to Local District School Tax	07-190	20,086,897.94	20,012,454.55	XXXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-191	-		XXXXXXXXXXXXX
7. Total General Revenues	07-199	20,086,897.94	20,012,454.55	20,933,632.68
	13-299	27,113,754.42	27,051,843.81	28,457,372.12

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS"							
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	18,950.00		18,950.00	17,329.53	1,620.47
Office of Township Clerk	20-120						
Salaries and Wages	20-120-1	221,500.00	220,000.00		220,000.00	213,714.36	6,285.64
Other Expenses	20-120-2	8,800.00	8,600.00		8,600.00	5,927.95	2,672.05
Elections							
Other Expenses	20-120-2	7,000.00	7,000.00		7,000.00	4,552.09	2,447.91
Office of Township Solicitor	20-155						
Salaries and Wages	20-155-1	-			-		-
Other Expenses	20-155-2	216,000.00	211,000.00		216,000.00	214,678.36	1,321.64

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
GENERAL GOVERNMENT: (continued)							
Office of Township Manager	20-100						
Salaries and Wages	20-100-1	162,000.00	158,000.00		158,000.00	149,661.31	8,338.69
Other Expenses	20-100-2	15,500.00	13,050.00		13,050.00	11,099.50	1,950.50
Department of Revenue and Finance	20-130						
Salaries and Wages	20-130-1	324,000.00	309,000.00		309,000.00	292,957.82	16,042.18
Other Expenses	20-130-2	46,150.00	46,150.00		46,150.00	41,070.53	5,079.47
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	134,500.00	144,500.00		144,500.00	135,144.00	9,356.00
Other Expenses	20-150-2	13,200.00	13,200.00		13,200.00	7,239.31	5,960.69

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated			Expended 2015		
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
GENERAL GOVERNMENT: (continued)							
Division of Taxation	20-145						
Salaries and Wages	20-145-1	190,500.00	184,000.00		184,000.00	182,497.39	1,502.61
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	9,725.00	9,625.00		9,625.00	7,943.94	1,681.06
Department of Planning and Development	20-170						
Salaries and Wages	20-170-1	197,000.00	193,000.00		193,000.00	189,173.29	3,826.71
Other Expenses	20-170-2	6,795.00	6,795.00		6,795.00	3,808.97	2,986.03
Engineering Services and Costs	20-165						
Salaries and Wages	20-165-1	-			-		-
Other Expenses	20-165-2	9,000.00	9,000.00		24,000.00	22,602.00	1,398.00
Department of Parks and Recreation	28-370						
Salaries and Wages	28-370-1	254,000.00	243,000.00		243,000.00	222,348.24	20,651.76
Other Expenses	28-370-2	175,880.00	171,870.00		171,870.00	165,498.48	6,371.52

Sheet 14

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated			Expended 2015		
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
GENERAL GOVERNMENT: (continued)							
Department of Public Works	26-305						
Salaries and Wages	26-305-1	2,750,000.00	2,743,000.00		2,743,000.00	2,603,044.36	139,955.64
Other Expenses:	26-305-2						
Sanitary Landfill	26-305-2	730,000.00	730,000.00		618,500.00	618,500.00	-
Miscellaneous Other Expenses	26-305-2	280,245.00	280,245.00		290,245.00	282,871.65	7,373.35
Public Buildings and Grounds	26-310						
Salaries and Wages	26-310-1	139,000.00	130,200.00		136,700.00	134,383.88	2,316.12
Other Expenses	26-310-2	116,530.00	106,530.00		106,530.00	98,191.11	8,338.89
Reserve for Feasibility Studies	26-310-2	-	10,000.00		10,000.00	-	10,000.00
PUBLIC SAFETY:							
Department of Public Safety	25-240						
Salaries and Wages	25-240-1	4,440,706.24	4,375,000.00		4,375,000.00	4,097,754.96	277,245.04
Other Expenses	25-240-2	234,500.00	203,010.00		208,010.00	203,581.00	4,429.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
PUBLIC SAFETY:							
Uniform Fire Safety Act (P.L. 1983, Ch. 383)	25-265						
Salaries and Wages	26-265-1	155,222.00	168,567.00		168,567.00	134,867.11	33,699.89
Other Expenses	26-265-2	181,800.00	177,500.00		177,500.00	142,545.02	34,954.98
Emergency Management Services	25-252						
Salaries and Wages	25-252-1	17,000.00	10,000.00		10,000.00	9,999.86	0.14
Other Expenses	25-252-2	7,500.00	7,500.00		7,500.00	150.00	7,350.00
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	13,750.00			-		-
Police 911 Dispatchers	25-250						
Salaries and Wages	25-250-1	388,400.00	477,000.00		477,000.00	443,933.72	33,066.28
Other Expenses	25-250-2	9,960.00	8,253.00		8,253.00	7,282.21	970.79

Sheet 15a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court	43-490						
Salaries and Wages	43-490-1	216,500.00	210,000.00		210,000.00	207,869.68	2,130.32
Other Expenses	43-490-2	12,950.00	12,950.00		12,950.00	11,257.69	1,692.31
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	357,860.00	343,657.00		373,657.00	372,995.78	661.22
Workers Compensation Insurance	23-215-2	625,549.00	666,313.00		666,313.00	666,313.00	-
Employee Group Health	23-220-2	4,078,183.52	3,955,544.00		4,105,544.00	3,694,142.12	411,401.88
Health Benefit	23-220						
Salaries and Wages	23-220-1	108,000.00	108,000.00		108,000.00	108,000.00	-
Interlocal Agreement - Fire District #3	25-263-2	10,000.00		10,000.00	10,000.00	10,000.00	-

Sheet 15c

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
UNCLASSIFIED:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER COMMON OPERATING FUNCTIONS							
Terminal Leave							
Salaries and Wages	30-145-1	380,000.00	200,000.00		200,000.00	200,000.00	-
Celebration of Public Events or Holidays							
(N.J.S. 40:48-5.4)	30-420-2	89,040.00	87,250.00		87,250.00	87,249.15	0.85
UTILITY EXPENSES AND BULK PURCHASES:							
Electricity	31-430-2	205,500.00	185,500.00		192,500.00	191,637.00	863.00
Street Lighting	31-435-2	360,000.00	340,000.00		330,000.00	329,985.37	14.63
Telephone	31-440-2	85,000.00	80,000.00		83,000.00	82,417.38	582.62
Water	31-445-2	13,900.00	13,900.00		13,900.00	12,072.64	1,827.36
Natural Gas	31-446-2	70,000.00	55,000.00		65,000.00	64,261.16	738.84
Heating Oil	31-447-2	35,000.00	35,000.00		35,000.00	1,427.68	33,572.32
Gasoline	31-460-2	338,500.00	398,500.00		305,000.00	210,781.87	94,218.13
Total Operations (Item 8(A)) within "CAPS"	34-199	19,177,730.76	18,751,492.00	10,000.00	18,791,492.00	17,566,713.39	1,224,778.61
B. Contingent	35-470	300.00	300.00	XXXXXXXXXX	300.00	-	300.00
Total Operations Including Contingent - within "CAPS"	34-201	19,178,030.76	18,751,792.00	10,000.00	18,791,792.00	17,566,713.39	1,225,078.61
Detail:							
Salaries & Wages	34-201-1	10,432,028.24	10,187,467.00	-	10,197,467.00	9,641,539.96	555,927.04
Other Expenses (Including Contingent)	34-201-2	8,746,002.52	8,564,325.00	10,000.00	8,594,325.00	7,925,173.43	669,151.57

Sheet 17

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 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	601,226.00	591,046.00		591,046.00	571,673.15	19,372.85
Social Security System (O.A.S.I.)	36-472	800,000.00	800,000.00		770,000.00	743,117.74	26,882.26
Consolidated Police & Fireman's Pension Fund	36-474						
Police and Fireman's Retirement System of NJ	36-475	903,082.00	870,440.00		870,440.00	870,148.26	291.74
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	100,000.00	133,000.00		133,000.00	130,238.22	2,761.78
Lifeguard Pension	36-471						
DCRP	36-476	10,200.00	10,000.00		10,000.00	5,846.50	4,153.50
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	2,414,508.00	2,404,486.00	-	2,374,486.00	2,321,023.87	53,462.13
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	21,592,538.76	21,156,278.00	10,000.00	21,166,278.00	19,887,737.26	1,278,540.74

Sheet 19

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues							
Drunk Driving Enforcement Fund							
Salaries and Wages	41-745		13,746.47		13,746.47	13,746.47	-
Alcohol Education and Rehabilitation Fund	41-702			58.93	58.93	58.93	-
Recycling Tonnage Grant	41-701	46,517.52	51,164.49		51,164.49	51,164.49	-
Body Armor Grant	41-713	295.20	5,091.99		5,091.99	5,091.99	-
Cape May County Municipal Alliance Funds							
State Share	41-703		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		79,302.73		79,302.73	79,302.73	-

Sheet 24

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues							
Neighborhood Preservation Program	41-705				-		
Atlantic County JIF Grant	41-714		4,500.00		4,500.00	4,500.00	-
Drive Sober	41-711		10,000.00		10,000.00	10,000.00	-
COPS in SHOPS	41-717		1,200.00		1,200.00	1,200.00	-
SJ Game On	41-772		1,000.00		1,000.00	1,000.00	-
Click It or Ticket	41-716		4,000.00		4,000.00	4,000.00	-
Over the Limit Under Arrest	41-720				-		-
Ducks Unlimited	41-775		1,000.00		1,000.00	1,000.00	-

Sheet 24a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" (continued)							
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
Coastal Resiliency	41-747		250,000.00		250,000.00	250,000.00	-
Wildfire Protection	41-773		5,000.00		5,000.00	5,000.00	-
Small Cities	41-707	550,000.00	288,495.65		288,495.65	288,495.65	-
NJ Emergency Management Grant	41-735		5,000.00		5,000.00	5,000.00	-
Sustainable Jersey	41-726				-	-	-
Total Public and Private Programs Offset by Revenues	40-999	612,829.72	766,986.26	-	766,986.26	766,985.26	1.00
Total Operations - Excluded from "CAPS"	34-305	734,123.48	971,767.26	-	971,767.26	971,766.26	1.00
Detail:							
Salaries & Wages	34-305-1	79,293.76	126,871.47	-	126,871.47	126,871.47	-
Other Expenses	34-305-2	654,829.72	844,895.79	-	844,895.79	844,894.79	1.00

Sheet 25

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency/Authorizations	46-870	10,000.00		XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S. 40A:4-55)	46-875	37,000.00	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
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	47,000.00	217,000.00	XXXXXXXXXX	217,000.00	217,000.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480						
Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	3,707,123.48	3,936,767.26	XXXXXXXXXX	3,936,767.26	3,846,832.65	XXXXXXXXXX
							1.00

8. GENERAL APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS

	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXXXX
							XXXXXXXXXXXX
							XXXXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXXXX
Deferred Charges and Statutory Expenditures - Local	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(J) School - Excluded from "CAPS"							XXXXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXXXX			XXXXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409	-	-	-	-	-	XXXXXXXXXXXX
Total Municipal Appropriations for Local District School Purposes (Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	3,707,123.48	3,936,767.26	-	3,936,767.26	3,846,832.65	1.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	25,299,662.24	25,093,045.26	10,000.00	25,103,045.26	23,734,569.91	1,278,541.74
(M) Reserve for Uncollected Taxes	50-899	1,814,092.18	1,958,798.55	XXXXXXXXXXXX	1,958,798.55	1,958,798.55	XXXXXXXXXXXX
9. Total General Appropriations	34-499	27,113,754.42	27,051,843.81	10,000.00	27,061,843.81	25,693,368.46	1,278,541.74

Sheet 29

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated					Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved	
Summary of Appropriations								
(A) Operations: (a & b) Within "CAPS" - Including Contingent	34-299	21,592,538.76	21,156,278.00	10,000.00	21,166,278.00	19,887,737.26	1,278,540.74	
	XXXXXX							
(a) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	
Other Operations	34-300	-	49,656.00	-	49,656.00	49,656.00	-	
Uniform Construction Code	22-999	-	-	-	-	-	-	
Interlocal Municipal Service Agreements	42-999	121,293.76	155,125.00	-	155,125.00	155,125.00	-	
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-	
Public & Private Programs Offset by Revenues	40-999	612,829.72	766,986.26	-	766,986.26	766,985.26	1.00	
Total Operations Excluded from "CAPS"	34-305	734,123.48	971,767.26	-	971,767.26	971,766.26	1.00	
(C) Capital Improvements	44-999	150,000.00	95,000.00	-	95,000.00	95,000.00	-	
(D) Municipal Debt Service	45-999	2,776,000.00	2,653,000.00	-	2,653,000.00	2,563,066.39	XXXXXXXXXXXX	
(E) Deferred Charges - Excluded from "CAPS"	46-999	47,000.00	217,000.00	XXXXXXXXXXXX	217,000.00	217,000.00	XXXXXXXXXXXX	
(F) Judgments	37-480	-	-	-	-	-	-	
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXXXXXXXX	-	-	XXXXXXXXXXXX	
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXXXX	
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXXXX	-	-	XXXXXXXXXXXX	
(M) Reserve for Uncollected Taxes	50-899	1,814,092.18	1,958,798.55	XXXXXXXXXXXX	1,958,798.55	1,958,798.55	XXXXXXXXXXXX	
Total General Appropriations	34-499	27,113,754.42	27,051,843.81	10,000.00	27,061,843.81	25,693,368.46	1,278,541.74	

Sheet 30

DEDICATED WATER UTILITY BUDGET - (continued)

* Note: Use sheet 33 for Water Utility only.

	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
11. APPROPRIATIONS FOR WATER UTILITY							
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXX			
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution To:	55-540						
Public Employee's Retirement System							
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			XXXXXXXXXXXX			XXXXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXXXX			XXXXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599			-			-

DEDICATED ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
14. DEDICATED REVENUES FROM				
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
14. DEDICATED REVENUES FROM				
Assessment Cash	52-101			
Deficit (Water Utility Budget)	52-885			
Total Water Utility Assessment Revenues	52-999			
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

Sheet 37

DEDICATED ASSESSMENT BUDGET

UTILITY

	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
14. DEDICATED REVENUES FROM				
Assessment Cash	53-101			
Deficit (
Utility Budget)	53-885			
Total	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		
Payment of Bond Principal	53-920	2016	2015	Expended 2015
Payment of Bond Anticipation Notes	53-925			Paid or Charged
Total	53-999			

Dedication by Rider - (N.J.S. 40A: 4-39) "The dedicated revenues anticipated during the year 2016 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 (NLSA 40:55D-53.1); Workmen's Compensation Fund (NLSA 40A:10-13); Municipal Alliance on Alcoholism and Drug Abuse (PL 1989, Ch 51 & NLSA 40A:5-29)

Parking Offenses Adjudication Act (PL 1989, Ch. 137); Group Insurance Trust (NLSA 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; Date 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 order has been approved by the Director)

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2015

ASSETS		
Cash and Investments	1110100	8,188,491.43
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	741,265.67
Receivables with Offsetting Reserves:	XXXXXX	
Taxes Receivable	1110300	830,374.54
Tax Title Lien Receivable	1110400	212,847.90
Property Acquired by Tax Title Lien Liquidation	1110500	1,663,200.00
Other Receivables	1110600	216,315.85
Deferred Charges Required to be in 2016 Budget	1110700	121,000.00
Deferred Charges Required to be in Budgets Subsequent to 2016	1110800	
Total Assets	1110900	11,973,495.39

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	4,004,939.36
Reserves for Receivables	2110200	2,719,680.80
Surplus	2110300	5,248,975.23
Total Liabilities, Reserves and Surplus		11,973,595.39

School Tax Levy Unpaid	2220160	6,354,102.00
Less: School Tax Deferred	2220200	6,354,102.00
"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 2015	YEAR 2014
Surplus Balance, January 1st	2310100	4,020,027.07
CURRENT REVENUE ON A CASH BASIS:		3,920,784.71
Current Taxes: *(Percentage Collected 2015 98%, 2014 98%)	2310200	59,811,381.87
Delinquent Taxes	2310300	916,893.97
Other Revenues and Additions to Income	2310400	5,606,370.52
Total Funds	2310500	70,354,673.43
EXPENDITURES AND TAX REQUIREMENTS:		67,359,900.46
Municipal Appropriations	2310600	25,013,111.65
School Taxes (Including Local and Regional)	2310700	28,430,008.50
County Taxes (Including Added Tax Amounts)	2310800	9,443,434.45
Special District Taxes	2310900	2,221,371.00
Other Expenditures and Deductions from Income	2311000	7,772.60
Total Expenditures and Tax Requirements	2311100	65,115,698.20
Less: Expenditures to be Raised by Future Taxes	2311200	10,000.00
Total Adjusted Expenditures and Tax Requirements	2311300	63,339,873.39
Surplus Balance - December 31st	2311400	4,020,027.07

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2016 Budget

Surplus Balance December 31, 2015	2311500	5,248,975.23
Current Surplus Anticipated in 2016 Budget	2311600	2,180,000.00
Surplus Balance Remaining	2311700	3,068,975.23

2016
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:

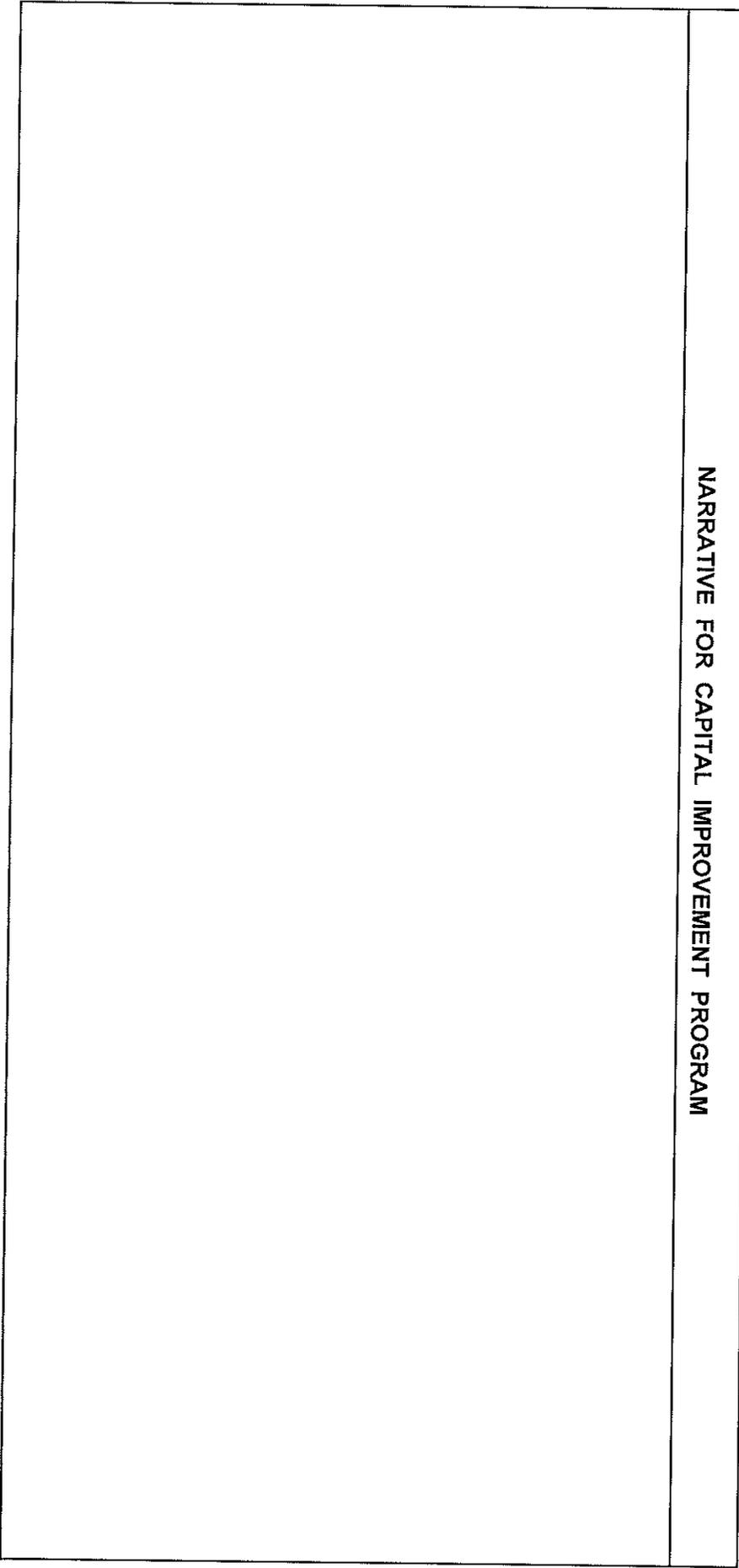
- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.
- No bond ordinances are planned this year.

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



Sheet 40a

C - 2

February 1, 2016

Introduction

Township of Lower

SECTION 2 - UPON ADOPTION FOR YEAR 2016
 (Only to be Included in the Budget as Finally Adopted)

RESOLUTION

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

- (a) \$ 20,086,897.94 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations:
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

RECORDED VOTE
 (Insert last name)

Ayes Nays Abstained

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated		08-100	\$ 2,180,000.00
Miscellaneous Revenues Anticipated		13-099	\$ 4,046,856.48
Receipts from Delinquent Taxes		15-499	\$ 800,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		07-190	\$ 20,086,897.94
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195		\$ -
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191		\$ -
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			\$ -
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191		\$ -
Total Revenues		13-299	\$ 27,113,754.42

Sheet 41

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:			
<u>Within "CAPS"</u>		XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent		XXXXXX	XXXXXXXXXXXXXXXXXX
(e) Deferred Charges and Statutory Expenditures - Municipal		34-201	\$ 19,178,030.76
(g) Cash Deficit		34-209	\$ 2,414,508.00
(g) Cash Deficit		46-885	\$ -
<u>Excluded from "CAPS"</u>		XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"		34-305	\$ 734,123.48
(c) Capital Improvements		44-999	\$ 150,000.00
(d) Municipal Debt Service		45-999	\$ 2,776,000.00
(e) Deferred Charges - Municipal		46-999	\$ 47,000.00
(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	\$ 1,814,092.18
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S. 40A:4-13)		07-195	
Total Appropriations		34-499	\$ 27,113,754.42

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on 7th day of March, 2016. 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 2016 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 7th day of March, 2016, _____, Clerk

Sheet 42 Introduction Township of Lower

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

Contracting Unit: TOWNSHIP OF LOWER

Year Ending: December 31, 2015

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.

_____ Date _____

_____ Clerk of the Governing Body _____

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February 1, 2016

Introduction

Township of Lower