COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	2,500,000.00	3,002,000.00	(502,000.00)	-16.72%
Local	1,931,346.60	1,877,036.14	54,310.46	2.89%
State Aid	1,563,228.00	1,563,228.00	-	0.00%
State & Federal Grants	622,675.71	496,762.72	125,912.99	25.35%
Delinquent Tax	790,000.00	800,000.00	(10,000.00)	-1.25%
Local Purpose Tax	21,252,363.05	20,863,365.82	388,997.23	1.86%
School Tax (Debt Service)	-	-	-	
TOTAL REVENUE	28,659,613.36	28,602,392.68	57,220.68	0.20%
APPROPRIATIONS				
Salaries & Wages	10,910,678.91	10,586,584.00	324,094.91	3.06%
Other Expenses	9,176,178.39	9,592,188.97	(416,010.58)	-4.34%
Statutory & Deferred Charges	3,259,421.00	2,910,172.00	349,249.00	12.00%
State & Federal Grants	638,692.71	512,779.72	125,912.99	24.55%
Capital (without grants)	250,000.00	250,000.00	-	0.00%
Debt Service	2,545,000.00	2,900,000.00	(355,000.00)	-12.24%
School Debt Service	-	-	-	
Reserve for Uncollected Taxes	1,879,642.35	1,850,667.99	28,974.36	1.57%
TOTAL APPROPRIATIONS	28,659,613.36	28,602,392.68	57,220.68	
Adopted Emergencies		-		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	6,760,550.11	7,146,359.87	(385,809.76)
Used to Fund Budget	2,500,000.00	3,002,000.00	(502,000.00)
Remaining Balance	4,260,550.11	4,144,359.87	116,190.24

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	21,252,363.05	20,863,365.82	388,997.23	1.86%
Local Tax Rate	0.5836	0.5750	0.009	1.49%
Assessed Valuation	3,641,658,746	3,634,439,452	7,219,294	0.20%

STATUS OF "CAPS"

SPENDING CAP

	CAP @ 2.5%	CAP COLA
CAP Base from Prior Year	22,509,387.83	22,509,387.83
Rate Applied	2.50%	3.50%
Allowable CAP	23,072,122.53	23,297,216.40
Additions:		
See Sheet 3b	1,040,720.65	1,040,720.65
Other		
Total CAP Allowable	24,112,843.18	24,337,937.05
Budget Expenditures Sheet 19	22,556,344.38	22,556,344.38
Remaining or (Excess)	1,556,498.80	1,781,592.67

2% LEVY CAP

21,608,064.63	MAX
21,252,363.05	ACTUAL
(355,701.58)	+ OR ( )

Must be zero or ( ) to Introduce Budget

% OF TAX COLLECTION

	CURRENT	PRIOR
Actual Percentage of Collection	98.68%	98.68%
Used for Reserve for Taxes	97.15%	97.15%
Remaining	1.53%	1.53%

2019 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2019 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF LOWER **COUNTY:** CAPE MAY

Erik Simonsen	December 31, 2020
Mayor's Name	**Term Expires**

Municipal Officials

Julie Picard	9/1/2012
Municipal Clerk	**Date of Orig. Appt.**
	1673
	Cert. No.
Kathy Brown	T - 8103
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	

Governing Body Members

Name	Term Expires
Frank Sippel	12/31/2020
Roland Roy	12/31/2022
Thomas Conrad	12/31/2022
David Perry	12/31/2022

Official Mailing Address of Municipality

TOWNSHIP HALL MUNICIPAL BUILDING
2600 BAYSHORE ROAD
VILLAS, NJ 08251

Fax #: 609-886-5342

Please attach this to your 2019 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

2019
MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of LOWER, County of CAPE MAY for the Fiscal Year 2019.

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 4th day of FEBRUARY, 2019 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 4th day of FEBRUARY, 2019

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 4th day of FEBRUARY, 2019

Leon P. Costello
Registered Municipal Accountant

1535 Haven Avenue
Address

Ocean City, NJ 08226
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 4th day of FEBRUARY, 2019

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2019 By: _____

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.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2019 By: _____

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

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of LOWER, County of CAPE MAY for the Fiscal Year 2019

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2019;

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

in the issue of FEBRUARY 13, 2019

The Governing Body of the TOWNSHIP of LOWER does hereby approve the following as the Budget for the year 2019:

RECORDED VOTE
(Insert last name)

Ayes
Thomas Conrad
David Perry
Roland Roy
Frank Sippel
Erik Simonsen

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 4th, 2019.

A Hearing on the Budget and Tax Resolution will be held at TOWNSHIP HALL MUNICIPAL BUILDING, on MARCH 18th, 2019 at 7:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2019 may be presented by taxpayers or other interested persons.

Sheet 2

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2019
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	xxxxxxxxxxxx
1. Appropriations within "CAPS" -	xxxxxxxxxxxx
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	22,556,344.38
2. Appropriations excluded from "CAPS" -	xxxxxxxxxxxx
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-53.3 as amended)}	4,223,626.63
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	26,779,971.01
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimate 97.15% Percent of Tax Collections	1,879,642.35
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance 2019 - $ _____ for Schools-State Aid 2018 - $	28,659,613.36
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	7,407,250.31
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	xxxxxxxxxxxx
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	21,252,363.05
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-

Sheet 3

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	28,196,730.38			
Budget Appropriations Added by N.J.S. 40A:4-87	405,662.30			
Emergency Appropriations				
Total Appropriations	28,602,392.68	-		
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	27,324,297.66			
Reserved	1,238,261.41			
Unexpended Balances Canceled	39,833.61			
Total Expenditures and Unexpended Balances Canceled	28,602,392.68	-		
Overexpenditures *	-	-		

*See Budget Appropriation Items so marked to the right of column "Expended 2018 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

CAP CALCULATION

Total General Appropriations for 2018	28,196,730.38
Cap Base Adjustment:	
Subtotal	28,196,730.38
Exceptions Less:	
Total Other Operations	-
Total Uniform Construction Code	
Total Interlocal Service Agreement	126,357.14
Total Additional Appropriations	
Total Capital Improvements	250,000.00
Total Debt Service	2,900,000.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	107,117.42
Judgments	
Total Deferred Charges	453,200.00
Cash Deficit	
Reserve for Uncollected Taxes	1,850,667.99
Total Exceptions	5,687,342.55
Amount on Which CAP is Applied	22,509,387.83
2.5% CAP	562,734.70
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)	23,072,122.53

CAP CALCULATION

Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)		23,072,122.53
Additions:		
New Construction (Assessor Certification)		50,202.10
2017 Cap Bank		647,776.17
2018 Cap Bank		342,742.38
Total Additions		1,040,720.65
Maximum Appropriations within "CAPS" Sheet 19 @ 2.50%		24,112,843.18
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	225,093.88
Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%		24,337,937.05

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2019		$ 4,103,431.00
Estimated Amounts to be Contributed by Employees:		
Contribution from all eligible emp.	365,000.00	
		365,000.00
Budgeted Group Insurance on Sheet 15c		3,738,431.00
Budgeted Group Insurance on Sheet 20		-

Instead of receiving Health Benefits, 25 Township employees have elected an opt-out for 2019. This opt-out amount' is budgeted separately on Sheet 15c

Health Benefits Waiver	
Salaries and Wages	$ 140,000.00

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	20,863,365.82
Less: One Year Waivers	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	(270,000.00)
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	20,593,365.82
Plus 2% CAP Increase	411,867.32
ADJUSTED TAX LEVY	21,005,233.14
Plus: Assumption of Service/Function	-
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	21,005,233.14

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		21,005,233.14
Exclusions:		
Allowable Shared Service Agreements Increase	-	
Allowable Health Insurance Costs Increase	-	
Allowable Pension Obligations Increases	86,263.00	
Allowable LOSAP Increase	-	
Allowable Capital Improvements Increase	-	
Allowable Debt Service and Capital Leases Inc.	-	
Recycling Tax appropriation	-	
Deferred Charge to Future Taxation Unfunded	506,200.00	
Current Year Deferred Charges: Emergencies	-	
Add Total Exclusions		592,463.00
Less Cancelled or Unexpended Waivers		-
Less Cancelled or Unexpended Exclusions		39,833.61
ADJUSTED TAX LEVY		21,557,862.53
Additions:		
New Ratables - Increase for new construction	8,730,800	
Prior Year's Local Purpose Tax Rate(per$100)	0.575	
New Ratable Adjustment to Levy		50,202.10
Amounts approved by Referendum		
CAP Banks Applied - CY		
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		21,608,064.63
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		21,252,363.05
OVER OR (UNDER) 2% LEVY CAP (must be equal or under for Introduction)		(355,701.58)

Sheet 3 - 2% Levy CAP

"2010" LEVY CAP BANKS:

2016	
Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2019 - CY 2019)	481,119
Amount Used in 2019	-
Balance to Expire	481,119
2017	
Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2019 - CY 2020)	158,968
Amount Used in 2019	-
Balance to Carry Forward (CY 2020)	158,968
2018 LEVY CAP BANK	
Maximum Allowable Amount to be Raised by Taxation	21,498,514
Amount to be Raised by Taxation for Municipal Purpose	20,863,366
Available for Banking (CY 2019 - CY 2021)	635,148
Amount Used in 2019	-
Balance to Carry Forward (CY 2020 - CY 2021)	635,148
2019 LEVY CAP BANK	
Maximum Allowable Amount to be Raised by Taxation	21,608,065
Amount to be Raised by Taxation for Municipal Purpose	21,252,363
Available for Banking (CY 2020 - CY 2022)	355,702
Total all Banks	1,149,818

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized in Cash in 2018
1. Surplus Anticipated	08-101	2,500,000.00	3,002,000.00	3,002,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,500,000.00	3,002,000.00	3,002,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103	35,000.00	35,000.00	36,745.00
Other	08-104	115,000.00	115,000.00	166,306.90
Fees and Permits	08-105	72,200.00	72,200.00	123,182.55
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	101,500.00	101,500.00	103,805.48
Other	08-109			
Interest and Costs on Taxes	08-112	150,000.00	150,000.00	186,756.23
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	52,300.00	42,300.00	61,205.95
Anticipated Utility Operating Surplus	08-114			
Contribution from LTMUA per N.J.S.A 40A:5A-12.1	08-121	150,000.00	70,000.00	70,000.00

Sheet 4

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized in Cash in 2018
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Recreation Fees	08-105	40,000.00	40,000.00	74,367.59
Payments in Lieu of Taxes - Yorkshire Place	08-105	15,000.00	15,000.00	18,389.40
Bulk Trash Receipts	08-105	65,000.00	55,000.00	95,091.95
Cable Franchise Fees	08-105	125,000.00	135,000.00	153,491.42
Payments in Lieu of Taxes - Haven House	08-105	25,000.00	25,000.00	39,668.68
Payments in Lieu of Taxes - Conifer	08-105	30,000.00	30,000.00	38,266.48
Total Section A: Local Revenue	08-001	976,000.00	886,000.00	1,167,277.63

Sheet 4a

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized in Cash in 2018
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Consolidated Municipal Property Tax Relief Aid	09-200	14,218.00	14,218.00	14,218.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,461,573.00	1,461,573.00	1,461,573.00
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 2019	Anticipated 2018	Realized in Cash in 2018
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160	420,000.00	420,000.00	645,634.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	420,000.00	420,000.00	645,634.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized in Cash in 2018
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements Offset With Appropriations:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Boards of Educations - Special Police	08-106	87,562.72	84,357.14	84,357.14
County Interlocal - Garage Services	08-105	49,971.20	42,000.00	48,989.10
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	137,533.92	126,357.14	133,346.24

Sheet 7

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized in Cash in 2018
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total Section E: Special Item of General Revenue Anticipated with Prior Written	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Consent of Director of Local Government Services - Additional Revenues	08-003	"	"	"

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized in Cash in 2018
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865		175,000.00	175,000.00
Recycling Tonnage Grant	10-701	45,397.48	52,855.55	52,855.55
Drunk Driving Enforcement Fund	10-745	7,066.23		-
Clean Communities Program	10-770		73,775.05	73,775.05
Alcohol Education and Rehabilitation Fund	10-702		1,025.25	1,025.25
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	538,000.00		-
Clean Shores	10-728			-
Highway Traffic Safety - Click It or Ticket	10-716		5,500.00	5,500.00
NJ Emergency Management Grant	10-735		9,400.00	9,400.00
Body Armor Grant	10-713	803.00	7,407.87	7,407.87

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized in Cash in 2018
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		100,000.00	
Rural Business Development	10-775		25,000.00	25,000.00
SJ Game On	10-772			
Atlantic County JIF Grant	10-714		6,150.00	6,150.00
2018 Sustainable Jersey Small Grant	10-726			-
You Drink You Drive You Lose	10-716			
Wildfire Protection	10-773			-
COPS in SHOPS	10-717		2,640.00	2,640.00
Coastal Resiliency	10-744			-
Drive Sober	10-711			-
Over the Limit Under Arrest	10-720			-
Over the Limit Under Arrest			6,600.00	6,600.00
Bulletproof Vest				-
				-
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	622,675.71	496,762.72	396,762.72

Sheet 9a

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized in Cash in 2018
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	295,812.68	297,679.00	388,269.99
Reserve for Debt Service	08-117		45,000.00	45,000.00
			-	
Aid from Fire Districts #1,2 & 3	08-106	102,000.00	102,000.00	102,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized in Cash in 2018
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	397,812.68	444,679.00	535,269.99

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized in Cash in 2018
Summary of Revenues	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,500,000.00	3,002,000.00	3,002,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total Section A: Local Revenues	08-001	976,000.00	886,000.00	1,167,277.63
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	420,000.00	420,000.00	645,634.00
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	137,533.92	126,357.14	133,346.24
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	622,675.71	496,762.72	396,762.72
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	397,812.68	444,679.00	535,269.99
Total Miscellaneous Revenues	13-099	4,117,250.31	3,937,026.86	4,441,518.58
4. Receipts from Delinquent Taxes	15-499	790,000.00	800,000.00	790,204.56
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	7,407,250.31	7,739,026.86	8,233,723.14
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	21,252,363.05	20,863,365.82	XXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	21,252,363.05	20,863,365.82	22,080,044.91
7. Total General Revenues	13-299	28,659,613.36	28,602,392.68	30,313,768.05

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
GENERAL GOVERNMENT:							
Office of Township Council	20-110						
Salaries and Wages	20-110-1	90,500.00	78,000.00		78,000.00	78,000.00	-
Other Expenses	20-110-2	20,700.00	20,200.00		21,200.00	19,572.11	1,627.89
Office of Township Clerk	20-120						
Salaries and Wages	20-120-1	187,300.00	244,000.00		244,000.00	194,238.02	49,761.98
Other Expenses	20-120-2	8,350.00	9,850.00		9,850.00	8,167.49	1,682.51
Elections							
Other Expenses	20-120-2	7,000.00	7,000.00		7,000.00	6,838.76	161.24
Office of Township Solicitor	20-155						
Salaries and Wages	20-155-1	-			-		-
Other Expenses	20-155-2	216,000.00	216,000.00		216,000.00	214,464.40	1,535.60

Sheet 12

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
GENERAL GOVERNMENT: (continued)							
Office of Township Manager	20-100						
Salaries and Wages	20-100-1	190,000.00	184,200.00		184,200.00	180,938.33	3,261.67
Other Expenses	20-100-2	15,500.00	15,500.00		15,500.00	13,924.08	1,575.92
Department of Revenue and Finance	20-130						
Salaries and Wages	20-130-1	341,000.00	335,000.00		335,000.00	313,867.29	21,132.71
Other Expenses	20-130-2	41,150.00	46,150.00		46,150.00	42,382.71	3,767.29
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	139,500.00	132,250.00		132,250.00	129,139.56	3,110.44
Other Expenses	20-150-2	15,900.00	16,900.00		16,900.00	11,803.17	5,096.83
Tax Maps	20-150-2				-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
GENERAL GOVERNMENT: (continued)							
Division of Taxation	20-145						
Salaries and Wages	20-145-1	175,000.00	182,000.00		182,000.00	174,112.93	7,887.07
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	9,725.00		9,725.00	8,663.77	1,061.23
Department of Planning and Development	20-170						
Salaries and Wages	20-170-1	158,000.00	151,500.00		155,500.00	151,964.87	3,535.13
Other Expenses	20-170-2	6,615.50	6,115.50		6,115.50	3,429.50	2,686.00
Engineering Services and Costs	20-165						
Salaries and Wages	20-165-1	-			-		-
Other Expenses	20-165-2	12,000.00	12,000.00		12,000.00	3,481.39	8,518.61
Department of Parks and Recreation	28-370						
Salaries and Wages	28-370-1	303,500.00	266,000.00		273,000.00	265,392.92	7,607.08
Other Expenses	28-370-2	172,923.75	172,923.75		172,923.75	171,556.54	1,367.21

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
GENERAL GOVERNMENT: (continued)							
Department of Public Works	26-305						
Salaries and Wages	26-305-1	2,845,000.00	2,790,000.00		2,790,000.00	2,712,589.21	77,410.79
Other Expenses:	26-305-2						
Sanitary Landfill	26-305-2	780,000.00	730,000.00		870,000.00	867,928.35	2,071.65
Miscellaneous Other Expenses	26-305-2	272,273.80	277,745.00		292,745.00	283,445.49	9,299.51
Public Buildings and Grounds	26-310						
Salaries and Wages	26-310-1	151,000.00	147,755.00		155,755.00	151,754.96	4,000.04
Other Expenses	26-310-2	120,280.00	115,280.00		125,280.00	118,314.66	6,965.34
Reserve for Feasibility Studies	26-310-2	-			-		-
PUBLIC SAFETY:							
Department of Public Safety	25-240						
Salaries and Wages	25-240-1	4,872,437.28	4,650,642.86		4,710,642.86	4,680,876.43	29,766.43
Other Expenses	25-240-2	254,333.11	244,014.36		244,014.36	240,986.62	3,027.74

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
PUBLIC SAFETY:							
Uniform Fire Safety Act (P.L. 1983, Ch. 383)	25-266						
Salaries and Wages	26-265-1	189,812.68	168,379.00		168,379.00	164,251.42	4,127.58
Other Expenses	26-265-2	208,000.00	231,300.00		231,300.00	167,433.30	63,866.70
Emergency Management Services	25-252						
Salaries and Wages	25-252-1	20,000.00	17,000.00		20,010.00	20,000.03	9.97
Other Expenses	25-252-2	10,000.00	7,500.00		12,000.00	7,009.45	4,990.55
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	14,000.00	14,000.00		14,000.00	2,500.00	11,500.00
Police 911 Dispatchers	25-250						
Salaries and Wages	25-250-1				-		-
Other Expenses:	25-250-2				-		-
County Dispatch	25-250-2	600,000.00	600,000.00		600,000.00	600,000.00	-
Lease for Public Safety Building	25-250-2	167,431.26	165,611.26		165,611.26	165,611.26	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 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	7,950.00	7,950.00		7,950.00	7,500.00	450.00
Zoning Board of Adjustments	21-185						
Salaries and Wages	21-185-1						-
Other Expenses	21-185-2	7,950.00	7,950.00		7,950.00	7,500.00	450.00
Animal Regulation:	27-340						
Salaries and Wages	27-340-1				-		-
Other Expenses:	27-340-2						
Contractual	27-340-2	169,752.00	167,446.00		167,446.00	165,889.00	1,557.00
Miscellaneous Other Expenses	27-340-2	17,828.00	17,828.00		17,828.00	17,828.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
Municipal Court	43-490						
Salaries and Wages	43-490-1	200,500.00	200,000.00		200,000.00	193,613.68	6,386.32
Other Expenses	43-490-2	15,200.00	15,250.00		19,750.00	18,165.41	1,584.59
Public Defender (P.L. 1997, C. 256)	43-495						
Salaries and Wages	43-495-1	15,000.00	13,000.00		13,000.00	13,000.00	-
INSURANCE							
General Liability	23-210-2	309,250.00	323,016.75		262,503.10	233,956.25	28,546.85
Workers Compensation Insurance	23-215-2	575,880.00	605,799.35		666,313.00	666,313.00	-
Employee Group Health	23-220-2	3,738,431.00	4,141,634.00		3,811,624.00	3,260,365.47	551,258.53
Health Benefit	23-220						
Salaries and Wages	23-220-1	140,000.00	140,000.00		140,000.00	140,000.00	-
Interlocal Agreement - Fire District #3	25-263-2	18,750.00	13,750.00		13,750.00	13,750.00	-
Wildwood Interlocal		5,000.00					

Sheet 15c

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved

Sheet 15f

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
Uniform Construction Code - Appropriations	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code							
Construction Official	22-195						
Salaries and Wages	22-195-1	417,500.00	422,500.00		422,500.00	387,417.54	35,082.46
Other Expenses	22-195-2	13,710.00	13,210.00		45,210.00	41,290.26	3,919.74
Demolition	22-195-2				-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
UNCLASSIFIED:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER COMMON OPERATING FUNCTIONS							
Terminal Leave							
Salaries and Wages	30-145-1	380,000.00	380,000.00		380,000.00	380,000.00	-
Celebration of Public Events or Holidays							
(N.J.S. 40:48-5.4)	30-420-2	95,390.00	92,540.00		92,540.00	92,503.99	36.01
UTILITY EXPENSES AND BULK PURCHASES:							
Electricity	31-430-2	200,000.00	225,000.00		225,000.00	143,782.82	81,217.18
Street Lighting	31-435-2	395,000.00	430,000.00		430,000.00	364,614.69	65,385.31
Telephone	31-440-2	95,000.00	95,000.00		95,000.00	73,925.60	21,074.40
Water	31-445-2	13,900.00	13,900.00		13,900.00	10,908.07	2,991.93
Natural Gas	31-446-2	50,000.00	60,000.00		60,000.00	35,146.30	24,853.70
Heating Oil	31-447-2	13,000.00	13,000.00		13,000.00	2,309.57	10,690.43
Gasoline	31-460-2	300,000.00	250,000.00		291,000.00	276,998.32	14,001.68
Total Operations (Item 8(A)) within "CAPS"	34-199	19,949,023.38	20,052,115.83	-	20,052,115.83	18,859,216.99	1,192,898.84
B. Contingent	35-470	300.00	300.00	XXXXXXXXXX	300.00	-	300.00
Total Operations Including Contingent - within "CAPS"	34-201	19,949,323.38	20,052,415.83	-	20,052,415.83	18,859,216.99	1,193,198.84
Detail:							
Salaries & Wages	34-201-1	10,816,049.96	10,502,226.86	-	10,584,236.86	10,331,157.19	253,079.67
Other Expenses (Including Contingent)	34-201-2	9,133,273.42	9,550,188.97	-	9,468,178.97	8,528,059.80	940,119.17

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
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Sheet 18

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 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	644,126.00	634,882.00		634,882.00	620,306.24	14,575.76
Social Security System (O.A.S.I.)	36-472	820,000.00	785,000.00		785,000.00	762,160.66	22,839.34
Consolidated Police & Fireman's Pension Fund	36-474						
Police and Firemen's Retirement System of NJ	36-475	1,082,895.00	977,090.00		977,090.00	977,090.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	50,000.00	50,000.00		50,000.00	49,304.91	695.09
Lifeguard Pension	36-471						
DCRP	36-476	10,000.00	10,000.00		10,000.00	3,048.62	6,951.38
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	2,607,021.00	2,456,972.00	-	2,456,972.00	2,411,910.43	45,061.57
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	22,556,344.38	22,509,387.83	-	22,509,387.83	21,271,127.42	1,238,260.41

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
Insurance (N.J.S.A. 40A:4-45.3(00))		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Liability	23-210-2						
Workers Compensation Insurance	23-215-2						
Employee Group Health	23-220-2						
STATUTORY EXPENDITURES:							
Police and Firemen's Retirement System of NJ	36-475						
Public Employees' Retirement System	36-475						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations - Excluded from "CAPS"	34-300	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
Interlocal Municipal Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Police 911 Dispatchers	25-250						
Salaries and Wages	25-250-1				-		-
Other Expenses	25-250-2				-		-
Special Resource Police	25-240						
Salaries and Wages	25-240-1	87,562.72	84,357.14		84,357.14	84,357.14	-
County Interlocal - Garage Services							
Other Expenses	26-305	49,971.20	42,000.00		42,000.00	42,000.00	-
Total Interlocal Municipal Service Agreements	42-999	137,533.92	126,357.14	-	126,357.14	126,357.14	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	-	-	-	-	-	-

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
Public and Private Programs Offset by Revenues							
Drunk Driving Enforcement Fund							
Salaries and Wages	41-745	7,066.23			-	-	-
Alcohol Education and Rehabilitation Fund	41-702		1,025.25		1,025.25	1,025.25	-
Recycling Tonnage Grant	41-701	45,397.48	52,855.55		52,855.55	52,855.55	-
Body Armor Grant	41-713	803.00	7,407.87		7,407.87	7,407.87	-
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		73,775.05		73,775.05	73,775.05	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
Public and Private Programs Offset by Revenues							
Neighborhood Preservation Program	41-705				-	-	-
Atlantic County JIF Grant	41-714		6,150.00		6,150.00	6,150.00	-
Drive Sober	41-711				-	-	-
COPS in SHOPS	41-717		2,640.00		2,640.00	2,640.00	-
Over the Limit Under Arrest	41-772		6,600.00		6,600.00	6,600.00	-
Click it or Ticket	41-716		5,500.00		5,500.00	5,500.00	-
Over the Limit Under Arrest	41-720				-	-	-
Rural Business Development	41-775		25,000.00		25,000.00	25,000.00	-

Sheet 24a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 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
					-	-	-
Coastal Resiliency	41-747				-	-	-
					-	-	-
Wildfire Protection	41-773				-	-	-
					-	-	-
Small Cities	41-707	538,000.00	100,000.00		100,000.00	100,000.00	-
					-	-	-
NJ Emergency Management Grant	41-735		9,400.00		9,400.00	9,400.00	-
Sustainable Jersey	41-726				-	-	-
Total Public and Private Programs Offset by Revenues	40-999	638,692.71	337,779.72	-	337,779.72	337,778.72	1.00
Total Operations - Excluded from "CAPS"	34-305	776,226.63	464,136.86	-	464,136.86	464,135.86	1.00
Detail:							
Salaries & Wages	34-305-1	94,628.95	84,357.14	-	84,357.14	84,357.14	-
Other Expenses	34-305-2	681,597.68	379,779.72	-	379,779.72	379,778.72	1.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
Down Payments on Improvements	44-902						
Capital Improvement Fund	44-901	250,000.00	250,000.00	XXXXXXXXXX	250,000.00	250,000.00	-

Sheet 26

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
Public and Private Programs Offset by Revenues:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865		175,000.00		175,000.00	175,000.00	-
Total Capital Improvements Excluded from "CAPS"	44-999	250,000.00	425,000.00	-	425,000.00	425,000.00	-

Sheet 26a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
Payment of Bond Principal	45-920	1,765,000.00	2,300,000.00		2,300,000.00	2,300,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		-		-		XXXXXXXXXX
Interest on Bonds	45-930	650,000.00	450,000.00		450,000.00	435,800.00	XXXXXXXXXX
Interest on Notes	45-935		20,000.00		20,000.00	-	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940	130,000.00	130,000.00		130,000.00	124,366.39	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations Approved Prior To 7/1/2018							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Capital Lease Obligations Approved After 7/1/2018							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999	2,545,000.00	2,900,000.00	-	2,900,000.00	2,860,166.39	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S. 40A:4-55)	46-875	146,200.00	183,200.00	XXXXXXXXXX	183,200.00	183,200.00	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
Deferred Charge Ord #16-04	46-876		200,000.00	XXXXXXXXXX	200,000.00	200,000.00	XXXXXXXXXX
Deferred Charge Ord #17-14	46-876		70,000.00	XXXXXXXXXX	70,000.00	70,000.00	XXXXXXXXXX
Deferred Charge Ord #18-07	46-876	506,200.00		XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	652,400.00	453,200.00	XXXXXXXXXX	453,200.00	453,200.00	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	4,223,626.63	4,242,336.86	-	4,242,336.86	4,202,502.25	1.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 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	4,223,626.63	4,242,336.86	-	4,242,336.86	4,202,502.25	1.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	26,779,971.01	26,751,724.69	-	26,751,724.69	25,473,629.67	1,238,261.41
(M) Reserve for Uncollected Taxes	50-899	1,879,642.35	1,850,667.99	XXXXXXXXXX	1,850,667.99	1,850,667.99	XXXXXXXXXX
9. Total General Appropriations	34-499	28,659,613.36	28,602,392.68	-	28,602,392.68	27,324,297.66	1,238,261.41

Sheet 29

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
(A) Operations: (a & b)Within "CAPS - Including Contingent	34-299	22,556,344.38	22,509,387.83	-	22,509,387.83	21,271,127.42	1,238,260.41
	XXXXXX						
(a) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	-	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	137,533.92	126,357.14	-	126,357.14	126,357.14	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	638,692.71	337,779.72	-	337,779.72	337,778.72	1.00
Total Operations Excluded from "CAPS"	34-305	776,226.63	464,136.86	-	464,136.86	464,135.86	1.00
(C) Capital Improvements	44-999	250,000.00	425,000.00	-	425,000.00	425,000.00	-
(D) Municipal Debt Service	45-999	2,545,000.00	2,900,000.00	-	2,900,000.00	2,860,166.39	XXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999	652,400.00	453,200.00	XXXXXXXXXX	453,200.00	453,200.00	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	1,879,642.35	1,850,667.99	XXXXXXXXXX	1,850,667.99	1,850,667.99	XXXXXXXXXX
Total General Appropriations	34-499	28,659,613.36	28,602,392.68	-	28,602,392.68	27,324,297.66	1,238,261.41

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated 2019	Anticipated 2018	Realized in Cash in 2018
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	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599	"	"	"

*Note: Use pages 31, 32 and 33 for water utility only.

All other utilities use sheets 34, 35 and 36.

DEDICATED WATER UTILITY BUDGET - (continued)

* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 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

Sheet 32

DEDICATED WATER UTILITY BUDGET - (continued)

* Note: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 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	-	-	-	-	-	-

Sheet 33

DEDICATED UTILITY BUDGET

10. DEDICATED REVENUES FROM UTILITY	FCOA	Anticipated 2019	Anticipated 2018	Realized in Cash in 2018
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.

Sheet 34

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 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 for 2019	Appropriated for 2018	Appropriated for 2018 By Emergency Appropriation	Appropriated Total for 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 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 2019	Anticipated 2018	Realized in Cash in 2018
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			

15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated 2019	Appropriated 2018	Expended 2018 Paid or Charged
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 2019	Anticipated 2018	Realized in Cash in 2018
Assessment Cash	52-101			
Deficit (Water Utility Budget)	52-885			
Total Water Utility Assessment Revenues	52-899			

15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated 2019	Appropriated 2018	Expended 2018 Paid or Charged
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 2019	Anticipated 2018	Realized in Cash in 2018
Assessment Cash	53-101			
Deficit (_____ Utility Budget)	53-885			
Total _____ Utility Assessment Revenues	53-899			

15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated 2019	Appropriated 2018	Expended 2018 Paid or Charged
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 2019 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.
Reserve for Snow Removal (P.L. 2001 c.138)

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)

Sheet 38

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2018

ASSETS		
Cash and Investments	1110100	10,174,987.69
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	223,255.30
Receivables with Offsetting Reserves:	XXXXXX	
Taxes Receivable	1110300	791,154.23
Tax Title Lien Receivable	1110400	262,290.23
Property Acquired by Tax Title Lien Liquidation	1110500	1,652,200.00
Other Receivables	1110600	676,914.76
Deferred Charges Required to be in 2019 Budget	1110700	146,200.00
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800	438,600.00
Total Assets	1110900	14,365,602.21

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	4,880,803.41
Reserves for Receivables	2110200	2,724,248.69
Surplus	2110300	6,760,550.11
Total Liabilities, Reserves and Surplus		14,365,602.21

School Tax Levy Unpaid	2220190	6,540,605.50
Less: School Tax Deferred	2220200	6,540,605.50
*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 2018	YEAR 2017
Surplus Balance, January 1st	2310100	7,146,359.87	6,578,932.98
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes: *(Percentage Collected 2018 98%, 2017 98%)	2310200	63,228,893.29	63,138,758.54
Delinquent Taxes	2310300	790,204.56	821,110.23
Other Revenues and Additions to Income	2310400	5,663,842.09	5,505,710.22
Total Funds	2310500	76,829,299.81	76,044,511.97
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	26,711,891.08	26,574,262.66
School Taxes (Including Local and Regional)	2310700	30,575,459.50	30,778,479.50
County Taxes (Including Added Tax Amounts)	2310800	10,462,817.37	9,968,241.78
Special District Taxes	2310900	2,312,231.00	2,303,871.00
Other Expenditures and Deductions from Income	2311000	6,350.75	4,297.16
Total Expenditures and Tax Requirements	2311100	70,068,749.70	69,629,152.10
Less: Expenditures to be Raised by Future Taxes	2311200	-	731,000.00
Total Adjusted Expenditures and Tax Requirements	2311300	70,068,749.70	68,898,152.10
Surplus Balance - December 31st	2311400	6,760,550.11	7,146,359.87

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2019 Budget

Surplus Balance December 31, 2018	2311500	6,760,550.11
Current Surplus Anticipated in 2019 Budget	2311600	2,500,000.00
Surplus Balance Remaining	2311700	4,260,550.11

2019
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

CAPITAL BUDGET (Current Year Action)
2019

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 - 2019					6 TO BE FUNDED IN FUTURE YEARS
				5a 2019 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Equipment	1	5,686,000.00			26,490.45			509,509.55	5,150,000.00
Recreation Facilities	2	17,118,000.00			792,884.83			15,250,115.17	1,075,000.00
Police Equipment	3	309,500.00			2,446.41			47,053.59	260,000.00
Municipal Buildings	4	31,900.00			1,576.58			30,323.42	
Vehicles	5	902,000.00			8,747.78			168,252.22	725,000.00
Road Program	6	600,000.00			14,826.74			285,173.26	300,000.00
TOTAL - ALL PROJECTS		24,647,400.00	-	-	846,972.79	-	-	16,290,427.21	7,510,000.00

756200

6 YEAR CAPITAL PROGRAM - 2019 to 2024
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 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
Equipment	1	5,686,000.00	Ongoing	536,000.00	756,200.00	2,724,200.00	574,200.00	613,200.00	482,200.00
Recreation Facilities	2	17,118,000.00	Ongoing	16,043,000.00	400,000.00	75,000.00	200,000.00	200,000.00	200,000.00
Police Equipment	3	309,500.00	Ongoing	49,500.00	55,000.00	55,000.00	55,000.00	55,000.00	40,000.00
Municipal Buildings	4	31,900.00	Ongoing	31,900.00		-			
Vehicles	5	902,000.00	Ongoing	177,000.00	85,000.00	385,000.00	85,000.00	85,000.00	85,000.00
Road Program	6	600,000.00	Ongoing	300,000.00		300,000.00	-		
TOTAL - ALL PROJECTS		24,647,400.00	-	17,137,400.00	1,296,200.00	3,539,200.00	914,200.00	953,200.00	807,200.00

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Sheet 40c

6 YEAR CAPITAL PROGRAM - 2019 to 2024
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit TOWNSHIP OF LOWER

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2019	3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	7b Self Liquidating	7c Assessment	7d School
Equipment	5,686,000.00			295,894.38			5,390,105.62			
Recreation Facilities	17,118,000.00			890,805.49			16,227,194.51			
Police Equipment	309,500.00			16,106.10			293,393.90			
Municipal Buildings	31,900.00			1,660.05			30,239.95			
Vehicles	902,000.00			46,939.28			855,060.72			
Road Program	600,000.00			31,223.47			568,776.53			
TOTAL - ALL PROJECTS	24,647,400.00	-	-	1,282,628.77	-	-	23,364,771.23	-	-	-

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Sheet 40d

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2019	Anticipated 2018	Realized in Cash in 2018
Amount to be Raised By Taxation	54-190			
Interest Income	54-113			
Reserve Funds:				
Total Trust Fund Revenues:	54-299	-	-	-

Summary of Program

Year Referendum Passed/Implemented: _____ (Date)

Rate Assessed: $ _____

Total Tax Collected to date: $ _____

Total Expended to date: $ _____

Total Acreage Preserved to date: _____ (Acres)

Recreation land preserved in 2018: _____ (Acres)

Farmland preserved in 2018: _____ (Acres)

APPROPRIATIONS	FCOA	Appropriated for 2019	Appropriated for 2018	Expended 2018 Paid or Charged	Expended 2018 Reserved
Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	54-385-1				
Other Expenses	54-385-2				
Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
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	54-916-2				
Acquisition of Farmland	54-916-2				
Down Payments on Improvements	54-902-2				
Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	54-920-2				xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Interest on Bonds	54-930-2				xxxxxxxxxx
Interest on Notes	54-935-2				xxxxxxxxxx
Reserve for Future Use	54-950-2				
Total Trust Fund Appropriations:	54-499				

Sheet 43

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

Contracting Unit: TOWNSHIP OF LOWER

Year Ending: December 31, 2018

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.

2/4/2019
Date

Clerk of the Governing Body

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