

TOWNSHIP OF LOWER 2020 BUDGET

COMPARISON OF REVENUES & APPROPRIATIONS

	2020	2019		
REVENUES	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Surplus	4,186,359.00	2,500,000.00	1,686,359.00	67.45%
Local	2,483,792.58	1,931,346.60	552,445.98	28.60%
State Aid	1,610,669.00	1,563,228.00	47,441.00	3.03%
State & Federal Grants	229,192.92	622,675.71	(393,482.79)	-63.19%
Delinquent Tax	650,000.00	790,000.00	(140,000.00)	-17.72%
Local Purpose Tax	21,335,186.19	21,252,363.05	82,823.14	0.39%
TOTAL REVENUE	<u>30,495,199.69</u>	<u>28,659,613.36</u>	<u>1,835,586.33</u>	6.4048%
APPROPRIATIONS				
Salaries & Wages	11,187,273.00	10,910,678.91	276,594.09	2.54%
Other Expenses	9,256,163.96	9,176,178.39	79,985.57	0.87%
Statutory & Deferred Charges	4,443,000.00	3,259,421.00	1,183,579.00	36.31%
State & Federal Grants	245,209.92	638,692.71	(393,482.79)	-61.61%
Capital (without grants)	250,000.00	250,000.00	0.00	0.00%
Debt Service	3,223,000.00	2,545,000.00	678,000.00	26.64%
Reserve for Uncollected Taxes	1,890,552.81	1,879,642.35	10,910.46	0.58%
TOTAL APPROPRIATIONS	<u>30,495,199.69</u>	<u>28,659,613.36</u>	<u>1,835,586.33</u>	
Adopted Emergencies	0.00	-		

LOCAL TAX LEVY AND ASSESSED VALUES

	2020	2019		
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	21,335,186.19	21,252,363.05	82,823.14	0.39%
Local Tax Rate (note)	0.5836	0.5836	0.000	0.00%
Assessed Valuation	3,655,712,129	3,641,658,746	14,053,383	0.39%

STATUS OF SPENDING "CAPS"

	CAP at 2.50%	CAP COLA	2% LEVY CAP	
CAP Base from Prior Year	22,445,344.38	22,445,344.38	23,380,498.90	MAX
Rate Applied	2.50%	3.50%	21,335,186.19	ACTUAL
Allowable CAP	23,006,477.99	23,230,931.43	(2,045,312.71)	+ OR ()
Additions:				
See 3b	1,222,982.20	1,222,982.20	Must be zero or () to introduce budget.	
Total CAP Allowable	24,229,460.19	24,453,913.63		
Budget Expenditures Sheet 19	22,875,367.38	22,875,367.38		
Remaining or (Excess)	1,354,092.81	1,578,546.25		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available *	8,493,797.69	6,760,550.11	1,733,247.58
Used to Fund Budget	4,186,359.00	2,500,000.00	1,686,359.00
Remaining Balance	<u>4,307,438.69</u>	<u>4,260,550.11</u>	<u>46,888.58</u>

% OF TAX COLLECTION

	CURRENT	PRIOR
Actual Percentage of Collection	98.98%	98.68%
Used for Reserve for Taxes	97.15%	97.15%
Remaining	<u>1.83%</u>	<u>1.53%</u>

2020 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2020 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF LOWER

COUNTY: CAPE MAY

<u>Frank Sippel</u> Mayor's Name	<u>December 31, 2020</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>David Perry</u>	<u>12/31/2020</u>
<u>Roland Roy</u>	<u>12/31/2022</u>
<u>Thomas Conrad</u>	<u>12/31/2022</u>
<u>Kevin Coombs</u>	<u>12/31/2022</u>

Municipal Officials	
<u>Julie Picard</u>	9/1/2012
Municipal Clerk	Date of Orig. Appt.
<u>Kathy Brown</u>	1673
Tax Collector	Cert. No.
<u>Lauren Read</u>	T-8103
Chief Financial Officer	Cert. No.
<u>Leon Costello, CPA, RMA</u>	N-0423
Registered Municipal Accountant	Cert. No.
<u>David A. Stefankiewicz</u>	393
Municipal Attorney	Lic. No.
<u>James Ridgway - Township Manager</u>	

Official Mailing Address of Municipality

Township Hall Municipal Building
2600 Bayshore Road
Villas, NJ 08251

Fax #: (609) 886-4962

Sheet A

2020 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of LOWER, County of CAPE MAY for the Fiscal Year 2020.

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

3rd day of February, 2020
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 3rd day of February, 2020

Julie Picard
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 3rd day of February, 2020

<u>Leon Costello</u>	<u>1535 Haven Ave</u>
Registered Municipal Accountant	Address
<u>Ocean City, NJ 08226</u>	<u>609-399-6333</u>
Address	Phone Number

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

Certified by me, this 3rd day of February, 2020

Lauren Read
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

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: _____, 2020

By: _____

(Do not advertise this Certification form)

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.A. 40A:4-79.

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

Dated: _____, 2020

By: _____

Sheet 1

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of LOWER, County of CAPE MAY for the Fiscal Year 2020

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2020;

Be it Further Resolved, that said Budget be published in the Cape May Star and Wave

in the issue of February 12th, 2020

The Governing Body of the TOWNSHIP of LOWER does hereby approve the following as the Budget for the year 2020:

RECORDED VOTE

(Insert last name)

Ayes

Sippel
Perry
Conrad
Roy

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the TOWNSHIP of LOWER, County of CAPE MAY, on February 3rd, 2020.

A Hearing on the Budget and Tax Resolution will be held at Township Hall Municipal Building, on March 2nd, 2020 at 7:00 pm o'clock PM at which time and place objections to said Budget and Tax Resolution for the year 2020 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2020
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	22,875,367.38
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	5,729,279.50
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	5,729,279.50
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 97.15% Percent of Tax Collections	1,890,552.81
Building Aid Allowance 2020 - \$ _____	
4. Total General Appropriations (Item 9, Sheet 29)	30,495,199.69
for Schools-State Aid 2019 - \$ _____	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	9,160,013.50
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)	21,335,186.19
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2019 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	29,774,678.01	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	29,774,678.01	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	28,068,502.08	-	-	-	-	-	-
Reserved	1,620,414.81	-	-	-	-	-	-
Unexpended Balances Canceled	85,761.12	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	29,774,678.01	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2019	28,659,613.36	Allowable Operating Appropriations before	
Cap Base Adjustment:	<u>(111,000.00)</u>	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	23,006,477.99
Subtotal	28,548,613.36		
Exceptions Less:		Additions:	
Total Other Operations		New Construction (Assessor Certification)	89,165.70
Total Uniform Construction Code		2018 Cap Bank	342,742.38
Total Interlocal Service Agreement	137,533.92	2019 Cap Bank	791,074.12
Total Additional Appropriations			
Total Capital Improvements	250,000.00	Total Additions	<u>1,222,982.20</u>
Total Debt Service	2,545,000.00	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>24,229,460.19</u>
Transferred to Board of Education			
Type I School Debt		Additional Increase to COLA rate. 3.5%	
Total Public & Private Programs	638,692.71	Amount of Increase allowable. 1.0%	<u>224,453.44</u>
Judgements			
Total Deferred Charges	652,400.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>24,453,913.64</u>
Cash Deficit			
Reserve for Uncollected Taxes	<u>1,879,642.35</u>		
Total Exceptions	6,103,268.98		
Amount on Which CAP is Applied	22,445,344.38		
<u>2.5% CAP</u>	<u>561,133.61</u>		
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	23,006,477.99		

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2020 \$ 3,917,135.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 340,000.00

340,000.00

Budgeted Group Insurance - Inside CAP 3,577,135.00

Budgeted Group Insurance - Utilities

Budgeted Group Insurance - Outside CAP

TOTAL 3,577,135.00

Instead of receiving Health Benefits, _____ City employees have elected an opt-out for 2020. This opt-out amount' is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 140,000.00

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	21,252,363.05
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	506,200.00
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>20,746,163.05</u>
Plus 2% CAP Increase	<u>414,923.26</u>
ADJUSTED TAX LEVY	<u>21,161,086.31</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>21,161,086.31</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

21,161,086.31

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	38,447.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	538,761.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	1,638,800.00
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>2,216,008.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	85,761.12

ADJUSTED TAX LEVY

23,291,333.19

Additions:

New Ratables - Increase for new construction	15,268,100
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.584</u>
New Ratable Adjustment to Levy	89,165.70
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

23,380,498.90

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

21,335,186.19

OVER OR (UNDER) 2% LEVY CAP

(2,045,312.71)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2017

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2020)	<u>158,968</u>
Amount Used in 2020	
Balance to Expire	<u><u>158,968</u></u>

2018

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2020 - CY 2021)	<u>635,148</u>
Amount Used in 2020	
Balance to Carry Forward (CY 2021)	<u><u>635,148</u></u>

2019

Maximum Allowable Amount to be Raised by Taxation	21,619,478
Amount to be Raised by Taxation for Municipal Purpose	<u>21,252,363</u>
Available for Banking (CY 2020 - CY 2022)	367,115
Amount Used in 2020	
Balance to Carry Forward (CY 2021 - CY2022)	<u><u>367,115</u></u>

2020

Maximum Allowable Amount to be Raised by Taxation	23,380,499
Amount to be Raised by Taxation for Municipal Purpose	<u>21,335,186</u>
Available for Banking (CY 2021 - CY 2023)	2,045,313

Total Levy CAP Bank	<u><u>3,047,576</u></u>
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CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
1. Surplus Anticipated	08-101	4,186,359.00	2,500,000.00	2,500,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	4,186,359.00	2,500,000.00	2,500,000.00
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	38,200.00
Other	08-104	115,000.00	115,000.00	183,638.40
Fees and Permits	08-105	72,200.00	72,200.00	91,095.99
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	101,500.00	101,500.00	122,360.71
Other	08-109			
Interest and Costs on Taxes	08-112	150,000.00	150,000.00	227,725.30
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	182,300.00	52,300.00	451,174.29
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	956,000.00	826,000.00	1,519,050.89

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)				
	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	420,000.00	420,000.00	680,097.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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	680,097.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	226,069.58	137,533.92	220,433.92

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
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
Alcohol Education and Rehabilitation Fund	10-501		1,848.62	1,848.62
Atlantic County JIF Grant	10-881		6,475.00	6,475.00
Body Armor Grant	10-505	4,696.73	8,145.16	8,145.16
Bulletproof Vest	10-693		11,718.08	11,718.08
Cape May County Open Space - Beach Drive	10-871		509,689.43	509,689.43
Cape May County Open Space - Foster House	10-871		240,000.00	240,000.00
Clean Communities Program	10-602		82,353.43	82,353.43
Cops in Shops	10-694		2,740.00	2,740.00
Distracted Driving	10-508		5,500.00	5,500.00
Drive Sober	10-509		11,000.00	11,000.00
Drunk Driving Enforcement Fund	10-510		14,614.16	14,614.16
Historic Commission	10-689		38,850.00	38,850.00
Municipal Alliance on Alcoholism and Drug Abuse	10-506		31,409.00	31,409.00
NJ Emergency Management Grant	10-537		10,000.00	10,000.00
NJ Transportation Trust Fund Authority Act	10-559	185,000.00	160,000.00	160,000.00
Recycling Tonnage Grant	10-569	39,496.19	45,397.48	45,397.48
Small Citites Grant - Housing	10-639		138,000.00	138,000.00
Small Citites Grant - ADA Compliance	10-671		400,000.00	400,000.00
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
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
Warming Center - County Agreement	10-887		20,000.00	20,000.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	229,192.92	1,737,740.36	1,737,740.36

Sheet 9 - TOTALS

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
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	881,723.00	547,812.68	640,227.92

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	4,186,359.00	2,500,000.00	2,500,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	956,000.00	826,000.00	1,519,050.89
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,610,669.00	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	680,097.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	226,069.58	137,533.92	220,433.92
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	229,192.92	1,737,740.36	1,737,740.36
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	881,723.00	547,812.68	640,227.92
Total Miscellaneous Revenues	13-099	4,323,654.50	5,232,314.96	6,360,778.09
4. Receipts from Delinquent Taxes	15-499	650,000.00	790,000.00	819,724.28
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	9,160,013.50	8,522,314.96	9,680,502.37
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	21,335,186.19	21,252,363.05	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	21,335,186.19	21,252,363.05	22,712,030.12
7. Total General Revenues	13-299	30,495,199.69	29,774,678.01	32,392,532.49

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
						-		-
Office of Township Council	20-110					-		-
Salaries and Wages	20-110	1	90,500.00	90,500.00		90,500.00	90,500.00	-
Other Expenses	20-110	2	24,750.00	20,700.00		26,700.00	23,528.87	3,171.13
						-		-
Office of Township Clerk						-		-
Salaries and Wages	20-120	1	223,000.00	187,300.00		187,300.00	184,789.66	2,510.34
Other Expenses	20-120	2	9,100.00	8,350.00		8,350.00	7,399.76	950.24
						-		-
Elections	20-120					-		-
Other Expenses	20-120	2	7,000.00	7,000.00		7,000.00	6,061.00	939.00
						-		-
Office of Township Solicitor	20-155					-		-
Other Expenses	20-155	2	216,000.00	216,000.00		216,000.00	215,183.87	816.13
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
						-		-
Office of Township Manager	20-100					-		-
Salaries and Wages	20-100	1	199,000.00	190,000.00		205,000.00	197,309.77	7,690.23
Other Expenses	20-100	2	16,000.00	15,500.00		18,500.00	15,802.25	2,697.75
						-		-
Department of Revenue and Finance	20-130					-		-
Salaries and Wages	20-130	1	352,100.00	341,000.00		341,000.00	327,740.54	13,259.46
Other Expenses	20-130	2	41,675.00	41,150.00		41,150.00	38,765.32	2,384.68
						-		-
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	162,000.00	139,500.00		139,500.00	132,060.51	7,439.49
Other Expenses	20-150	2	16,200.00	15,900.00		15,900.00	15,281.85	618.15
						-		-
Human Resources	20-105					-		-
Salaries and Wages	20-105	1	70,000.00			-		-
Other Expenses	20-105	2	5,000.00			-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
						-		-
Division of Taxation	20-145					-		-
Salaries and Wages	20-145	1	187,000.00	175,000.00		185,000.00	179,509.38	5,490.62
Other Expenses:						-		-
Miscellaneous Other Expenses	20-145	2	11,425.00	9,725.00		9,725.00	8,096.52	1,628.48
Liquidation of Tax Title Liens	20-145	2	1,000.00	1,000.00		1,000.00		1,000.00
						-		-
Department of Planning and Development	20-170					-		-
Salaries and Wages	20-170	1	165,000.00	158,000.00		158,000.00	158,000.00	-
Other Expenses	20-170	2	6,615.50	6,615.50		6,615.50	4,106.29	2,509.21
						-		-
Engineering Services and Costs	20-165					-		-
Other Expenses	20-165	2	12,000.00	12,000.00		12,000.00	11,900.00	100.00
						-		-
Department of Parks and Recreation	28-370					-		-
Salaries and Wages	28-370	1	311,250.00	303,500.00		303,500.00	274,588.27	28,911.73
Other Expenses	28-370	2	218,931.75	172,923.75		227,923.75	210,064.93	17,858.82
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Department of Public Works	26-305					-		-
Salaries and Wages	26-305	1	2,900,000.00	2,845,000.00		2,845,000.00	2,601,959.37	243,040.63
Other Expenses:	26-305					-		-
Miscellaneous Other Expenses	26-305	2	305,678.40	272,273.80		287,273.80	285,792.37	1,481.43
Sanitary Landfill	26-305	2	810,000.00	780,000.00		780,000.00	764,230.25	15,769.75
						-		-
Public Buildings and Grounds	26-310					-		-
Salaries and Wages	26-310	1	154,500.00	151,000.00		151,000.00	143,126.49	7,873.51
Other Expenses	26-310	2	120,280.00	120,280.00		124,780.00	105,621.96	19,158.04
						-		-
PUBLIC SAFETY:						-		-
						-		-
Department of Public Safety	25-240					-		-
Salaries and Wages	25-240	1	4,761,402.02	4,872,437.28		4,872,437.28	4,747,875.96	124,561.32
Other Expenses	25-240	2	276,742.45	254,333.11		259,333.11	253,738.81	5,594.30
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY: (continued)						-		-
						-		-
Uniform Fire Safety Act (P.L. 1983, Ch. 383)	25-265					-		-
Salaries and Wages	25-265	1	249,223.00	189,812.68		189,812.68	188,004.51	1,808.17
Other Expenses	25-265	2	277,500.00	208,000.00		208,000.00	121,242.45	86,757.55
						-		-
Emergency Management Services	25-252					-		-
Salaries and Wages	25-252	1	22,000.00	20,000.00		20,000.00	10,599.98	9,400.02
Other Expenses	25-252	2	12,500.00	10,000.00		10,000.00	7,629.16	2,370.84
						-		-
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	7,410.33	6,589.67
						-		-
Police 911 Dispatchers	25-250					-		-
Other Expenses:	25-250					-		-
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	170,171.26	167,431.26		167,431.26	167,431.26	-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
OFFICE OF NON-DEPARTMENTAL BOARDS, AUTHORITIES AND AGENCIES						-		-
						-		-
Municipal Land Use Law (NJSA 40:55 D-1)	21-180					-		-
Planning Board	21-180					-		-
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					-		-
Other Expenses	21-185	2	7,950.00	7,950.00		7,950.00	7,500.00	450.00
						-		-
Animal Regulation:	27-340					-		-
Other Expenses:	27-340					-		-
Contractual	27-340	2	172,104.00	169,752.00		169,752.00	168,248.87	1,503.13
Miscellaneous Other Expenses	27-340	2	17,896.00	17,828.00		17,828.00	17,828.00	-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court						-		-
Salaries and Wages	43-490	1	205,100.00	200,500.00		200,500.00	179,732.96	20,767.04
Other Expenses	43-490	2	14,600.00	15,200.00		15,200.00	10,623.42	4,576.58
						-		-
Public Defender (PL 1997, C. 256)						-		-
Salaries and Wages	43-495	1	15,000.00	15,000.00		15,000.00	15,000.00	-
						-		-
INSURANCE	23-210					-		-
General Liability	23-210	2	286,901.00	309,250.00		309,250.00	288,742.17	20,507.83
Workers Compensation Insurance	23-215	2	604,437.00	575,880.00		575,880.00	575,880.00	-
Employee Group Health	23-220	2	3,577,135.00	3,738,431.00		3,624,931.00	2,839,222.44	785,708.56
						-		-
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	25-255	2	25,000.00	18,750.00		18,750.00	18,750.00	-
						-		-
Wildwood Interlocal	25-261	2		5,000.00		5,000.00		5,000.00
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(A) Operations - within "CAPS" - (continued)			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	425,100.00	417,500.00		417,500.00	409,218.10	8,281.90
Other Expenses	22-195	2	13,910.00	13,710.00		13,710.00	8,518.74	5,191.26
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER COMMON OPERATING FUNCTIONS						-		-
Terminal Leave	30-415					-		-
Salaries and Wages	30-415	1	380,000.00	380,000.00		380,000.00	380,000.00	-
						-		-
Celebration of Public Events or Holidays	30-420					-		-
(NJS 40:48-5.4)	30-420	2	99,740.00	95,390.00		95,390.00	94,995.37	394.63
						-		-
UTILITY EXPENSES AND BULK PURCHASES:						-		-
Electricity	31-430	2	200,000.00	200,000.00		200,000.00	176,887.83	23,112.17
Street Lighting	31-435	2	395,000.00	395,000.00		395,000.00	382,691.12	12,308.88
Telephone	31-440	2	95,000.00	95,000.00		95,000.00	88,452.01	6,547.99
Water	31-445	2	13,900.00	13,900.00		13,900.00	11,923.25	1,976.75
Natural Gas	31-446	2	50,000.00	50,000.00		50,000.00	47,623.55	2,376.45
Heating Oil	31-447	2	13,000.00	13,000.00		13,000.00	2,519.22	10,480.78
Gasoline	31-460	2	300,000.00	300,000.00		300,000.00	269,758.03	30,241.97
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		20,217,067.38	19,949,023.38	-	19,949,023.38	18,384,766.77	1,564,256.61
B. Contingent	35-470	2	300.00	300.00	XXXXXXXXXX	300.00		300.00
Contingent - within "CAPS"	34-201		20,217,367.38	19,949,323.38	-	19,949,323.38	18,384,766.77	1,564,556.61
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	11,012,175.02	10,816,049.96	-	10,841,049.96	10,360,015.50	481,034.46
Other Expenses (Including Contingent)	34-201	2	9,205,192.36	9,133,273.42	-	9,108,273.42	8,024,751.27	1,083,522.15

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 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	640,000.00	644,126.00		644,126.00	627,859.56	16,266.44
Social Security System (O.A.S.I.)	36-472	820,000.00	820,000.00		820,000.00	787,583.52	32,416.48
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	1,143,000.00	1,082,895.00		1,082,895.00	1,082,895.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	50,000.00	50,000.00		50,000.00	49,578.77	421.23
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	5,000.00	10,000.00		10,000.00	3,246.95	6,753.05
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal	34-209	2,658,000.00	2,607,021.00	-	2,607,021.00	2,551,163.80	55,857.20
(F) Judgments	37-480				-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855				-		-
(H-1) Total General Appropriations for Municipal Purposes within	34-299	22,875,367.38	22,556,344.38	-	22,556,344.38	20,935,930.57	1,620,413.81

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2019	
(A) Operations - Excluded from "CAPS"		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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					-		-
					-		-
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(A) Operations - Excluded from "CAPS"			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Special Resource Police	42-106					-		-
Salaries and Wages	42-106	1	175,097.98	87,562.72		87,562.72	87,562.72	-
						-		-
County Interlocal - Garage Services	42-105					-		-
Other Expenses	42-105	2	50,971.60	49,971.20		49,971.20	49,971.20	-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2019	
(A) Operations - Excluded from "CAPS"		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
Total Interlocal Municipal Service Agreements	42-999	226,069.58	137,533.92	-	137,533.92	137,533.92	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(A) Operations - Excluded from "CAPS"			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
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						-		-
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Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(A) Operations - Excluded from "CAPS"			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Alcohol Education and Rehabilitation Fund	41-501	2		1,848.62		1,848.62	1,848.62	-
Atlantic County JIF Grant	41-881	2		6,475.00		6,475.00	6,475.00	-
Body Armor Grant	41-505	2	4,696.73	8,145.16		8,145.16	8,145.16	-
Bulletproof Vest	41-693	2		11,718.08		11,718.08	11,718.08	-
Cape May County Open Space - Beach Drive	41-871	2		509,689.43		509,689.43	509,689.43	-
Cape May County Open Space - Foster House	41-871	2		240,000.00		240,000.00	240,000.00	-
Clean Communities Program	41-602	2		82,353.43		82,353.43	82,353.43	-
Cops in Shops	41-694	1		2,740.00		2,740.00	2,740.00	-
Distracted Driving	41-508	1		5,500.00		5,500.00	5,500.00	-
Drive Sober	41-509	1		11,000.00		11,000.00	11,000.00	-
Drunk Driving Enforcement Fund	41-510	2		14,614.16		14,614.16	14,614.16	-
Historic Commission	41-689	2		38,850.00		38,850.00	38,850.00	-
Municipal Alliance on Alcoholism and Drug Abuse	41-506					-	-	-
State Share	41-506	2		31,409.00		31,409.00	31,409.00	-
Local Share	41-506	2	7,852.00	7,852.00		7,852.00	7,852.00	-
NJ Emergency Management Grant	41-537	2		10,000.00		10,000.00	10,000.00	-
								-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(A) Operations - Excluded from "CAPS"			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Recycling Tonnage Grant	41-569	2	39,496.19	45,397.48		45,397.48	45,397.48	-
Small Citites Grant - Housing	41-639	2		138,000.00		138,000.00	138,000.00	-
Small Citites Grant - ADA Compliance	41-671	2		400,000.00		400,000.00	400,000.00	-
Warming Center - County Agreement	41-887	2		20,000.00		20,000.00	20,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Supplemental Fire Services Program	41-890					-	-	-
Fire District Direct Program	41-890	2	8,165.00	8,165.00		8,165.00	8,164.00	1.00
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		60,209.92	1,593,757.36	-	1,593,757.36	1,593,756.36	1.00
Total Operations - Excluded from "CAPS"	34-305		286,279.50	1,731,291.28	-	1,731,291.28	1,731,290.28	1.00
Detail:								
Salaries & Wages	34-305	1	175,097.98	102,176.88	-	102,176.88	102,176.88	-
Other Expenses	34-305	2	111,181.52	1,629,114.40	-	1,629,114.40	1,629,113.40	1.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(C) Capital Improvements - Excluded from "CAPS"			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865		185,000.00	160,000.00		160,000.00	160,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		435,000.00	410,000.00	-	410,000.00	410,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 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				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		146,200.00	146,200.00	XXXXXXXXXX	146,200.00	146,200.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Deferred Charge Ord #	46-870				XXXXXXXXXX	-		XXXXXXXXXX
19-09	46-870		180,000.00		XXXXXXXXXX	-		XXXXXXXXXX
19-06	46-870		5,000.00		XXXXXXXXXX	-		XXXXXXXXXX
19-16	46-870		1,425,000.00		XXXXXXXXXX	-		XXXXXXXXXX
18-07	46-870		28,800.00	506,200.00	XXXXXXXXXX	506,200.00	506,200.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		1,785,000.00	652,400.00	XXXXXXXXXX	652,400.00	652,400.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX			XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding	46-885				XXXXXXXXXX			XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		5,729,279.50	5,338,691.28	-	5,338,691.28	5,252,929.16	1.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
(K) District School Purposes (Items (I) and (J) - Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		5,729,279.50	5,338,691.28	-	5,338,691.28	5,252,929.16	1.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400		28,604,646.88	27,895,035.66	-	27,895,035.66	26,188,859.73	1,620,414.81
(M) Reserve for Uncollected Taxes	50-899		1,890,552.81	1,879,642.35	XXXXXXXXXX	1,879,642.35	1,879,642.35	XXXXXXXXXX
9. Total General Appropriations	34-499		30,495,199.69	29,774,678.01	-	29,774,678.01	28,068,502.08	1,620,414.81

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	22,875,367.38	22,556,344.38	-	22,556,344.38	20,935,930.57	1,620,413.81
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	-	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	226,069.58	137,533.92	-	137,533.92	137,533.92	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	60,209.92	1,593,757.36	-	1,593,757.36	1,593,756.36	1.00
Total Operations Excluded from "CAPS"	34-305	286,279.50	1,731,291.28	-	1,731,291.28	1,731,290.28	1.00
(C) Capital Improvements	44-999	435,000.00	410,000.00	-	410,000.00	410,000.00	-
(D) Municipal Debt Service	45-999	3,223,000.00	2,545,000.00	-	2,545,000.00	2,459,238.88	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	1,785,000.00	652,400.00	XXXXXXXXXX	652,400.00	652,400.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(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	1,890,552.81	1,879,642.35	XXXXXXXXXX	1,879,642.35	1,879,642.35	XXXXXXXXXX
Total General Appropriations	34-499	30,495,199.69	29,774,678.01	-	29,774,678.01	28,068,502.08	1,620,414.81

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
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
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 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
				XXXXXXXXXX	-		XXXXXXXXXX
				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				-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL UTILITY APPROPRIATIONS	55-599	-	-	-	-	-	-

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 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
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 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
				XXXXXXXXXX	-		XXXXXXXXXX
				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				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL UTILITY APPROPRIATIONS	55-599	-	-	-	-	-	-

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
		Appropriated		Expended 2019 Paid or Charged
		2020	2019	
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
		Appropriated		Expended 2019 Paid or Charged
		2020	2019	
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
		Appropriated		Expended 2019 Paid or Charged
		2020	2019	
15. APPROPRIATIONS FOR ASSESSMENT DEBT				
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2020 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

Police Dept. Law Enforcement Trust (PL 1986, Ch 135); Land Use Escrow Fund (NJSA 40:55D-53.1); Workmens Compensation Fund (NJSA 40A:10-13); Municipal Alliance on Alcoholism & 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 Storm Expenses (PL 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."

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2019

ASSETS		
Cash and Investments	1110100	11,512,331.60
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	966,652.32
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	609,248.13
Tax Title Lien Receivable	1110400	262,748.71
Property Acquired by Tax Title Lien Liquidation	1110500	1,652,200.00
Other Receivables	1110600	42,800.48
Deferred Charges Required to be in 2020 Budget	1110700	146,200.00
Deferred Charges Required to be in Budgets Subsequent to 2020	1110800	292,400.00
Total Assets	1110900	15,484,581.24

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	4,446,324.41
Reserves for Receivables	2110200	2,544,459.14
Surplus	2110300	8,493,797.69
Total Liabilities, Reserves and Surplus	XXXXXX	15,484,581.24

School Tax Levy Unpaid	2220170	6,690,942.00
Less: School Tax Deferred	2220200	6,690,942.00
*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 2019	YEAR 2018
Surplus Balance, January 1st	2310100	6,760,400.11	7,146,359.87
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Current Taxes: *(Percentage Collected 2019 99%, 2018 99%)	2310200	65,139,456.30	63,228,893.29
Delinquent Taxes	2310300	819,724.28	790,204.56
Other Revenues and Additions to Income	2310400	7,764,114.93	5,663,842.09
Total Funds	2310500	80,483,695.62	76,829,299.81
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	2310600	27,809,274.54	26,711,891.08
School Taxes (Including Local and Regional)	2310700	30,814,907.50	30,575,459.50
County Taxes (Including Added Tax Amounts)	2310800	11,022,491.53	10,462,817.37
Special District Taxes	2310900	2,319,333.00	2,312,231.00
Other Expenditures and Deductions from Income	2311000	23,891.36	6,500.75
Total Expenditures and Tax Requirements	2311100	71,989,897.93	70,068,899.70
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	71,989,897.93	70,068,899.70
Surplus Balance - December 31st	2311400	8,493,797.69	6,760,400.11

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2020 Budget

Surplus Balance December 31, 2019	2311500	8,493,797.69
Current Surplus Anticipated in 2020 Budget	2311600	4,186,359.00
Surplus Balance Remaining	2311700	4,307,438.69

2020
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

CAPITAL IMPROVEMENT PROGRAM

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

- 3 years. (Population under 10,000)
 - 6 years. (Over 10,000 and all county governments)
 - years exceeding minimum time period.
- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**TOWNSHIP OF LOWER
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

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**CAPITAL BUDGET (Current Year Action)
2020**

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 - 2020					6 TO BE FUNDED IN FUTURE YEARS
				5a 2020 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Equipment	1	5,854,500.00			28,225.00			536,275.00	5,290,000.00
		-							
Recreation Facilities	2	15,950,000.00			80,000.00			1,520,000.00	14,350,000.00
		-							
Police Equipment	3	309,000.00			2,450.00			46,550.00	260,000.00
		-							
Municipal Buildings	4	859,400.00			42,970.00			816,430.00	
		-							
Vehicles	5	855,000.00			17,750.00			337,250.00	500,000.00
		-							
Road Program	6	900,000.00							900,000.00
		-							
		-							
		-							
		-							
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		-							
		-							
TOTAL - THIS PAGE	XXXXX	24,727,900.00	-	-	171,395.00	-	-	3,256,505.00	21,300,000.00

**CAPITAL BUDGET (Current Year Action)
2020**

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 - 2020					6 TO BE FUNDED IN FUTURE YEARS
				5a 2020 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
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		-							
		-							
		-							
TOTAL - ALL PROJECTS	xxxxx	24,727,900.00	-	-	171,395.00	-	-	3,256,505.00	21,300,000.00

**6 YEAR CAPITAL PROGRAM - 2020 to 2025
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 2020	5b 2021	5c 2022	5d 2023	5e 2024	5f 2025
Equipment	1	5,854,500.00	ONGOING	564,500.00	2,580,200.00	1,420,200.00	216,200.00	782,200.00	291,200.00
		-							
Recreation Facilities	2	15,950,000.00	ONGOING	1,600,000.00		14,350,000.00			
		-							
Police Equipment	3	309,000.00	ONGOING	49,000.00	55,000.00	55,000.00	55,000.00	55,000.00	40,000.00
		-							
Municipal Buildings	4	859,400.00	ONGOING	859,400.00					
		-							
Vehicles	5	855,000.00	ONGOING	355,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
		-							
Road Program	6	900,000.00	ONGOING		300,000.00		300,000.00		300,000.00
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	24,727,900.00	XXXXXXXXXX	3,427,900.00	3,035,200.00	15,925,200.00	671,200.00	937,200.00	731,200.00

**6 YEAR CAPITAL PROGRAM - 2020 to 2025
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

TOWNSHIP OF LOWER

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2020	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Equipment	5,854,500.00			295,894.38			5,558,605.62			
	-			-						
Recreation Facilities	15,950,000.00			890,805.49			15,059,194.51			
	-			-						
Police Equipment	309,000.00			16,106.10			292,893.90			
	-			-						
Municipal Buildings	859,400.00			16,106.10			857,739.95			
	-			-						
Vehicles	855,000.00			46,939.28			808,060.72			
	-			-						
Road Program	900,000.00			31,223.47			868,776.53			
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	24,727,900.00	-	-	1,297,074.82	-	-	23,445,271.23	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2020

RESOLUTION 2020-130

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

- (a) \$ 21,335,186.19 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 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.A. 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
- (e) \$ - (Item 5 Below) Minimum Library Tax

RECORDED VOTE

(Insert last name)

Ayes

Nays

Abstained

Absent

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated	08-100	\$	4,186,359.00
Miscellaneous Revenues Anticipated	13-099	\$	4,323,654.50
Receipts from Delinquent Taxes	15-499	\$	650,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	21,335,186.19
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.A. 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.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	\$	-
Total Revenues	13-299	\$	30,495,199.69

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 20,217,367.38
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,658,000.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 286,279.50
(c) Capital Improvements	44-999	\$ 435,000.00
(d) Municipal Debt Service	45-999	\$ 3,223,000.00
(e) Deferred Charges - Municipal	46-999	\$ 1,785,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 1,890,552.81
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 30,495,199.69

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 6th day of April, 2020. 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 2020 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2020, _____, Clerk

Signature

TOWNSHIP OF LOWER

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2019	APPROPRIATIONS	FCOA	Appropriated		Expended 2019	
		2020	2019				for 2020	for 2019	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
					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 Revenues:	54-299	-	-	-	Total Trust Fund Appropriations:	54-499	-	-	-	-

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 2019:	(Acres)
Farmland preserved in 2019:	(Acres)

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

Contracting Unit: TOWNSHIP OF LOWER

Year Ending: December 31, 2019

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

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.584	\$21,252,363.05	32.43%	\$1,354.82
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.063	\$2,320,162.61	3.54%	\$146.93
Other Special Districts (total levies)			0.00%	
Local School District	0.483	\$17,583,360.00	26.83%	\$1,120.51
Regional School District	0.368	\$13,381,884.00	20.42%	\$853.73
County Purposes	0.254	\$9,243,657.31	14.11%	\$589.26
County Library	0.037	\$1,340,288.08	2.05%	\$85.84
County Board of Health			0.00%	\$0.00
County Open Space	0.012	\$406,010.83	0.62%	\$27.84
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	1.801	\$65,527,725.88	100.00%	\$4,178.92

Total Taxable Valuation as of	October 1, 2019	<u>\$3,655,744,396.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$231,990.55</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.584	0.584	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$21,252,363.05	\$21,335,186.19	0.39%	\$82,823.14

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,354.82	\$1,354.82	0.00%	\$0.00

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$21,335,186.19
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)	ESTIMATED	\$2,400,000.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$17,900,000.00
Regional School District	ESTIMATED	\$13,500,000.00
County Purposes	ESTIMATED	\$11,200,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$66,335,186.19

Revenue Anticipated, Excluding Tax Levy	9,160,013.50
Budget Appropriations, before Reserve for Uncollected Taxes	28,604,646.88
Total Non-Municipal Tax Levy	\$45,000,000.00
Amount to be Raised by Taxes - Before RUT	\$64,444,633.38
Reserve for Uncollected Taxes (RUT)	\$1,890,552.81
Total Amount to be Raised by Taxes	\$66,335,186.19

% of Tax Collections used to Calculate RUT	<u>97.15%</u>
--	---------------

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	65,139,456.30
Total Tax Levy, CY 2019	65,809,456.88
% of Taxes Collected, CY 2019	<u>98.98%</u>

Delinquent Taxes - December 31, 2019	<u>\$609,248.13</u>
--------------------------------------	---------------------

Sheet UFB-1

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

	% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget
Surplus	67.45%	\$1,686,359.00	\$2,500,000.00	\$4,186,359.00	\$4,186,359.00	
Local Revenue	-42.72%	(\$713,050.89)	\$1,669,050.89	\$956,000.00	\$956,000.00	
State Aid (without offsetting appropriation)	3.03%	\$47,441.00	\$1,563,228.00	\$1,610,669.00	\$1,610,669.00	
Uniform Construction Code Fees	-38.24%	(\$260,097.00)	\$680,097.00	\$420,000.00	\$420,000.00	
<i>Special Revenue Items w/ Prior Written Consent</i>						
Shared Services Agreements	2.56%	\$5,635.66	\$220,433.92	\$226,069.58	\$226,069.58	
Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00		
Public and Private Revenue	-86.81%	(\$1,508,547.44)	\$1,737,740.36	\$229,192.92	\$229,192.92	
Other Special Items	79.86%	\$391,495.08	\$490,227.92	\$881,723.00	\$881,723.00	
Receipts from Delinquent Taxes	-20.71%	(\$169,724.28)	\$819,724.28	\$650,000.00	\$650,000.00	
<i>Amount to be raised by taxation</i>						
Local Tax for Municipal Purposes	-6.06%	(\$1,376,843.93)	\$22,712,030.12	\$21,335,186.19	\$21,335,186.19	
Minimum Library Tax	#DIV/0!	\$0.00		\$0.00		
Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00		
Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00		
Deficit General Budget	#DIV/0!	\$0.00		\$0.00		
Total	-5.86%	(\$1,897,332.80)	\$32,392,532.49	\$30,495,199.69	\$30,495,199.69	\$0.00

Sheet UFB-2

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	
	Full-Time	Part-Time						
20	General Government	22.00	6.00	7.29%	\$145,125.00	\$1,991,820.50	\$2,136,945.50	\$2,136,945.50
21	Land-Use Administration			0.00%	\$0.00	\$15,900.00	\$15,900.00	\$15,900.00
22	Uniform Construction Code	6.00	3.00	1.81%	\$7,800.00	\$431,210.00	\$439,010.00	\$439,010.00
23	Insurance			-0.88%	(\$41,588.00)	\$4,700,061.00	\$4,658,473.00	\$4,658,473.00
25	Public Safety	59.00	15.00	2.01%	\$131,309.66	\$6,543,327.05	\$6,674,636.71	\$6,674,636.71
26	Public Works	46.00	19.00	2.34%	\$74,405.00	\$3,182,245.00	\$3,256,650.00	\$3,256,650.00
27	Health and Human Services			1.29%	\$2,420.00	\$187,580.00	\$190,000.00	\$190,000.00
28	Parks and Recreation	3.00	18.00	-0.23%	(\$1,242.00)	\$531,423.75	\$530,181.75	\$530,181.75
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00	
30	Unclassified			-67.48%	(\$1,504,197.44)	\$2,229,147.36	\$724,949.92	\$724,949.92
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$1,066,900.00	\$1,066,900.00	\$1,066,900.00
32	Landfill / Solid Waste Disposal			3.85%	\$30,000.00	\$780,000.00	\$810,000.00	\$810,000.00
35	Contingency			0.00%	\$0.00	\$300.00	\$300.00	\$300.00
36	Statutory Expenditures			1.99%	\$50,979.00	\$2,557,021.00	\$2,608,000.00	\$2,608,000.00
37	Judgements			#DIV/0!	\$0.00		\$0.00	
42	Shared Services			#DIV/0!	\$0.00		\$0.00	
43	Court and Public Defender	3.00	2.00	1.73%	\$4,000.00	\$230,700.00	\$234,700.00	\$234,700.00
44	Capital			0.00%	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00
45	Debt			26.64%	\$678,000.00	\$2,545,000.00	\$3,223,000.00	\$3,223,000.00
46	Deferred Charges			173.61%	\$1,132,600.00	\$652,400.00	\$1,785,000.00	\$1,785,000.00
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00	
50	Reserve for Uncollected Taxes			0.58%	\$10,910.46	\$1,879,642.35	\$1,890,552.81	\$1,890,552.81
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00	
Total		139.00	63.00	2.42%	\$720,521.68	\$29,774,678.01	\$30,495,199.69	\$30,495,199.69

Sheet UFB-3

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	721	\$65,057,300.00	1.78%	15A Public Schools	7	\$54,056,200.00	22.34%
2 Residential	14,242	\$3,304,009,400.00	90.38%	15B Other Schools	2	\$1,096,600.00	0.45%
3A/3B Farm	74	\$7,186,800.00	0.20%	15C Public Property	374	\$118,396,100.00	48.94%
4A Commercial	330	\$263,951,350.00	7.22%	15D Church and Charities	122	\$42,867,300.00	17.72%
4B Industrial	0		0.00%	15E Cemeteries & Graveyards	5	\$987,000.00	0.41%
4C Apartments	5	\$11,432,200.00	0.31%	15F Other Exempt	109	\$24,541,050.00	10.14%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$4,107,346.00	0.11%				
Total	15,373	\$3,655,744,396.00	100.00%	Total	619	\$241,944,250.00	100.00%
Average Ratio (%), Assessed to True Value				86.97%			
Equalized Valuation, Taxable Properties				\$4,203,454,519.95			
Total # of property tax appeals filed in 2019				County Tax Board		21.00	
				State Tax Court		3.00	
Number of 2019 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				3.00			
Amount paid out by municipality for tax appeals in 2019				\$2,316.91			
				Percentage of Exempt vs. Non-Exempt Properties 6.62%			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate
G Commercial/Industrial Exemption	3	\$113,782.74	\$12,250,000.00	\$220,990.00
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	3	113,782.74	12,250,000.00	220,990.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	100,434.00	\$90,500.00		\$3,010.75		\$6,923.25
Supervisory Staff (Department Heads & Managers)	16.00		1,744,740.17	\$1,330,985.99	\$24,730.50	\$132,758.22	\$152,553.15	\$103,712.31
Police Officers (Including Superior Officers)	50.00	10.00	6,763,755.43	\$4,440,143.85	\$241,804.43	\$1,244,173.59	\$479,464.52	\$358,169.04
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	69.00	14.00	5,902,103.57	\$3,675,285.63	\$178,327.25	\$545,157.78	\$1,208,531.53	\$294,801.38
All Other Non-Union Employees not listed above	4.00	34.00	832,246.89	\$655,492.22	\$5,049.45	\$38,577.83	\$82,595.95	\$50,531.44
Totals	139.00	63.00	15,343,280.06	\$10,192,407.69	\$449,911.63	\$1,963,678.17	\$1,923,145.15	\$814,137.42

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	32.00	\$11,076.72	\$354,455.04	32.00	\$11,601.96	\$371,262.72
Parent & Child	14.00	\$19,827.24	\$277,581.36	14.00	\$20,767.56	\$290,745.84
Employee & Spouse (or Partner)	20.00	\$22,153.44	\$443,068.80	20.00	\$23,203.92	\$464,078.40
Family	44.00	\$30,903.96	\$1,359,774.24	44.00	\$32,369.52	\$1,424,258.88
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	110.00		\$2,434,879.44	110.00		\$2,550,345.84
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	14	\$9,785.52	\$136,997.28	14	\$9,785.28	\$136,993.92
Parent & Child	5	\$13,699.92	\$68,499.60	5	\$13,699.68	\$68,498.40
Employee & Spouse (or Partner)	23	\$21,332.76	\$490,653.48	23	\$21,332.40	\$490,645.20
Family	10	\$24,268.44	\$242,684.40	10	\$24,267.96	\$242,679.60
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	52.00		\$938,834.76	52.00		\$938,817.12
GRAND TOTAL	162.00		\$3,373,714.20	162.00		\$3,489,162.96

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES
YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt	Deductions	Net Debt	Current Year Budget			
				2021 Budget	2022 Budget	All Additional Future Years' Budgets	
Local School Debt	\$4,801,000.00	\$4,801,000.00	\$0.00				
Regional School Debt	\$4,379,011.26	\$4,379,011.26	\$0.00				
Utility Fund Debt							
0	\$17,935,523.00	\$17,935,523.00	\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$2,638,800.00		\$2,638,800.00				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$25,900,000.00		\$25,900,000.00				
Loans and Other Debt	\$850,459.04		\$850,459.04				
Total (Current Year)	\$56,504,793.30	\$27,115,534.26	\$29,389,259.04	\$3,196,666.36	\$3,240,966.37	\$3,286,466.36	\$21,726,762.13
Population (2010 census)	22,866						
Per Capita Gross Debt	\$2,471.13						
Per Capita Net Debt	\$1,285.28						
3 Yr. Average Property Valuation		\$4,034,060,904.00					
Net Debt as % of 3 Year Avg Property Valuation		0.73%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal				\$2,230,000.00	\$2,340,000.00	\$2,460,000.00	\$18,870,000.00
Bonds - Interest				\$842,300.00	\$776,600.00	\$702,100.00	\$2,309,550.00
Loans & Other Debt - Principal				\$107,893.98	\$110,062.65	\$112,274.91	\$520,227.53
Loans & Other Debt - Interest				\$16,472.38	\$14,303.72	\$12,091.45	\$26,984.60
Total				\$3,196,666.36	\$3,240,966.37	\$3,286,466.36	\$21,726,762.13
Total Principal				\$2,337,893.98	\$2,450,062.65	\$2,572,274.91	\$19,390,227.53
Total Interest				\$858,772.38	\$790,903.72	\$714,191.45	\$2,336,534.60
% of Total Current Year Budget				10.48%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating	Aa3	AA-/Stable					
Year of Last Rating	2019	2016					
Mark "X" if Municipality has no bond rating							

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
