

## 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
-------------------------------------	--

Governing Body Members	
Name	Term Expires
_____	12/31/2020
<u>Roland Roy</u>	12/31/2022
<u>Thomas Conrad</u>	12/31/2022
<u>David Perry</u>	12/31/2022
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

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

Official Mailing Address of Municipality

TOWNSHIP HALL MUNICIPAL BUILDING  
2600 BAYSHORE ROAD  
VILLAS, NJ 08251

Fax #: 609-886-5342

Please attach this to your 2020 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: _____



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

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

TOWNSHIP of LOWER, County of CAPE MAY

**MUNICIPAL BUDGET NOTICE**

**Section 1.**

Municipal Budget of the TOWNSHIP of LOWER, County of CAPE MAY for the Fiscal Year 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 12, 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 TOWNSHIP COUNCIL 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 o'clock (P.M.) 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 - (Continued)**

**SUMMARY OF 2019 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Water Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	28,659,613.36			
Budget Appropriations Added by N.J.S. 40A:4-87	1,115,064.65			
Emergency Appropriations				
<b>Total Appropriations</b>	<b>29,774,678.01</b>	-		
<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			
<b>Total Expenditures and Unexpended     Balances Canceled</b>	<b>29,774,678.01</b>	-		
Overexpenditures *	-	-		

Explanations of Appropriations for  
"Other Expenses"

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

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

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

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

\*See Budget Appropriation Items so marked to the right of column "Expended 2019 Reserved."

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:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	23,120,252.99
Subtotal	<u>28,659,613.36</u>		
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 Debt Service	2,545,000.00	Total Additions	<u>1,222,982.20</u>
Transferred to Board of Education		Maximum Appropriations within "CAPS" Sheet 19 @ 2.50%	<u>24,343,235.19</u>
Type I School Debt			
Total Public & Private Programs	638,692.71		
Judgments		Additional increase to COLA rate.	3.5%
Total Deferred Charges	652,400.00	Amount of increase allowable.	1.0%
Cash Deficit			<u>225,563.44</u>
Reserve for Uncollected Taxes	1,879,642.35		
Total Exceptions	<u>6,103,268.98</u>	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>24,568,798.64</u>
Amount on Which CAP is Applied	22,556,344.38		
<u>2.5% CAP</u>	<u>563,908.61</u>		
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	23,120,252.99		

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 Township's Employee Group Insurance

Estimated Group Insurance Costs - 2020                      \$ 4,078,431.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	340,000.00	
		<u>340,000.00</u>

Budgeted Group Insurance on Sheet 15c		<u>3,738,431.00</u>
---------------------------------------	--	---------------------

Budgeted Group Insurance on Sheet 20		<u>-</u>
--------------------------------------	--	----------

Instead of receiving Health Benefits, 25 Township employees have elected an opt-out for 2020. This opt-out amount is budgeted separately on Sheet 15c

Health Benefits Waiver		
Salaries and Wages	\$ 140,000.00	<u>140,000.00</u>

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW**

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

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1).

The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

**SUMMARY LEVY CAP CALCULATION**

**LEVY CAP CALCULATION**

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

<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	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	-
Current Year Deferred Charges: Emergencies	-
Add Total Exclusions	<u>577,208.00</u>
Less Cancelled or Unexpended Waivers	-
Less Cancelled or Unexpended Exclusions	85,761.12
<b>ADJUSTED TAX LEVY</b>	<u>21,652,533.19</u>
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	
CAP Banks Applied - CY	
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<u>21,741,698.90</u>
<b>AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES</b>	<u>21,335,186.19</u>
<b>OVER OR (UNDER) 2% LEVY CAP</b>	<u>(406,512.71)</u>
(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 - CY 2020)	158,968
Amount Used in 2020	-
Balance to Expire	<u>158,968</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)	635,148
Amount Used in 2020	-
Balance to Carry Forward (CY 2021)	<u>635,148</u>

2019 LEVY CAP BANK

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

2020 LEVY CAP BANK

Maximum Allowable Amount to be Raised by Taxation	21,741,699
Amount to be Raised by Taxation for Municipal Purpose	21,335,186
Available for Banking (CY 2021 - CY 2023)	406,513
Total all Banks	<u>1,408,776</u>

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
<b>1. Surplus Anticipated</b>	08-101	4,233,800.00	2,500,000.00	2,500,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	4,233,800.00	2,500,000.00	2,500,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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	152,300.00	52,300.00	451,174.29
Anticipated Utility Operating Surplus	08-114			
Contribution from LTMUA per N.J.S.A 40A:5A-12.1	08-121	160,000.00	150,000.00	150,000.00

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
Recreation Fees	08-105	40,000.00	40,000.00	77,992.90
Payments in Lieu of Taxes - Yorkshire Place	08-105	15,000.00	15,000.00	32,255.40
Bulk Trash Receipts	08-105	65,000.00	65,000.00	85,712.25
Cable Franchise Fees	08-105	125,000.00	125,000.00	129,461.03
Payments in Lieu of Taxes - Haven House	08-105	25,000.00	25,000.00	39,761.78
Payments in Lieu of Taxes - Conifer	08-105	30,000.00	30,000.00	39,672.84
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	<b>1,086,000.00</b>	<b>976,000.00</b>	<b>1,669,050.89</b>

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
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
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>1,563,228.00</b>	<b>1,563,228.00</b>	<b>1,563,228.00</b>

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>				
	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. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	420,000.00	420,000.00	680,097.00





**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865	185,000.00	160,000.00	160,000.00
Recycling Tonnage Grant	10-701	39,496.19	45,397.48	45,397.48
Drunk Driving Enforcement Fund	10-745		14,614.16	14,614.16
Clean Communities Program	10-770		82,353.43	82,353.43
Alcohol Education and Rehabilitation Fund	10-702		1,848.62	1,848.62
Municipal Alliance on Alcoholism and Drug Abuse	10-703		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	538,000.00
Clean Shores	10-728			-
Highway Traffic Safety - Click It or Ticket	10-716			-
NJ Emergency Management Grant	10-735		10,000.00	10,000.00
Body Armor Grant	10-713	4,696.73	8,145.16	8,145.16
Cape May County Open Space - Foster House	10-788		240,000.00	240,000.00
Cape May County Open Space - Beach Drive	10-798		509,689.43	509,689.43

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Small Cities - Housing Program	10-735			-
Rural Business Development	10-775			-
Historical Commission	10-772		38,850.00	38,850.00
Atlantic County JIF Grant	10-714		6,475.00	6,475.00
2019 Sustainable Jersey Small Grant	10-726			-
You Drink You Drive You Lose	10-716			
Wildfire Protection	10-773			-
COPS in SHOPS	10-717		2,740.00	2,740.00
Coastal Resiliency	10-744			-
Drive Sober	10-711		11,000.00	11,000.00
Over the Limit Under Arrest	10-720			-
Distracted Driving	10-781		5,500.00	5,500.00
Bulletproof Vest	10-782		11,718.08	11,718.08
Warming Center - County Agreement	10-783		20,000.00	20,000.00
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	229,192.92	1,737,740.36	1,737,740.36





**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
<b>Summary of Revenues</b>	XXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	4,233,800.00	2,500,000.00	2,500,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Section A: Local Revenues</b>	08-001	1,086,000.00	976,000.00	1,669,050.89
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	1,563,228.00	1,563,228.00	1,563,228.00
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	420,000.00	420,000.00	680,097.00
<b>Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements</b>	11-001	226,069.58	137,533.92	220,433.92
<b>Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues</b>	08-003	-	-	-
<b>Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	229,192.92	1,737,740.36	1,737,740.36
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items</b>	08-004	751,723.00	397,812.68	490,227.92
<b>Total Miscellaneous Revenues</b>	13-099	4,276,213.50	5,232,314.96	6,360,778.09
<b>4. Receipts from Delinquent Taxes</b>	15-499	650,000.00	790,000.00	819,724.28
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	9,160,013.50	8,522,314.96	9,680,502.37
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	21,335,186.19	21,252,363.05	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	21,335,186.19	21,252,363.05	22,712,030.12
<b>7. Total General Revenues</b>	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
<b>GENERAL GOVERNMENT:</b>							
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	20-120						
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							
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						
Salaries and Wages	20-155-1	-	-		-	-	-
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
<b>GENERAL GOVERNMENT: (continued)</b>							
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	20-140						
Salaries and Wages	20-140-1	70,000.00					
Other Expenses	20-140-2	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
<b>GENERAL GOVERNMENT: (continued)</b>							
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:							
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	11,425.00	9,725.00		9,725.00	8,096.52	1,628.48
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						
Salaries and Wages	20-165-1	-	-		-		-
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
<b>GENERAL GOVERNMENT: (continued)</b>							
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:	26-305-2						
Sanitary Landfill	26-305-2	810,000.00	780,000.00		780,000.00	764,230.25	15,769.75
Miscellaneous Other Expenses	26-305-2	305,678.40	272,273.80		287,273.80	285,792.37	1,481.43
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
Reserve for Feasibility Studies	26-310-2	-	-		-		-
<b>PUBLIC SAFETY:</b>							
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
<b>PUBLIC SAFETY:</b>							
Uniform Fire Safety Act (P.L. 1983, Ch. 383)	25-265						
Salaries and Wages	26-265-1	249,223.00	189,812.68		189,812.68	188,004.51	1,808.17
Other Expenses	26-265-2	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						
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	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
<b>OFFICE OF NON-DEPARTMENTAL BOARDS, AUTHORITIES AND AGENCIES</b>							
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	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	-

**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	43-490						
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 (P.L. 1997, C. 256)	43-495						
Salaries and Wages	43-495-1	15,000.00	15,000.00		15,000.00	15,000.00	-
<b>INSURANCE</b>							
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	25-263-2	25,000.00	18,750.00		18,750.00	18,750.00	-
Wildwood Interlocal			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
<b>UNCLASSIFIED:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>OTHER COMMON OPERATING FUNCTIONS</b>							
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	99,740.00	95,390.00		95,390.00	94,995.37	394.63
<b>UTILITY EXPENSES AND BULK PURCHASES:</b>							
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
<b>Total Operations {Item 8(A)} within "CAPS"</b>	34-199	20,217,067.38	19,949,023.38	-	19,949,023.38	18,384,766.77	1,564,256.61
<b>B. Contingent</b>	35-470	300.00	300.00	XXXXXXXXXX	300.00	-	300.00
Total Operations Including 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:							
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
<b>(2) STATUTORY EXPENDITURES:</b>	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
Lifeguard Pension	36-471						
DCRP	36-476	5,000.00	10,000.00		10,000.00	3,246.95	6,753.05
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	<b>2,658,000.00</b>	<b>2,607,021.00</b>	<b>-</b>	<b>2,607,021.00</b>	<b>2,551,163.80</b>	<b>55,857.20</b>
<b>(G) Cash Deficit of Preceding Year</b>	<b>46-855</b>						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	<b>22,875,367.38</b>	<b>22,556,344.38</b>	<b>-</b>	<b>22,556,344.38</b>	<b>20,935,930.57</b>	<b>1,620,413.81</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "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
<b>Insurance (N.J.S.A. 40A:4-45.3(00))</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Liability	23-210-2				-		-
Workers Compensation Insurance	23-215-2				-		-
Employee Group Health	23-220-2				-		-
<b>STATUTORY EXPENDITURES:</b>							
Police and Firemen's Retirement System of NJ	36-475						-
Public Employees' Retirement System	36-475						-



**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
Uniform Construction Code Appropriations Offset by Increased Revenues (N.J.A.C. 5:23-4.17) Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Uniform Construction Code Appropriations</b>	22-999	-	-	-	-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "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
<b>Interlocal Municipal Service Agreements</b>	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	175,097.98	87,562.72		87,562.72	87,562.72	-
County Interlocal - Garage Services							
Other Expenses	26-305	50,971.60	49,971.20		49,971.20	49,971.20	-
<b>Total Interlocal Municipal Service Agreements</b>	42-999	226,069.58	137,533.92	-	137,533.92	137,533.92	-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "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
Public and Private Programs Offset by Revenues							
Drunk Driving Enforcement Fund							
Salaries and Wages	41-745		14,614.16		14,614.16	14,614.16	-
Alcohol Education and Rehabilitation Fund	41-702		1,848.62		1,848.62	1,848.62	-
Recycling Tonnage Grant	41-701	39,496.19	45,397.48		45,397.48	45,397.48	-
Body Armor Grant	41-713	4,696.73	8,145.16		8,145.16	8,145.16	-
Cape May County Municipal Alliance Funds							
State Share	41-703		31,409.00		31,409.00	31,409.00	-
Local Share	41-703	7,852.00	7,852.00		7,852.00	7,852.00	-
Clean Communities Program	41-770		82,353.43		82,353.43	82,353.43	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "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
<b>Public and Private Programs Offset by Revenues</b>							
Neighborhood Preservation Program	41-705				-	-	-
Atlantic County JIF Grant	41-714		6,475.00		6,475.00	6,475.00	-
Drive Sober	41-711		11,000.00		11,000.00	11,000.00	-
Bulletproof Vest	41-782		11,718.08		11,718.08	11,718.08	-
COPS in SHOPS	41-717		2,740.00		2,740.00	2,740.00	-
Distracted Driving	41-781		5,500.00		5,500.00	5,500.00	-
Historical Commission	41-772		38,850.00		38,850.00	38,850.00	-
Warming Center - County Agreement	41-783		20,000.00		20,000.00	20,000.00	-
Click it or Ticket	41-716				-	-	-
Over the Limit Under Arrest	41-720				-	-	-
Rural Business Development	41-775				-	-	-

**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
(A) Operations - Excluded from "CAPS" (continued)							
Public and Private Programs Offset by Revenues (cont)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Supplemental Fire Services Program					-	-	-
Fire District Direct Program	41-725	8,165.00	8,165.00		8,165.00	8,164.00	1.00
Coastal Resiliency	41-747				-	-	-
Cape May County Open Space - Foster House	41-788		240,000.00		240,000.00	240,000.00	-
Cape May County Open Space - Beach Drive	41-789		509,689.43		509,689.43	509,689.43	-
Small Cities	41-707		538,000.00		538,000.00	538,000.00	-
NJ Emergency Management Grant	41-735		10,000.00		10,000.00	10,000.00	-
Sustainable Jersey	41-726				-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>	<b>60,209.92</b>	<b>1,593,757.36</b>	<b>-</b>	<b>1,593,757.36</b>	<b>1,593,756.36</b>	<b>1.00</b>
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	<b>286,279.50</b>	<b>1,731,291.28</b>	<b>-</b>	<b>1,731,291.28</b>	<b>1,731,290.28</b>	<b>1.00</b>
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	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
(D) Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920	2,250,000.00	1,765,000.00		1,765,000.00	1,700,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		-		-		XXXXXXXXXX
Interest on Bonds	45-930	845,000.00	650,000.00		650,000.00	634,872.50	XXXXXXXXXX
Interest on Notes	45-935				-	-	XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940	128,000.00	130,000.00		130,000.00	124,366.38	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations Approved Prior To 7/1/2019							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Capital Lease Obligations Approved After 7/1/2019							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	45-999	3,223,000.00	2,545,000.00	-	2,545,000.00	2,459,238.88	XXXXXXXXXX

## 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"							
<b>(1) DEFERRED CHARGES:</b>	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	146,200.00	XXXXXXXXXX	146,200.00	146,200.00	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 #18-07	46-876	1,638,800.00	506,200.00	XXXXXXXXXX	506,200.00	506,200.00	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			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						
(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	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
<b>(I) Type 1 District School Debt Service</b>	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
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999	-	-	-	-	-	XXXXXXXXXX
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	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
<b>Total Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	29-409	-	-	-	-	-	XXXXXXXXXX
<b>(K) Total Municipal Appropriations for Local District School Purposes (Items (I) and (J) - Excluded from "CAPS"</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	5,729,279.50	5,338,691.28	-	5,338,691.28	5,252,929.16	1.00
<b>(L) Subtotal General Appropriations (Items (H-1) and (O))</b>	34-400	28,604,646.88	27,895,035.66	-	27,895,035.66	26,188,859.73	1,620,414.81
<b>(M) Reserve for Uncollected Taxes</b>	50-899	1,890,552.81	1,879,642.35	XXXXXXXXXX	1,879,642.35	1,879,642.35	XXXXXXXXXX
<b>9. Total General Appropriations</b>	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
(A) Operations: (a & b) Within "CAPS - Including Contingent	34-299	22,875,367.38	22,556,344.38	-	22,556,344.38	20,935,930.57	1,620,413.81
	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	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
<b>Total Operations Excluded from "CAPS"</b>	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) Deferred Charges - Excluded from "CAPS"	46-999	1,785,000.00	652,400.00	XXXXXXXXXX	652,400.00	652,400.00	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	1,890,552.81	1,879,642.35	XXXXXXXXXX	1,879,642.35	1,879,642.35	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	30,495,199.69	29,774,678.01	-	29,774,678.01	28,068,502.08	1,620,414.81



**DEDICATED WATER UTILITY BUDGET - (continued)**

\* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER 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
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520						XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
							XXXXXXXXXX

**DEDICATED WATER UTILITY BUDGET - (continued)**

\* Note: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
<b>STATUTORY EXPENDITURES:</b>	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						
<b>Judgments</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX			XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX			XXXXXXXXXX
<b>TOTAL WATER UTILITY APPROPRIATIONS</b>	55-599	-	-	-	-	-	-

**DEDICATED**

**UTILITY BUDGET**

10. DEDICATED REVENUES FROM	UTILITY	FCOA	Anticipated		Realized in
			2020	2019	Cash in 2019
Operating Surplus Anticipated		08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services		08-502			
<b>Total Operating Surplus Anticipated</b>		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			
<b>Total</b>	<b>Utility Revenues</b>	08-599	-	-	-

Use a separate set of sheets for each separate Utility.

**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
<b>Operating:</b>		XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages		55-501				-		-
Other Expenses		55-502				-		-
<b>Capital Improvements:</b>		XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements		55-510						
Capital Improvement Fund		55-511			XXXXXXXXXX			
Capital Outlay		55-512						-
<b>Debt Service:</b>		XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal		55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes		55-521						XXXXXXXXXX
Interest on Bonds		55-522				-		XXXXXXXXXX
Interest on Notes		55-523				-		XXXXXXXXXX
						-		
						-		XXXXXXXXXX

**DEDICATED**

**UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR	UTILITY	FCOA	Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>		XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>		XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations		55-530			XXXXXXXXXX	-		-
					XXXXXXXXXX			
		55-531			XXXXXXXXXX	-		-
					XXXXXXXXXX			
					XXXXXXXXXX			
					XXXXXXXXXX			
<b>STATUTORY EXPENDITURES:</b>		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				-		-
<b>Judgments</b>		55-531						
<b>Deficits in Operations in Prior Years</b>		55-532			XXXXXXXXXX			XXXXXXXXXX
<b>Surplus (General Budget)</b>		55-545			XXXXXXXXXX			XXXXXXXXXX
<b>TOTAL UTILITY APPROPRIATIONS</b>		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			
<b>Total Assessment Revenues</b>	<b>51-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2019 Paid or Charged
		2020	2019	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
<b>Total Assessment Appropriations</b>	<b>51-999</b>			

**DEDICATED WATER UTILITY ASSESSMENT BUDGET**

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

**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			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2019 Paid or Charged
		2020	2019	
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 2020 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)*

**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	
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
<b>Total Assets</b>	<b>1110900</b>	<b>15,484,581.24</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	2110100	4,446,324.41
Reserves for Receivables	2110200	2,544,459.14
Surplus	2110300	8,493,798.69
<b>Total Liabilities, Reserves and Surplus</b>		<b>15,484,582.24</b>

School Tax Levy Unpaid	2220200	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	6,760,401.11	7,146,359.87
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes: *(Percentage Collected 2019 98%, 2018 98%)	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
<b>Total Funds</b>	<b>2310500</b>	<b>80,483,696.62</b>	<b>76,829,299.81</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
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	2,312,230.00
Other Expenditures and Deductions from Income	2311000	23,891.36	6,500.75
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>71,989,897.93</b>	<b>70,068,898.70</b>
Less: Expenditures to be Raised by Future Taxes	2311200	-	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>71,989,897.93</b>	<b>70,068,898.70</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>8,493,798.69</b>	<b>6,760,401.11</b>

\*Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2020 Budget**

Surplus Balance December 31, 2019	2311500	8,493,798.69
Current Surplus Anticipated in 2020 Budget	2311600	4,233,800.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>4,259,998.69</b>

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.

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

**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
<b>TOTAL - ALL PROJECTS</b>		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
<b>TOTAL - ALL PROJECTS</b>		<b>24,727,900.00</b>	<b>-</b>	<b>3,427,900.00</b>	<b>3,035,200.00</b>	<b>15,925,200.00</b>	<b>671,200.00</b>	<b>937,200.00</b>	<b>731,200.00</b>

**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			1,660.05			857,739.95			
Vehicles	855,000.00			46,939.28			808,060.72			
Road Program	900,000.00			31,223.47			868,776.53			
<b>TOTAL - ALL PROJECTS</b>	<b>24,727,900.00</b>	-	-	<b>1,282,628.77</b>	-	-	<b>23,445,271.23</b>	-	-	-

MUNICIPALITY 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:					Salaries & Wages	54-375-1				
					Other Expenses	54-372-2				
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				
Year Referendum Passed/Implemented:				(Date)	Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Rate Assessed:		\$			Payment of Bond Principal	54-920-2				xxxxxxxxxx
Total Tax Collected to date:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Total Expended to date:		\$			Interest on Bonds	54-930-2				xxxxxxxxxx
Total Acreage Preserved to date:				(Acres)	Interest on Notes	54-935-2				xxxxxxxxxx
Recreation land preserved in 2019:				(Acres)	Reserve for Future Use	54-950-2				
Farmland preserved in 2019:				(Acres)	Total Trust Fund Appropriations:	54-499				

**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.

2/3/2020  
Date

[Signature]  
Clerk of the Governing Body