

### COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
<b>REVENUES</b>				
Surplus	4,000,000.00	4,186,359.00	(186,359.00)	-4.45%
Local	2,296,252.72	2,483,792.58	(187,539.86)	-7.55%
State Aid	1,563,228.00	1,610,669.00	(47,441.00)	-2.95%
State & Federal Grants	21,212.76	1,021,197.57	(999,984.81)	-97.92%
Delinquent Tax	600,000.00	650,000.00	(50,000.00)	-7.69%
Local Purpose Tax	22,190,955.98	21,335,186.19	855,769.79	4.01%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
<b>TOTAL REVENUE</b>	<b>30,671,649.46</b>	<b>31,287,204.34</b>	<b>(615,554.88)</b>	<b>-1.97%</b>
<b>APPROPRIATIONS</b>				
Salaries & Wages	11,363,323.00	11,225,793.00	137,530.00	1.23%
Other Expenses	9,205,533.20	9,277,643.96	(72,110.76)	-0.78%
Statutory & Deferred Charges	4,584,872.00	4,443,000.00	141,872.00	3.19%
State & Federal Grants	33,804.01	1,037,214.57	(1,003,410.56)	-96.74%
Capital (without grants)	250,000.00	250,000.00	-	0.00%
Debt Service	3,246,500.00	3,223,000.00	23,500.00	0.73%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	1,987,617.25	1,890,552.81	97,064.44	5.13%
<b>TOTAL APPROPRIATIONS</b>	<b>30,671,649.46</b>	<b>31,347,204.34</b>	<b>(675,554.88)</b>	<b>-0.02155</b>
Adopted Emergencies		60,000.00		

### CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	7,507,801.46	8,493,797.69	(985,996.23)
Used to Fund Budget	4,000,000.00	4,186,359.00	(186,359.00)
Remaining Balance	3,507,801.46	4,307,438.69	(799,637.23)

### LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	22,190,955.98	21,335,186.19	855,769.79	4.01%
Local Tax Rate	0.6039	0.5840	0.0199	3.42%
Assessed Valuation	3,674,308,700	3,655,712,129	18,596,571	0.51%

### STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP @ 1%	CAP COLA	22,190,955.98 MAX	22,190,955.98 ACTUAL
CAP Base from Prior Year	22,875,367.38	22,875,367.38	(0.00)	+ OR ( )
Rate Applied	1.00%	3.50%		
Allowable CAP	23,104,121.05	23,676,005.24		
Additions:				Must be zero or ( ) to Introduce Budget
See Sheet 3b	1,347,941.21	1,347,941.21		
Other				
Total CAP Allowable	24,452,062.27	25,023,946.45		
Budget Expenditures Sheet 19	23,216,716.48	23,216,716.48		
Remaining or (Excess)	1,235,345.79	1,807,229.97		

### % OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.99%	98.98%	0.01%
Used for Reserve for Taxes	97.15%	97.15%	0.00%
Remaining	1.84%	1.83%	0.01%

# 2021 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2021 BUDGET)

**CAP**

MUNICIPALITY: TOWNSHIP OF LOWER COUNTY: CAPE MAY

<u>Frank Sippel</u> <b>Mayor's Name</b>	<u>December 31, 2024</u> <b>Term Expires</b>
--	---

Governing Body Members	
Name	Term Expires
<u>David Perry</u>	<u>12/31/2024</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 a. Picard</u>	<u>9/1/2012</u>
<b>Municipal Clerk</b>	<b>Date of Orig. Appt.</b>
<u>Kathy Brown</u>	<u>1673</u>
<b>Tax Collector</b>	<b>Cert. No.</b>
<u>Lauren Read</u>	<u>T-8103</u>
<b>Chief Financial Officer</b>	<b>Cert. No.</b>
<u>Leon Costello, CPA,RMA</u>	<u>N-0423</u>
<b>Registered Municipal Accountant</b>	<b>Cert. No.</b>
<u>David A. Stefankiewicz</u>	<u>393</u>
<b>Municipal Attorney</b>	<b>Lic. No.</b>

**Official Mailing Address of Municipality**

Lower Township Municipal Hall  
2600 Bayshore Road  
Villas, NJ 08251

Fax #: (609) 886-4962

# 2021 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of LOWER, County of CAPE MAY for the Fiscal Year 2021.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

1st day of March, 2021  
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 1st day of March, 2021

jpocard@townshipoflower.org  
Clerk  
2600 Bayshore Road  
Address  
Villas, NJ 08251  
Address  
(609) 886-2005  
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 1st day of March, 2021

lcostello@ford-scott.com  
Registered Municipal Accountant  
Ocean City, NJ 08226  
Address  
1535 Haven Ave  
Address  
(609) 399-6333  
Phone Number

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

Certified by me, this 1st day of March, 2021

lread@townshipoflower.org  
Chief Financial Officer

DO NOT USE THESE SPACES

### CERTIFICATION OF ADOPTED BUDGET

*(Do not advertise this Certification form)*

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

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

Dated: \_\_\_\_\_, 2021 By: \_\_\_\_\_

### MUNICIPAL BUDGET NOTICE

**Section 1.**

Municipal Budget of the TOWNSHIP of LOWER, County of CAPE MAY for the Fiscal Year 2021

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2021;

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

in the issue of March 10th, 2021

The Governing Body of the TOWNSHIP of LOWER does hereby approve the following as the Budget for the year 2021:

**RECORDED VOTE**

(Insert last name)

Ayes

CONRAD  
COOMBS  
PERRY  
ROY  
SIPPEL

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 March 1st, 2021.

A Hearing on the Budget and Tax Resolution will be held at Lower Township Municipal Hall, on April 5th, 2021 at 7:00 pm o'clock PM at which time and place objections to said Budget and Tax Resolution for the year 2021 may be presented by taxpayers or other interested persons.

## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2021
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)}			23,216,716.48
2. Appropriations excluded from "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}			5,467,315.73
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			5,467,315.73
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	97.15%	Percent of Tax Collections	1,987,617.25
4. Total General Appropriations (Item 9, Sheet 29)			30,671,649.46
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			8,480,693.48
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)			22,190,955.98
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			-
(c) Minimum Library Tax			-

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2020 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	30,495,199.69	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	792,004.65						
Emergency Appropriations	60,000.00	-	-	-	-	-	-
Total Appropriations	31,347,204.34	-	-	-	-	-	-
<b>Expenditures:</b>							
Paid or Charged (Including Reserve for Uncollected Taxes)	29,002,473.87	-	-	-	-	-	-
Reserved	2,318,396.84	-	-	-	-	-	-
Unexpended Balances Canceled	26,333.63	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	31,347,204.34	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

<u>CAP CALCULATION</u>	<u>CAP CALCULATION</u>
Total General Appropriations for 2020	30,495,199.69
Cap Base Adjustment:	
Subtotal	<u>30,495,199.69</u>
Exceptions Less:	
Total Other Operations	
Total Uniform Construction Code	
Total Interlocal Service Agreement	226,069.58
Total Additional Appropriations	
Total Capital Improvements	435,000.00
Total Debt Service	3,223,000.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	60,209.92
Judgements	
Total Deferred Charges	1,785,000.00
Cash Deficit	
Reserve for Uncollected Taxes	1,890,552.81
Total Exceptions	<u>7,619,832.31</u>
Amount on Which CAP is Applied	22,875,367.38
<u>1.0% CAP</u>	<u>228,753.67</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	23,104,121.05
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	23,104,121.05
Additions:	
New Construction (Assessor Certification)	112,137.34
2019 Cap Bank	791,074.12
2020 Cap Bank	444,729.75
Total Additions	<u>1,347,941.21</u>
Maximum Appropriations within "CAPS" Sheet 19 @	1.0% <u>24,452,062.27</u>
Additional Increase to COLA rate.	3.5%
Amount of Increase allowable.	2.5% <u>571,884.18</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5% <u>25,023,946.45</u>

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 Municipality's Employee Group Insurance

Estimated Group Insurance Costs - 2021	<u>\$ 3,884,555.00</u>
--	------------------------

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>350,000.00</u>
	<u>350,000.00</u>

Budgeted Group Insurance - Inside CAP	<u>3,534,555.00</u>
Budgeted Group Insurance - Utilities	<u>                    </u>
Budgeted Group Insurance - Outside CAP	<u>                    </u>
TOTAL	<u><u>3,534,555.00</u></u>

Instead of receiving Health Benefits, 22 employees have elected an opt-out for 2021. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u>\$ 110,000.00</u>

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	21,335,186.19
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	1,638,800.00
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>19,696,386.19</u>
Plus 2% CAP Increase	<u>393,927.72</u>
<b>ADJUSTED TAX LEVY</b>	<u>20,090,313.91</u>
Plus: Assumption of Service/Function	<u>                    </u>
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>20,090,313.91</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

20,090,313.91

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	220,707.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	26,334.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	1,500,000.00
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>1,747,041.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	26,334.00

**ADJUSTED TAX LEVY**

21,811,020.91

Additions:

New Ratables - Increase for new construction	19,201,600
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.584</u>
New Ratable Adjustment to Levy	112,137.34
Amounts approved by Referendum	
Levy CAP Bank Applied	267,797.72

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION**

22,190,955.98

**AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES**

22,190,955.98

**OVER OR (UNDER) 2% LEVY CAP**

(0.00)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**"2010" LEVY CAP BANKS:**

2018

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2021)	<u>635,148</u>
Amount Used in 2021	<u>267,797.72</u>
Balance to Expire	<u>367,350</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 2021 - CY 2022)	367,115
Amount Used in 2021	
Balance to Carry Forward (CY 2022)	<u>367,115</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
Amount Used in 2021	
Balance to Carry Forward (CY 2022 - CY2023)	<u>2,045,313</u>

2021

Maximum Allowable Amount to be Raised by Taxation	22,190,956
Amount to be Raised by Taxation for Municipal Purpose	<u>22,190,956</u>
Available for Banking (CY 2022 - CY 2024)	0

Total Levy CAP Bank	<u>2,412,428</u>
---------------------	------------------

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
1. Surplus Anticipated	08-101	4,000,000.00	4,186,359.00	4,186,359.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
<b>Total Surplus Anticipated</b>	08-100	4,000,000.00	4,186,359.00	4,186,359.00
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	38,800.00
Other	08-104	115,000.00	115,000.00	136,411.40
Fees and Permits	08-105	72,200.00	72,200.00	84,280.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	75,000.00	101,500.00	85,293.40
Other	08-109			
Interest and Costs on Taxes	08-112	150,000.00	150,000.00	182,811.36
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	229,741.00	182,300.00	489,672.94
Anticipated Utility Operating Surplus	08-114			

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
Recreation Fees	08-134	25,000.00	40,000.00	27,190.00
Payments in Lieu of Taxes - Conifer	08-210	30,000.00	30,000.00	38,294.52
Payments in Lieu of Taxes - Yorkshire Place	08-210	15,000.00	15,000.00	27,513.45
Payments in Lieu of Taxes - Haven House	08-210	25,000.00	25,000.00	41,015.63
Bulk Trash Receipts	08-135	65,000.00	65,000.00	84,584.35
Cable Franchise Fees	08-230	125,000.00	125,000.00	131,281.95



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	<b>961,941.00</b>	<b>956,000.00</b>	<b>1,367,149.00</b>

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,475,791.00	1,475,791.00	1,475,791.01
Garden State Trust	09-207	87,437.00	134,878.00	87,437.00
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>1,563,228.00</b>	<b>1,610,669.00</b>	<b>1,563,228.01</b>

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S.A. 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	460,069.00
<b>Special Item of General Revenue Anticipated with Prior Written</b>				
<b>Consent of Director of Local Government Services:</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)				
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>420,000.00</b>	<b>420,000.00</b>	<b>460,069.00</b>

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

<b>GENERAL REVENUES</b>	<b>FCOA</b>	<b>Anticipated</b>		<b>Realized in</b>
		<b>2021</b>	<b>2020</b>	<b>Cash in 2020</b>
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Boards of Education - Special Police	11-110	178,821.42	175,097.98	175,097.98
County Interlocal - Garage Services	11-116	51,990.30	50,971.60	50,971.60



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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2020
		2021	2020	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	230,811.72	226,069.58	226,069.58

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2020
		2021	2020	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>Total Section E: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues</b>	XXXXXXX 08-003	XXXXXXXXXXXX -	XXXXXXXXXXXX -	XXXXXXXXXXXX -

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
<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:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcohol Education and Rehabilitation Fund	10-501		3,667.57	3,667.57
Atlantic County JIF	10-881		6,500.00	6,500.00
Body Armor Grant	10-505	3,507.76	11,759.73	11,759.73
Clean Communities Program	10-602		74,254.08	74,254.08
Cops in Shops	10-694		3,520.00	3,520.00
Emergency Management Assistance	10-537		10,000.00	10,000.00
Local Government Emergency Fund			96,000.00	96,000.00
NJ Transportation Trust Fund Authority Act	10-559		370,000.00	370,000.00
Recycling Tonnage Grant	10-569		39,496.19	39,496.19
Recycling Tonnage Grant				-
Small Cities Grant	10-671		400,000.00	400,000.00
Drive Sober Get Pulled Over	10-509		6,000.00	6,000.00
Cape May County Municipal Alliance Funds	10-703	17,705.00		-
				-
				-
				-
				-
				-
				-
				-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
<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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>    Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	21,212.76	1,021,197.57	1,021,197.57



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	683,500.00	881,723.00	901,903.72

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2021	2020	Cash in 2020
<b>Summary of Revenues</b>				
	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	4,000,000.00	4,186,359.00	4,186,359.00
<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>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	961,941.00	956,000.00	1,367,149.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,563,228.00	1,610,669.00	1,563,228.01
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	420,000.00	420,000.00	460,069.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	230,811.72	226,069.58	226,069.58
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	21,212.76	1,021,197.57	1,021,197.57
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	683,500.00	881,723.00	901,903.72
<b>Total Miscellaneous Revenues</b>	13-099	3,880,693.48	5,115,659.15	5,539,616.88
<b>4. Receipts from Delinquent Taxes</b>	15-499	600,000.00	650,000.00	620,006.85
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	8,480,693.48	9,952,018.15	10,345,982.73
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	22,190,955.98	21,335,186.19	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	22,190,955.98	21,335,186.19	22,840,350.62
<b>7. Total General Revenues</b>	13-299	30,671,649.46	31,287,204.34	33,186,333.35

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT:</b>						-		-
Office of the Township Council	20-110					-		-
Salaries and Wages	20-110	1	90,500.00	90,500.00		90,500.00	88,838.76	1,661.24
Other Expenses	20-110	2	25,010.00	24,750.00		24,750.00	20,391.38	4,358.62
						-		-
Office of the Township Clerk	20-120					-		-
Salaries and Wages	20-120	1	240,500.00	223,000.00		223,000.00	212,397.83	10,602.17
Other Expenses	20-120	2	9,100.00	9,100.00		9,100.00	6,135.94	2,964.06
						-		-
						-		-
Elections						-		-
Other Expenses	20-120	2	7,000.00	7,000.00		7,000.00	(75.00)	7,075.00
						-		-
Office of Township Solicitor						-		-
Other Expenses	20-155	2	236,000.00	216,000.00	60,000.00	281,000.00	271,072.50	9,927.50
						-		-
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
						-		-
Office of Township Manager	20-100					-		-
Salaries and Wages	20-100	1	195,000.00	199,000.00		202,500.00	198,259.72	4,240.28
Other Expenses	20-100	2	17,500.00	16,000.00		16,000.00	14,721.37	1,278.63
						-		-
Department of Revenue and Finance	20-130					-		-
Salaries and Wages	20-130	1	381,000.00	352,100.00		352,100.00	337,771.94	14,328.06
Other Expenses	20-130	2	41,675.00	41,675.00		41,675.00	35,076.64	6,598.36
						-		-
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						-		-
Salaries and Wages	20-150	1	178,500.00	162,000.00		163,500.00	155,237.81	8,262.19
Other Expenses	20-150	2	16,200.00	16,200.00		16,200.00	15,703.64	496.36
						-		-
Human Resources						-		-
Salaries and Wages	20-105	1	70,000.00	70,000.00		70,000.00		70,000.00
Other Expenses	20-105	2	5,000.00	5,000.00		5,000.00		5,000.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - within "CAPS" - (continued)			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Division of Taxation	20-145					-		-
Salaries and Wages	20-145	1	199,000.00	187,000.00		187,000.00	178,257.83	8,742.17
Other Expenses:						-		-
Miscellaneous Other Expenses	20-145	2	12,425.00	11,425.00		11,425.00	10,286.53	1,138.47
Liquidation of Tax Title Liens	20-145	2	10,000.00	1,000.00		1,000.00	-	1,000.00
Department of Planning and Development	20-170					-		-
Salaries and Wages	20-170	1	172,600.00	165,000.00		169,000.00	160,870.76	8,129.24
Other Expenses	20-170	2	6,615.50	6,615.50		6,615.50	3,563.47	3,052.03
Engineering Services and Costs	20-165					-		-
Other Expenses	20-165	2	12,000.00	12,000.00		12,000.00	8,400.00	3,600.00
Department of Parks and Recreation	28-370					-		-
Salaries and Wages	28-370	1	321,600.00	311,250.00		311,250.00	257,441.87	53,808.13
Other Expenses	28-370	2	173,931.75	218,931.75		218,931.75	189,956.41	28,975.34
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
						-		-
Department of Public Works	26-305					-		-
Salaries and Wages	26-305	1	2,829,000.00	2,900,000.00		2,900,000.00	2,606,854.81	293,145.19
Other Expenses:						-		-
Miscellaneous Other Expenses	26-305	2	309,659.70	305,678.40		305,678.40	285,255.37	20,423.03
Sanitary Landfill	26-305	2	825,000.00	810,000.00		810,000.00	775,672.30	34,327.70
						-		-
Public Buildings and Grounds	26-310					-		-
Salaries and Wages	26-310	1	165,000.00	154,500.00		159,500.00	153,519.88	5,980.12
Other Expenses	26-310	2	140,500.00	120,280.00		120,280.00	108,405.36	11,874.64
						-		-
PUBLIC SAFETY:						-		-
						-		-
Department of Public Safety	25-240					-		-
Salaries and Wages	25-240	1	4,894,178.58	4,761,402.02		4,761,402.02	4,374,747.68	386,654.34
Other Expenses	25-240	2	278,642.78	276,742.45		276,742.45	269,870.90	6,871.55
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 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	249,223.00		249,223.00	197,768.23	51,454.77
Other Expenses	25-265	2	286,000.00	277,500.00		277,500.00	166,343.07	111,156.93
Emergency Management Services	25-252					-		-
Salaries and Wages	25-252	1	22,000.00	22,000.00		22,000.00	22,000.00	-
Other Expenses	25-252	2	12,500.00	12,500.00		12,500.00	3,203.84	9,296.16
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	660.00	13,340.00
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	167,811.26	170,171.26		170,171.26	170,171.26	-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
OFFICE OF NON-DEPARTMENTAL BOARDS, AUTHORITIES AND AGENCIES						-		-
Municipal Land Use Law (NJSA 40:55 D-1) Planning Board	21-180					-		-
Other Expenses	21-180	2	7,950.00	7,950.00		7,950.00	7,518.99	431.01
Zoning Board of Adjustments Other Expenses	21-185	2	7,950.00	7,950.00		7,950.00	7,518.99	431.01
Animal Regulation: Other Expenses:	27-340					-		-
Contractual	27-340	2	162,664.00	172,104.00		186,104.00	180,189.00	5,915.00
Miscellaneous Other Expenses	27-340	2	16,943.95	17,896.00		17,896.00	17,828.00	68.00
						-		-
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court						-		-
Salaries and Wages	43-490	1	221,400.00	205,100.00		214,100.00	206,981.77	7,118.23
Other Expenses	43-490	2	14,600.00	14,600.00		14,600.00	8,491.15	6,108.85
						-		-
Public Defender (PL 1997, C. 256)						-		-
Salaries and Wages	43-495	1	15,000.00	15,000.00		15,000.00	14,999.92	0.08
						-		-
INSURANCE						-		-
General Liability	23-210	2	248,903.85	286,901.00		272,901.00	257,466.98	15,434.02
Workers Compensation Insurance	23-215	2	659,356.41	604,437.00		604,437.00	604,437.00	-
Employee Group Health	23-220	2	3,534,555.00	3,577,135.00		3,537,135.00	2,857,513.33	679,621.67
						-		-
Health Benefit						-		-
Salaries and Wages	23-220	1	110,000.00	140,000.00		140,000.00	102,916.17	37,083.83
						-		-
Interlocal Agreement - Fire District #3	25-255	2	26,250.00	25,000.00		25,000.00	25,000.00	-
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 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	450,000.00	425,100.00		431,100.00	406,281.67	24,818.33
Other Expenses	22-195	2	15,460.00	13,910.00		13,910.00	6,469.22	7,440.78
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER COMMON OPERATING FUNCTIONS						-		-
Terminal Leave						-		-
Salaries and Wages	30-415	1	380,000.00	380,000.00		380,000.00	380,000.00	-
						-		-
Celebration of Public Events or Holidays (NJS 40:48-5.4)	30-420	2	100,740.00	99,740.00		99,740.00	87,156.77	12,583.23
						-		-
UTILITY EXPENSES AND BULK PURCHASES:						-		-
Electricity	31-430	2	200,000.00	200,000.00		200,000.00	147,184.39	52,815.61
Street Lighting	31-435	2	415,000.00	395,000.00		401,000.00	378,635.49	22,364.51
Telephone	31-440	2	95,000.00	95,000.00		95,000.00	82,403.67	12,596.33
Water	31-445	2	15,000.00	13,900.00		13,900.00	12,135.17	1,764.83
Natural Gas	31-446	2	50,000.00	50,000.00		50,000.00	44,266.34	5,733.66
Heating Oil	31-447	2	13,000.00	13,000.00		13,000.00	1,774.14	11,225.86
Gasoline	31-460	2	225,498.70	300,000.00		300,000.00	168,209.08	131,790.92
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations (Item 8(A)) within "CAPS"</b>	34-199		20,337,744.48	20,217,067.38	60,000.00	20,277,067.38	18,041,959.34	2,235,108.04
<b>B. Contingent</b>	35-470	2	300.00	300.00	XXXXXXXXXX	300.00		300.00
Contingent - within "CAPS"	34-201		20,338,044.48	20,217,367.38	60,000.00	20,277,367.38	18,041,959.34	2,235,408.04
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	11,184,501.58	11,012,175.02	-	11,041,175.02	10,055,146.65	986,028.37
Other Expenses (Including Contingent)	34-201	2	9,153,542.90	9,205,192.36	60,000.00	9,236,192.36	7,986,812.69	1,249,379.67

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 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		706,932.00	640,000.00		640,000.00	605,999.39	34,000.61
Social Security System (O.A.S.I.)	36-472		820,000.00	820,000.00		820,000.00	776,111.95	43,888.05
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,296,740.00	1,143,000.00		1,143,000.00	1,142,006.31	993.69
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		50,000.00	50,000.00		50,000.00	49,189.51	810.49
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		5,000.00	5,000.00		5,000.00	1,705.04	3,294.96
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal</b>	<b>34-209</b>		<b>2,878,672.00</b>	<b>2,658,000.00</b>	-	<b>2,658,000.00</b>	<b>2,575,012.20</b>	<b>82,987.80</b>
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within	34-299		23,216,716.48	22,875,367.38	60,000.00	22,935,367.38	20,616,971.54	2,318,395.84



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2020	
(A) Operations - Excluded from "CAPS"		for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 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
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
<b>Total Uniform Construction Code Appropriations</b>	22-999	-	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - Excluded from "CAPS"			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Special Resource Police						-		-
Salaries and Wages	42-106	1	178,821.42	175,097.98		175,097.98	175,097.98	-
						-		-
County Interlocal - Garage Services						-		-
Other Expenses	42-105	2	51,990.30	50,971.60		50,971.60	50,971.60	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - Excluded from "CAPS"			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
<b>Total Interlocal Municipal Service Agreements</b>	42-999		230,811.72	226,069.58	-	226,069.58	226,069.58	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - Excluded from "CAPS"			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 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
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	<b>34-303</b>		-	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(A) Operations - Excluded from "CAPS"			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2				-		-
Alcohol Education and Rehabilitation Fund	41-501	2		3,667.57		3,667.57	3,667.57	-
Atlantic County JIF	41-881	2		6,500.00		6,500.00	6,500.00	-
Body Armor Grant	41-505	2	3,507.76	11,759.73		11,759.73	11,759.73	-
Clean Communities Program	41-602	2		74,254.08		74,254.08	74,254.08	-
Cops in Shops	41-694	1		3,520.00		3,520.00	3,520.00	-
Emergency Management Assistance	41-537	2		10,000.00		10,000.00	10,000.00	-
Local Government Emergency Fund		2		96,000.00		96,000.00	96,000.00	-
Drive Sober Get Pulled Over	41-509	1		6,000.00		6,000.00	6,000.00	-
Recycling Tonnage Grant	41-569	2		39,496.19		39,496.19	39,496.19	-
Small Cities Grant	41-671	2		400,000.00		400,000.00	400,000.00	-
NJDOT	41-865	2		370,000.00		370,000.00	370,000.00	-
Supplemental Fire Services Program						-	-	-
Fire District Direct Program	41-890	2	8,165.00	8,165.00		8,165.00	8,164.00	1.00
Cape May County Municipal Alliance	41-506	2				-	-	-
State Share	41-506	2	17,705.00			-	-	-
Local Share	41-506	2	4,426.25	7,852.00		7,852.00	7,852.00	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	40-999		33,804.01	1,037,214.57	-	1,037,214.57	1,037,213.57	1.00
<b>Total Operations - Excluded from "CAPS"</b>	34-305		264,615.73	1,263,284.15	-	1,263,284.15	1,263,283.15	1.00
Detail:								
Salaries & Wages	34-305	1	178,821.42	184,617.98	-	184,617.98	184,617.98	-
Other Expenses	34-305	2	85,794.31	1,078,666.17	-	1,078,666.17	1,078,665.17	1.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		250,000.00	250,000.00	XXXXXXXXXX	250,000.00	250,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(C) Capital Improvements - Excluded from "CAPS"			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
New Jersey Transportation Trust Fund Authority Act	41-865					-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999		250,000.00	250,000.00	-	250,000.00	-	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		2,340,000.00	2,250,000.00		2,250,000.00	2,230,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925					-		XXXXXXXXXX
Interest on Bonds	45-930		780,000.00	845,000.00		845,000.00	842,300.00	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 Interst	45-940		126,500.00	128,000.00		128,000.00	124,366.37	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	<b>45-999</b>		3,246,500.00	3,223,000.00	-	3,223,000.00	3,196,666.37	XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870	60,000.00		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	180,000.00	180,000.00	XXXXXXXXXX	
19-06	46-870		5,000.00	XXXXXXXXXX	5,000.00	5,000.00	XXXXXXXXXX	
19-16	46-870		1,425,000.00	XXXXXXXXXX	1,425,000.00	1,425,000.00	XXXXXXXXXX	
18-07	46-870		28,800.00	XXXXXXXXXX	28,800.00	28,800.00	XXXXXXXXXX	
20-12	46-870	1,500,000.00		XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	1,706,200.00	1,785,000.00	XXXXXXXXXX	1,785,000.00	1,785,000.00	XXXXXXXXXX	
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480				-		XXXXXXXXXX	
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-</b>	29-405			XXXXXXXXXX			XXXXXXXXXX	
				XXXXXXXXXX			XXXXXXXXXX	
<b>(G) With Prior Consent of Local Finance Board: Deficit of Preceding Year</b>	46-886			XXXXXXXXXX			XXXXXXXXXX	
				XXXXXXXXXX			XXXXXXXXXX	
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	34-309	5,467,315.73	6,521,284.15	-	6,521,284.15	6,494,949.52		1.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2020	
			for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 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
Deferred Charges and Statutory <b>(J) Expenditures - Local School -</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.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes (Items (I) and (J)) - <b>(K) Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		5,467,315.73	6,521,284.15	-	6,521,284.15	6,494,949.52	1.00
<b>(L) Subtotal General Appropriations (Items (H-1) and (O))</b>	34-400		28,684,032.21	29,396,651.53	60,000.00	29,456,651.53	27,111,921.06	2,318,396.84
<b>(M) Reserve for Uncollected Taxes</b>	50-899		1,987,617.25	1,890,552.81	XXXXXXXXXX	1,890,552.81	1,890,552.81	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		30,671,649.46	31,287,204.34	60,000.00	31,347,204.34	29,002,473.87	2,318,396.84

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2020	
		for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	34-299	23,216,716.48	22,875,367.38	60,000.00	22,935,367.38	20,616,971.54	2,318,395.84
Municipal Purposes within "CAPS"	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	-	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	230,811.72	226,069.58	-	226,069.58	226,069.58	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	33,804.01	1,037,214.57	-	1,037,214.57	1,037,213.57	1.00
Total Operations Excluded from "CAPS"	34-305	264,615.73	1,263,284.15	-	1,263,284.15	1,263,283.15	1.00
<b>(C) Capital Improvements</b>	44-999	250,000.00	250,000.00	-	250,000.00	250,000.00	-
<b>(D) Municipal Debt Service</b>	45-999	3,246,500.00	3,223,000.00	-	3,223,000.00	3,196,666.37	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	1,706,200.00	1,785,000.00	XXXXXXXXXX	1,785,000.00	1,785,000.00	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	37-480	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of LFB</b>	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	1,987,617.25	1,890,552.81	XXXXXXXXXX	1,890,552.81	1,890,552.81	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	30,671,649.46	31,287,204.34	60,000.00	31,347,204.34	29,002,473.87	2,318,396.84

**DEDICATED UTILITY BUDGET**

10. DEDICATED REVENUES FROM UTILITY	FCOA	Anticipated		Realized in Cash in 2020
		2021	2020	
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>	<b>08-500</b>	-	-	-
Rents	08-503			
Miscellaneous	08-505			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
<b>Total Utility Revenues</b>	<b>08-599</b>	-	-	-

### DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2020	
		for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 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				-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

**DEDICATED UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2020	
		for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

**DEDICATED UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2020	
		for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
<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
					-		XXXXXXXXXX
					-		XXXXXXXXXX

**DEDICATED UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2020	
		for 2021	for 2020	for 2020 By Emergency Appropriation	Total for 2020 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	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	66-540				-		-
Social Security System (O.A.S.I.)	55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	66-542				-		-
					-		-
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit 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 2020
		2021	2020	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2020 Paid or Charged
		2021	2020	
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 2020
		2021	2020	
Assessment Cash	52-101			
Deficit ( Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2020 Paid or Charged
		2021	2020	
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 2020
		2021	2020	
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2020 Paid or Charged
		2021	2020	
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, 2020**

ASSETS		
Cash and Investments	1110100	11,446,112.90
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	1,569,857.81
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	637,058.23
Tax Title Lien Receivable	1110400	277,580.12
Property Acquired by Tax Title Lien Liquidation	1110500	1,652,200.00
Other Receivables	1110600	14,420.02
Deferred Charges Required to be in 2021 Budget	1110700	206,200.00
Deferred Charges Required to be in Budgets Subsequent to 2021	1110800	146,200.00
<b>Total Assets</b>	<b>1110900</b>	<b>15,949,629.08</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	2110100	5,100,233.00
Reserves for Receivables	2110200	3,341,594.62
Surplus	2110300	7,507,801.46
<b>Total Liabilities, Reserves and Surplus</b>	<b>XXXXXX</b>	<b>15,949,629.08</b>

School Tax Levy Unpaid	2220170	7,126,438.50
Less: School Tax Deferred	2220200	7,126,438.50
*Balance Included in Above "Cash Liabilities"	2220300	-

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

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND  
CHANGE IN CURRENT SURPLUS**

		YEAR 2020	YEAR 2019
Surplus Balance, January 1st	2310100	8,493,797.69	6,760,400.11
<b>CURRENT REVENUE ON A CASH BASIS:</b>	<b>XXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
Current Taxes: *(Percentage Collected 2020 99%, 2019 99%)	2310200	67,135,906.07	65,139,456.30
Delinquent Taxes	2310300	620,006.85	819,724.28
Other Revenues and Additions to Income	2310400	7,330,138.06	7,764,114.93
<b>Total Funds</b>	<b>2310500</b>	<b>83,579,848.67</b>	<b>80,483,695.62</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>	<b>XXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
Municipal Appropriations	2310600	29,430,317.90	27,809,274.54
School Taxes (Including Local and Regional)	2310700	31,846,136.50	30,814,907.50
County Taxes (Including Added Tax Amounts)	2310800	11,507,709.26	11,022,491.53
Special District Taxes	2310900	2,396,766.00	2,319,333.00
Other Expenditures and Deductions from Income	2311000	951,117.55	23,891.36
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>76,132,047.21</b>	<b>71,989,897.93</b>
Less: Expenditures to be Raised by Future Taxes	2311200	60,000.00	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>76,072,047.21</b>	<b>71,989,897.93</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>7,507,801.46</b>	<b>8,493,797.69</b>

\*Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2021 Budget**

Surplus Balance December 31, 2020	2311500	7,507,801.46
Current Surplus Anticipated in 2021 Budget	2311600	4,000,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>3,507,801.46</b>

**2021**  
**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**

**CAPITAL BUDGET (Current Year Action)  
2021**

Local Unit **TOWNSHIP OF LOWER**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2021					6 TO BE FUNDED IN FUTURE YEARS
				5a 2021 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
EQUIPMENT	1	2,881,100.00			30,080.00			571,520.00	2,279,500.00
		-							
RECREATION FACILITIES	2	60,000.00			3,000.00			57,000.00	-
		-							
POLICE EQUIPMENT	3	502,900.00			8,895.00			169,005.00	325,000.00
		-							
MUNICIPAL BUILDINGS	4	10,500.00			525.00			9,975.00	-
		-							
VEHICLES	5	445,000.00			7,250.00			137,750.00	300,000.00
		-							
ROAD PROGRAM	6	300,000.00			-			-	300,000.00
		-							
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	XXXXX	4,199,500.00	-	-	49,750.00	-	-	945,250.00	3,204,500.00



**CAPITAL BUDGET (Current Year Action)  
2021**

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 - 2021					6 TO BE FUNDED IN FUTURE YEARS
				5a 2021 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - ALL PROJECTS</b>	XXXXX	4,199,500.00	-	-	49,750.00	-	-	945,250.00	3,204,500.00

**6 YEAR CAPITAL PROGRAM - 2021 to 2026  
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 2021	5b 2022	5c 2023	5d 2024	5e 2025	5f 2026
EQUIPMENT	1	2,881,100.00	ONGOING	601,600.00	639,500.00	177,500.00	437,500.00	572,500.00	462,500.00
		-							
RECREATION FACILITIES	2	60,000.00	ONGOING	60,000.00	-	-	-	-	-
		-							
POLICE EQUIPMENT	3	502,900.00	ONGOING	177,900.00	120,000.00	55,000.00	55,000.00	55,000.00	40,000.00
		-							
MUNICIPAL BUILDINGS	4	10,500.00	ONGOING	10,500.00					
		-							
VEHICLES	5	445,000.00	ONGOING	145,000.00		300,000.00			
		-							
ROAD PROGRAM	6	300,000.00	ONGOING	-		300,000.00			
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	XXXXX	4,199,500.00	XXXXXXXXXX	995,000.00	759,500.00	832,500.00	492,500.00	627,500.00	492,500.00



**6 YEAR CAPITAL PROGRAM - 2021 to 2026  
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 2021	5b 2022	5c 2023	5d 2024	5e 2025	5f 2026
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - ALL PROJECTS</b>	XXXXX	4,199,500.00	XXXXXXXXXX	995,000.00	759,500.00	832,500.00	492,500.00	627,500.00	492,500.00

**6 YEAR CAPITAL PROGRAM - 2021 to 2026  
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 2021	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
EQUIPMENT	2,881,100.00			144,055.00			2,737,045.00			
	-			-						
RECREATION FACILITIES	60,000.00			3,000.00			57,000.00			
	-			-						
POLICE EQUIPMENT	502,900.00			25,145.00			477,755.00			
	-			-						
MUNICIPAL BUILDINGS	10,500.00			525.00			9,975.00			
	-			-						
VEHICLES	445,000.00			22,250.00			422,750.00			
	-			-						
ROAD PROGRAM	300,000.00			15,000.00			285,000.00			
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
<b>TOTAL - THIS PAGE</b>	4,199,500.00	-	-	209,975.00	-	-	3,989,525.00	-	-	-



**6 YEAR CAPITAL PROGRAM - 2021 to 2026  
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 2021	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
<b>TOTAL - ALL PROJECTS</b>	4,199,500.00	-	-	209,975.00	-	-	3,989,525.00	-	-	-

**SECTION 2 - UPON ADOPTION FOR YEAR 2021**

RESOLUTION 21-

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) \$ 22,190,955.98 (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) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

Ayes	Nays	Abstained	
		Absent	

SUMMARY OF REVENUES			
1. General Revenues			
Surplus Anticipated		08-100	\$ 4,000,000.00
Miscellaneous Revenues Anticipated		13-099	\$ 3,880,693.48
Receipts from Delinquent Taxes		16-499	\$ 600,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)		07-190	\$ 22,190,955.98
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	\$ -
<b>Total Revenues</b>		13-299	\$ 30,671,649.46

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 20,338,044.48
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,878,672.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 264,615.73
(c) Capital Improvements	44-999	\$ 250,000.00
(d) Municipal Debt Service	45-999	\$ 3,246,500.00
(e) Deferred Charges - Municipal	46-999	\$ 1,706,200.00
(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	\$ 1,987,617.25
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	<b>\$ 30,671,649.46</b>

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 \_\_\_\_\_ day of \_\_\_\_\_, 2021. 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 2021 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 \_\_\_\_\_, 2021, \_\_\_\_\_, 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 2020	APPROPRIATIONS	FCOA	Appropriated		Expended 2020	
		2021	2020				for 2021	for 2020	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				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:			(Date)		Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:		\$			Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:		\$			Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:			(Acres)		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2020:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2020:			(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, 2020

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