

COMPARISON OF REVENUES & APPROPRIATIONS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
REVENUES				
Surplus	4,550,000.00	3,500,000.00	1,050,000.00	30.00%
Local	2,094,492.78	3,413,013.86	(1,318,521.08)	-38.63%
State Aid	1,563,228.00	1,563,228.00	-	0.00%
State & Federal Grants	4,500.00	1,754,294.70	(1,749,794.70)	-99.74%
Delinquent Tax	380,000.00	600,000.00	(220,000.00)	-36.67%
Local Purpose Tax	22,019,629.97	21,825,787.53	193,842.44	0.89%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	<u>30,611,850.75</u>	<u>32,656,324.09</u>	<u>(2,044,473.34)</u>	<u>-6.26%</u>
APPROPRIATIONS				
Salaries & Wages	11,514,763.27	11,383,343.00	131,420.27	1.15%
Other Expenses	9,532,805.58	9,185,513.20	347,292.38	3.78%
Statutory & Deferred Charges	4,282,658.00	4,584,872.00	(302,214.00)	-6.59%
State & Federal Grants	12,665.00	1,766,885.95	(1,754,220.95)	-99.28%
Capital (without grants)	250,000.00	512,000.00	(262,000.00)	-51.17%
Debt Service	3,295,000.00	3,246,500.00	48,500.00	1.49%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	1,723,958.90	1,977,209.94	(253,251.04)	-12.81%
TOTAL APPROPRIATIONS	<u>30,611,850.75</u>	<u>32,656,324.09</u>	<u>(2,044,473.34)</u>	<u>-0.06261</u>
Adopted Emergencies	-	-	-	

CONDITION OF SURPLUS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>
Available	8,641,586.47	7,510,819.16	1,130,767.31
Used to Fund Budget	4,550,000.00	3,500,000.00	1,050,000.00
Remaining Balance	4,091,586.47	4,010,819.16	80,767.31

LOCAL TAX LEVY AND ASSESSED VALUES

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
Local Purpose Tax Levy (only)	22,019,629.97	21,825,787.53	193,842.44	0.89%
Local Tax Rate	0.5950	0.5950	0.0000	0.00%
Assessed Valuation	3,700,598,909	3,674,308,700	26,290,209	0.72%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP @ 2.5%	CAP COLA		
CAP Base from Prior Year	23,276,716.00	23,276,716.00	22,210,307.88	MAX
Rate Applied	2.50%	3.50%	22,019,629.97	ACTUAL
Allowable CAP	23,858,633.90	24,091,401.06	(190,677.91)	+ OR ()
Additions:			Must be zero or () to Introduce Budget	
See Sheet 3b	1,158,581.54	1,158,581.54		
Other				
Total CAP Allowable	25,017,215.44	25,249,982.60		
Budget Expenditures Sheet 19	23,706,475.07	23,706,475.07		
Remaining or (Excess)	1,310,740.37	1,543,507.53		

% OF TAX COLLECTION

	<u>CURRENT</u>	<u>PRIOR</u>	<u>CHANGE</u>
Actual Percentage of Collection	99.38%	98.99%	0.39%
Used for Reserve for Taxes	97.54%	97.15%	0.39%
Remaining	1.84%	1.84%	0.00%

2022 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2022 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF LOWER COUNTY: CAPE MAY

<u>Frank Sippel</u> Mayor's Name	<u>December 31, 2024</u> Term Expires
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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> Date of Orig. Appt.
Municipal Clerk	<u>1673</u> Cert. No.
<u>Kathy Brown</u>	<u>T-8103</u> Cert. No.
Tax Collector	<u>N-0423</u> Cert. No.
<u>Lauren Read</u>	<u>393</u> Cert. No.
Chief Financial Officer	<u> </u> Lic. No.
<u>Leon Costello, CPA, RMA</u>	
Registered Municipal Accountant	
<u>David A. Stefankiewicz</u>	
Municipal Attorney	
<u>Michael Laffey</u>	
Township Manager	

Official Mailing Address of Municipality

Lower Township Municipal Hall
2600 Bayshore Road
Villas, NJ 08251

Fax #: (609) 886-4962

Sheet A

**2022
MUNICIPAL BUDGET**

Municipal Budget of the TOWNSHIP of LOWER, County of CAPE MAY for the Fiscal Year 2022.

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

7th day of March, 2022
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 7th day of March, 2022

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 7th day of March, 2022

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

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

Certified by me, this 7th day of March, 2022

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: _____, 2022 By: _____

Sheet 1

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of LOWER, County of CAPE MAY for the Fiscal Year 2022

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2022;

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

in the issue of March 23rd, 2022

The Governing Body of the TOWNSHIP of LOWER does hereby approve the following as the Budget for the year 2022:

RECORDED VOTE
(Insert Last Name)

Ayes

Conrad
Coombs
Roy
Perry
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 7th, 2022.

A Hearing on the Budget and Tax Resolution will be held at Lower Township Municipal Hall, on April 4th, 2022 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2022 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2022
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)}			23,706,475.07
2. Appropriations excluded from "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}			5,181,416.78
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			5,181,416.78
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	97.54%	Percent of Tax Collections	1,723,958.90
4. Total General Appropriations (Item 9, Sheet 29)		Building Aid Allowance 2022 - \$ _____ for Schools-State Aid 2021 - \$ _____	30,611,850.75
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			8,592,220.78
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)			22,019,629.97
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			-
(c) Minimum Library Tax			-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2021 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	30,923,242.15	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	1,733,081.94						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	32,656,324.09	-	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	31,272,854.06	-	-	-	-	-	-
Reserved	1,377,936.40	-	-	-	-	-	-
Unexpended Balances Canceled	5,533.63	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	32,656,324.09	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2021	30,923,242.00	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	23,858,633.90
Subtotal	<u>30,923,242.00</u>		
Exceptions Less:		Additions:	
Total Other Operations		New Construction (Assessor Certification)	141,967.60
Total Uniform Construction Code		2020 Cap Bank Utilized	444,729.75
Total Interlocal Service Agreement	230,812.00	2021 Cap Bank Utilized	571,884.19
Total Additional Appropriations			
Total Capital Improvements	512,000.00		
Total Debt Service	3,246,500.00		
Transferred to Board of Education			
Type I School Debt		Total Additions	<u>1,158,581.54</u>
Total Public & Private Programs	33,804.00	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>25,017,215.44</u>
Judgements			
Total Deferred Charges	1,646,200.00		
Cash Deficit		Additional Increase to COLA rate. 3.5%	
Reserve for Uncollected Taxes	<u>1,977,210.00</u>	Amount of Increase allowable. 1.0%	<u>232,767.16</u>
Total Exceptions	<u>7,646,526.00</u>		
Amount on Which CAP is Applied	23,276,716.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>25,249,982.60</u>
2.5% CAP	<u>581,917.90</u>		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	<u>23,706,475.07</u>
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	23,858,633.90	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	<u>(1,543,507.53)</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 - 2022	<u>\$ 4,204,100.32</u>
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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>3,854,100.32</u>
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Budgeted Group Insurance - Utilities	<u> </u>
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Budgeted Group Insurance - Outside CAP	<u> </u>
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TOTAL	<u><u>3,854,100.32</u></u>
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Instead of receiving Health Benefits, 22 employees
have elected an opt-out for 2022. 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	21,825,787.53
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	1,500,000.00
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>20,325,787.53</u>
Plus 2% CAP Increase	406,515.75
ADJUSTED TAX LEVY	<u>20,732,303.28</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>20,732,303.28</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

20,732,303.28

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	95,537.00
Allowable Pension Obligations Increases	
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	21,034.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	1,225,000.00
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>1,341,571.00</u>
Less Cancelled or Unexpended Waivers	5,534.00
Less Cancelled or Unexpended Exclusions	

ADJUSTED TAX LEVY

22,068,340.28

Additions:

New Ratables - Increase for new construction	23,860,100
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.595</u>
New Ratable Adjustment to Levy	141,967.60
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

22,210,307.88

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

22,019,629.97

OVER OR (UNDER) 2% LEVY CAP

(190,677.91)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2019

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2022)	<u>367,115</u>
Amount Used in CY 2022	
Balance to Expire	<u><u>367,115</u></u>

2020

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2022 - CY 2023)	<u>2,045,300</u>
Amount Used in CY 2022	
Balance to Carry Forward (CY 2023)	<u><u>2,045,300</u></u>

2021

Maximum Allowable Amount to be Raised by Taxation	22,435,735
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2022 - CY 2024)	<u>21,825,788</u>
Amount Used in CY 2022	609,947
Balance to Carry Forward (CY 2023 - CY2024)	<u><u>609,947</u></u>

2022

Maximum Allowable Amount to be Raised by Taxation	22,210,308
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2023 - CY 2025)	<u>22,019,630</u>
	190,678

Total Levy CAP Bank	<u><u>2,845,925</u></u>
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Sheet 3d

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2021
		2022	2021	
1. Surplus Anticipated	08-101	4,550,000.00	3,500,000.00	3,500,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	4,550,000.00	3,500,000.00	3,500,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103	35,000.00	35,000.00	39,800.00
Other	08-104	115,000.00	115,000.00	296,352.90
Fees and Permits	08-105	72,200.00	72,200.00	93,635.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	75,000.00	75,000.00	85,735.70
Other	08-109			
Interest and Costs on Taxes	08-112	150,000.00	150,000.00	159,804.57
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	29,741.00	229,741.00	453,480.30
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Recreation Fees	08-134	25,000.00	25,000.00	57,809.00
Payments in Lieu of Taxes - Conifer	08-210	30,000.00	30,000.00	33,782.07
Payments in Lieu of Taxes - Yorkshire Place	08-210	15,000.00	15,000.00	25,296.15
Payments in Lieu of Taxes - Haven House	08-210	25,000.00	25,000.00	39,940.13
Bulk Trash Receipts	08-135	65,000.00	65,000.00	108,507.52
Cable Franchise Fees	08-230	125,000.00	125,000.00	131,521.72

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	761,941.00	961,941.00	1,525,665.06

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
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	1,475,791.00
Garden State Trust	09-207	87,437.00	87,437.00	134,649.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,563,228.00	1,563,228.00	1,610,440.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2021
		2022	2021	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)				
	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	420,000.00	420,000.00	647,729.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	420,000.00	420,000.00	647,729.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Boards of Education - Special Police	11-110	199,524.48	178,821.42	178,821.42
County Interlocal - Garage Services	11-116	53,027.30	51,990.30	51,990.30

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	252,551.78	230,811.72	230,811.72

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcohol Education and Rehabilitation Fund	10-501		8,633.56	8,633.56
Atlantic County JIF	10-881		6,475.00	6,475.00
Body Armor Grant	10-505		15,249.76	15,249.76
Cape May County Municipal Alliance Funds	10-703		26,215.00	26,215.00
Clean Communities Program	10-602		79,025.00	79,025.00
Click it or Ticket	10-716			-
Cops in Shops	10-694		3,520.00	3,520.00
Drive Sober or Get Pulled Over	10-507		13,500.00	13,500.00
Drunk Driving Enforcement Fund	10-745			-
Emergency Management Assistance (OEM/EMAA)	10-537		10,000.00	10,000.00
FEMA	10-716		9,388.17	9,388.17
NJ Historic Trust	10-730			-
NJ Transportation Trust Fund Authority Act	10-865		170,000.00	170,000.00
Open Space	10-871		1,229,491.28	1,229,491.28
Recycling Tonnage Grant	10-701		58,478.93	58,478.93
Small Cities Grant	10-569			-
SJ Gas First Responders Grant	10-540	4,500.00		-
Body Worn Camera Grant	10-502		124,318.00	124,318.00
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	4,500.00	1,754,294.70	1,754,294.70

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	365,000.00	398,000.00	473,664.13
Aid from Fire Districts #1,2 & 3	08-106	102,000.00	102,000.00	102,000.00
Reserve for Debt Service	08-227	33,000.00	23,500.00	23,500.00
Contribution from LTMUA per NJSA 40A: 5A-12.1	08-114	160,000.00	160,000.00	160,000.00
American Rescue Plan Act of 2021 - Revenue Loss	08-117		1,116,761.14	1,116,761.14

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	660,000.00	1,800,261.14	1,875,925.27

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2022	2021	Cash in 2021
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	4,550,000.00	3,500,000.00	3,500,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	761,941.00	961,941.00	1,525,665.06
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,563,228.00	1,563,228.00	1,610,440.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	420,000.00	420,000.00	647,729.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	252,551.78	230,811.72	230,811.72
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	4,500.00	1,754,294.70	1,754,294.70
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	660,000.00	1,800,261.14	1,875,925.27
Total Miscellaneous Revenues	13-099	3,662,220.78	6,730,536.56	7,644,865.75
4. Receipts from Delinquent Taxes	15-499	380,000.00	600,000.00	641,840.40
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	8,592,220.78	10,830,536.56	11,786,706.15
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	22,019,629.97	21,825,787.53	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	22,019,629.97	21,825,787.53	23,747,603.81
7. Total General Revenues	13-299	30,611,850.75	32,656,324.09	35,534,309.96

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
Office of the 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	27,510.76	25,010.00		25,010.00	22,617.46	2,392.54
						-		-
Office of the Township Clerk	20-120					-		-
Salaries and Wages	20-120	1	249,000.00	240,500.00		240,500.00	239,048.46	1,451.54
Other Expenses	20-120	2	9,675.60	9,100.00		9,100.00	8,685.87	414.13
						-		-
						-		-
Elections						-		-
Other Expenses	20-120	2	7,000.00	7,000.00		7,000.00	5,648.19	1,351.81
						-		-
Office of Township Solicitor						-		-
Other Expenses	20-155	2	261,000.00	236,000.00		241,000.00	235,795.89	5,204.11
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Office of Township Manager	20-100					-		-
Salaries and Wages	20-100	1	200,000.00	195,000.00		195,000.00	190,888.23	4,111.77
Other Expenses	20-100	2	19,780.00	17,500.00		20,500.00	17,699.10	2,800.90
						-		-
Department of Revenue and Finance	20-130					-		-
Salaries and Wages	20-130	1	387,000.00	381,000.00		381,000.00	359,903.25	21,096.75
Other Expenses	20-130	2	42,850.00	41,675.00		41,675.00	37,927.65	3,747.35
						-		-
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	170,000.00	178,500.00		178,500.00	161,463.54	17,036.46
Other Expenses	20-150	2	17,100.00	16,200.00		16,200.00	15,193.27	1,006.73
						-		-
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 (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Division of Taxation	20-145					-		-
Salaries and Wages	20-145	1	196,500.00	199,000.00		199,000.00	186,149.82	12,850.18
Other Expenses:						-		-
Miscellaneous Other Expenses	20-145	2	12,550.00	12,425.00		12,425.00	12,324.31	100.69
Liquidation of Tax Title Liens	20-145	2	15,000.00	10,000.00		10,000.00	10,000.00	-
						-		-
Department of Planning and Development	20-170					-		-
Salaries and Wages	20-170	1	177,000.00	172,600.00		172,600.00	169,250.58	3,349.42
Other Expenses	20-170	2	22,615.50	6,615.50		6,615.50	2,408.49	4,207.01
						-		-
Engineering Services and Costs	20-165					-		-
Other Expenses	20-165	2	12,000.00	12,000.00		12,000.00	5,500.00	6,500.00
						-		-
Department of Parks and Recreation	28-370					-		-
Salaries and Wages	28-370	1	353,000.00	321,600.00		321,600.00	285,878.43	35,721.57
Other Expenses	28-370	2	173,931.75	173,931.75		183,931.75	181,128.84	2,802.91
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Department of Public Works	26-305					-		-
Salaries and Wages	26-305	1	2,802,000.00	2,829,000.00		2,829,000.00	2,540,232.24	288,767.76
Other Expenses:						-		-
Miscellaneous Other Expenses	26-305	2	308,622.70	309,659.70		309,659.70	297,052.28	12,607.42
Sanitary Landfill	26-305	2	825,000.00	825,000.00		885,000.00	817,242.34	67,757.66
						-		-
Public Buildings and Grounds	26-310					-		-
Salaries and Wages	26-310	1	156,000.00	165,000.00		165,000.00	163,363.07	1,636.93
Other Expenses	26-310	2	140,500.00	140,500.00		140,500.00	122,467.18	18,032.82
						-		-
PUBLIC SAFETY:						-		-
						-		-
Department of Public Safety	25-240					-		-
Salaries and Wages	25-240	1	4,934,475.52	4,894,178.58		4,894,178.58	4,580,165.76	314,012.82
Other Expenses	25-240	2	284,100.00	278,642.78		338,642.78	334,996.50	3,646.28
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 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	246,763.27	249,223.00		249,223.00	221,781.16	27,441.84
Other Expenses	25-265	2	271,000.00	286,000.00		286,000.00	175,491.70	110,508.30
						-		-
Emergency Management Services	25-252					-		-
Salaries and Wages	25-252	1	35,000.00	22,000.00		22,000.00	17,750.02	4,249.98
Other Expenses	25-252	2	12,500.00	12,500.00		12,500.00	5,211.50	7,288.50
						-		-
Contributions to First Aid Organizations	25-260	2	36,000.00	105,000.00		106,000.00	106,000.00	-
						-		-
Demolition	26-305					-		-
Other Expenses	26-305	2	14,500.00	14,000.00		14,000.00	10,140.04	3,859.96
						-		-
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	165,451.26	167,811.26		167,811.26	167,811.26	-
						-		-
						-		-

Sheet 15a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
OFFICE OF NON-DEPARTMENTAL BOARDS,						-		-
AUTHORITIES AND AGENCIES						-		-
Municipal Land Use Law (NJSA 40:55 D-1)	21-180					-		-
Planning Board	21-180					-		-
Other Expenses	21-180	2	7,950.00	7,950.00		7,950.00	7,500.00	450.00
						-		-
Zoning Board of Adjustments	21-185					-		-
Other Expenses	21-185	2	7,950.00	7,950.00		7,950.00	7,539.50	410.50
						-		-
Animal Regulation:	27-340					-		-
Other Expenses:	27-340					-		-
Contractual	27-340	2	158,649.48	162,664.00		162,664.00	162,664.00	-
Miscellaneous Other Expenses	27-340	2	16,274.91	16,943.95		16,943.95	16,743.95	200.00
						-		-
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						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court						-		-
Salaries and Wages	43-490	1	226,000.00	221,400.00		221,400.00	214,118.93	7,281.07
Other Expenses	43-490	2	15,400.00	14,600.00		14,600.00	13,131.74	1,468.26
						-		-
Public Defender (PL 1997, C. 256)						-		-
Salaries and Wages	43-495	1	16,500.00	15,000.00		15,000.00	15,000.00	-
						-		-
INSURANCE						-		-
General Liability	23-210	2	255,924.24	248,903.85		318,903.85	233,230.60	85,673.25
Workers Compensation Insurance	23-215	2	669,351.76	659,356.41		659,356.41	659,356.41	-
Employee Group Health	23-220	2	3,874,100.32	3,534,555.00		3,257,555.00	3,147,816.16	109,738.84
						-		-
Health Benefit						-		-
Salaries and Wages	23-220	1	110,000.00	110,000.00		110,000.00	103,750.00	6,250.00
						-		-
Interlocal Agreement - Fire District #3	25-255	2	27,500.00	26,250.00		26,250.00	26,250.00	-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 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	515,500.00	450,000.00		453,000.00	452,110.28	889.72
Other Expenses	22-195	2	15,650.00	15,460.00		15,460.00	8,994.72	6,465.28
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	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	-
						-		-
Celebrations of Public Events or Holidays (NJS 40:48-5.4)	30-420	2	100,740.00	100,740.00		100,740.00	100,381.59	358.41
						-		-
UTILITY EXPENSES AND BULD PURCHASES						-		-
Electricity	31-430	2	185,000.00	200,000.00		200,000.00	185,028.26	14,971.74
Street Lighting	31-435	2	395,000.00	415,000.00		415,000.00	389,852.94	25,147.06
Telephone	31-440	2	90,000.00	95,000.00		95,000.00	84,574.28	10,425.72
Water	31-445	2	15,000.00	15,000.00		15,000.00	13,374.67	1,625.33
Natural Gas	31-446	2	50,000.00	50,000.00		50,000.00	44,442.11	5,557.89
Heating Oil	31-447	2	8,000.00	13,000.00		13,000.00	3,031.67	9,968.33
Gasoline	31-460	2	270,500.00	225,498.70		290,498.70	268,490.73	22,007.97
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		20,794,717.07	20,337,744.48	-	20,337,744.48	18,967,898.97	1,369,845.51
B. Contingent	35-470	2	300.00	300.00	XXXXXXXXXX	300.00		300.00
Total Operations Including Contingent - within "CAPS"	34-201		20,795,017.07	20,338,044.48	-	20,338,044.48	18,967,898.97	1,370,145.51
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	11,315,238.79	11,184,501.58	-	11,187,501.58	10,371,353.77	816,147.81
Other Expenses (Including Contingent)	34-201	2	9,479,778.28	9,153,542.90	-	9,150,542.90	8,596,545.20	553,997.70

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 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			60,000.00	XXXXXXXXXX	60,000.00	60,000.00	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 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 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		718,689.00	706,932.00		706,932.00	706,932.00	-
Social Security System (O.A.S.I.)	36-472		830,500.00	820,000.00		820,000.00	820,000.00	-
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,307,269.00	1,296,740.00		1,296,740.00	1,296,740.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		50,000.00	50,000.00		50,000.00	45,881.63	4,118.37
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		5,000.00	5,000.00		5,000.00	1,738.58	3,261.42
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		2,911,458.00	2,938,672.00	-	2,938,672.00	2,931,292.21	7,379.79
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		23,706,475.07	23,276,716.48	-	23,276,716.48	21,899,191.18	1,377,525.30

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2021	
		for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Special Resource Police						-		-
Salaries and Wages	42-106	1	199,524.48	178,821.42		178,821.42	178,821.42	-
						-		-
County Interlocal-Garage Services						-		-
Other Expenses	42-105	2	53,027.30	51,990.30		51,990.30	51,990.30	-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2021	
(A) Operations - Excluded from "CAPS"		for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-

Sheet 22a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		252,551.78	230,811.72	-	230,811.72	230,811.72	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
Alcohol Education and Rehabilitation Fund	41-501	2		8,633.56		8,633.56	8,633.56	-
Atlantic County JIF	41-881	2		6,475.00		6,475.00	6,475.00	-
Body Armor Grant	41-505	2		15,249.76		15,249.76	15,249.76	-
Cape May County Municipal Alliance Funds	41-506	2				-	-	-
State Share	41-506	2		26,215.00		26,215.00	26,215.00	-
Local Share	41-506	2		4,426.25		4,426.25	4,426.25	-
Clean Communities Program	41-602	2		79,025.00		79,025.00	79,025.00	-
Click it or Ticket	41-507	1				-	-	-
Cops in Shops	41-694	1		3,520.00		3,520.00	3,520.00	-
Drive Sober or Get Pulled Over	41-509	1		13,500.00		13,500.00	13,500.00	-
Drunk Driving Enforcement Fund	41-510	1				-	-	-
Emergency Management Assistance (OEM/EMAA)	41-537	2		10,000.00		10,000.00	10,000.00	-
FEMA	41-716	2		9,388.17		9,388.17	9,388.17	-
NJ Historic Trust	41-730	2		-		-	-	-
NJ Transportation Trust Fund Authority Act	41-865	2		170,000.00		170,000.00	170,000.00	-
Body Worn Camera Grant	41-502	2		124,318.00		124,318.00	124,318.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Open Space	41-871	2		1,229,491.28		1,229,491.28	1,229,491.28	-
Recycling Tonnage Grant	41-569	2		58,478.93		58,478.93	58,478.93	-
Small Cities Grant	41-691	2				-	-	-
SJ Gas First Responders Grant	41-540	2	4,500.00			-	-	-
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
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		12,665.00	1,766,885.95	-	1,766,885.95	1,766,884.95	1.00
Total Operations - Excluded from "CAPS"	34-305		265,216.78	1,997,697.67	-	1,997,697.67	1,997,696.67	1.00
Detail:								
Salaries & Wages	34-305	1	199,524.48	195,841.42	-	195,841.42	195,841.42	-
Other Expenses	34-305	2	65,692.30	1,801,856.25	-	1,801,856.25	1,801,855.25	1.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 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	-
Police Vehicles - 2 AWD Vehicles	44-903	2		100,000.00		100,000.00	100,000.00	-
Police Equipment - 16 Mobile in car cameras	44-903	2		115,000.00		115,000.00	115,000.00	-
Police Equipment - Solar Speed Signs	44-903	2		22,000.00		22,000.00	21,589.90	410.10
Police Equipment - Computers	44-903	2		6,000.00		6,000.00	6,000.00	-
Recreation - Security Cameras for Park	44-903	2		19,000.00		19,000.00	19,000.00	-
						-		-
						-		-
						-		-
						-		-
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						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		250,000.00	512,000.00	-	512,000.00	511,589.90	410.10

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		2,460,000.00	2,340,000.00		2,340,000.00	2,340,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925					-		XXXXXXXXXX
Interest on Bonds	45-930		705,000.00	780,000.00		780,000.00	776,600.00	XXXXXXXXXX
Interest on Notes	45-935					-		XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayment for Principal and Interest	45-940	2	130,000.00	126,500.00		126,500.00	124,366.37	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		3,295,000.00	3,246,500.00	-	3,246,500.00	3,240,966.37	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2021	
			for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"								
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		146,200.00	146,200.00	XXXXXXXXXX	146,200.00	146,200.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
Deferred Charge Ord #					XXXXXXXXXX	-		XXXXXXXXXX
20-12		2	225,000.00	1,500,000.00	XXXXXXXXXX	1,500,000.00	1,500,000.00	XXXXXXXXXX
17-10		2	1,000,000.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		1,371,200.00	1,646,200.00	XXXXXXXXXX	1,646,200.00	1,646,200.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		5,181,416.78	7,402,397.67	-	7,402,397.67	7,396,452.94	411.10

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2021	
		for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925				-		XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407				-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409	-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	5,181,416.78	7,402,397.67	-	7,402,397.67	7,396,452.94	411.10
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	28,887,891.85	30,679,114.15	-	30,679,114.15	29,295,644.12	1,377,936.40
(M) Reserve for Uncollected Taxes	50-899	1,723,958.90	1,977,209.94	XXXXXXXXXX	1,977,209.94	1,977,209.94	XXXXXXXXXX
9. Total General Appropriations	34-499	30,611,850.75	32,656,324.09	-	32,656,324.09	31,272,854.06	1,377,936.40

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2021	
		for 2022	for 2021	for 2021 By Emergency Appropriation	Total for 2021 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	23,706,475.07	23,276,716.48	-	23,276,716.48	21,899,191.18	1,377,525.30
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	-	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	252,551.78	230,811.72	-	230,811.72	230,811.72	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	12,665.00	1,766,885.95	-	1,766,885.95	1,766,884.95	1.00
Total Operations Excluded from "CAPS"	34-305	265,216.78	1,997,697.67	-	1,997,697.67	1,997,696.67	1.00
(C) Capital Improvements	44-999	250,000.00	512,000.00	-	512,000.00	511,589.90	410.10
(D) Municipal Debt Service	45-999	3,295,000.00	3,246,500.00	-	3,246,500.00	3,240,966.37	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	1,371,200.00	1,646,200.00	XXXXXXXXXX	1,646,200.00	1,646,200.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	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	1,723,958.90	1,977,209.94	XXXXXXXXXX	1,977,209.94	1,977,209.94	XXXXXXXXXX
Total General Appropriations	34-499	30,611,850.75	32,656,324.09	-	32,656,324.09	31,272,854.06	1,377,936.40

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DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2021
		2022	2021	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2021 Paid or Charged
		2022	2021	
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 2021
		2022	2021	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2021 Paid or Charged
		2022	2021	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

Sheet 37

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2021
		2022	2021	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2021 Paid or Charged
		2022	2021	
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 2022 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, 2021

ASSETS		
Cash and Investments	1110100	12,218,042.42
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	2,494,229.20
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	383,621.17
Tax Title Lien Receivable	1110400	297,526.00
Property Acquired by Tax Title Lien Liquidation	1110500	719,200.00
Other Receivables	1110600	19,487.99
Deferred Charges Required to be in 2022 Budget	1110700	146,200.00
Deferred Charges Required to be in Budgets Subsequent to 2022	1110800	-
Total Assets	1110900	16,278,306.78

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	3,727,631.28
Reserves for Receivables	2110200	2,835,314.32
Surplus	2110300	8,641,586.47
Total Liabilities, Reserves and Surplus	XXXXXX	15,204,532.07

School Tax Levy Unpaid	2220170	7,061,144.50
Less: School Tax Deferred	2220200	7,061,144.50
*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 2021	YEAR 2020
Surplus Balance, January 1	2310100	7,510,819.16	8,493,797.69
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2021: 99.38%, 2020: 98.99%)	2310200	68,908,581.61	67,135,906.07
Delinquent Taxes	2310300	641,840.40	620,006.85
Other Revenues and Additions to Income	2310400	10,271,111.08	7,330,138.06
Total Funds	2310500	87,332,352.25	83,579,848.67
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	2310600	30,673,580.52	29,427,300.20
School Taxes (Including Local and Regional)	2310700	32,590,841.00	31,846,136.50
County Taxes (Including Added Tax Amounts)	2310800	12,183,882.74	11,507,709.26
Special District Taxes	2310900	2,428,758.00	2,396,766.00
Other Expenditures and Deductions from Income	2311000	813,703.52	951,117.55
Total Expenditures and Tax Requirements	2311100	78,690,765.78	76,129,029.51
Less: Expenditures to be Raised by Future Taxes	2311200	-	60,000.00
Total Adjusted Expenditures and Tax Requirements	2311300	78,690,765.78	76,069,029.51
Surplus Balance, December 31	2311400	8,641,586.47	7,510,819.16

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2022 Budget

Surplus Balance, December 31	2311500	8,641,586.47
Current Surplus Anticipated in 2022 Budget	2311600	4,550,000.00
Surplus Balance Remaining	2311700	4,091,586.47

2022
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**

In 2022, we will be addressing drainage issues throughout the Township. For funding, we will be requesting our second tranche of American Rescue Monies in the amount of \$1,116,761.15. Drainage projects include, but are not limited to: Wilson Drive, Cloverdale and Evergreen Aves., Mowery and Greenwood Aves., Fire Lane and Diamond Beach.

**CAPITAL BUDGET (Current Year Action)
2022**

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 - 2022					6 TO BE FUNDED IN FUTURE YEARS
				5a 2022 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
EQUIPMENT	1	3,099,200.00			28,687.54			829,662.46	2,240,850.00
		-							
RECREATION FACILITIES	2	815,846.00			27,266.98			788,579.02	
		-							
POLICE EQUIPMENT	3	703,000.00			13,301.85			384,698.15	305,000.00
		-							
MUNICIPAL BUILDINGS	4	24,190.00			808.47			23,381.53	
		-							
VEHICLES	5	715,000.00			5,180.37			149,819.63	560,000.00
		-							
ROAD AND DRAINAGE PROGRAM	6	1,716,761.15			37,324.09		1,116,761.15		562,675.91
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	7,073,997.15	-	-	112,569.30	-	1,116,761.15	2,176,140.79	3,668,525.91

**CAPITAL BUDGET (Current Year Action)
2022**

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 - 2022					6 TO BE FUNDED IN FUTURE YEARS
				5a 2022 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
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		-							
TOTAL - ALL PROJECTS	XXXXX	7,073,997.15	-	-	112,569.30	-	1,116,761.15	2,176,140.79	3,668,525.91

**6 YEAR CAPITAL PROGRAM - 2022 to 2027
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 2022	5b 2023	5c 2024	5d 2025	5e 2026	5f 2027
EQUIPMENT	1	3,099,200.00	ONGOING	858,350.00	840,850.00	363,750.00	408,750.00	338,750.00	288,750.00
		-							
RECREATION FACILITIES	2	815,846.00	ONGOING	815,846.00					
		-							
POLICE EQUIPMENT	3	703,000.00	ONGOING	398,000.00	100,000.00	55,000.00	55,000.00	55,000.00	40,000.00
		-							
MUNICIPAL BUILDINGS	4	24,190.00	ONGOING	24,190.00					
		-							
VEHICLES	5	715,000.00	ONGOING	155,000.00	100,000.00	100,000.00	100,000.00	100,000.00	160,000.00
		-							
ROAD AND DRAINAGE PROGRAM	6	1,716,761.15	ONGOING	1,116,761.15		300,000.00		300,000.00	
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	7,073,997.15	XXXXXXXXXX	3,368,147.15	1,040,850.00	818,750.00	563,750.00	793,750.00	488,750.00

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**6 YEAR CAPITAL PROGRAM - 2022 to 2027
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 2022	5b 2023	5c 2024	5d 2025	5e 2026	5f 2027
		-							
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TOTAL - ALL PROJECTS	XXXXX	7,073,997.15	XXXXXXXXXX	3,368,147.15	1,040,850.00	818,750.00	563,750.00	793,750.00	488,750.00

**6 YEAR CAPITAL PROGRAM - 2022 to 2027
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 2022	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
EQUIPMENT	3,099,200.00			130,496.70			2,968,703.30			
	-			-						
RECREATION FACILITIES	815,846.00			34,352.48			781,493.52			
	-			-						
POLICE EQUIPMENT	703,000.00			29,600.92			673,399.08			
	-			-						
MUNICIPAL BUILDINGS	24,190.00			1,018.56			23,171.44			
	-			-						
VEHICLES	715,000.00			30,106.20			684,893.80			
	-			-						
ROAD AND DRAINAGE PROGRAM	1,716,761.15			72,286.93		1,116,761.15	527,713.07			
	-			-						
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	-			-						
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	-			-						
	-			-						
TOTAL - THIS PAGE	7,073,997.15	-	-	297,861.79	-	1,116,761.15	5,659,374.21	-	-	-

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6 YEAR CAPITAL PROGRAM - 2022 to 2027
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 2022	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
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TOTAL - ALL PROJECTS	7,073,997.15	-	-	297,861.79	-	1,116,761.15	5,659,374.21	-	-	-

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Sheet 40d - Totals

SECTION 2 - UPON ADOPTION FOR YEAR 2022

RESOLUTION 22-128

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) \$ 22,019,629.97 (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

Conrad
Coombs
Roy
Perry
Sippel

Nays

Abstained

Absent

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	4,550,000.00
Miscellaneous Revenues Anticipated	13-099	\$	3,662,220.78
Receipts from Delinquent Taxes	15-499	\$	380,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	22,019,629.97
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	\$	-
Total Revenues	13-299	\$	30,611,850.75

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	xxxxxx	XXXXXXXXXXXXXX
Within "CAPS"	xxxxxx	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 20,795,017.07
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,911,458.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	xxxxxx	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 265,216.78
(c) Capital Improvements	44-999	\$ 250,000.00
(d) Municipal Debt Service	45-999	\$ 3,295,000.00
(e) Deferred Charges - Municipal	46-999	\$ 1,371,200.00
(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	\$ 1,723,958.90
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 30,611,850.75

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 4th day of April, 2022. 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 2022 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 4th day of April, 2022, jpocard@townshipoflower.org, 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 2021	APPROPRIATIONS	FCOA	Appropriated		Expended 2021	
		2022	2021				for 2022	for 2021	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				-
Summary of Program					Down Payments on Improvements	54-902-2				-
Year Referendum Passed/Implemented:					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Rate Assessed:				(Date)	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 2021:				(Acres)	Reserve for Future Use	54-950-2				-
Farmland preserved in 2021:				(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, 2021

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.

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.

4/4/2022
Date

jpocard@townshipoflower.org
Clerk of the Governing Body