

# 2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

**CAP**

MUNICIPALITY: TOWNSHIP OF LOWER COUNTY: CAPE MAY

Frank Sippel	December 31, 2024
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
David Perry	12/31/2024
Roland Roy	12/31/2026
Thomas Conrad	12/31/2026
Kevin Coombs	12/31/2026

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

**Official Mailing Address of Municipality**

Lower Township Municipal Hall  
 2600 Bayshore Road  
 Villas, NJ 08251

Fax #: (609) 886-4962

# 2023 MUNICIPAL BUDGET

Municipal Budget of the Township of Lower Township, County of Cape May for the Fiscal Year 2023

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 May, 2023

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 May, 2023

DocuSigned by:

*Julie Picard*

Clerk

jpcard@townshipoflower.org

Address

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 2nd day of May, 2023

DocuSigned by:  
*Leon Costello*

Registered Municipal Accountant  
Ocean City, NJ 08226

Address

1535 Haven Avenue

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 May, 2023

DocuSigned by:

*Lauren Read*

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: 07/11/2023

DocuSigned by:

*Christine Zapicchi*

F3E09D104570493...

DS

*CME*

Local Examination? Yes  
No

**MUNICIPAL BUDGET NOTICE**

**Section 1.**

Municipal Budget of the TOWNSHIP of LOWER, County of CAPE MAY for the Fiscal Year 2023

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2023;

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

in the issue of March 15th, 2023

The Governing Body of the TOWNSHIP of LOWER does hereby approve the following as the Budget for the year 2023:

**RECORDED VOTE**

(Insert Last Name)

Ayes

Frank Sippel  
David Perry  
Roland Roy  
Thomas Conrad  
Kevin Coombs

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 6th, 2023.

A Hearing on the Budget and Tax Resolution will be held at Lower Township Municipal Hall, on May 1st, 2023 at 5:00pm o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2023
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	24,746,742.27
<b>2. Appropriations excluded from "CAPS" -</b>	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	5,618,285.40
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	5,618,285.40
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b> <span style="border: 1px solid black; padding: 2px;">97.41%</span> <b>Percent of Tax Collections</b>	1,908,606.00
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <b>4. Total General Appropriations (Item 9, Sheet 29)</b> </div> <div style="width: 45%;">                     Building Aid Allowance 2023 - \$ _____                      for Schools-State Aid 2022 - \$ _____                 </div> </div>	32,273,633.67
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	9,252,282.24
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	23,021,351.43
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2022 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	32,354,857.29	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	120,000.00	-	-	-	-	-	-
Total Appropriations	32,474,857.29	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	31,294,785.97	-	-	-	-	-	-
Reserved	1,171,537.68	-	-	-	-	-	-
Unexpended Balances Canceled	8,533.64	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	32,474,857.29	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2022	30,611,850.75	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	24,299,136.62
Subtotal	<u>30,611,850.75</u>		
Exceptions Less:		Additions:	
Total Other Operations		New Construction (Assessor Certification)	156,472.05
Total Uniform Construction Code		2021 Cap Bank Utilized	571,884.19
Total Interlocal Service Agreement	252,552.00	2022 Cap Bank Utilized	526,894.09
Total Additional Appropriations			
Total Capital Improvements	250,000.00	Total Additions	<u>1,255,250.33</u>
Total Debt Service	3,295,000.00	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>25,554,386.95</u>
Transferred to Board of Education			
Type I School Debt		Additional Increase to COLA rate. 3.5%	
Total Public & Private Programs	12,665.00	Amount of Increase allowable. 1.0%	<u>237,064.75</u>
Judgements			
Total Deferred Charges	1,371,200.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>25,791,451.70</u>
Cash Deficit			
Reserve for Uncollected Taxes	1,723,959.00	Total General Appropriations for Municipal Purposes	<u>24,746,742.27</u>
Total Exceptions	<u>6,905,376.00</u>	(Sheet 19, H-1)	
Amount on Which CAP is Applied	23,706,474.75	Over or (Under) Appropriations Cap	<u>(1,044,709.43)</u>
<u>2.5% CAP</u>	<u>592,661.87</u>		
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	24,299,136.62		

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 - 2023	<u>\$ 4,902,790.92</u>
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Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>400,000.00</u>
	<u>400,000.00</u>

Budgeted Group Insurance - Inside CAP	<u>4,028,663.92</u>
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Budgeted Group Insurance - Utilities	<u>474,127.00</u>
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Budgeted Group Insurance - Outside CAP	<u>474,127.00</u>
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TOTAL	<u><u>4,502,790.92</u></u>
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Instead of receiving Health Benefits, 22 employees have elected an opt-out for 2023. 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	22,019,629.97
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	1,225,000.00
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>20,794,629.97</u>
Plus 2% CAP Increase	<u>415,892.60</u>
<b>ADJUSTED TAX LEVY</b>	<u>21,210,522.57</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>21,210,522.57</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

21,210,522.57

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	543,909.00
Allowable Pension Obligations Increases	161,943.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	1,065,000.00
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	<u>1,770,852.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	8,534.00

**ADJUSTED TAX LEVY**

22,972,840.57

Additions:

New Ratables - Increase for new construction	26,253,700
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.596</u>
New Ratable Adjustment to Levy	156,472.05
Amounts approved by Referendum	
Levy CAP Bank Applied	

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

23,129,312.62

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

23,021,351.43

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

(107,961.19)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**"2010" LEVY CAP BANKS:**

**2020**

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

**2021**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2023 - CY 2024)	<u>609,947</u>
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024)	<u><u>609,947</u></u>

**2022**

Maximum Allowable Amount to be Raised by Taxation	22,235,998
Amount to be Raised by Taxation for Municipal Purpose	<u>22,019,630</u>
Available for Banking (CY 2023 - CY 2025)	216,368
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024 - CY2025)	<u><u>216,368</u></u>

**2023**

Maximum Allowable Amount to be Raised by Taxation	23,129,313
Amount to be Raised by Taxation for Municipal Purpose	<u>23,021,351</u>
Available for Banking (CY 2024 - CY 2026)	107,961

<b>Total Levy CAP Bank</b>	<u><u>934,276</u></u>
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**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
1. Surplus Anticipated	08-101	✓ 4,360,000.00	4,550,000.00	4,550,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
<b>Total Surplus Anticipated</b>	08-100	4,360,000.00	4,550,000.00	4,550,000.00
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	39,015.00
Other	08-104	✓ 115,000.00	115,000.00	270,237.90
Fees and Permits	08-105	✓ 72,200.00	72,200.00	92,534.62
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	✓ 59,000.00	75,000.00	64,359.70
Other	08-109			
Interest and Costs on Taxes	08-112	✓ 125,000.00	150,000.00	145,627.75
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	✓ 45,000.00	29,741.00	48,507.76
Anticipated Utility Operating Surplus	08-114			





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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
<b>Total Section A: Local Revenue</b>	08-001	1,255,388.00	761,941.00	1,069,209.04









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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
<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	259,318.00	252,551.78	252,551.80

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
<b>3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services -</b>				
<b>Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section E: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Additional Revenues</b>	08-003	-	-	-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<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, REHAB	10-501		4,737.97	4,737.97
ATLANTIC COUNTY JIF	10-881	6,475.00	6,475.00	6,475.00
AMERICAN RESCUE MONEY	10-517		1,116,761.15	1,116,761.15
BODY ARMOR	10-505		6,210.00	6,210.00
CAPE MAY COUNTY MUNICIPAL ALLIANCE FUNDS	10-506	26,215.00	26,215.00	26,215.00
CLEAN COMMUNITIES	10-602		81,632.54	81,632.54
COPS IN SHOPS	10-694		1,440.00	1,440.00
DRIVE SOBER GET PULLED OVER	10-507		17,500.00	17,500.00
OEM EMAA	10-537		10,000.00	10,000.00
OPEN SPACE	10-871			-
OPIOID SETTLEMENT	10-554	10,398.98	14,596.71	14,596.71
RECYCLING TONNAGE	10-701	40,755.42	46,395.72	46,395.72
SJ FIRST RESPONDERS	10-540		4,500.00	4,500.00
SJ GAS GAME ON	10-882		1,000.00	1,000.00
SMALL CITIES	10-569		400,000.00	400,000.00
SUSTAINABLE JERSEY	10-600		5,000.00	5,000.00
YOUTH LEADERSHIP	10-884		5,042.45	5,042.45
CAPE MAY COUNTY ARTS GRANT	10-885	10,831.00		-
				-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations (Continued):</b>	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
<b>    Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	94,675.40	1,747,506.54	1,747,506.54



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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
<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	842,689.84	660,000.00	703,712.17

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	4,360,000.00	4,550,000.00	4,550,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,255,388.00	761,941.00	1,069,209.04
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,650,412.00	1,563,228.00	1,563,228.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	420,000.00	420,000.00	565,649.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	259,318.00	252,551.78	252,551.80
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	94,675.40	1,747,506.54	1,747,506.54
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	842,689.84	660,000.00	703,712.17
<b>Total Miscellaneous Revenues</b>	13-099	4,522,483.24	5,405,227.32	5,901,856.55
<b>4. Receipts from Delinquent Taxes</b>	15-499	369,799.00	380,000.00	413,991.48
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	9,252,282.24	10,335,227.32	10,865,848.03
<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	23,021,351.43	22,019,629.97	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	23,021,351.43	22,019,629.97	23,615,301.50
<b>7. Total General Revenues</b>	13-299	32,273,633.67	32,354,857.29	34,481,149.53

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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	90,499.96	0.04
Other Expenses	20-110	2	27,810.76	27,510.76		27,510.76	22,365.68	5,145.08
						-		-
Office of the Township Clerk	20-120					-		-
Salaries and Wages	20-120	1	254,500.00	249,000.00		249,000.00	233,859.37	15,140.63
Other Expenses	20-120	2	9,675.60	9,675.60		9,675.60	6,950.08	2,725.52
						-		-
						-		-
Elections						-		-
Other Expenses	20-120	2	7,000.00	7,000.00		7,000.00	4,733.22	2,266.78
						-		-
Office of Township Solicitor						-		-
Other Expenses	20-155	2	263,500.00	261,000.00		261,000.00	252,205.00	8,795.00
						-		-
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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	200,000.00		200,000.00	191,188.40	8,811.60
Other Expenses	20-100	2	20,280.00	19,780.00		19,780.00	18,918.28	861.72
						-		-
Department of Revenue and Finance	20-130					-		-
Salaries and Wages	20-130	1	397,000.00	387,000.00		382,000.00	378,847.29	3,152.71
Other Expenses	20-130	2	45,120.00	42,850.00		42,850.00	35,675.14	7,174.86
						-		-
Audit Services	20-135					-		-
Other Expenses	20-135	2	33,620.00	32,800.00		32,800.00	32,500.00	300.00
						-		-
Division of Tax Assessment						-		-
Salaries and Wages	20-150	1	178,600.00	170,000.00		165,000.00	159,658.05	5,341.95
Other Expenses	20-150	2	30,600.00	17,100.00	120,000.00	137,100.00	136,117.59	982.41
						-		-
Human Resources						-		-
Salaries and Wages	20-105	1	70,000.00	70,000.00		-		-
Other Expenses	20-105	2	5,000.00	5,000.00		-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Division of Taxation	20-145					-		-
Salaries and Wages	20-145	1	200,500.00	196,500.00		186,500.00	174,292.82	12,207.18
Other Expenses:						-		-
Miscellaneous Other Expenses	20-145	2	13,650.00	12,550.00		12,050.00	11,719.59	330.41
Liquidation of Tax Title Liens	20-145	2	15,000.00	15,000.00		15,500.00	15,000.00	500.00
						-		-
Department of Planning and Development	20-170					-		-
Salaries and Wages	20-170	1	177,000.00	177,000.00		187,000.00	184,131.81	2,868.19
Other Expenses	20-170	2	22,615.50	22,615.50		22,615.50	19,678.17	2,937.33
						-		-
Engineering Services and Costs	20-165					-		-
Other Expenses	20-165	2	12,000.00	12,000.00		2,000.00	2,000.00	-
						-		-
Department of Parks and Recreation	28-370					-		-
Salaries and Wages	28-370	1	356,000.00	353,000.00		353,000.00	307,911.54	45,088.46
Other Expenses	28-370	2	203,830.00	173,931.75		183,431.75	181,578.79	1,852.96
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Department of Public Works	26-305					-		-
Salaries and Wages	26-305	1	2,908,000.00	2,802,000.00		2,777,500.00	2,677,190.57	100,309.43
Other Expenses:						-		-
Miscellaneous Other Expenses	26-305	2	337,297.02	308,622.70		368,722.70	364,307.34	4,415.36
Sanitary Landfill	26-305	2	825,000.00	825,000.00		810,000.00	773,370.18	36,629.82
						-		-
Public Buildings and Grounds	26-310					-		-
Salaries and Wages	26-310	1	196,000.00	156,000.00		168,000.00	167,388.54	611.46
Other Expenses	26-310	2	140,500.00	140,500.00		140,500.00	135,313.00	5,187.00
						-		-
PUBLIC SAFETY:						-		-
						-		-
Department of Public Safety	25-240					-		-
Salaries and Wages	25-240	1	4,955,034.98	4,934,475.52		4,934,475.52	4,740,869.92	193,605.60
Other Expenses	25-240	2	309,960.74	284,100.00		284,100.00	277,995.51	6,104.49
						-		-
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						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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	266,689.84	246,763.27		246,763.27	235,869.19	10,894.08
Other Expenses	25-265	2	216,000.00	271,000.00		271,000.00	197,026.53	73,973.47
						-		-
Emergency Management Services	25-252					-		-
Salaries and Wages	25-252	1	35,000.00	35,000.00		35,000.00	24,999.98	10,000.02
Other Expenses	25-252	2	12,500.00	12,500.00		12,500.00	2,239.40	10,260.60
						-		-
Contributions to First Aid Organizations	25-260	2	36,000.00	36,000.00		36,000.00	36,000.00	-
						-		-
Demolition	26-305					-		-
Other Expenses	26-305	2	14,500.00	14,500.00		14,500.00	4,869.76	9,630.24
						-		-
Police 911 Dispatchers	25-250					-		-
Other Expenses:	25-250					-		-
County Dispatch	25-250	2	500,000.00	600,000.00		475,000.00	475,000.00	-
Lease for Public Safety Building	25-250	2	167,091.26	165,451.26		165,451.26	165,451.26	-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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	7,518.50	431.50
						-		-
Animal Regulation:	27-340					-		-
Other Expenses:	27-340					-		-
Contractual	27-340	2	172,005.61	158,649.48		160,649.48	159,684.11	965.37
Miscellaneous Other Expenses	27-340	2	15,776.34	16,274.91		16,274.91	16,274.91	-
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court						-		-
Salaries and Wages	43-490	1	226,000.00	226,000.00		226,000.00	216,409.81	9,590.19
Other Expenses	43-490	2	15,400.00	15,400.00		15,400.00	10,951.39	4,448.61
						-		-
Public Defender (PL 1997, C. 256)						-		-
Salaries and Wages	43-495	1	16,500.00	16,500.00		16,500.00	16,500.00	-
						-		-
INSURANCE						-		-
General Liability	23-210	2	273,874.53	255,924.24		221,824.24	212,391.47	9,432.77
Workers Compensation Insurance	23-215	2	776,926.17	669,351.76		669,351.76	669,351.76	-
Employee Group Health	23-220	2	4,028,663.92	3,874,100.32		3,839,100.32	3,532,824.66	306,275.66
						-		-
Health Benefit						-		-
Salaries and Wages	23-220	1	110,000.00	110,000.00		110,000.00	110,000.00	-
						-		-
Interlocal Agreement - Fire District #3	25-255	2	22,500.00	22,500.00		22,500.00	22,500.00	-
Interlocal Agreement - Wildwood Interlocal	25-255	2	5,000.00	5,000.00		5,000.00	5,000.00	-
						-		-
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						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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	525,000.00	515,500.00		505,500.00	378,587.78	126,912.22
Other Expenses	22-195	2	15,650.00	15,650.00		15,650.00	7,594.16	8,055.84
						-		-
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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	-
						-		-
Celebrations of Public Events or Holidays						-		-
(NJS 40:48-5.4)	30-420	2	118,950.00	100,740.00		104,740.00	104,588.09	151.91
						-		-
UTILITY EXPENSES AND BULD PURCHASES						-		-
Electric	31-430	2	217,000.00	185,000.00		237,000.00	204,731.38	32,268.62
Street Lighting	31-435	2	480,000.00	395,000.00		430,000.00	387,970.98	42,029.02
Telephone	31-440	2	90,000.00	90,000.00		95,000.00	87,238.80	7,761.20
Water	31-445	2	21,000.00	15,000.00		24,000.00	17,638.57	6,361.43
Natural Gas	31-446	2	150,000.00	50,000.00		50,000.00	49,923.63	76.37
Heating Oil	31-447	2	8,500.00	8,000.00		8,000.00	5,968.30	2,031.70
Gasoline	31-460	2	420,000.00	270,500.00		420,500.00	413,098.55	7,401.45
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	34-199		21,658,022.27	20,794,717.07	120,000.00	20,914,717.07	19,761,968.81	1,152,748.26
<b>B. Contingent</b>	35-470	2	300.00	300.00	XXXXXXXXXX	300.00		300.00
<b>Total Operations Including Contingent - within "CAPS"</b>	34-201		21,658,322.27	20,795,017.07	120,000.00	20,915,017.07	19,761,968.81	1,153,048.26
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	34-201	1	11,542,324.82	11,315,238.79	-	11,212,738.79	10,668,205.03	544,533.76
<b>Other Expenses (Including Contingent)</b>	34-201	2	10,115,997.45	9,479,778.28	120,000.00	9,702,278.28	9,093,763.78	608,514.50

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		834,373.00	718,689.00		718,689.00	718,689.00	-
Social Security System (O.A.S.I.)	36-472		850,000.00	830,500.00		830,500.00	819,592.71	10,907.29
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,394,047.00	1,307,269.00		1,307,269.00	1,307,269.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		8,000.00	50,000.00		50,000.00	46,041.67	3,958.33
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		2,000.00	5,000.00		5,000.00	1,377.20	3,622.80
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		<b>3,088,420.00</b>	<b>2,911,458.00</b>	<b>-</b>	<b>2,911,458.00</b>	<b>2,892,969.58</b>	<b>18,488.42</b>
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		<b>24,746,742.27</b>	<b>23,706,475.07</b>	<b>120,000.00</b>	<b>23,826,475.07</b>	<b>22,654,938.39</b>	<b>1,171,536.68</b>





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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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<b>Total Uniform Construction Code Appropriations</b>	22-999	-	-	-	-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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	204,965.02	199,524.48		199,524.48	199,524.48	-
						-		-
County Interlocal-Garage Services						-		-
Other Expenses	42-105	2	54,352.98	53,027.30		53,027.30	53,027.30	-
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
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<b>Total Interlocal Municipal Service Agreements</b>	42-999	259,318.00	252,551.78	-	252,551.78	252,551.78	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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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<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	34-303	-	-	-	-	-	-	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
ALCOHOL EDUCATION, REHAB	40-501	2		4,737.97		4,737.97	4,737.97	-
ATLANTIC COUNTY JIF	41-881	2	6,475.00	6,475.00		6,475.00	6,475.00	-
AMERICAN RESCUE MONEY	41-517	2		1,116,761.15		1,116,761.15	1,116,761.15	-
BODY ARMOR	41-505	2		6,210.00		6,210.00	6,210.00	-
CAPE MAY COUNTY MUNICIPAL ALLIANCE FUNDS	41-506	2				-	-	-
STATE SHARE	41-506	2	26,215.00	26,215.00		26,215.00	26,215.00	-
LOCAL SHARE	41-506	2				-	-	-
CLEAN COMMUNITIES	41-602	2		81,632.54		81,632.54	81,632.54	-
COPS IN SHOPS	41-694	1		1,440.00		1,440.00	1,440.00	-
DRIVE SOBER GET PULLED OVER	41-507	1		17,500.00		17,500.00	17,500.00	-
OEM EMAA	41-537	2		10,000.00		10,000.00	10,000.00	-
OPIOID SETTLEMENT	41-554	2	10,398.98	14,596.71		14,596.71	14,596.71	-
RECYCLING TONNAGE	41-701	2	40,755.42	46,395.72		46,395.72	46,395.72	-
SJ FIRST RESPONDERS	41-540	2		4,500.00		4,500.00	4,500.00	-
SJ GAS GAME ON	41-882	2		1,000.00		1,000.00	1,000.00	-
						-	-	-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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		102,840.40	1,755,671.54	-	1,755,671.54	1,755,670.54	1.00
<b>Total Operations - Excluded from "CAPS"</b>	34-305		836,285.40	2,008,223.32	-	2,008,223.32	2,008,222.32	1.00
Detail:								
Salaries & Wages	34-305	1	204,965.02	218,464.48	-	218,464.48	218,464.48	-
Other Expenses	34-305	2	631,320.38	1,789,758.84	-	1,789,758.84	1,789,757.84	1.00



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	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	250,000.00	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		2,710,000.00	2,460,000.00		2,460,000.00	2,460,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925					-		XXXXXXXXXX
Interest on Bonds	45-930		608,000.00	705,000.00		705,000.00	702,100.00	XXXXXXXXXX
Interest on Notes	45-935					-		XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayment for Principal and Interest	45-940	2	125,000.00	130,000.00		130,000.00	124,366.36	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 2022	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 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
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	45-999		3,443,000.00	3,295,000.00	-	3,295,000.00	3,286,466.36	XXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		24,000.00	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	225,000.00	XXXXXXXXXX	225,000.00	225,000.00	XXXXXXXXXX
17-10		2		1,000,000.00	XXXXXXXXXX	1,000,000.00	1,000,000.00	XXXXXXXXXX
20-13		2	840,000.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		1,089,000.00	1,371,200.00	XXXXXXXXXX	1,371,200.00	1,371,200.00	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: Cash Deficit of Preceding Year</b>	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	34-309		5,618,285.40	6,924,423.32	-	6,924,423.32	6,915,888.68	1.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999		-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory (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
<b>District School Purposes (Items (I) and (J) - (K) Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		5,618,285.40	6,924,423.32	-	6,924,423.32	6,915,888.68	1.00
<b>(L) Subtotal General Appropriations (Items (H-1) and (O))</b>	34-400		30,365,027.67	30,630,898.39	120,000.00	30,750,898.39	29,570,827.07	1,171,537.68
<b>(M) Reserve for Uncollected Taxes</b>	50-899		1,908,606.00	1,723,958.90	XXXXXXXXXX	1,723,958.90	1,723,958.90	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		32,273,633.67	32,354,857.29	120,000.00	32,474,857.29	31,294,785.97	1,171,537.68

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	34-299	24,746,742.27	23,706,475.07	120,000.00	23,826,475.07	22,654,938.39	1,171,536.68
Municipal Purposes within "CAPS"	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	474,127.00	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	259,318.00	252,551.78	-	252,551.78	252,551.78	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	102,840.40	1,755,671.54	-	1,755,671.54	1,755,670.54	1.00
Total Operations Excluded from "CAPS"	34-305	836,285.40	2,008,223.32	-	2,008,223.32	2,008,222.32	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	3,443,000.00	3,295,000.00	-	3,295,000.00	3,286,466.36	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	1,089,000.00	1,371,200.00	XXXXXXXXXX	1,371,200.00	1,371,200.00	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	37-480	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</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	1,908,606.00	1,723,958.90	XXXXXXXXXX	1,723,958.90	1,723,958.90	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	32,273,633.67	32,354,857.29	120,000.00	32,474,857.29	31,294,785.97	1,171,537.68

**DEDICATED ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
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 2022
		2023	2022	
Assessment Cash	52-101			
Deficit ( Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
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 2022
		2023	2022	
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
<b>Total Utility Assessment Revenues</b>	<b>53-899</b>	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total Utility Assessment Appropriations</b>	<b>53-999</b>	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2023 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**

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

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2022**

ASSETS		
Cash and Investments	1110100	12,076,832.69
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	2,415,078.68
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	474,681.54
Tax Title Lien Receivable	1110400	158,629.77
Property Acquired by Tax Title Lien Liquidation	1110500	1,116,900.00
Other Receivables	1110600	29,681.49
Deferred Charges Required to be in 2023 Budget	1110700	120,000.00
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
<b>Total Assets</b>	<b>1110900</b>	<b>16,391,804.17</b>
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	5,171,287.32
Reserves for Receivables	2110200	2,798,160.35
Surplus	2110300	8,422,356.50
<b>Total Liabilities, Reserves and Surplus</b>	<b>XXXXXX</b>	<b>16,391,804.17</b>

School Tax Levy Unpaid	2220170	7,386,500.00
Less: School Tax Deferred	2220200	7,386,500.00
*Balance Included in Above "Cash Liabilities"	2220300	-

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	8,641,586.47	7,510,819.16
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2022: 99.25%, 2021: 99.38%)	2310200	71,551,162.94	68,908,581.61
Delinquent Taxes	2310300	413,991.48	641,840.40
Other Revenues and Additions to Income	2310400	7,848,714.13	10,271,111.08
<b>Total Funds</b>	<b>2310500</b>	<b>88,455,455.02</b>	<b>87,332,352.25</b>
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	2310600	30,742,364.75	30,673,580.52
School Taxes (Including Local and Regional)	2310700	33,420,815.50	32,590,841.00
County Taxes (Including Added Tax Amounts)	2310800	13,418,109.45	12,183,882.74
Special District Taxes	2310900	2,495,539.89	2,428,758.00
Other Expenditures and Deductions from Income	2311000	76,268.93	813,703.52
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>80,153,098.52</b>	<b>78,690,765.78</b>
Less: Expenditures to be Raised by Future Taxes	2311200	120,000.00	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>80,033,098.52</b>	<b>78,690,765.78</b>
Surplus Balance, December 31	2311400	8,422,356.50	8,641,586.47

\*Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2023 Budget**

Surplus Balance, December 31	2311500	8,422,356.50
Current Surplus Anticipated in 2023 Budget	2311600	4,360,000.00
Surplus Balance Remaining	2311700	4,062,356.50

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

**2023**  
**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**

The 2023 Capital Budget anticipates:

\$1,459,102 for equipment including a commercial ice machine, computer, equipment, 24 police radios, \$1,013,000 for Public Works equipment including a backhoe, tub grinder, street sweeper, miscellaneous shop equipment, stop signs and posts and a loader, emergency equipment, archiving funds, office furniture and equipment.

\$1,471,685 for Recreation facility improvements to Freeman Douglass Park, Mitnick Park, Rotary Park and the Recreation Center.

\$294,213 for police equipment including, but not limited to, 21 tasers with holsters,cartridges and batteries,11 gas masks with carriers, portable and desktop

\$10,000 for municipal building improvements in the Assessor's office,

\$265,000 in vehicles for 2 police vehicles, 1 police pickup truck and 1 vehicle for the construction office.

\$2,700,000 roads program includes the paving and drainage improvements to Carriage, Timber, Trotter Way, Brindle Path, Saddle Court, Paddock, Briarwood; Arctic from Lincoln Blvd to Rosehill Parkway including intersections, Weeks Landing Road from Rossi Drive to Rt. 9, Corson Lane, Atlantic Ave in Diamond Beach from Sea Point to Township line, Onondago from 8th street to Route 109, Lincoln Blvd from Adriatic to Beach, Yale from Atlantic to Pacific, Beachurst, Deepwater, Edgewater, Wildwood Ave.and Bay Drive from Wildwood to Tahoe.

**CAPITAL BUDGET (Current Year Action)  
2023**

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 - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
EQUIPMENT	1	3,824,102.01			72,955.10			1,186,146.91	2,565,000.00
		-							
RECREATION FACILITIES	2	8,161,685.00			73,584.25			1,398,100.75	6,690,000.00
		-							
POLICE EQUIPMENT	3	709,212.99			14,710.65			279,502.34	415,000.00
		-							
MUNICIPAL BUILDINGS	4	260,000.00			500.00			9,500.00	250,000.00
		-							
VEHICLES	5	1,195,000.00			13,250.00			251,750.00	930,000.00
		-							
ROAD AND DRAINAGE PROGRAM	6	4,700,000.00			200,000.00			2,500,000.00	2,000,000.00
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	XXXXX	18,850,000.00	-	-	375,000.00	-	-	5,625,000.00	12,850,000.00

**CAPITAL BUDGET (Current Year Action)  
2023**

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 - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
		-							
		-							
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		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - ALL PROJECTS</b>	XXXXX	18,850,000.00	-	-	375,000.00	-	-	5,625,000.00	12,850,000.00

**6 YEAR CAPITAL PROGRAM - 2023 to 2028  
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 2023	5b 2024	5c 2025	5d 2026	5e 2027	5f 2028
EQUIPMENT	1	3,824,102.01		1,459,102.01	750,000.00	325,000.00	505,000.00	325,000.00	460,000.00
		-							
RECREATION FACILITIES	2	8,161,685.00		1,471,685.00	790,000.00	900,000.00	2,000,000.00	2,500,000.00	500,000.00
		-							
POLICE EQUIPMENT	3	709,212.99		294,212.99	100,000.00	100,000.00	100,000.00	100,000.00	15,000.00
		-							
MUNICIPAL BUILDINGS	4	260,000.00		10,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
		-							
VEHICLES	5	1,195,000.00		265,000.00	160,000.00	225,000.00	160,000.00	225,000.00	160,000.00
		-							
ROAD AND DRAINAGE PROGRAM	6	4,700,000.00		2,700,000.00		1,000,000.00		1,000,000.00	
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	18,850,000.00	<b>XXXXXXXXXX</b>	6,200,000.00	1,850,000.00	2,600,000.00	2,815,000.00	4,200,000.00	1,185,000.00

**6 YEAR CAPITAL PROGRAM - 2023 to 2028  
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 2023	5b 2024	5c 2025	5d 2026	5e 2027	5f 2028
		-							
		-							
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<b>TOTAL - ALL PROJECTS</b>	XXXXX	18,850,000.00	XXXXXXXXXX	6,200,000.00	1,850,000.00	2,600,000.00	2,815,000.00	4,200,000.00	1,185,000.00

**6 YEAR CAPITAL PROGRAM - 2023 to 2028  
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 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
EQUIPMENT	3,824,102.01			191,205.10			3,632,896.91			
	-			-						
RECREATION FACILITIES	8,161,685.00			408,084.25			7,753,600.75			
	-			-						
POLICE EQUIPMENT	709,212.99			35,460.65			673,752.34			
	-			-						
MUNICIPAL BUILDINGS	260,000.00			13,000.00			247,000.00			
	-			-						
VEHICLES	1,195,000.00			59,750.00			1,135,250.00			
	-			-						
ROAD AND DRAINAGE PROGRAM	4,700,000.00			400,000.00			4,300,000.00			
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
<b>TOTAL - THIS PAGE</b>	18,850,000.00	-	-	1,107,500.00	-	-	17,742,500.00	-	-	-

**6 YEAR CAPITAL PROGRAM - 2023 to 2028  
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 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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<b>TOTAL - ALL PROJECTS</b>	18,850,000.00	-	-	1,107,500.00	-	-	17,742,500.00	-	-	-

**SECTION 2 - UPON ADOPTION FOR YEAR 2023**

RESOLUTION #2023-153

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) \$ 23,021,351.43 (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

Frank Sippel  
David Perry  
Roland Roy  
Kevin Coombs

Nays

Abstained

Absent

Thomas Conrad

**SUMMARY OF REVENUES**

1. General Revenues			
Surplus Anticipated	08-100	\$	4,360,000.00
Miscellaneous Revenues Anticipated	13-099	\$	4,522,483.24
Receipts from Delinquent Taxes	15-499	\$	369,799.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	23,021,351.43
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	\$	32,273,633.67

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 21,658,322.27
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 3,088,420.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 836,285.40
(c) Capital Improvements	44-999	\$ 250,000.00
(d) Municipal Debt Service	45-999	\$ 3,443,000.00
(e) Deferred Charges - Municipal	46-999	\$ 1,089,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 1,908,606.00
<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>\$ 32,273,633.67</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 1st day of May, 2023. 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 2023 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 1st day of May, 2023, 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 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022	
		2023	2022				for 2023	for 2022	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 2022:				(Acres)	Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2022:				(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, 2022

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.

None
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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.

3/6/2023  
Date

jpocard@townshipoflower.org  
Clerk of the Governing Body