

COMPARISON OF REVENUES & APPROPRIATIONS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
REVENUES				
Surplus	4,500,000.00	4,830,367.00	(330,367.00)	-6.84%
Local	4,336,074.98	3,593,380.10	742,694.88	20.67%
State Aid	1,621,298.00	1,754,995.36	(133,697.36)	-7.62%
State & Federal Grants	84,371.39	1,702,086.55	(1,617,715.16)	-95.04%
Delinquent Tax	600,000.00	560,000.00	40,000.00	7.14%
Local Purpose Tax	23,874,081.49	23,092,558.98	781,522.52	3.38%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	<u>35,015,825.86</u>	<u>35,533,387.99</u>	<u>(517,562.12)</u>	<u>-1.46%</u>
APPROPRIATIONS				
Salaries & Wages	13,028,149.38	12,281,802.84	746,346.54	6.08%
Other Expenses	11,707,250.26	11,473,114.52	234,135.74	2.04%
Statutory & Deferred Charges	3,434,774.00	3,587,449.00	(152,675.00)	-4.26%
State & Federal Grants	92,535.39	1,710,251.55	(1,617,716.16)	-94.59%
Capital (without grants)	250,000.00	275,000.00	(25,000.00)	-9.09%
Debt Service	4,748,700.00	4,585,000.00	163,700.00	3.57%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	1,754,416.83	1,695,770.08	58,646.76	3.46%
TOTAL APPROPRIATIONS	<u>35,015,825.86</u>	<u>35,608,387.99</u>	<u>(592,562.12)</u>	<u>-0.01664</u>
Adopted Emergencies		<u>75,000.00</u>		

LOCAL TAX LEVY AND ASSESSED VALUES

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
Local Purpose Tax Levy (only)	23,874,081.49	23,092,558.98	781,522.52	3.38%
Local Tax Rate	0.6330	0.6180	0.0150	2.43%
Assessed Valuation	3,771,619,622	3,735,899,522	35,720,100	0.96%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	<u>CAP 2.50%</u>	<u>CAP COLA</u>		
			24,138,717.46	MAX
			23,874,081.49	ACTUAL
			(264,635.96)	+ OR ()
CAP Base from Prior Year	26,536,058.10	26,536,058.10		
Rate Applied	2.50%	3.50%		
Allowable CAP	27,199,459.55	27,464,820.13		Must be zero or () to Introduce Budget
Additions:				
See Sheet 3b	643,889.22	643,889.22		
Other				
Total CAP Allowable	<u>27,843,348.77</u>	<u>28,108,709.36</u>		
Budget Expenditures Sheet 19	<u>27,724,039.04</u>	<u>27,724,039.04</u>		
Remaining or (Excess)	<u>119,309.73</u>	<u>384,670.32</u>		

CONDITION OF SURPLUS

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>
Available	9,425,881.34	9,738,366.44	(312,485.10)
Used to Fund Budget	4,500,000.00	4,830,367.00	(330,367.00)
Remaining Balance	<u>4,925,881.34</u>	<u>4,907,999.44</u>	<u>17,881.90</u>

% OF TAX COLLECTION

	<u>CURRENT</u>	<u>PRIOR</u>	<u>CHANGE</u>
Actual Percentage of Collection	99.00%	99.06%	-0.06%
Used for Reserve for Taxes	97.75%	97.75%	0.00%
Remaining	1.25%	1.31%	-0.06%

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF LOWER COUNTY: CAPE MAY

<u>Frank Sippel</u> Mayor's Name	<u>December 31, 2028</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>Kevin Coombs</u>	<u>12/31/2028</u>
<u>Roland Roy</u>	<u>12/31/2026</u>
<u>Thomas Conrad</u>	<u>12/31/2026</u>
<u>Joseph Wareham</u>	<u>12/31/2025</u>

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

2025 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of LOWER , County of CAPE MAY for the Fiscal Year 2025.

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

 3rd day of March , 2025
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 3rd day of March , 2025

 jpicard@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 3rd day of March , 2025

 lcostello@ford-scott.com

Registered Municipal Accountant

 Ocean City, NJ 08226

Address

 1535 Haven Avenue

Address

 609-399-6333 ext. 225

Phone Number

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

Certified by me, this 3rd day of March , 2025

 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: , 2025

By:

Sheet 1

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of LOWER, County of CAPE MAY for the Fiscal Year 2025

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2025;

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

in the issue of March 5th, 2025

The Governing Body of the TOWNSHIP of LOWER does hereby approve the following as the Budget for the year 2025:

RECORDED VOTE

(Insert Last Name)

Ayes

Mayor Frank Sippel
Dep. Mayor Kevin Coombs
Councilman Roland Roy
Councilman Thomas Conrad
Councilman Joseph Wareham

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 3rd, 2025.

A Hearing on the Budget and Tax Resolution will be held at Lower Township Municipal Hall, on April 7th, 2025 at 5:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2025
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)}		27,724,039.04
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		5,537,369.99
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		5,537,369.99
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	97.75% Percent of Tax Collections	1,754,416.83
4. Total General Appropriations (Item 9, Sheet 29)	Building Aid Allowance 2025 - \$ _____ for Schools-State Aid 2024 - \$ _____	35,015,825.86
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		11,141,744.37
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)		23,874,081.49
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	34,688,495.57	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	844,892.42						
Emergency Appropriations	75,000.00	-	-	-	-	-	-
Total Appropriations	35,608,387.99	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	33,904,032.10	-	-	-	-	-	-
Reserved	1,700,928.90	-	-	-	-	-	-
Unexpended Balances Canceled	3,426.99	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	35,608,387.99	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2024	34,688,495.57
Cap Base Adjustment:	<u>153,095.00</u>
Subtotal	34,841,590.57
Exceptions Less:	
Total Other Operations	153,095.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	357,308.26
Total Additional Appropriations	
Total Capital Improvements	250,000.00
Total Debt Service	4,585,000.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	865,359.13
Judgements	350,000.00
Total Deferred Charges	49,000.00
Cash Deficit	
Reserve for Uncollected Taxes	<u>1,695,770.08</u>
Total Exceptions	8,305,532.47
Amount on Which CAP is Applied	26,536,058.10
2.5% CAP	<u>663,401.45</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	27,199,459.55

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		27,199,459.55
Additions:		
New Construction (Assessor Certification)		226,521.10
2023 Cap Bank Available		166,690.38
2024 Cap Bank Available		250,677.74
Total Additions		<u>643,889.22</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u><u>27,843,348.77</u></u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u><u>265,360.58</u></u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u><u>28,108,709.36</u></u>
Total General Appropriations for Municipal Purposes		<u><u>27,724,039.04</u></u>
<i>(Sheet 19, H-1)</i>		
Over or (Under) Appropriations Cap		<u><u>(384,670.32)</u></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

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	23,092,558.98
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	25,000.00
Less: Prior Year Deferred Charges: Emergencies	25,000.00
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>23,067,558.98</u>
Plus 2% CAP Increase	461,351.18
ADJUSTED TAX LEVY	<u>23,528,910.16</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>23,528,910.16</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

23,528,910.16

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	31,775.00
Allowable Pension Obligations Increases	62,811.20
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	267,127.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	25,000.00

Add Total Exclusions	<u>386,713.20</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	3,427.00

ADJUSTED TAX LEVY

23,912,196.36

Additions:

New Ratables - Increase for new construction	36,653,900
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.618</u>
New Ratable Adjustment to Levy	226,521.10
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

24,138,717.46

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

23,874,081.49

OVER OR (UNDER) 2% LEVY CAP

(264,635.96)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2022

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025)	
Amount Used in CY 2025	
Balance to Expire	-

2023

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2026)	166,690
Amount Used in CY 2025	
Balance to Carry Forward (CY 2026)	166,690

2024

Maximum Allowable Amount to be Raised by Taxation	250,678
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	250,678
Amount Used in CY 2025	
Balance to Carry Forward (CY 2026 - CY2027)	250,678

2025

Maximum Allowable Amount to be Raised by Taxation	24,138,717
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	23,874,081
	264,636

Total Levy CAP Bank	682,004
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CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
1. Surplus Anticipated	08-101	4,500,000.00	4,830,367.00	4,830,367.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	4,500,000.00	4,830,367.00	4,830,367.00
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	39,900.00
Other	08-104	115,000.00	115,000.00	309,036.90
Fees and Permits	08-105	72,200.00	72,200.00	85,560.12
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	59,000.00	59,000.00	78,662.20
Other	08-109			
Interest and Costs on Taxes	08-112	145,000.00	145,000.00	161,026.13
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	717,591.00	382,591.00	840,464.14
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	2,283,791.00	1,612,979.00	2,894,252.11

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
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	663,517.00
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	663,517.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
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	387,134.60	357,308.26	357,308.25

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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, REHAB	10-501		735.50	735.50
ATLANTIC COUNTY JIF	10-881		5,475.00	5,475.00
CAPE MAY COUNTY ARTS GRANT	10-885	9,475.00	8,180.00	8,180.00
CAPE MAY COUNTY MUNICIPAL ALLIANCE FUNDS	10-506		26,215.00	26,215.00
CAPE MAY COUNTY INFRASTRUCTURE	10-886			-
CLEAN COMMUNITIES	10-602		103,996.57	103,996.57
CLICK IT OR TICKET	10-507		7,000.00	7,000.00
COPS IN SHOPS	10-694		960.00	960.00
DISTRACTED DRIVING	10-508		5,600.00	5,600.00
DRIVE SOBER GET PULLED OVER	10-509		12,250.00	12,250.00
DRUNK DRIVING ENFORCEMENT FUND	10-510			-
FEMA	10-716			-
LANTERNFLY CONTROL PROGRAM	10-603			-
LEAD ASSISTANCE GRANT	10-621			-
NJ DEPT. OF TRANSPORTATION GRANT	10-559		158,190.00	158,190.00
OEM EMMA	10-537		10,000.00	10,000.00
OPIOID SETTLEMENT	10-554	74,896.39		-
OPEN SPACE	10-871		846,289.13	846,289.13
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
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 Consent of Director of Local Government Services - Other Special Items	xxxxxxx 08-004	xxxxxxxxxxx 1,245,149.38	xxxxxxxxxxx 1,203,092.84	xxxxxxxxxxx 1,184,548.62

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	4,500,000.00	4,830,367.00	4,830,367.00
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	2,283,791.00	1,612,979.00	2,894,252.11
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,621,298.00	1,754,995.36	1,754,995.36
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	420,000.00	420,000.00	663,517.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	387,134.60	357,308.26	357,308.25
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	84,371.39	1,702,086.55	1,702,086.55
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,245,149.38	1,203,092.84	1,184,548.62
Total Miscellaneous Revenues	13-099	6,041,744.37	7,050,462.01	8,556,707.89
4. Receipts from Delinquent Taxes	15-499	600,000.00	560,000.00	623,454.33
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	11,141,744.37	12,440,829.01	14,010,529.22
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	23,874,081.49	23,092,558.98	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	23,874,081.49	23,092,558.98	24,424,924.60
7. Total General Revenues	13-299	35,015,825.86	35,533,387.99	38,435,453.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
Office of the Township Council	20-110					-		-
Salaries and Wages	20-110	1	103,000.00	90,500.00		90,500.00	90,500.00	-
Other Expenses	20-110	2	28,050.00	28,010.76		28,010.76	25,692.63	2,318.13
						-		-
Office of the Township Clerk	20-120					-		-
Salaries and Wages	20-120	1	263,500.00	281,000.00		264,500.00	257,407.17	7,092.83
Other Expenses	20-120	2	10,700.00	10,700.00		10,700.00	7,361.74	3,338.26
						-		-
						-		-
Elections						-		-
Other Expenses	20-120	2	10,000.00	7,000.00		10,000.00	8,647.54	1,352.46
						-		-
Office of Township Solicitor						-		-
Other Expenses	20-155	2	291,000.00	276,000.00		276,000.00	275,904.58	95.42
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Office of Township Manager	20-100					-		-
Salaries and Wages	20-100	1	345,000.00	205,000.00		227,500.00	225,329.39	2,170.61
Other Expenses	20-100	2	35,800.00	22,800.00		22,800.00	20,433.61	2,366.39
						-		-
Department of Revenue and Finance	20-130					-		-
Salaries and Wages	20-130	1	457,500.00	416,500.00		426,500.00	422,337.56	4,162.44
Other Expenses	20-130	2	47,270.00	46,220.00		46,220.00	39,029.94	7,190.06
						-		-
Audit Services	20-135					-		-
Other Expenses	20-135	2	35,620.00	34,620.00		34,620.00	34,620.00	-
						-		-
Division of Tax Assessment						-		-
Salaries and Wages	20-150	1	236,500.00	232,500.00		184,000.00	181,880.85	2,119.15
Other Expenses	20-150	2	39,000.00	35,600.00	50,000.00	165,600.00	134,436.60	31,163.40
						-		-
Human Resources						-		-
Salaries and Wages	20-105	1		66,300.00		66,300.00	65,203.86	1,096.14
Other Expenses	20-105	2		5,000.00		5,000.00	1,465.84	3,534.16
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Division of Taxation	20-145					-		-
Salaries and Wages	20-145	1	245,000.00	213,200.00		213,200.00	200,268.11	12,931.89
Other Expenses:						-		-
Miscellaneous Other Expenses	20-145	2	17,100.00	12,750.00		12,750.00	9,778.72	2,971.28
Liquidation of Tax Title Liens	20-145	2	5,000.00	12,000.00		12,000.00	-	12,000.00
						-		-
Department of Planning and Development	20-170					-		-
Salaries and Wages	20-170	1	191,500.00	178,000.00		182,000.00	180,667.11	1,332.89
Other Expenses	20-170	2	13,325.00	13,325.50		13,325.50	7,237.80	6,087.70
						-		-
Engineering Services and Costs	20-165					-		-
Other Expenses	20-165	2	12,000.00	12,000.00		5,500.00	5,500.00	-
						-		-
Department of Parks and Recreation	28-370					-		-
Salaries and Wages	28-370	1	384,000.00	365,000.00		372,000.00	370,066.28	1,933.72
Other Expenses	28-370	2	231,734.00	215,830.00		230,830.00	229,934.96	895.04
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Department of Public Works	26-305					-		-
Salaries and Wages	26-305	1	3,333,000.00	3,136,400.00		3,136,400.00	3,092,029.90	44,370.10
Other Expenses:						-		-
Miscellaneous Other Expenses	26-305	2	395,245.40	365,938.19		405,938.19	405,672.56	265.63
Sanitary Landfill	26-305	2	825,000.00	825,000.00		825,000.00	775,042.32	49,957.68
						-		-
Public Buildings and Grounds	26-310					-		-
Salaries and Wages	26-310	1	194,500.00	188,500.00		193,500.00	190,363.17	3,136.83
Other Expenses	26-310	2	150,525.00	140,500.00		165,500.00	163,135.33	2,364.67
						-		-
PUBLIC SAFETY:						-		-
						-		-
Department of Public Safety	25-240					-		-
Salaries and Wages	25-240	1	5,529,620.00	5,236,403.55		5,348,703.55	5,093,602.80	255,100.75
Other Expenses	25-240	2	353,313.00	322,300.00		322,300.00	319,013.54	3,286.46
						-		-
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						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	366,149.38	285,092.84		285,092.84	266,341.06	18,751.78
Other Expenses	25-265	2	279,000.00	258,000.00		258,000.00	177,508.02	80,491.98
						-		-
Emergency Management Services	25-252					-		-
Salaries and Wages	25-252	1	35,000.00	35,000.00		35,000.00	35,000.00	-
Other Expenses	25-252	2	12,500.00	12,500.00		12,500.00	5,465.56	7,034.44
						-		-
Contributions to First Aid Organizations	25-260	2	80,000.00	36,779.00		36,779.00	36,500.00	279.00
						-		-
Demolition	26-305					-		-
Other Expenses	26-305	2	34,700.00	34,700.00		19,700.00	2,514.21	17,185.79
						-		-
Police 911 Dispatchers	25-250					-		-
Other Expenses:	25-250					-		-
County Dispatch	25-250	2	500,000.00	500,000.00		500,000.00	500,000.00	-
Lease for Public Safety Building	25-250	2	171,111.26	169,651.26		169,651.26	169,651.26	-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	10,450.00	7,950.00		7,950.00	7,500.00	450.00
						-		-
Zoning Board of Adjustments	21-185					-		-
Other Expenses	21-185	2	10,450.00	7,950.00		7,950.00	7,662.00	288.00
						-		-
Animal Regulation:	27-340					-		-
Other Expenses:	27-340					-		-
Contractual	27-340	2	217,415.00	229,264.59		229,264.59	220,605.16	8,659.43
Miscellaneous Other Expenses	27-340	2	21,135.00	22,735.41		22,735.41	22,735.41	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court						-		-
Salaries and Wages	43-490	1	169,350.00	153,500.00		153,500.00	141,664.94	11,835.06
Other Expenses	43-490	2	17,750.00	15,700.00		15,700.00	11,201.49	4,498.51
						-		-
Public Defender (PL 1997, C. 256)						-		-
Salaries and Wages	43-495	1	17,500.00	16,500.00		16,500.00	16,500.00	-
						-		-
INSURANCE						-		-
General Liability	23-210	2	308,927.65	254,726.02		254,726.02	229,961.16	24,764.86
Workers Compensation Insurance	23-215	2	892,294.35	907,481.98		907,481.98	907,481.98	-
Employee Group Health	23-220	2	4,990,230.00	4,756,635.00		4,708,135.00	4,021,312.59	686,822.41
						-		-
Health Benefit Waiver						-		-
Salaries and Wages	23-222	1	110,000.00	110,000.00		110,000.00	99,166.66	10,833.34
						-		-
Interlocal Agreement - Fire District #3	25-255	2	23,750.00	22,500.00		22,500.00	15,000.00	7,500.00
Interlocal Agreement - Wildwood Interlocal	25-255	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 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	517,000.00	489,200.00		449,200.00	444,219.98	4,980.02
Other Expenses	22-195	2	40,850.00	16,350.00		16,350.00	9,745.06	6,604.94
						-		-
						-		-
						-		-
						-		-
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						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	200,000.00	333,000.00		200,000.00	200,000.00	-
						-		-
Celebrations of Public Events or Holidays						-		-
(NJS 40:48-5.4)	30-420	2	144,100.00	132,600.00		135,600.00	135,436.29	163.71
						-		-
UTILITY EXPENSES AND BULD PURCHASES						-		-
Electric	31-430	2	265,000.00	238,000.00		253,000.00	245,752.45	7,247.55
Street Lighting	31-435	2	515,000.00	459,000.00		514,000.00	473,354.24	40,645.76
Telephone	31-440	2	90,000.00	90,000.00		90,000.00	81,727.56	8,272.44
Water	31-445	2	21,000.00	21,000.00		21,000.00	14,127.35	6,872.65
Natural Gas	31-446	2	90,000.00	150,000.00		101,000.00	46,055.75	54,944.25
Heating Oil	31-447	2	8,500.00	8,500.00		8,500.00	4,652.95	3,847.05
Gasoline	31-460	2	400,000.00	420,000.00		380,200.00	327,883.59	52,316.41
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
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						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		24,347,965.04	23,194,214.10	50,000.00	23,244,214.10	21,714,290.63	1,529,923.47
B. Contingent	35-470	2	300.00	300.00	XXXXXXXXXX	300.00		300.00
Total Operations Including Contingent - within "CAPS"	34-201		24,348,265.04	23,194,514.10	50,000.00	23,244,514.10	21,714,290.63	1,530,223.47
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	12,698,119.38	12,031,596.39	-	11,954,396.39	11,572,548.84	381,847.55
Other Expenses (Including Contingent)	34-201	2	11,650,145.66	11,162,917.71	50,000.00	11,290,117.71	10,141,741.79	1,148,375.92

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	846,871.00	851,859.00		851,859.00	851,859.00	-
Social Security System (O.A.S.I.)	36-472	900,000.00	874,500.00		874,500.00	861,009.80	13,490.20
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	1,541,903.00	1,450,090.00		1,450,090.00	1,450,090.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	85,000.00	10,000.00		10,000.00	6,643.68	3,356.32
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	2,000.00	2,000.00		2,000.00	1,237.09	762.91
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	3,375,774.00	3,188,449.00	-	3,188,449.00	3,170,839.57	17,609.43
(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	27,724,039.04	26,382,963.10	50,000.00	26,432,963.10	24,885,130.20	1,547,832.90

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Employee Group Health	23-221	2		153,095.00		153,095.00		153,095.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		-	153,095.00	-	153,095.00	-	153,095.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	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 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	170,380.00	156,596.45		156,596.45	156,596.45	-
						-		-
County Interlocal-Garage Services						-		-
Other Expenses	42-105	2	57,104.60	55,711.81		55,711.81	55,711.81	-
						-		-
Municipal Court - Wildwood Crest Court Interlocal						-		-
Salaries and Wages	42-108	1	146,150.00	131,500.00		131,500.00	131,500.00	-
						-		-
Public Defender - Wildwood Crest Court Interlocal						-		-
Salaries and Wages	42-108	1	13,500.00	13,500.00		13,500.00	13,500.00	-
						-		-
						-		-
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						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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		387,134.60	357,308.26	-	357,308.26	357,308.26	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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		735.50		735.50	735.50	-
ATLANTIC COUNTY JIF	41-881	2		5,475.00		5,475.00	5,475.00	-
CAPE MAY COUNTY ARTS GRANT	41-885	2	9,475.00	8,180.00		8,180.00	8,180.00	-
CAPE MAY COUNTY MUNICIPAL ALLIANCE FUNDS	41-506	2		26,215.00		26,215.00	26,215.00	-
CAPE MAY COUNTY INFRASTRUCTURE	41-886	2				-	-	-
CLEAN COMMUNITIES	41-602	2		103,996.57		103,996.57	103,996.57	-
CLICK IT OR TICKET	41-507	1		7,000.00		7,000.00	7,000.00	-
COPS IN SHOPS	41-694	1		960.00		960.00	960.00	-
DISTRACTED DRIVING	41-508	1		5,600.00		5,600.00	5,600.00	-
DRIVE SOBER GET PULLED OVER	41-509	1		12,250.00		12,250.00	12,250.00	-
DRUNK DRIVING ENFORCEMENT FUND	41-510	2				-	-	-
FEMA	41-716	2				-	-	-
LANTERNFLY CONTROL PROGRAM	41-603	2				-	-	-
LEAD ASSISTANCE GRANT	41-621	2				-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
NJ TRANSPORTATION TRUST FUND	41-559	2		158,190.00		158,190.00	158,190.00	-
OEM EMMA	41-537	2		10,000.00		10,000.00	10,000.00	-
OPIOID SETTLEMENT	41-554	2	74,896.39			-	-	-
OPEN SPACE	41-871	2		846,289.13		846,289.13	846,289.13	-
PEDESTRIAN AWARENESS	41-504	2		5,250.00		5,250.00	5,250.00	-
RECREATION IMPROVEMENT	41-671	2		73,000.00		73,000.00	73,000.00	-
RECYCLING TONNAGE	41-701	2		38,945.35		38,945.35	38,945.35	-
SMALL CITIES	41-569	2		400,000.00		400,000.00	400,000.00	-
STORMWATER ASSISTANCE	41-564	2				-	-	-
YOUTH LEADERSHIP	41-884	2				-	-	-
						-	-	-
						-	-	-
Supplemental Fire Services Program						-	-	-
Fire District Direct Program	41-890	2	8,164.00	8,165.00		8,165.00	8,164.00	1.00
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		92,535.39	1,710,251.55	-	1,710,251.55	1,710,250.55	1.00
Total Operations - Excluded from "CAPS"	34-305		479,669.99	2,220,654.81	-	2,220,654.81	2,067,558.81	153,096.00
Detail:								
Salaries & Wages	34-305	1	330,030.00	327,406.45	-	327,406.45	327,406.45	-
Other Expenses	34-305	2	149,639.99	1,893,248.36	-	1,893,248.36	1,740,152.36	153,096.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(C) Capital Improvements - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	250,000.00	25,000.00	275,000.00	275,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		4,748,700.00	4,585,000.00	-	4,585,000.00	4,581,573.01	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		25,000.00	25,000.00	XXXXXXXXXX	25,000.00	25,000.00	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		34,000.00	24,000.00	XXXXXXXXXX	24,000.00	24,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		59,000.00	49,000.00	XXXXXXXXXX	49,000.00	49,000.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480			350,000.00		350,000.00	350,000.00	XXXXXXXXXX
(N) for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		5,537,369.99	7,454,654.81	25,000.00	7,479,654.81	7,323,131.82	153,096.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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 Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-406			XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-407				-		XXXXXXXXXX
	29-409	-	-	-	-	-	XXXXXXXXXX
(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	5,537,369.99	7,454,654.81	25,000.00	7,479,654.81	7,323,131.82	153,096.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	33,261,409.03	33,837,617.91	75,000.00	33,912,617.91	32,208,262.02	1,700,928.90
(M) Reserve for Uncollected Taxes	50-899	1,754,416.83	1,695,770.08	XXXXXXXXXX	1,695,770.08	1,695,770.08	XXXXXXXXXX
9. Total General Appropriations	34-499	35,015,825.86	35,533,387.99	75,000.00	35,608,387.99	33,904,032.10	1,700,928.90

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	27,724,039.04	26,382,963.10	50,000.00	26,432,963.10	24,885,130.20	1,547,832.90
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	-	153,095.00	-	153,095.00	-	153,095.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	387,134.60	357,308.26	-	357,308.26	357,308.26	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	92,535.39	1,710,251.55	-	1,710,251.55	1,710,250.55	1.00
Total Operations Excluded from "CAPS"	34-305	479,669.99	2,220,654.81	-	2,220,654.81	2,067,558.81	153,096.00
(C) Capital Improvements	44-999	250,000.00	250,000.00	25,000.00	275,000.00	275,000.00	-
(D) Municipal Debt Service	45-999	4,748,700.00	4,585,000.00	-	4,585,000.00	4,581,573.01	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	59,000.00	49,000.00	XXXXXXXXXX	49,000.00	49,000.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	350,000.00	-	350,000.00	350,000.00	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Boar	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	1,754,416.83	1,695,770.08	XXXXXXXXXX	1,695,770.08	1,695,770.08	XXXXXXXXXX
Total General Appropriations	34-499	35,015,825.86	35,533,387.99	75,000.00	35,608,387.99	33,904,032.10	1,700,928.90

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
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 2024
		2025	2024	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
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 2024
		2025	2024	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
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 2025 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); Donations (NJSA 40A:5-29); Fee-Based Recreation (PL 1999 C292 & NJS 40:48-2.56);

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, 2024

ASSETS	
Cash and Investments	13,351,001.70
Due from State of N.J.(c. 20, P.L. 1961)	1,622.25
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	677,589.47
Tax Title Lien Receivable	65,491.23
Property Acquired by Tax Title Lien Liquidation	1,852,000.00
Other Receivables	520,525.92
Deferred Charges Required to be in 2025 Budget	147,000.00
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	16,615,230.57

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	4,073,742.61
Reserves for Receivables	3,115,606.62
Surplus	9,425,881.34
Total Liabilities, Reserves and Surplus	16,615,230.57

School Tax Levy Unpaid	7,600,105.00
Less: School Tax Deferred	7,600,105.00
*Balance Included in Above "Cash Liabilities"	-

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	9,738,366.44	8,422,356.50
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 99%, 2023: 99.06%)	75,515,696.19	73,983,160.40
Delinquent Taxes	623,454.33	519,110.85
Other Revenues and Additions to Income	10,512,329.40	10,229,641.18
Total Funds	96,389,846.36	93,154,268.93
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	33,909,190.92	31,914,145.89
School Taxes (Including Local and Regional)	35,261,574.50	34,466,647.50
County Taxes (Including Added Tax Amounts)	14,678,564.15	14,486,332.56
Special District Taxes	2,547,526.52	2,525,401.00
Other Expenditures and Deductions from Income	642,108.93	48,375.54
Total Expenditures and Tax Requirements	87,038,965.02	83,440,902.49
Less: Expenditures to be Raised by Future Taxes	75,000.00	25,000.00
Total Adjusted Expenditures and Tax Requirements	86,963,965.02	83,415,902.49
Surplus Balance, December 31	9,425,881.34	9,738,366.44

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	9,425,881.34
Current Surplus Anticipated in 2025 Budget	4,500,000.00
Surplus Balance Remaining	4,925,881.34

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

2025
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 2025 Capital Budget anticipates:

\$1,355,000 in Recreation improvements including \$400K for clubhouse renovation at Municipal Pool; \$120K for parking lot improvements at Millman Hall; \$440K for resurfacing of gym floor and installation of pickleball courts at Recreation complex on Bayshore Road.

\$1,068,750 for equipment including \$291.5K for police communications and office equipment; \$475K for public works equipment including a refuse truck (\$315K), backhoe (\$20K), attachments for skid steerer (\$45K), a leaf vac (\$75K), and stop signs/posts (\$20K); \$302,250 for various office equipment and software for Finance, Municipal Court, Planning and Construction Offices as well as the section 20 costs for all.

\$506,000 for vehicles for the Police Department, Public Works and Construction Offices.

\$77,000 for Police equipment.

**CAPITAL BUDGET (Current Year Action)
2025**

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 - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
EQUIPMENT	1	3,509,060.00			53,825.00			822,675.00	2,632,560.00
RECREATION FACILITIES	2	11,210,000.00			48,000.00			912,000.00	10,250,000.00
POLICE EQUIPMENT	3	892,000.00			3,850.00			73,150.00	815,000.00
MUNICIPAL BUILDINGS	4	250,000.00						-	250,000.00
VEHICLES	5	1,481,000.00			25,300.00			480,700.00	975,000.00
ROADS AND DRAINAGE	6	3,000,000.00							3,000,000.00
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	20,342,060.00	-	-	130,975.00	-	-	2,288,525.00	17,922,560.00

**CAPITAL BUDGET (Current Year Action)
2025**

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 - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
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		-							
TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

**CAPITAL BUDGET (Current Year Action)
2025**

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 - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 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	20,342,060.00	-	-	130,975.00	-	-	2,288,525.00	17,922,560.00

**6 YEAR CAPITAL PROGRAM - 2025 to 2030
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 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
EQUIPMENT	1	3,509,060.00	12/31/2025	1,076,500.00	392,512.00	247,512.00	647,512.00	322,512.00	822,512.00
RECREATION FACILITIES	2	11,210,000.00	ONGOING	960,000.00	3,000,000.00	2,000,000.00	2,500,000.00	750,000.00	2,000,000.00
POLICE EQUIPMENT	3	892,000.00	12/31/2025	77,000.00	200,000.00	200,000.00	200,000.00	200,000.00	15,000.00
MUNICIPAL BUILDINGS	4	250,000.00	ONGOING	-	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
VEHICLES	5	1,481,000.00	12/31/2025	506,000.00	180,000.00	255,000.00	180,000.00	180,000.00	180,000.00
ROADS AND DRAINAGE	6	3,000,000.00	ONGOING	-	1,000,000.00		1,000,000.00		1,000,000.00
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TOTAL - THIS PAGE	XXXXX	20,342,060.00	XXXXXXXXXX	2,619,500.00	4,822,512.00	2,752,512.00	4,577,512.00	1,502,512.00	4,067,512.00

**6 YEAR CAPITAL PROGRAM - 2025 to 2030
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 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
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TOTAL - ALL PROJECTS	XXXXX	20,342,060.00	XXXXXXXXXX	2,619,500.00	4,822,512.00	2,752,512.00	4,577,512.00	1,502,512.00	4,067,512.00

**6 YEAR CAPITAL PROGRAM - 2025 to 2030
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 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
EQUIPMENT	3,509,060.00			175,453.00			3,333,607.00			
RECREATION FACILITIES	11,210,000.00			560,500.00			10,649,500.00			
POLICE EQUIPMENT	892,000.00			44,600.00			847,400.00			
MUNICIPAL BUILDINGS	250,000.00			12,500.00			237,500.00			
VEHICLES	1,481,000.00			74,050.00			1,406,960.00			
ROADS AND DRAINAGE	3,000,000.00			150,000.00			2,850,000.00			
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TOTAL - THIS PAGE	20,342,060.00	-	-	1,017,103.00	-	-	19,324,967.00	-	-	-

**6 YEAR CAPITAL PROGRAM - 2025 to 2030
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 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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TOTAL - ALL PROJECTS	20,342,060.00	-	-	1,017,103.00	-	-	19,324,967.00	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2025

RESOLUTION #2025-139

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) \$ 23,874,081.49 (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
Kevin Coombs
Roland Roy
Joseph Wareham

Nays

Abstained

Absent

Thomas Conrad

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated	08-100	\$	4,500,000.00
Miscellaneous Revenues Anticipated	13-099	\$	6,041,744.37
Receipts from Delinquent Taxes	15-499	\$	600,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	23,874,081.49
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	\$	35,015,825.86

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 24,348,265.04
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 3,375,774.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 479,669.99
(c) Capital Improvements	44-999	\$ 250,000.00
(d) Municipal Debt Service	45-999	\$ 4,748,700.00
(e) Deferred Charges - Municipal	46-999	\$ 59,000.00
(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	\$ 1,754,416.83
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 35,015,825.86

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 7th day of April, 2025. 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 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services

Certified by me this 7th day of April, 2025, 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 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024				
		2025	2024				for 2025	for 2024	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 Year Referendum Passed/Implemented: _____ (Date) Rate Assessed: \$ _____ Total Tax Collected to date: \$ _____ Total Expended to date: \$ _____ Total Acreage Preserved to date: _____ (Acres) Recreation land preserved in 2024: _____ (Acres) Farmland preserved in 2024: _____ (Acres)					Down Payments on Improvements	54-902-2				-			
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX			
					Payment of Bond Principal	54-920-2				XXXXXXXXXX			
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX			
					Interest on Bonds	54-930-2				XXXXXXXXXX			
					Interest on Notes	54-935-2				XXXXXXXXXX			
					Reserve for Future Use	54-950-2				-			
					Total Trust Fund 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, 2024

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

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.

3/3/2025
Date

jpocard@townshipoflower.org
Clerk of the Governing Body