

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	4,250,000.00	4,550,000.00	(300,000.00)	-6.59%
Local	2,777,395.84	2,094,492.78	682,903.06	32.60%
State Aid	1,650,412.00	1,563,228.00	87,184.00	5.58%
State & Federal Grants	91,925.40	1,747,506.54	(1,655,581.14)	-94.74%
Delinquent Tax	369,799.00	380,000.00	(10,201.00)	-2.68%
Local Purpose Tax	23,134,276.18	22,019,629.97	1,114,646.21	5.06%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	32,273,808.42	32,354,857.29	(81,048.87)	-0.25%
APPROPRIATIONS				
Salaries & Wages	11,747,289.84	11,431,203.27	316,086.57	2.77%
Other Expenses	10,644,477.43	9,736,365.58	908,111.85	9.33%
Statutory & Deferred Charges	4,177,420.00	4,282,658.00	(105,238.00)	-2.46%
State & Federal Grants	100,090.40	1,755,671.54	(1,655,581.14)	-94.30%
Capital (without grants)	250,000.00	250,000.00	-	0.00%
Debt Service	3,443,000.00	3,295,000.00	148,000.00	4.49%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	1,911,530.75	1,723,958.90	187,571.85	10.88%
TOTAL APPROPRIATIONS	32,273,808.42	32,474,857.29	(201,048.87)	-0.00619
Adopted Emergencies		120,000.00		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	23,134,276.18	22,019,629.97	1,114,646.21	5.06%
Local Tax Rate	0.6214	0.5960	0.0254	4.27%
Assessed Valuation	3,722,771,400	3,700,598,909	22,172,491	0.60%

STATUS OF "CAPS"

SPENDING CAP			2% LEVY CAP	
	CAP @ 2.5%	CAP COLA	23,134,276.18 MAX	23,134,276.18 ACTUAL
CAP Base from Prior Year	23,706,474.75	23,706,474.75	0.00	+ OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	24,299,136.62	24,536,201.37		
Additions:				
See Sheet 3b	1,255,250.33	1,255,250.33		
Other				
Total CAP Allowable	25,554,386.95	25,791,451.70		
Budget Expenditures Sheet 19	24,746,742.27	24,746,742.27		
Remaining or (Excess)	807,644.68	1,044,709.43		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	8,422,356.50	8,641,586.47	(219,229.97)
Used to Fund Budget	4,250,000.00	4,550,000.00	(300,000.00)
Remaining Balance	4,172,356.50	4,091,586.47	80,770.03

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.25%	99.38%	-0.13%
Used for Reserve for Taxes	97.41%	97.54%	-0.13%
Remaining	1.84%	1.84%	0.00%

2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF LOWER COUNTY: CAPE MAY

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

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

Governing Body Members	
Name	Term Expires
<u>David Perry</u>	<u>12/31/2024</u>
<u>Roland Roy</u>	<u>12/31/2026</u>
<u>Thomas Conrad</u>	<u>12/31/2026</u>
<u>Kevin Coombs</u>	<u>12/31/2026</u>
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2023
MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of LOWER, 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

6th day of March, 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 6th day of March, 2023

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

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

Certified by me, this 6th day of March, 2023

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

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

Certified by me, this 6th day of March, 2023

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: , 2023

By:

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
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)}				24,746,742.27
2. Appropriations excluded from "CAPS" -				XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}				5,615,535.40
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)				-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)				5,615,535.40
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	97.41%	Percent of Tax Collections		1,911,530.75
		Building Aid Allowance	2023 - \$ _____	
4. Total General Appropriations (Item 9, Sheet 29)		for Schools-State Aid	2022 - \$ _____	32,273,808.42
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)				9,139,532.24
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)				23,134,276.18
(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

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
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	-	-	-	-	-	-
Expenditures:							
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			
CAP CALCULATION			CAP CALCULATION		
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 Debt Service	3,295,000.00				
Transferred to Board of Education			Total Additions	<u>1,255,250.33</u>	
Type I School Debt					
Total Public & Private Programs	12,665.00		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>25,554,386.95</u>	
Judgements					
Total Deferred Charges	1,371,200.00				
Cash Deficit			Additional Increase to COLA rate. 3.5%		
Reserve for Uncollected Taxes	1,723,959.00		Amount of Increase allowable. 1.0%	<u>237,064.75</u>	
Total Exceptions	<u>6,905,376.00</u>				
Amount on Which CAP is Applied	23,706,474.75				
<u>2.5%</u> CAP	<u>592,661.87</u>		Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>25,791,451.70</u>	
Allowable Operating Appropriations before					
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	24,299,136.62		Total General Appropriations for Municipal Purposes	<u>24,746,742.27</u>	
			(Sheet 19, H-1)		
			Over or (Under) Appropriations Cap	<u>(1,044,709.43)</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																																										
<p><u>RECAP OF GROUP INSURANCE APPROPRIATION</u></p> <p>Following is a recap of the Municipality's Employee Group Insurance</p> <table><tr><td>Estimated Group Insurance Costs - 2023</td><td>\$ 4,902,790.92</td><td></td><td></td></tr><tr><td colspan="4">Estimated Amounts to be Contributed by Employees:</td></tr><tr><td>Contribution from all eligible emp.</td><td>400,000.00</td><td></td><td></td></tr><tr><td></td><td></td><td>400,000.00</td><td></td></tr><tr><td>Budgeted Group Insurance - Inside CAP</td><td></td><td>4,028,663.92</td><td></td></tr><tr><td>Budgeted Group Insurance - Utilities</td><td></td><td></td><td></td></tr><tr><td>Budgeted Group Insurance - Outside CAP</td><td></td><td>474,127.00</td><td></td></tr><tr><td>TOTAL</td><td></td><td>4,502,790.92</td><td></td></tr></table> <p>Instead of receiving Health Benefits, <u>22</u> employees have elected an opt-out for 2023. This opt-out amount is budgeted separately.</p> <table><tr><td>Health Benefits Waiver</td><td></td><td></td><td></td></tr><tr><td>Salaries and Wages</td><td>\$ 110,000.00</td><td></td><td></td></tr></table>				Estimated Group Insurance Costs - 2023	\$ 4,902,790.92			Estimated Amounts to be Contributed by Employees:				Contribution from all eligible emp.	400,000.00					400,000.00		Budgeted Group Insurance - Inside CAP		4,028,663.92		Budgeted Group Insurance - Utilities				Budgeted Group Insurance - Outside CAP		474,127.00		TOTAL		4,502,790.92		Health Benefits Waiver				Salaries and Wages	\$ 110,000.00		
Estimated Group Insurance Costs - 2023	\$ 4,902,790.92																																										
Estimated Amounts to be Contributed by Employees:																																											
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TOTAL		4,502,790.92																																									
Health Benefits Waiver																																											
Salaries and Wages	\$ 110,000.00																																										

EXPLANATORY STATEMENT - (Continued)		
BUDGET MESSAGE		
NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW		
<p>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.</p>		
<u>SUMMARY LEVY CAP CALCULATION</u>		
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	20,794,629.97	
Plus 2% CAP Increase	415,892.60	
ADJUSTED TAX LEVY	21,210,522.57	
Plus: Assumption of Service/Function		
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	21,210,522.57	
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		<u>22,972,840.57</u>
Additions:		
New Ratables - Increase for new construction	26,253,700	
Prior Year's Local Purpose Tax Rate (per \$100)	0.596	
New Ratable Adjustment to Levy		156,472.05
Amounts approved by Referendum		
Levy CAP Bank Applied		4,963.56
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		<u>23,134,276.18</u>
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		<u>23,134,276.18</u>
OVER OR (UNDER) 2% LEVY CAP		<u>0.00</u>
(must be equal or under for Introduction)		

EXPLANATORY STATEMENT - (Continued)		
BUDGET MESSAGE		
<u>"2010" LEVY CAP BANKS:</u>		
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>4,964</u>	
Balance to Expire	<u><u>2,040,336</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	23,134,276	
Amount to be Raised by Taxation for Municipal Purpose	<u>23,134,276</u>	
Available for Banking (CY 2024 - CY 2026)	(0)	
Total Levy CAP Bank	<u><u>826,315</u></u>	

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
1. Surplus Anticipated	08-101	4,250,000.00	4,550,000.00	4,550,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	4,250,000.00	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)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,485,992.00	1,475,791.00	1,475,791.00
Garden State Trust	09-207	87,437.00	87,437.00	87,437.00
Municipal Relief Aid	09-210	76,983.00		
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,650,412.00	1,563,228.00	1,563,228.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
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	565,649.00
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	565,649.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
<u>Shared Service Agreements Offset With Appropriations:</u>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	259,318.00	252,551.78	252,551.80

Sheet 7b

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
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		4,737.97	4,737.97
ATLANTIC COUNTY JIF	10-881	3,725.00	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	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	91,925.40	1,747,506.54	1,747,506.54

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	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	
Summary of Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	4,250,000.00	4,550,000.00	4,550,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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	91,925.40	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
Total Miscellaneous Revenues	13-099	4,519,733.24	5,405,227.32	5,901,856.55
4. Receipts from Delinquent Taxes	15-499	369,799.00	380,000.00	413,991.48
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	9,139,532.24	10,335,227.32	10,865,848.03
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	23,134,276.18	22,019,629.97	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXX
c) Minimum Library Tax	07-192	-		XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	23,134,276.18	22,019,629.97	23,615,301.50
7. Total General Revenues	13-299	32,273,808.42	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
						-		-
						-		-
						-		-
						-		-
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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
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
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						-		-

Sheet 14

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	-
						-		-
						-		-

Sheet 15a

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

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CURRENT FUND - APPROPRIATIONS

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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
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
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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
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER COMMON OPERATING FUNCTIONS						-		-
						-		-
Terminal Leave						-		-
Salaries and Wages	30-415	1	380,000.00	380,000.00		380,000.00	380,000.00	-
						-		-
Celebrations of Public Events or Holidays						-		-
(NJS 40:48-5.4)	30-420	2	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 (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
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
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						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	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. Contingent	35-470	2	300.00	300.00	XXXXXXXXXX	300.00		300.00
Total Operations Including Contingent - within "CAPS"	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
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	11,542,324.82	11,315,238.79	-	11,212,738.79	10,668,205.03	544,533.76
Other Expenses (Including Contingent)	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
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					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"	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
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				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 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
(2) STATUTORY EXPENDITURES:	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
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		3,088,420.00	2,911,458.00	-	2,911,458.00	2,892,969.58	18,488.42
(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		24,746,742.27	23,706,475.07	120,000.00	23,826,475.07	22,654,938.39	1,171,536.68

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

[illegible]

Sheet 20a

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Uniform Construction Code Appropriations	22-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

[illegible]

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
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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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
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Interlocal Municipal Service Agreements	42-999	259,318.00	252,551.78	-	252,551.78	252,551.78	-

Sheet 22b

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
(A) Operations - Excluded from "CAPS"								
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 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	3,725.00	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	-
						-	-	-

Sheet 24

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								
SMALL CITIES	41-569	2		400,000.00		400,000.00	400,000.00	-
SUSTAINABLE JERSEY	41-600	2		5,000.00		5,000.00	5,000.00	-
YOUTH LEADERSHIP	41-884	2		5,042.45		5,042.45	5,042.45	-
CAPE MAY COUNTY ARTS GRANT	41-885	2	10,831.00			-	-	-
Supplemental Fire Services Program						-	-	-
Fire District Direct Program	41-890	2	8,165.00	8,165.00		8,165.00	8,164.00	1.00
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

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
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		100,090.40	1,755,671.54	-	1,755,671.54	1,755,670.54	1.00
Total Operations - Excluded from "CAPS"	34-305		833,535.40	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	628,570.38	1,789,758.84	-	1,789,758.84	1,789,757.84	1.00

CURRENT FUND - APPROPRIATIONS

[illegible]

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
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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	-	250,000.00	250,000.00	-

Sheet 26a

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
Green Trust Loan Program:	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

[illegible]

Sheet 27a

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 - Municipal - Excluded from "CAPS"								
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		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
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		1,089,000.00	1,371,200.00	XXXXXXXXXX	1,371,200.00	1,371,200.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		5,615,535.40	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
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		5,615,535.40	6,924,423.32	-	6,924,423.32	6,915,888.68	1.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		30,362,277.67	30,630,898.39	120,000.00	30,750,898.39	29,570,827.07	1,171,537.68
(M) Reserve for Uncollected Taxes	50-899		1,911,530.75	1,723,958.90	XXXXXXXXXX	1,723,958.90	1,723,958.90	XXXXXXXXXX
9. Total General Appropriations	34-499		32,273,808.42	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
(H-1) Total General Appropriations for	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						
(A) Operations - Excluded from "CAPS"	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	100,090.40	1,755,671.54	-	1,755,671.54	1,755,670.54	1.00
Total Operations Excluded from "CAPS"	34-305	833,535.40	2,008,223.32	-	2,008,223.32	2,008,222.32	1.00
(C) Capital Improvements	44-999	250,000.00	250,000.00	-	250,000.00	250,000.00	-
(D) Municipal Debt Service	45-999	3,443,000.00	3,295,000.00	-	3,295,000.00	3,286,466.36	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	1,089,000.00	1,371,200.00	XXXXXXXXXX	1,371,200.00	1,371,200.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	1,911,530.75	1,723,958.90	XXXXXXXXXX	1,723,958.90	1,723,958.90	XXXXXXXXXX
Total General Appropriations	34-499	32,273,808.42	32,354,857.29	120,000.00	32,474,857.29	31,294,785.97	1,171,537.68

Sheet 30

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	-	-	-

Sheet 37

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			
Total Utility Assessment Revenues	53-899	-	-	-
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			
Total Utility Assessment Appropriations	53-999	-	-	-

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

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	-
Total Assets	1110900	16,391,804.17

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
Total Liabilities, Reserves and Surplus	XXXXXX	16,391,804.17

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	-

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		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
Total Funds	2310500	88,455,455.02	87,332,352.25
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
Total Expenditures and Tax Requirements	2311100	80,153,098.52	78,690,765.78
Less: Expenditures to be Raised by Future Taxes	2311200	120,000.00	
Total Adjusted Expenditures and Tax Requirements	2311300	80,033,098.52	78,690,765.78
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	4,250,000.00
Surplus Balance Remaining	2311700	4,172,356.50

(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.

<p>TOWNSHIP OF LOWER NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM</p>

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Sheet 40a

**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	
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
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	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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		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	18,850,000.00	-	-	375,000.00	-	-	5,625,000.00	12,850,000.00

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Sheet 40b - Totals

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	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	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

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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		-							
		-							
TOTAL - ALL PROJECTS	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

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Sheet 40c - Totals

Local Unit TOWNSHIP OF LOWER

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Local Unit **TOWNSHIP OF LOWER**

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Township of Lower

SECTION 2 - UPON ADOPTION FOR YEAR 2023

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) \$ 23,134,276.18 (Item 2 below) for municipal purposes, and
(b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
(c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
(d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
(e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
(f) \$ - (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Nays

Abstained

Absent

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated	08-100	\$	4,250,000.00
Miscellaneous Revenues Anticipated	13-099	\$	4,519,733.24
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	\$	23,134,276.18
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	\$	32,273,808.42

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	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	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 833,535.40
(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	\$ 1,911,530.75
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 32,273,808.42

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 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 _____ day of _____, 2023, _____, 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				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Year Referendum Passed/Implemented:										
Rate Assessed:					Payment of Bond Principal	54-920-2				xxxxxxxxxx
Total Tax Collected to date:					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Total Expended to date:					Interest on Bonds	54-930-2				xxxxxxxxxx
Total Acreage Preserved to date:					Interest on Notes	54-935-2				xxxxxxxxxx
Recreation land preserved in 2022:					Reserve for Future Use	54-950-2				-
Farmland preserved in 2022:					Total Trust Fund Appropriations:	54-499	-	-	-	-

TOWNSHIP OF LOWER

ARTS AND CULTURE 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	56-190				XXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
										-
										-
										-
Reserve Funds:	56-101									-
										-
										-
										-
										-
										-
										-
										-
										-
Total Trust Fund Revenues:	56-299	-	-	-						-
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented: _____ (Date)</div> <div>Rate Assessed: \$ _____</div> <div>Total Tax Collected to date: \$ _____</div> <div>Total Expended to date: \$ _____</div>										-
										-
										-
										-
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										-
Total Trust Fund Appropriations:					56-499		-	-	-	-

**Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: TOWNSHIP OF LOWER

Year Ending: December 31, 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

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