

## Signed Resolutions – March 2, 2026

- Res. #2026-110 Introduction of the 2026 Budget
- Res. #2026-111 Authorization for the Payment of Vouchers \$ \$721,574.01
- Res. #2026-112 Authorization for the Payout of Accumulated Compensatory Time (J.Scheck \$6,841.50)
- Res. #2026-113 A Resolution Requesting Release of Performance Guarantee for LJKQ Real Estate, LLC; BI 712; Lots 3,4,5,;Escrow #z23-09-04
- Res. #2026-114 Reappointment to the Zoning Board of Adjustment (G.Bostard)
- Res. #2026-115 Resolution Authorizing the Award of a Non-Fair and Open Contract to Forerunner Industries Inc for Floodplain Management Program
- Res. #2026-116 Reappointment to the Recreation Advisory Board (L.Bedell)
- Res. #2026-117 Reappointment to the Zoning Board of Adjustment (T.Doherty)
- Res. #2026-118 Resolution Authorizing the Continued Use of the Thirty Google Chromebook Laptop Computers by the Lower Township Elementary School District
- Res. #2026-119 Reappointment to the Recreation Advisory Board (N.Young)
- Res. #2026-120 Authorization for the Payout of Accumulated Compensatory Time (S.Gellura \$12,808.00)
- Res. #2026-121 Resolution Authorizing the Adoption of the Purchasing Procedure Guide
- Res. #2026-122 Resolution Authorizing the Adoption of the Fixed Assets Policy
- Res. #2026-123 Resolution Authorizing Expenditure to Johnsons Control Security for a Five (5) Year Maintenance Agreement for Fingerprint Equipment for the Recreation Center under State Contract #24-TELE-74149
- Res. #2026-124 Approving a Professional Service Contract with DeBlasio & Associates for FY2026 NJIB Arctic Avenue Storm Sewer Replacement Project- Construction Phase Services (LT-C-071) (\$95,000)
- Res. #2026-125 Authorization for the Payout of Compensatory Time (T.Shough \$7,906.00)
- Res. #2026-126 A Resolution Denying an Application for a Secondhand Merchants and Precious Metals License submitted by Road Show Concepts, LLC
- Res. # 2026-127 A Resolution Providing for a Meeting Not Open to the Public in accordance with the provisions of the New Jersey Open Public Meetings Act, NJSA 10:4-12 Attorney/Client Privilege and Personnel

*Resolution # 2026-116*

## TOWNSHIP OF LOWER SUMMARY OF 2026 BUDGET

		Future Budget Projections				
		2027	2028	2029	2030	2031
<b>Total Budget</b>	36,298,793.51					
<b>Employee Costs:</b>						
Salaries & Wages	12,876,194.54					
Sheet 17	345,587.00					
Sheet 25						
<b>Total</b>	13,221,781.54					
<b>Social Security</b>						
Sheet 19	1,010,000.00					
<b>Pensions etc.</b>						
Sheet 19	868,832.00					
Sheet 19	1,627,911.00					
Sheet 19	-					
Sheet 20	-					
<b>Insurance</b>						
Sheet 15c	6,029,040.00					
<b>Direct Employee Costs</b>	22,757,564.54					
<b>General Liability Insurance</b>						
Sheet 15c	409,793.00					
<b>Debt Service:</b>						
Sheet 27	4,512,128.00					
<b>Reserve for Uncollected Taxes:</b>						
Sheet 29	1,834,116.51					
<b>Capital Funds:</b>						
Sheet 26a	250,000.00					
<b>Deferred Charges:</b>						
Sheet 28	93,750.00					
<b>Grants:</b>						
Sheet 25 (less Salaries & Wages above)	45,974.69					
<b>All Other Departmental OE's:</b>						
Various Line Items	6,435,466.77					
<b>Projected Budget Totals</b>	37,424,217.59	38,607,700.59	39,862,619.48	41,157,222.89	42,513,874.87	

March 2, 2026

Budget Introduction

Lower Township

**TOWNSHIP OF LOWER  
2026 BUDGET FUNDING**

Budget Funding:	
Fund Balance	5,404,315.64
Local Revenues	4,639,316.06
State Aid	1,601,062.00
Grants	37,810.69
Delinquent Tax	600,000.00
Local Purpose Tax	24,016,289.12
	<u>36,298,793.51</u>
Ratables	3,794,140,600
Tax Rate	0.633
Increase	(0.000)

Project Tax Results					
	2027	2028	2029	2030	2031
	5,500,000.00	5,525,000.00	5,550,000.00	5,575,000.00	5,600,000.00
	4,700,000.00	4,850,000.00	5,000,000.00	5,150,000.00	5,300,000.00
	1,610,000.00	1,610,000.00	1,610,000.00	1,610,000.00	1,610,000.00
	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
	25,014,217.59	26,022,700.59	27,102,619.48	28,222,222.89	29,403,874.87
	37,424,217.59	38,607,700.59	39,862,619.48	41,157,222.89	42,513,874.87
	3,814,140,600	3,834,140,600	3,854,140,600	3,874,140,600	3,894,140,600
	<b>0.656</b>	<b>0.679</b>	<b>0.703</b>	<b>0.728</b>	<b>0.755</b>
	<b>0.023</b>	<b>0.023</b>	<b>0.024</b>	<b>0.025</b>	<b>0.027</b>

# TOWNSHIP OF LOWER

## SUMMARY OF TAX RATES

## LEVY CHANGE PER VARIOUS ASSESSED VALUES

	Estimated 2026		Actual 2025		Change %	Property Assessment	Estimated 2026		Actual 2025		Total Tax Change	Local Tax Change
	Levy Amount	Rate	Levy Amount	Rate			Total Tax	Local Tax	Total Tax	Local Tax		
<b>COUNTY:</b>												
County Tax (General)	13,200,000.00	0.348	12,697,563.79	0.337	0.011	100,000.00	2,069.41	632.98	2,018.00	633.00	51.41	(0.02)
County Library	2,500,000.00	0.066	2,024,967.97	0.054	0.012	125,000.00	2,586.76	791.23	2,522.50	791.25	64.26	(0.02)
County Health	-	-	-	-	-	150,000.00	3,104.11	949.48	3,027.00	949.50	77.11	(0.02)
County Open Space	800,000.00	0.021	749,782.58	0.020	0.001	175,000.00	3,621.47	1,107.72	3,531.50	1,107.75	89.97	(0.03)
Total All County Levies	16,500,000.00	0.435	15,472,314.34	0.411	0.024	200,000.00	4,138.82	1,265.97	4,036.00	1,266.00	102.82	(0.03)
<b>SCHOOLS:</b>												
Local School	21,500,000.00	0.567	20,724,403.00	0.550	0.017	225,000.00	4,656.17	1,424.21	4,540.50	1,424.25	115.67	(0.04)
Regional School	-	-	-	-	-	250,000.00	5,173.52	1,582.46	5,045.00	1,582.50	128.52	(0.04)
Regional High School	16,500,000.00	0.435	15,983,987.00	0.424	0.011	275,000.00	5,690.87	1,740.70	5,549.50	1,740.75	141.37	(0.05)
Additional Local School	-	-	-	-	-	300,000.00	6,208.23	1,898.95	6,054.00	1,899.00	154.23	(0.05)
School Debt Service	-	-	-	-	-	325,000.00	6,725.58	2,057.20	6,558.50	2,057.25	167.08	(0.05)
<b>SPECIAL DISTRICTS:</b>												
Special District Tax	3,000,000.00	-	2,613,045.20	-	-	350,000.00	7,242.93	2,215.44	7,063.00	2,215.50	179.93	(0.06)
<b>LOCAL PURPOSE TAX</b>												
Municipal Library	24,016,289.12	0.633	23,874,081.49	0.633	(0.000)	375,000.00	7,760.28	2,373.69	7,567.50	2,373.75	192.78	(0.06)
Municipal Open Space	-	-	-	-	-	400,000.00	8,277.64	2,531.93	8,072.00	2,532.00	205.64	(0.07)
Arts and Cultural	-	-	-	-	-	425,000.00	8,794.99	2,690.18	8,576.50	2,690.25	218.49	(0.07)
<b>TOTAL ALL LEVIES</b>	<b>81,516,289.12</b>	<b>2.069</b>	<b>78,667,831.03</b>	<b>2.018</b>	<b>0.05141</b>	450,000.00	9,312.34	2,848.43	9,081.00	2,848.50	231.34	(0.07)
						475,000.00	9,829.69	3,006.67	9,585.50	3,006.75	244.19	(0.08)
						500,000.00	10,347.05	3,164.92	10,090.00	3,165.00	257.05	(0.08)
						600,000.00	12,416.45	3,797.90	12,108.00	3,798.00	308.45	(0.10)
						750,000.00	15,520.57	4,747.38	15,135.00	4,747.50	385.57	(0.12)
						1,000,000.00	20,694.09	6,329.84	20,180.00	6,330.00	514.09	(0.16)
						1,250,000.00	25,867.61	7,912.30	25,225.00	7,912.50	642.61	(0.20)
						1,500,000.00	31,041.14	9,494.75	30,270.00	9,495.00	771.14	(0.25)
<b>NET VALUATION TAXABLE</b>	<b>3,794,140.600</b>		<b>3,769,121.090</b>									

# 2026 MUNICIPAL DATA SHEET

**CAP**

(MUST ACCOMPANY 2026 BUDGET)

MUNICIPALITY: TOWNSHIP OF LOWER COUNTY: CAPE MAY

Frank Sippel  
 Mayor's Name December 31, 2028  
Term Expires

**Municipal Officials**

<u>Julie A. Picard</u> Municipal Clerk	{ <u>9/1/2012</u> Date of Orig. Appt. <u>1673</u> Cert. No.
<u>Kathy Brown</u> Tax Collector	<u>T-8103</u> Cert. No.
<u>James Craft</u> Chief Financial Officer	<u>N-0425</u> Cert. No.
<u>Leon Costello, CPA, RMA</u> Registered Municipal Accountant	<u>393</u> Lic. No.
<u>Robert Belasco, Esq.</u> Municipal Attorney	
<u>Michael Laffey - Township Manager</u>	

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>12/31/2026</u>

**Official Mailing Address of Municipality**

Lower Township Municipal Hall  
2600 Bayshore Road  
Villas, NJ 08251

Fax #: (609) 886-4962

Sheet A

2026

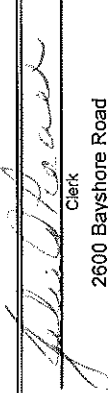
# MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of LOWER CAPE MAY County of CAPE MAY for the Fiscal Year 2026.

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, 2026  
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, 2026

  
Clerk  
Address  
2600 Baysshore Road  
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, 2026

Leon P. Costello, CPA, RMA  
Registered Municipal Accountant  
Ocean City, NJ 08226  
Address  
1535 Haven Avenue  
Address  
609-399-6333 ex225  
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, 2026

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: \_\_\_\_\_, 2026 By: \_\_\_\_\_

Sheet 1

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the \_\_\_\_\_ TOWNSHIP \_\_\_\_\_ of \_\_\_\_\_ LOWER \_\_\_\_\_ CAPE MAY \_\_\_\_\_ for the Fiscal Year 2026;
Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2026;
Be it Further Resolved, that said Budget be published on the official website \_\_\_\_\_ https://townshipofflower.org/publicnotices.php \_\_\_\_\_ on \_\_\_\_\_ March 3rd \_\_\_\_\_, 2026;
Also, if applicable, it will be advertised in the following on-line publication of \_\_\_\_\_ townshipofflower.org \_\_\_\_\_ on \_\_\_\_\_ April 3rd \_\_\_\_\_, 2026.
The Governing Body of the \_\_\_\_\_ TOWNSHIP \_\_\_\_\_ of \_\_\_\_\_ LOWER \_\_\_\_\_ does hereby approve the following as the Budget for the year 2026:

RECORDED VOTE
(Insert Last Name)

Ayes
Covatta
Whitman
Roy
Carroll
Sippel

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the \_\_\_\_\_ COUNCIL MEMBERS \_\_\_\_\_ of the \_\_\_\_\_ TOWNSHIP \_\_\_\_\_ of \_\_\_\_\_ LOWER \_\_\_\_\_, County of \_\_\_\_\_ CAPE MAY \_\_\_\_\_, on \_\_\_\_\_ March 3rd \_\_\_\_\_, 2026.
A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ Lower Township Municipal Hall \_\_\_\_\_, on \_\_\_\_\_ April 20th \_\_\_\_\_, 2026 at \_\_\_\_\_ 5:00 o'clock P.M. \_\_\_\_\_ at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

**EXPLANATORY STATEMENT**

**SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

	YEAR 2026
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)}	28,796,781.09
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	5,667,895.91
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	5,667,895.91
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	1,834,116.51
	Percent of Tax Collections
	Building Aid Allowance 2026 - \$ _____
	for Schools-State Aid 2025 - \$ _____
4. Total General Appropriations (Item 9, Sheet 29)	36,298,793.51
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	12,282,504.39
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)	24,016,289.12
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	35,015,825.86	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	3,961,253.11						
Emergency Appropriations	19,750.00	-	-	-	-	-	-
Total Appropriations	38,996,828.97	-	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	38,059,903.83	-	-	-	-	-	-
Reserved	945,506.28	-	-	-	-	-	-
Unexpended Balances Canceled	33.61	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	39,005,443.72	-	-	-	-	-	-
Overexpenditures *	8,614.75	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)		BUDGET MESSAGE	
CAP CALCULATION		CAP CALCULATION	
Total General Appropriations for 2025	35,015,825.86	Allowable Operating Appropriations before	28,278,519.82
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	
Subtotal	<u>35,015,825.86</u>		
Exceptions Less:			
Total Other Operations		Additions:	
Total Uniform Construction Code		New Construction (Assessor Certification)	232,919.00
Total Interlocal Service Agreement	387,134.60	2024 Cap Bank Available	-
Total Additional Appropriations	250,000.00	2025 Cap Bank Available	226,216.99
Total Capital Improvements	4,748,700.00		<u>459,135.99</u>
Total Debt Service			
Transferred to Board of Education		Maximum: Appropriations within "CAPS" Sheet 19 @	2.0%
Type I School Debt	92,535.39		<u>28,737,655.81</u>
Total Public & Private Programs			
Judgements		Additional Increase to COLA rate:	3.5%
Total Deferred Charges	59,000.00	Amount of Increase allowable:	1.5%
Cash Deficit			<u>415,860.59</u>
Reserve for Uncollected Taxes	1,754,416.83		
Total Exceptions	<u>7,291,786.82</u>		
Amount on Which CAP is Applied	27,724,039.04	Maximum: Appropriations within "CAPS" Sheet 19 @	3.5%
2.0% CAP	554,480.78		<u>29,153,516.39</u>
Allowable Operating Appropriations before	28,278,519.82	Total General Appropriations for Municipal Purposes	<u>28,796,781.09</u>
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	<u>(356,735.30)</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

**"2010" LEVY CAP BANKS:**

2023

Maximum Allowable Amount to be Raised by Taxation  
 Amount to be Raised by Taxation for Municipal Purpose  
 Available for Banking (CY 2026)  
 Amount Used in CY 2026  
 Balance to Expire

\$ 6,293,263.00

Estimated Amounts to be Contributed by Employees:

701,500.00

Contribution from all eligible emp.

5,591,763.00

2025

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

5,189,839.00

24

Instead of receiving Health Benefits, \_\_\_\_\_ employees  
 have elected an opt-out for 2026. This opt-out amount  
 is budgeted separately.

Health Benefits Waiver  
 Salaries and Wages

\$ 120,000.00

2026

Maximum Allowable Amount to be Raised by Taxation  
 Amount to be Raised by Taxation for Municipal Purpose  
 Available for Banking (CY 2026 - CY 2028)  
 Amount Used in CY 2026  
 Balance to Carry Forward (CY 2027 - CY2028)

Total Levy CAP Bank

797,894

Sheet 3b (2)

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March 2, 2026

Budget Introduction

Lower Township

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.

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS** 24,351,563.12

Exclusions:

- Allowable Shared Service Agreements Increase 501,728.00
- Allowable Health Insurance Costs Increase 60,194.00
- Allowable Pension Obligations Increases
- Allowable LOSAP Increase
- Allowable Capital Improvements Increase 151,746.00
- Allowable Debt Service and Capital Leases Inc.
- Recycling Tax appropriation
- Deferred Charge to Future Taxation Unfunded
- Current Year Deferred Charges: Emergencies
- Add Total Exclusions 713,668.00
- Less Cancelled or Unexpended Waivers 34.00
- Less Cancelled or Unexpended Exclusions

**SUMMARY LEVY CAP CALCULATION**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation	23,874,081.49
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>23,874,081.49</u>
Plus 2% CAP Increase	<u>477,481.63</u>
<b>ADJUSTED TAX LEVY</b>	<u>24,351,563.12</u>
Plus: Assumption of Services/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>24,351,563.12</u>

**ADJUSTED TAX LEVY**

Additions:

- New Ratables - Increase for new construction 36,796,050
- Prior Year's Local Purpose Tax Rate (per \$100) 0.633
- New Ratable Adjustment to Levy 232,919.00
- Amounts approved by Referendum
- Levy CAP Bank Applied

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

25,298,116.12

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

24,016,289.12

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

(must be equal or under for introduction)

(1,281,827.00)

**Sheet 3 - Levy CAP**

	EXPLANATORY STATEMENT - (Continued)  <b>BUDGET MESSAGE</b>	

Sheet 3d

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
1. Surplus Anticipated	08-101	5,404,315.64	4,500,000.00	4,500,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	5,404,315.64	4,500,000.00	4,500,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	35,000.00	35,000.00	39,200.00
Other	08-104	215,000.00	115,000.00	327,325.30
Fees and Permits	08-105	72,200.00	72,200.00	117,128.10
Fines and Costs:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	59,000.00	59,000.00	69,566.65
Other	08-109			
Interest and Costs on Taxes	08-112	145,000.00	145,000.00	191,625.40
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	175,000.00		
Interest on Investments and Deposits	08-113	610,000.00	717,591.00	616,840.86
Anticipated Utility Operating Surplus	08-114			

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

	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>GENERAL REVENUES</b>				
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
Recreation Fees	08-134		25,000.00	73,784.00
Payments in Lieu of Taxes - Conifer	08-210	30,000.00		37,213.71
Payments in Lieu of Taxes - Yorkshire Place	08-210	15,000.00	15,000.00	35,899.50
Payments in Lieu of Taxes - Haven House	08-210	25,000.00	25,000.00	56,516.63
Payments in Lieu of Taxes - CM Tech Village	08-210	5,000.00	5,000.00	12,306.62
Bulk Trash Receipts	08-135	65,000.00	65,000.00	105,530.76
Cable Franchise Fees	08-230	130,604.60	125,000.00	139,696.62
Occupancy Tax	08-107	1,050,000.00	850,000.00	1,069,794.74

Sheet 4a



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

	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>GENERAL REVENUES</b>				
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
<b>Total Section A: Local Revenue</b>	08-001	2,656,804.60	2,283,791.00	2,892,428.89

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,493,389.00	1,493,389.00	1,493,388.74
Garden State Trust	09-206	107,673.00	107,673.00	20,236.00
Watershed Aid	09-207			
Garden State Trust - Reserve	09-208		20,236.00	107,673.00
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>1,601,062.00</b>	<b>1,621,298.00</b>	<b>1,621,297.74</b>

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
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)				
Uniform Construction Code Fees	XXXXXX 08-160	XXXXXXXXXXXX 600,000.00	XXXXXXXXXXXX 420,000.00	XXXXXXXXXXXX 1,060,770.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:				
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)	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	XXXXXX 08-160	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>600,000.00</b>	<b>420,000.00</b>	<b>1,060,770.00</b>



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

	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>GENERAL REVENUES</b>				
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:				
Board of Education - Special Police	11-110	181,147.00	170,380.00	170,380.00
County Interlocal - Garage Services	11-116	58,532.22	57,104.60	57,104.60
Wildwood Crest - Court Interlocal Agreement	11-108	164,440.00	159,650.00	159,650.00

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
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:	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
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:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	404,119.22	387,134.60	387,134.60



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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
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	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
ALCOHOL EDUCATION, REHAB	10-501		2,063.32	2,063.32
ATLANTIC COUNTY JIF	10-881		5,475.00	5,475.00
CAPE MAY COUNTY ARTS GRANT	10-885	7,100.00	9,475.00	9,475.00
CAPE MAY COUNTY MUNICIPAL ALLIANCE FUNDS	10-506		26,215.00	26,215.00
CAPE MAY COUNTY INFRASTRUCTURE	10-886			-
CLEAN COMMUNITIES	10-602		103,145.30	103,145.30
CLICK IT OR TICKET	10-507		5,600.00	5,600.00
COPS IN SHOPS	10-694		2,880.00	2,880.00
DISTRACTED DRIVING	10-508			-
DRIVE SOBER GET PULLED OVER	10-509		10,850.00	10,850.00
DRUNK DRIVING ENFORCEMENT FUND	10-510			-
FEMA	10-716			-
GREEN ACRES GRANT - PLAYGROUND & PARK	10-603		750,000.00	750,000.00
HISTORICAL PRESERVATION GRANT	10-621		151,000.00	151,000.00
NJ DEPT. OF TRANSPORTATION GRANT	10-559		200,000.00	200,000.00
OEM EMMA	10-537		10,000.00	10,000.00
OPIOID SETTLEMENT	10-554	30,710.69	74,896.39	74,896.39
CAPE MAY COUNTY OPEN SPACE	10-871		2,139,567.00	2,139,567.00

Sheet 9

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):</b>				
PEDESTRIAN AWARENESS	XXXXXXX 10-504	XXXXXXXXXXXX		XXXXXXXXXXXX
RECYCLING TONNAGE	10-701		36,957.49	36,957.49
RECREATION IMPROVEMENT	10-671		92,000.00	92,000.00
SMALL CITIES	10-569		400,000.00	400,000.00
SUMMER SHORE SAFETY ENFORCEMENT	10-564		7,000.00	7,000.00
YOUTH LEADERSHIP	10-884			-
U DRIVE U TEXT U PAY	10-507		3,500.00	3,500.00
NJ DLPS - SUMMER EXPANSION PROGRAM			10,000.00	10,000.00
NJ COUNCIL FOR THE HUMANITIES			5,000.00	5,000.00
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				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	XXXXXX 10-001	XXXXXXXXXXXX 37,810.69	XXXXXXXXXXXX 4,045,624.50	XXXXXXXXXXXX 4,045,624.50

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	480,000.00	472,000.00	535,018.95
Uniform Fire Safety Act Reserve	08-106	201,676.54	173,149.38	
Reserve for Debt Service	08-227	11,715.70	400,000.00	400,000.00
Contribution from LTMUA per NJSA 40A: 5A-12.1	08-114	160,000.00	160,000.00	160,000.00
Local Cannabis Tax (supported by 2024 AFS sheet 20)	08-240	125,000.00	40,000.00	137,535.17



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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>Summary of Revenues</b>				
1. Surplus Anticipated (Sheet 4, #1)	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-101	5,404,315.64	4,500,000.00	4,500,000.00
3. Miscellaneous Revenues:	08-102	-	-	-
Total Section A: Local Revenues	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Total Section B: State Aid Without Offsetting Appropriations	08-001	2,656,804.60	2,283,791.00	2,892,428.89
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	09-001	1,601,062.00	1,621,298.00	1,621,297.74
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	08-002	600,000.00	420,000.00	1,060,770.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	11-001	404,119.22	387,134.60	387,134.60
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	08-003	-	-	-
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	10-001	37,810.69	4,045,624.50	4,045,624.50
Total Miscellaneous Revenues	08-004	978,392.24	1,245,149.38	1,232,554.12
4. Receipts from Delinquent Taxes	13-099	6,278,188.75	10,002,997.48	11,239,809.85
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	15-499	600,000.00	600,000.00	647,414.48
6. Amount to be Raised by Taxes for Support of Municipal Budget:	13-199	12,282,504.39	15,102,997.48	16,387,224.33
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
b) Addition to Local District School Tax	07-190	24,016,289.12	23,874,081.49	XXXXXXXXXXXXX
c) Minimum Library Tax	07-191	-	-	XXXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-192	-	-	XXXXXXXXXXXXX
7. Total General Revenues	07-199	24,016,289.12	23,874,081.49	25,152,969.47
	13-299	36,298,793.51	38,977,078.97	41,540,193.80

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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	103,000.00		103,000.00	102,038.52	961.48
Other Expenses	20-110 2	31,000.00	28,050.00		28,050.00	21,631.25	6,418.75
Office of the Township Clerk	20-120						
Salaries and Wages	20-120 1	277,500.00	263,500.00		290,500.00	288,492.26	2,007.74
Other Expenses	20-120 2	10,700.00	10,700.00		13,700.00	10,758.12	2,941.88
Elections							
Other Expenses	20-120 2	10,000.00	10,000.00		10,000.00	8,731.90	1,268.10
Office of Township Solicitor							
Other Expenses	20-155 2	300,000.00	291,000.00		291,000.00	290,813.48	186.52

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
GENERAL GOVERNMENT: (continued)							
Office of Township Manager	20-100						
Salaries and Wages	20-100 1	354,500.00	345,000.00		304,000.00	295,633.62	8,366.38
Other Expenses	20-100 2	52,000.00	35,800.00		35,800.00	29,895.26	5,904.74
Department of Revenue and Finance	20-130						
Salaries and Wages	20-130 1	350,000.00	457,500.00		437,500.00	439,031.42	*
Other Expenses	20-130 2	40,000.00	47,270.00		47,270.00	43,578.10	3,691.90
Audit Services	20-135						
Other Expenses	20-135 2	44,500.00	35,620.00		35,620.00	35,620.00	
Division of Tax Assessment							
Salaries and Wages	20-150 1	249,000.00	236,500.00		242,500.00	242,320.88	179.12
Other Expenses	20-150 2	39,659.00	39,000.00		39,000.00	33,178.61	5,821.39
Human Resources							
Salaries and Wages	20-105 1						
Other Expenses	20-105 2						

Sheet 13

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
GENERAL GOVERNMENT: (continued)							
Division of Taxation	20-145						
Salaries and Wages	20-145 1	254,000.00	245,000.00		237,000.00	227,044.86	9,955.14
Other Expenses:							
Miscellaneous Other Expenses	20-145 2	17,600.00	17,100.00		17,100.00	9,002.64	8,097.36
Liquidation of Tax Title Liens	20-145 2	2,000.00	5,000.00		5,000.00	820.60	4,179.40
Department of Planning and Development	20-170						
Salaries and Wages	20-170 1	197,426.00	191,500.00		191,500.00	191,442.42	57.58
Other Expenses	20-170 2	15,206.00	13,325.00	19,750.00	33,075.00	30,154.03	2,920.97
Engineering Services and Costs	20-165						
Other Expenses	20-165 2	12,000.00	12,000.00		12,000.00	11,000.00	1,000.00
Department of Parks and Recreation	28-370						
Salaries and Wages	28-370 1	428,480.00	384,000.00		412,000.00	402,089.56	9,910.44
Other Expenses	28-370 2	231,734.00	231,734.00		231,734.00	227,575.96	4,158.04

Sheet 14

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
GENERAL GOVERNMENT: (continued)							
Department of Public Works	26-305						
Salaries and Wages	26-305 1	3,478,000.00	3,333,000.00		3,298,000.00	3,296,611.39	1,388.61
Other Expenses:							
Miscellaneous Other Expenses	26-305 2	401,767.78	395,245.40		430,245.40	427,919.04	2,326.36
Sanitary Landfill	26-305 2	825,000.00	825,000.00		825,000.00	772,533.00	52,467.00
Public Buildings and Grounds	26-310						
Salaries and Wages	26-310 1	202,250.00	194,500.00		194,500.00	194,498.76	1.24
Other Expenses	26-310 2	167,250.00	150,525.00		196,525.00	164,622.17	30,902.83
PUBLIC SAFETY:							
Department of Public Safety	25-240						
Salaries and Wages	25-240 1	5,640,822.00	5,529,620.00		5,449,620.00	5,381,147.18	68,472.82
Other Expenses	25-240 2	493,150.00	353,313.00		353,313.00	352,763.89	549.11

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
PUBLIC SAFETY: (continued)							
Uniform Fire Safety Act (P. L. 1983, Ch. 383)	25-265						
Salaries and Wages	25-265 1	343,676.54	366,149.38		366,149.38	278,017.38	88,132.00
Other Expenses	25-265 2	338,000.00	279,000.00		279,000.00	269,269.45	9,730.55
Emergency Management Services	25-252						
Salaries and Wages	25-252 1	17,000.00	35,000.00		35,000.00	18,015.56	16,984.44
Other Expenses	25-252 2	8,500.00	12,500.00		12,500.00	11,151.98	1,348.02
Contributions to First Aid Organizations	25-260 2	138,000.00	80,000.00		80,000.00	80,000.00	
Demolition	26-305						
Other Expenses	26-305 2	34,700.00	34,700.00		34,700.00	2,000.00	32,700.00
Police 911 Dispatchers	25-250						
Other Expenses:	25-250						
County Dispatch	25-250 2	516,910.76	500,000.00		500,000.00	500,000.00	
Lease for Public Safety Building	25-250 2	173,491.26	171,111.26		171,111.26	171,111.26	

Sheet 15a

### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
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	12,950.00	10,450.00		10,450.00	7,506.00	2,944.00
Zoning Board of Adjustments	21-185						
Other Expenses	21-185 2	12,950.00	10,450.00		10,450.00	10,030.50	419.50
Animal Regulation:	27-340						
Other Expenses:	27-340						
Contractual	27-340 2	224,227.00	217,415.00		217,415.00	208,898.64	8,516.36
Miscellaneous Other Expenses	27-340 2	23,000.00	21,135.00		21,135.00	21,132.25	2.75

Sheet 15b

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court							
Salaries and Wages	43-490 1	171,060.00	169,350.00		169,350.00	136,707.15	32,642.85
Other Expenses	43-490 2	16,950.00	17,750.00		17,750.00	10,800.50	6,949.50
Public Defender (PL 1997, C. 256)							
Salaries and Wages	43-495 1	17,500.00	17,500.00		17,500.00	17,500.00	-
<b>INSURANCE</b>							
General Liability	23-210 2	409,793.00	308,927.65		308,927.65	308,927.65	-
Workers Compensation Insurance	23-215 2	839,201.00	892,294.35		892,294.35	790,783.40	101,510.95
Employee Group Health	23-220 2	5,189,839.00	4,990,230.00		4,990,230.00	4,748,163.21	242,066.79
Health Benefit Waiver							
Salaries and Wages	23-222 1	120,000.00	110,000.00		110,000.00	117,083.33	*
Interlocal Agreement - Fire District #3	25-255 2	23,750.00	23,750.00		23,750.00	23,750.00	-
Interlocal Agreement - Wildwood Interlocal	25-255 2	5,000.00	5,000.00		5,000.00	5,000.00	-

Sheet 15c

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated					Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations - within "CAPS" - (continued)						-		-
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated					Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations - within "CAPS" - (continued)					-			-
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Sheet 15e

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		FCOA	Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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	521,980.00	517,000.00		487,000.00	486,989.74	10.26
Other Expenses		22-195 2	48,950.00	40,850.00		45,850.00	39,859.68	5,990.32

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
UNCLASSIFIED:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
OTHER COMMON OPERATING FUNCTIONS							
Terminal Leave							
Salaries and Wages	30-415 1	150,000.00	200,000.00		200,000.00	200,000.00	-
Celebrations of Public Events or Holidays (NJS 40:48-5.4)	30-420 2	165,650.00	144,100.00		144,100.00	143,891.90	208.10
UTILITY EXPENSES AND BUILD PURCHASES							
Electric	31-430 2	265,000.00	265,000.00		265,000.00	241,092.26	13,907.74
Street Lighting	31-435 2	570,000.00	515,000.00		515,000.00	514,547.63	50,452.37
Telephone	31-440 2	93,000.00	90,000.00		90,000.00	87,843.51	2,156.49
Water	31-445 2	21,000.00	21,000.00		21,000.00	16,482.44	4,517.56
Natural Gas	31-446 2	85,000.00	90,000.00		90,000.00	71,533.33	18,466.67
Heating Oil	31-447 2	8,500.00	8,500.00		8,500.00	7,532.39	967.61
Gasoline	31-460 2	400,000.00	400,000.00		360,000.00	305,825.22	54,174.78

Sheet 17

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Operations (Item 8(A)) within "CAPS"	34-199	25,194,123.34	24,347,965.04	19,750.00	24,302,715.04	23,382,395.28	928,934.51
B. Contingent	35-470 2	300.00	300.00	XXXXXXXXXX	300.00	-	300.00
Total Operations Including Contingent - within "CAPS"	34-201	25,194,423.34	24,348,265.04	19,750.00	24,303,015.04	23,382,395.28	929,234.51
Detail:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201 1	12,876,194.54	12,698,119.38	-	12,545,119.38	12,314,664.03	239,070.10
Other Expenses (Including Contingent)	34-201 2	12,318,228.80	11,650,145.66	19,750.00	11,757,895.66	11,067,731.25	690,164.41

Sheet 17a

### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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
Overexpenditures of Appropriations	46-894	8,614.75		XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
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				XXXXXXXXXX	-		XXXXXXXXXX
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				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX

Sheet 18

**CURRENT FUND - APPROPRIATIONS**

	FCOA	Appropriated				Total for 2025 As Modified By All Transfers	Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Paid or Charged		Reserved	
8. GENERAL APPROPRIATIONS								
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-			XXXXXXXXXX
					-			XXXXXXXXXX
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					-			XXXXXXXXXX

Sheet 18a

**CURRENT FUND - APPROPRIATIONS**

	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>8. GENERAL APPROPRIATIONS</b>							
(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	868,832.00	846,871.00		846,871.00	846,871.00	-
Social Security System (O.A.S.I.)	36-472	1,010,000.00	900,000.00		955,000.00	952,364.74	12,635.26
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	1,627,911.00	1,541,903.00		1,541,903.00	1,541,903.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	85,000.00	85,000.00		85,000.00	82,017.96	2,982.04
Defined Contribution Retirement Program (DCRP)	36-477	2,000.00	2,000.00		2,000.00	1,345.53	654.47
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	3,602,357.75	3,375,774.00	-	3,440,774.00	3,424,502.23	16,271.77
(F) Judgments	37-480						XXXXXXXXXX
(G) Cash Deficit of Preceding Year	48-855						-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	28,796,781.09	27,724,039.04	19,750.00	27,743,789.04	26,806,897.51	945,506.28

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025		
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations - Excluded from "CAPS"								
Employee Group Health	23-221 2	401,924.00			-			-
					-			-
					-			-
					-			-
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Sheet 20

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"						-	-
						-	-
						-	-
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						-	-
						-	-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	<b>401,924.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Sheet 20a



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
<b>Shared Service Agreements</b>	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Special Resource Police							-
Salaries and Wages	42-106 1	181,147.00	170,380.00		170,380.00	170,380.00	-
County Interlocal-Garage Services							-
Other Expenses	42-105 2	58,532.22	57,104.60		57,104.60	57,104.60	-
Municipal Court - Wildwood Crest Court Interlocal							-
Salaries and Wages	42-108 1	150,940.00	146,150.00		146,150.00	146,150.00	-
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"  Shared Service Agreements	FCOA  XXXXXX	Appropriated				Expended 2025	
		for 2026 XXXXXXXXXX	for 2025 XXXXXXXXXX	for 2025 By Emergency Appropriation XXXXXXXXXX	Total for 2025 As Modified By All Transfers XXXXXXXXXX	Paid or Charged XXXXXXXXXX	Reserved XXXXXXXXXX
<b>Total Interlocal Municipal Service Agreements</b>	42-999	404,119.22	387,134.60	-	387,134.60	387,134.60	-

Sheet 22b

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)							
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	34-303		-				-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues							
Matching Funds for Grants	41-899 2						-
ALCOHOL EDUCATION, REHAB	40-501 2		2,063.32		2,063.32	2,063.32	-
ATLANTIC COUNTY JIF	41-881 2		5,475.00		5,475.00	5,475.00	-
CAPE MAY COUNTY ARTS GRANT	41-885 2	7,100.00	9,475.00		9,475.00	9,475.00	-
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		103,145.30		103,145.30	103,145.30	-
CLICK IT OR TICKET	41-507 1		5,600.00		5,600.00	5,600.00	-
COPS IN SHOPS	41-694 1		2,880.00		2,880.00	2,880.00	-
DISTRACTED DRIVING	41-508 1						-
DRIVE SOBER GET PULLED OVER	41-509 1		10,850.00		10,850.00	10,850.00	-
DRUNK DRIVING ENFORCEMENT FUND	41-510 2						-
FEMA	41-716 2						-
GREEN ACRES GRANT - PLAYGROUND & PARK	41-603 2		750,000.00		750,000.00	750,000.00	-
HISTORICAL PRESERVATION GRANT	41-621 2		151,000.00		151,000.00	151,000.00	-
							-
							-

Sheet 24

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues							
NJ TRANSPORTATION TRUST FUND	41-559 2		200,000.00		200,000.00		-
OEM EMMA	41-537 2		10,000.00		10,000.00		-
OPIOID SETTLEMENT	41-554 2	30,710.69	74,896.39		74,896.39		-
CAPE MAY COUNTY OPEN SPACE	41-871 2		2,139,567.00		2,139,567.00		-
PEDESTRIAN AWARENESS	41-504 2				-		-
RECREATION IMPROVEMENT	41-671 2		92,000.00		92,000.00		-
RECYCLING TONNAGE	41-701 2		36,957.49		36,957.49		-
SMALL CITIES	41-569 2		400,000.00		400,000.00		-
SUMMER SHORE SAFETY ENFORCEMENT	41-564 2		7,000.00		7,000.00		-
YOUTH LEADERSHIP	41-884 2				-		-
U DRIVE U TEXT U PAY	2		3,500.00		3,500.00		-
NJ DLPS - SUMMER EXPANSION PROGRAM	2		10,000.00		10,000.00		-
NJ COUNCIL FOR THE HUMANITIES	2		5,000.00		5,000.00		-
Supplemental Fire Services Program					-		-
Fire District Direct Program	41-890 2	8,164.00	8,164.00		8,164.00		-

Sheet 24a

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" (continued)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Public and Private Programs Offset by Revenues (cont)							
Total Public and Private Programs Offset by Revenues	40-999	45,974.69	4,053,788.50	-	4,053,788.50	4,053,788.50	
Total Operations - Excluded from "CAPS"	34-305	852,017.91	4,440,923.10	-	4,440,923.10	4,440,923.10	
Detail:							
Salaries & Wages	34-305 1	345,587.00	349,360.00	-	349,360.00	349,360.00	
Other Expenses	34-305 2	506,430.91	4,091,563.10	-	4,091,563.10	4,091,563.10	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated			Expended 2025		
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(C) Capital Improvements - Excluded from "CAPS"							-
Down Payments on Improvements	44-902				-		-
Capital Improvement Fund	44-901	250,000.00	250,000.00	XXXXXXXXXX	250,000.00	250,000.00	-
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### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated					Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
(C) Capital Improvements - Excluded from "CAPS"					-			
					-			
					-			
					-			
					-			
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					-			
					-			
					-			
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865				-			
					-			
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					-			
					-			
					-			
					-			
					-			
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	250,000.00	250,000.00	-	250,000.00	250,000.00	250,000.00	-

Sheet 26a

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(D) Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920	3,320,000.00	3,820,000.00		3,820,000.00	3,820,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925				-		XXXXXXXXXX
Interest on Bonds	45-930	1,092,634.00	804,300.00		804,300.00	804,300.00	XXXXXXXXXX
Interest on Notes	45-935				-		XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayment for Principal and Interest	45-940	99,494.00	124,400.00		124,400.00	124,366.39	XXXXXXXXXX
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)					-		XXXXXXXXXX
					-		XXXXXXXXXX
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					-		XXXXXXXXXX
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	45-999	4,512,128.00	4,748,700.00	-	4,748,700.00	4,748,666.39	XXXXXXXXXX

Sheet 27a

### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated			Expended 2025						
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved				
		xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx				
(E) Deferred Charges - Municipal - Excluded from "CAPS"											
(1) DEFERRED CHARGES:											
Emergency Authorizations	46-870	19,750.00	25,000.00	xxxxxxxxxx	25,000.00	xxxxxxxxxx	25,000.00	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875	34,000.00	34,000.00	xxxxxxxxxx	34,000.00	xxxxxxxxxx	34,000.00	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4- 3)	46-871			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	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
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	53,750.00	59,000.00	xxxxxxxxxx	59,000.00	xxxxxxxxxx	59,000.00	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(F) Judgments (N.J.S.A. 40A:4-45.3cc) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	37-480			xxxxxxxxxx	-	xxxxxxxxxx	-	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	29-405			xxxxxxxxxx	-	xxxxxxxxxx	-	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxx	-	xxxxxxxxxx	-	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	5,667,895.91	9,498,623.10	xxxxxxxxxx	9,498,623.10	xxxxxxxxxx	9,498,623.10	xxxxxxxxxx	9,498,623.10	xxxxxxxxxx	xxxxxxxxxx

Sheet 28

## CURRENT FUND - APPROPRIATIONS

	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>8. GENERAL APPROPRIATIONS</b>							
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
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	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
District School Purposes (Items (I) and (J) - (K) Excluded from "CAPS"	29-409	-	-	-	-	-	XXXXXXXXXX
	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	5,667,895.91	9,498,623.10	-	9,498,623.10	9,498,589.49	-
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	34,464,677.00	37,222,662.14	19,750.00	37,242,412.14	36,305,487.00	945,506.28
(M) Reserve for Uncollected Taxes	50-899	1,834,116.51	1,754,416.83	XXXXXXXXXX	1,754,416.83	1,754,416.83	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499	36,298,793.51	38,977,078.97	19,750.00	38,996,828.97	38,059,903.83	945,506.28

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Summary of Appropriations							
(H-1) Total General Appropriations for	34-299	28,796,781.09	27,724,039.04	19,750.00	27,743,789.04	26,806,897.51	945,506.28
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	401,924.00	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	404,119.22	387,134.60	-	387,134.60	387,134.60	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	45,974.69	4,053,788.50	-	4,053,788.50	4,053,788.50	-
Total Operations Excluded from "CAPS"	34-305	852,017.91	4,440,923.10	-	4,440,923.10	4,440,923.10	-
(C) Capital Improvements	44-999	250,000.00	250,000.00	-	250,000.00	250,000.00	-
(D) Municipal Debt Service	45-999	4,512,128.00	4,748,700.00	-	4,748,700.00	4,748,666.39	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	53,750.00	59,000.00	XXXXXXXXXX	59,000.00	59,000.00	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	50-999	1,834,116.51	1,754,416.83	XXXXXXXXXX	1,754,416.83	1,754,416.83	XXXXXXXXXX
Total General Appropriations	34-499	36,298,793.51	38,977,078.97	19,750.00	38,996,828.97	38,059,903.83	945,506.28

Sheet 30

**DEDICATED ASSESSMENT BUDGET**

	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>14. DEDICATED REVENUES FROM</b>				
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
<b>15. APPROPRIATIONS FOR ASSESSMENT DEBT</b>		<b>Appropriated</b>		<b>Expended 2025</b>
Payment of Bond Principal	51-920	2026	2025	Paid or Charged
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

**DEDICATED ASSESSMENT BUDGET UTILITY**

	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>14. DEDICATED REVENUES FROM</b>				
Assessment Cash	52-101			
Deficit ( Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
<b>15. APPROPRIATIONS FOR ASSESSMENT DEBT</b>		<b>Appropriated</b>		<b>Expended 2025</b>
Payment of Bond Principal	52-920	2026	2025	Paid or Charged
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

Sheet 37

**DEDICATED ASSESSMENT BUDGET UTILITY**

	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>14. DEDICATED REVENUES FROM</b>				
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
<b>15. APPROPRIATIONS FOR ASSESSMENT DEBT</b>		<b>Appropriated</b>		<b>Expended 2025</b>
Payment of Bond Principal	53-920	2026	2025	Paid or Charged
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 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Request, Escheat, Construction Code Fees Due Hackensack Meadows 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 (N.J.S.A. 40:55D-53.1); Workmens Compensation Fund (N.J.S.A. 40A:10-13); Municipal Alliance on Alcoholism & Drug Abuse (PL 1989, Ch 51 & N.J.S.A. 40A:5-29); Parking Offenses Adjudication Act (PL 1989, Ch 137); Group Insurance Trust (N.J.S.A. 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 (N.J.S.A. 40A:5-29); Fee-Based Recreation (PL 1999 C292 & N.J.S. 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**

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

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025**

ASSETS	
Cash and Investments	14,983,235.13
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	xxxxxxx
Taxes Receivable	763,869.51
Tax Title Lien Receivable	69,253.46
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	1,334,800.00
Deferred Charges Required to be in 2026 Budget	20,451.05
Deferred Charges Required to be in Budgets Subsequent to 2026	62,364.75
	54,000.00
<b>Total Assets</b>	<b>17,287,973.90</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	4,408,096.75
Reserves for Receivables	2,188,374.02
Surplus	10,691,503.13
<b>Total Liabilities, Reserves and Surplus</b>	<b>17,287,973.90</b>

School Tax Levy Unpaid	7,991,993.50
Less: School Tax Deferred	7,600,105.00
*Balance included in Above "Cash Liabilities"	391,888.50

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

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	9,425,881.34	9,738,366.44
CURRENT REVENUE ON A CASH BASIS:	xxxxxxxx	xxxxxxxx
Current Taxes:*(Percentage Collected 2025: 98.86%, 2024: 99.05%)	78,295,042.25	75,515,696.19
Delinquent Taxes	647,414.48	623,454.33
Other Revenues and Additions to Income	14,445,606.97	10,512,329.37
Total Funds	102,813,945.04	96,389,846.33
EXPENDITURES AND TAX REQUIREMENTS:	xxxxxxxx	xxxxxxxx
Municipal Appropriations	37,250,993.28	33,909,190.92
School Taxes (Including Local and Regional)	36,708,390.00	35,261,574.50
County Taxes (Including Added Tax Amounts)	15,575,054.41	14,678,564.15
Special District Taxes	2,613,045.20	2,547,526.52
Other Expenditures and Deductions from Income	3,323.77	642,108.90
Total Expenditures and Tax Requirements	92,150,806.66	87,038,964.99
Less: Expenditures to be Raised by Future Taxes	28,364.75	75,000.00
Total Adjusted Expenditures and Tax Requirements	92,122,441.91	86,963,964.99
Surplus Balance, December 31	10,691,503.13	9,425,881.34

\*Nearest even; percentage may be used

**Proposed Use of Current Fund Surplus in 2026 Budget**

Surplus Balance, December 31	10,691,503.13
Current Surplus Anticipated in 2026 Budget	5,404,315.64
Surplus Balance Remaining	5,287,187.49

2026

**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**

Sheets 40b, 40c & 40d detail the capital plan for the next six years. Funded with various grants and Debt Service.

**CAPITAL BUDGET (Current Year Action)  
2026**

Local Unit TOWNSHIP OF LOW

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026				
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized
EQUIPMENT	1	40,500.00			1,825.00			34,675.00
RECREATION FACILITIES	2	483,126.00			15,750.00			299,250.00
POLICE EQUIPMENT	3	64,305.50			3,215.28			61,090.23
MUNICIPAL BUILDINGS	4	1,510,000.00			75,500.00			1,434,500.00
VEHICLES	5	827,000.00						
ROADS AND DRAINAGE	6	-						
ARCTIC AVENUE SEWER LINE	7	2,500,000.00			50,000.00			2,450,000.00
POLICE VEHICLES	8	714,710.00			11,987.50			227,762.50
<b>TOTAL - THIS PAGE</b>	<b>XXXX</b>	<b>6,139,641.50</b>	<b>-</b>	<b>-</b>	<b>158,277.78</b>	<b>-</b>	<b>-</b>	<b>4,507,277.73</b>

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<b>6</b>
<b>TO BE FUNDED IN FUTURE YEARS</b>
4,000.00
168,126.00
-
-
827,000.00
-
-
474,960.00
1,474,088.00

C - 3

**CAPITAL BUDGET (Current Year Action)**  
**2026**

Local Unit TOWNSHIP OF LOW

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026				
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized
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**CAPITAL BUDGET (Current Year Action)  
2026**

Local Unit TOWNSHIP OF LOW

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					5e Debt Authorized	
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized		
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<b>TOTAL - ALL PROJECTS</b>	XXXX	6,139,641.50	-	158,277.78	-	-	-	-	4,507,277.73	

Sheet 40b - Totals

WER

6 TO BE FUNDED IN FUTURE YEARS
1,474,086.00

C - 3

**6 YEAR CAPITAL PROGRAM - 2026 to 2031**  
**ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit TOWNSHIP OF LOW

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR				
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030
EQUIPMENT	1	40,500.00		36,500.00	2,000.00			
RECREATION FACILITIES	2	483,126.00		315,000.00	168,126.00			
POLICE EQUIPMENT	3	64,305.50		64,305.50				
MUNICIPAL BUILDINGS	4	1,510,000.00		1,510,000.00				
VEHICLES	5	827,000.00			477,000.00	350,000.00		
ROADS AND DRAINAGE	6	-						
ARCTIC AVENUE SEWER LINE	7	2,500,000.00		2,500,000.00				
POLICE VEHICLES	8	714,710.00		239,750.00	254,960.00	220,000.00		
<b>TOTAL - THIS PAGE</b>	XXXX	6,139,641.50	XXXXXXXXXX	4,665,555.50	902,086.00	572,000.00	-	-

Sheet 40c



**6 YEAR CAPITAL PROGRAM - 2026 to 2031**  
**ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit \_\_\_\_\_ TOWNSHIP OF LOW

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR				
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030
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March 2, 2026

Budget Introduction

Lower Township

**6 YEAR CAPITAL PROGRAM - 2026 to 2031**  
**ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**  
 Local Unit \_\_\_\_\_ TOWNSHIP OF LOW

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR				
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030
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<b>TOTAL - ALL PROJECTS</b>	XXXX	6,139,641.50	XXXXXXXXXX	4,665,555.50	902,086.00	572,000.00	-	-



**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	7a General
		3a Current Year 2026	3b Future Years				
EQUIPMENT	40,500.00			2,025.00			38,475.00
RECREATION FACILITIES	483,126.00			24,156.30			458,969.70
POLICE EQUIPMENT	64,305.50			3,215.28			61,090.23
MUNICIPAL BUILDINGS	1,510,000.00			75,500.00			1,434,500.00
VEHICLES	827,000.00			41,350.00			785,650.00
ROADS AND DRAINAGE	-			-			-
ARCTIC AVENUE SEWER LINE	2,500,000.00			125,000.00			2,375,000.00
POLICE VEHICLES	714,710.00			35,735.50			678,974.50
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<b>TOTAL - THIS PAGE</b>	<b>6,139,641.50</b>	<b>-</b>	<b>-</b>	<b>306,982.08</b>	<b>-</b>	<b>-</b>	<b>5,832,659.43</b>



**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	7a General
		3a Current Year 2026	3b Future Years				
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**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	7a General
		3a Current Year 2026	3b Future Years				
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	-			-			
<b>TOTAL - ALL PROJECTS</b>	6,139,641.50	-	-	306,962.08	-	-	5,832,659.43

Sheet 40d - Totals



**SECTION 2 - UPON ADOPTION FOR YEAR 2026**

**RESOLUTION**

Be it Resolved by the LOWER COUNCIL MEMBERS of the CAPE MAY TOWNSHIP of County of 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) \$ 24,016,289.12 (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, 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.
- (c) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (d) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (e) \$ - (Item 5 Below) Minimum Library Tax
- (f) \$ -

**RECORDED VOTE**  
(Insert last name)

Ayes	Nays	Abstained
Absent		

SUMMARY OF REVENUES		08-100	13-099	15-499	07-190
1. General Revenues	Surplus Anticipated	\$	5,404,315.64		
	Miscellaneous Revenues Anticipated	\$	6,278,188.75		
	Receipts from Delinquent Taxes	\$	600,000.00		
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		\$	24,016,289.12		
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:					
	Item 6, Sheet 42				
	Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)				
	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)				
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX					
<b>Total Revenues</b>		\$	36,298,793.51		

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>		
<u>Within "CAPS"</u>		
(a & b) Operations Including Contingent	XXXXXX	XXXXXXXXXXXXXXXXXX
(e) Deferred Charges and Statutory Expenditures - Municipal	XXXXXX	XXXXXXXXXXXXXXXXXX
(g) Cash Deficit	34-201	\$ 25,194,423.34
(g) Cash Deficit	34-209	\$ 3,602,357.75
(g) Cash Deficit	46-885	\$ -
<u>Excluded from "CAPS"</u>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 852,017.91
(c) Capital Improvements	44-999	\$ 250,000.00
(d) Municipal Debt Service	45-999	\$ 4,512,128.00
(e) Deferred Charges - Municipal	46-999	\$ 53,750.00
(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	\$ 1,834,116.51
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	<b>\$ 36,298,793.51</b>

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the \_\_\_\_\_ day of \_\_\_\_\_, 2026. 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 2026 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 \_\_\_\_\_, 2026, \_\_\_\_\_, Clerk  
Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2026	2025				for 2026	for 2025	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
					Acquisition of Farmland	54-916-2				-
<b>Total Trust Fund Revenues:</b>	54-299	-	-	-	Down Payments on Improvements	54-902-2				-
<b>Summary of Program</b>										
Year Referendum Passed/Implemented:					Debt Service:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Rate Assessed:					Payment of Bond Principal	54-920-2				XXXXXXXXXXXX
Total Tax Collected to date:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXXXX
Total Expended to date:		\$			Interest on Bonds	54-930-2				XXXXXXXXXXXX
Total Acreage Preserved to date:					Interest on Notes	54-935-2				XXXXXXXXXXXX
Recreation land preserved in 2025:					Reserve for Future Use	54-950-2				-
Farmland preserved in 2025:					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, 2025

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

--

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here  and certify below.

\_\_\_\_\_ Date

\_\_\_\_\_ Clerk of the Governing Body

Resolution #2026-111

Ranges		Item Status	Purchase Types	Misc					
<i>Range: First to Last</i> <i>Rcvd Batch Id Range: First to Last</i>		<i>Open: N</i> <i>Void: N</i> <i>Paid: N</i> <i>Held: Y</i> <i>Aprv: N</i> <i>Rcvd: Y</i>	<i>Bid: Y</i> <i>State: Y</i> <i>Other: Y</i> <i>Exempt: Y</i>	<i>P.O. Type: All</i> <i>Include Project Line Yes</i> <i>Items:</i> <i>Format: Condensed</i> <i>Include Non-Budgeted: Y</i> <i>Vendors: All</i>					
Vendor #	P.O. #	PO Date	Name	Description	Status	Amount	Void Amount	Contract	PO Type
00080	26-00444	02/25/26	AMERIHEALTH	MARCH 2026 HEALTH INS	Open	\$433,267.74	\$0.00		
00153	26-00465	02/26/26	ATLANTIC CITY ELECTRIC*	ATLANTIC CITY ELECT JAN/FEB 26	Open	\$45,476.50	\$0.00		
00179	26-00231	01/27/26	AVERY TEITLER	PB SALARY DNE \$12,500.00 2026	Open	\$2,095.34	\$0.00		
	26-00414	02/25/26		PB RESOLUTION VOUCHERS	Open	\$600.00	\$0.00		
<b>Vendor Total:</b>						<b>\$2,695.34</b>			
00199	26-00359	02/11/26	AUTO ZONE INC	SUPPLIES /DPW	Open	\$159.78	\$0.00		
00392	26-00434	02/25/26	JOSEPH BOYLE	JAN-MARCH 2026 MEDICARE SUP.	Open	\$278.52	\$0.00		
00651	26-00371	02/17/26	MUNICIPAL UTIL AUTH	DUMP FEES DISPOSAL FEE JANUARY 2026	Open	\$60,364.27	\$0.00		
00784	26-00396	02/19/26	CAPE MAY STAR & WAVE	Legals	Open	\$16.50	\$0.00		
	26-00402	02/19/26		Legals 2/11/2026	Open	\$163.50	\$0.00		
	26-00462	02/26/26		Legals 2/18/26	Open	\$100.00	\$0.00		
<b>Vendor Total:</b>						<b>\$280.00</b>			
00825	26-00453	02/26/26	COMCAST INTERNET	COMCAST*INTERNET FEB/MAR 2026	Open	\$1,334.82	\$0.00		
01075	25-03245	12/05/25	COPIERS PLUS*	DECEMBER ENCUMBER COPIER USE	Open	\$904.58	\$0.00		
01125	26-00248	01/28/26	MARGARET CROMPTON	RETIRED MEDICARE SUPPLEMENT	Open	\$100.00	\$0.00		B
01139	26-00372	02/17/26	CORELOGIC CENTRALIZED REFUNDS	BLOCK 42 LOT 20	Open	\$1,489.74	\$0.00		
01200	26-00373	02/17/26	DELTA DENTAL PLAN OF NJ	JAN 2026 DENTAL ADMIN	Open	\$1,419.33	\$0.00		
	26-00374	02/17/26		JAN 2026 DENTAL CLAIMS	Open	\$12,673.25	\$0.00		
<b>Vendor Total:</b>						<b>\$14,092.58</b>			
01267	26-00430	02/25/26	EDWARD DONOHUE	MEDICAL CLAIMS	Open	\$68.99	\$0.00		
01269			DISCOUNT HYDRAULICS*						

Vendor # P.O. #	PO Date	Name Description	Status	Amount	Void Amount	Contract	PO Type
01269		DISCOUNT HYDRAULICS*					
							<i>Account Continued</i>
26-00160	01/21/26	PARTS/DPW	Open	\$2,456.12	\$0.00		
26-00391	02/19/26	PARTS/DPW	Open	\$1,335.16	\$0.00		
		<b>Vendor Total:</b>		<b>\$3,791.28</b>			
01690		GRANTURK EQUIPMENT CO*					
26-00370	02/17/26	FILTERS/DPW	Open	\$237.43	\$0.00		
01806		ANTHONY J HARVATT, II, ESQ					
26-00075	01/13/26	ZBA DNE 12,500.00 2026	Open	\$1,041.50	\$0.00		
01807		MARLIN HEDUM					
26-00454	02/26/26	VISION REIMBURSEMENT	Open	\$260.00	\$0.00		
02247		LAWSON PRODUCTS, INC. ~					
26-00399	02/19/26	SUPPLIES/DPW	Open	\$699.74	\$0.00		
03573		SAFETY-KLEEN CORP*					
25-01914	07/11/25	EQUIP. MAINTENANCE/DPW	Open	\$595.29	\$0.00		
03692		SOUTH JERSEY GAS CO*					
26-00455	02/26/26	SOUTH JERSEY GAS JAN/FEB USAGE	Open	\$21,935.97	\$0.00		
03810		MUNICIPAL UTIL AUTH USAGE COST					
26-00451	02/26/26	10/15- 1/15/26 WATER AND SEWER	Open	\$1,806.16	\$0.00		
03904		LOWE'S HOME CENTER INC*					
26-00446	02/25/26	SUPPLIES DPW- WATER	Open	\$35.96	\$0.00		PC1
03958		DEBORAH VAN MOURIK					
26-00458	02/26/26	RETIREE SUPPLEMENT 1250 PER	Open	\$275.60	\$0.00		B
04085		CHRISTOPHER WINTER					
26-00429	02/25/26	MEDICAL REIMBURSEMENT	Open	\$340.70	\$0.00		
04097		CINTAS FIRST AID AND SAFETY*					
26-00415	02/25/26	BOCA FIRST AID	Open	\$33.89	\$0.00		
04261		STATE OF NEW JERSEY					
26-00447	02/25/26	QRT END 9/30/25 ADJUSTMENT	Open	\$15.17	\$0.00		
04266		NJ DEPT OF HEALTH&SENIOR SVCS					
26-00395	02/19/26	January, 2026	Open	\$364.20	\$0.00		
04301		SEASHORE ASPHALT CORPORATION*					
25-01217	05/13/25	ASPHALT FOR ROADWAYS	Open	\$942.15	\$0.00		
6059		USABLE LIFE					
26-00421	02/25/26	JAN-MARCH LIFE INS	Open	\$1,815.75	\$0.00		
6071		UNITED UNIFORMS LIMITED LIAB*					
25-03019	11/12/25	ALTERATIONS FOR PROMOTIONS	Open	\$383.50	\$0.00		

Lower Township  
Bill List By Vendor Id

02/26/2026

01:35 PM

Vendor # P.O. #	PO Date	Name Description	Status	Amount	Void Amount	Contract	PO Type
6071		UNITED UNIFORMS LIMITED LIAB*					
				<i>Account Continued</i>			
25-03067	11/21/25	1 HAT AND 4 BREAST BADGES	Open	\$735.00	\$0.00		
		<b>Vendor Total:</b>		<b>\$1,118.50</b>			
7012		Y-PERS, INC*					
26-00273	01/30/26	RAGS FOR GARAGE	Open	\$362.50	\$0.00		
7196		LAUREN HUGGINS SUIT					
26-00060	01/12/26	RES 25-07 PUBLIC INFO OFFICER	Open	\$1,356.67	\$0.00		B
7310		CORELOGIC REAL ESTATE TAX SER					
26-00362	02/11/26	BLOCK 748 LOT 7.03	Open	\$2,626.88	\$0.00		
7348		ROBERT MARTIN JR.					
26-00427	02/25/26	MEDICAL CLAIMS	Open	\$129.86	\$0.00		
7751		HOFFMAN'S EXTERMINATING					
26-00388	02/19/26	PEST AGREEMENTS/ 2 CONTRACTS	Open	\$211.35	\$0.00		
7820		DEBLASIO & ASSOCIATES, P.C					
23-02342	09/14/23	RES23-306 GIS MAP DNE 57K	Open	\$1,080.00	\$0.00		B
24-02404	09/06/24	RES 2024-288 C/O 2 DPW BUILDNG	Open	\$105.00	\$0.00		B
25-00696	03/12/25	RES#25-120 CO#3 CANAL PARK 30k	Open	\$17,481.25	\$0.00		
25-00778	03/24/25	RES #25-136 POOL BUILDING 90K	Open	\$9,420.00	\$0.00		
25-02016	07/25/25	RES2025-260 LTC062 CARDINAL	Open	\$50.00	\$0.00		B
25-02233	08/21/25	RES #2025-290 (LTC-059) CHG 1	Open	\$375.00	\$0.00		
25-02648	10/08/25	RES 2025-338 LTC 047 RIDGEWOOD	Open	\$25.00	\$0.00		B
25-03083	11/21/25	RES 2025-381 LTC074 LINCOLN BV	Open	\$825.00	\$0.00		B
25-03094	11/21/25	RES 25-383 CO #1 LTC070 DEL	Open	\$17.50	\$0.00		B
25-03095	11/21/25	RES 25-384 CO #1 LTC067 CLEM	Open	\$785.00	\$0.00		B
25-03230	12/04/25	RES 2025-396 LTC-071 ARCTIC	Open	\$6,160.00	\$0.00		B
26-00393	02/19/26	PARKING ANALYSIS D.B.	Open	\$1,200.00	\$0.00		B
26-00398	02/19/26	PB ENGINEER VOUCHER	Open	\$75.00	\$0.00		
		<b>Vendor Total:</b>		<b>\$37,598.75</b>			
7871		PLANET TECHNOLOGIES, INC*					
25-03202	12/04/25	TOWNHALL EMAIL 11/2025-11/2026	Open	\$2,703.36	\$0.00		
7921		WILLIAM PORCH					
26-00433	02/25/26	VISION REIMBURSEMENT	Open	\$175.00	\$0.00		
7929		AMAZON CAPITAL SERVICES, INC ~					
25-03452	12/31/25	VARIOUS SUUUUPPLIES	Open	\$280.97	\$0.00		B
26-00333	02/09/26	LACROSSE SUPPLIES	Open	\$2,295.69	\$0.00		
26-00457	02/26/26	Signature Stamp - Mayor	Open	\$16.78	\$0.00		
		<b>Vendor Total:</b>		<b>\$2,593.44</b>			
8212		MICHAEL CALAFATI ARCHITECT LLC					
26-00400	02/19/26	FOSTER HOUSE	Open	\$3,050.00	\$0.00		B
8464		JEREMY EMBS					

Vendor # P.O. #	PO Date	Name Description	Status	Amount	Void Amount	Contract	PO Type
8464		JEREMY EMBS					
							<i>Account Continued</i>
26-00389	02/19/26	J. Embs IAAI dues reimbursment	Open	\$128.00	\$0.00		
8494		ANTHONY PRATS JR					
25-00303	01/27/25	2025 EQUIPMENT ALLOWANCE	Open	\$150.00	\$0.00		
8517		STEWART BUSINESS SYSTEMS *					
25-03249	12/05/25	DECEMBER ENCUMBER COPIER USA	Open	\$402.00	\$0.00		
8568		AMERICAN HEART ASSOCIATION INC					
26-00201	01/21/26	BLS TRAINING INSTRUCTOR PACK	Open	\$168.76	\$0.00		PC1
8707		PAUL J BALDINI P.A.					
25-00855	04/01/25	Special Tax Council 2025	Open	\$1,905.00	\$0.00		
8721		BLANEY, DONOHUE, & CURIO, PC					
26-00081	01/13/26	RES 26-03 PROSECUTOR DNE 45000	Open	\$3,750.00	\$0.00		B
26-00082	01/13/26	RES 26-03 PROSECUTOR WWC 10000	Open	\$833.33	\$0.00		B
		<b>Vendor Total:</b>		<b>\$4,583.33</b>			
8723		HOFFMAN INTERNATIONAL INC*					
26-00390	02/19/26	VOLVO LOADER/DPW	Open	\$810.51	\$0.00		
8908		COMCAST BUISNESS PHONES					
26-00450	02/26/26	COMCAST #905366178 FEB 2026	Open	\$1,319.70	\$0.00		
8909		COMCAST BUSINESS PD INTERNET					
26-00452	02/26/26	COMCAST #70874879 FEB 2026	Open	\$1,034.71	\$0.00		
9064		INSIGHT PUBLIC SECTOR INC ~					
26-00319	02/05/26	Year 1 of 3 Software VIP	Open	\$4,997.25	\$0.00		
9166		REMINGTON & VERNICK ENG II INC					
25-03229	12/04/25	RES 2025-395 CHG 3 HVAC BOCA	Open	\$5,070.00	\$0.00		B
9216		ATLANTICARE REGIONAL MEDICAL					
26-00432	02/25/26	ATLANTICARE 2026 RES #2024-229	Open	\$20,000.00	\$0.00		B
9316		THE BELASCO LAW FIRM LLC					
26-00063	01/12/26	RES 26-01 RETAINER DNE \$40K	Open	\$3,333.33	\$0.00		B
9445		TWIN ROCKS WATER					
26-00323	02/09/26	WATER DELIVERY - 1/29/26	Open	\$9.99	\$0.00		
9455		EILEEN MCDEVITT-LAFFEY					
26-00431	02/25/26	VISION REIMBURSEMENT	Open	\$193.00	\$0.00		
9463		AT&T ENTERPRISES, LLC					
26-00401	02/19/26	FS 12.27.25 01.26.26	Open	\$153.93	\$0.00		
9468		THINK PAVERS HARDSCAPING, LLC					
25-02791	10/29/25	RES#25-248 THINK PAVERS LLC	Open	\$26,425.86	\$0.00		B

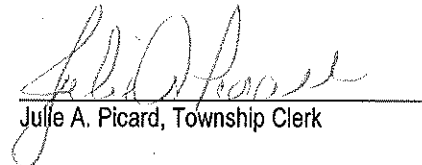
Lower Township  
Bill List By Vendor Id

Vendor #	Name	PO Date	Description	Status	Amount	Void Amount	Contract	PO Type
9516	XEROX BUSINESS SOLUTIONS LLC							
25-03248	NOVEMBER ENCUMBER COPIER USA	12/05/25		Open	\$432.00	\$0.00		
26-00449	7/1/25- 12/31/25 COPIER USAGE	02/25/26		Open	\$1,327.45	\$0.00		
<b>Vendor Total:</b>					<b>\$1,759.45</b>			
BLAUE	BLAUER ASSOCIATES INC							
26-00436	DCA SMALL CITIES APP FEE	02/25/26		Open	\$1,800.00	\$0.00		
BOSNA	KAREN MANETTE BOSNA							
26-00387	YOGA- MONTH OF JANUARY '26	02/19/26		Open	\$110.00	\$0.00		
G-UNITED	UNITED UNIFORM							
25-03066	Councilman Wareham Jacket	11/21/25		Open	\$170.00	\$0.00		
MCAA	MCAA OF NEW JERSEY							
26-00096	MUNICIPAL COURT ADMINISTRATORS	01/14/26		Open	\$200.00	\$0.00		
SMITHS	SHEILA D SMITH							
26-00435	MARCH 2026 MEDICARE SUPPLEMEN	02/25/26		Open	\$219.23	\$0.00		

Total Purchase Orders: 85 Total P.O. Line Items: 0 Total List Amount: \$721,574.01 Total Void Amount: \$0.00

	MOTION	SECOND	AYE	NAY	RECUSE	ABSTAIN	ABSENT
CONRAD			X				
WAREHAM	X		X				
ROY			X				
COOMBS		X	X				
SIPPEL			X				

I, Julie A. Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held on March 2, 2026.

  
Julie A. Picard, Township Clerk

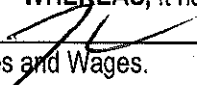
TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION #2026-112

Title: AUTHORIZATION FOR THE PAYOUT OF ACCUMULATED COMPENSATORY TIME

WHEREAS, the employee listed below has accrued compensatory time due from the Township and has requested payment for this time, and

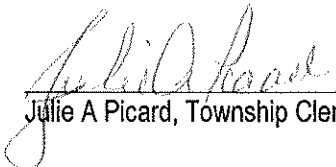
WHEREAS, it is necessary to obtain authorization for any salary and wage disbursement to a Township employee that is not specified in the salary ordinance, and

WHEREAS, it has been determined by the Township Treasurer as evidenced by signature  that adequate funding is available for such payment in the current budget for Salaries and Wages.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Lower, County of Cape May, State of New Jersey that payment to Jonathan Scheck in the amount of \$6841.50 is authorized and chargeable to the 2026 Budget account 5-01-25-240-121.

	MOTION	SECOND	AYE	NAY	ABSTAIN	ABSENT
CONRAD			X			
WAREHAM	X		X			
ROY			X			
COOMBS		X	X			
SIPPEL			X			

I, Julie A. Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held March 2, 2026.

  
Julie A Picard, Township Clerk

LOWER TOWNSHIP POLICE DEPARTMENT

SPECIAL REPORT

TO: Chief Donald Vanaman Jr #174

FROM: Corporal Jonathan Scheck

DATE: February 11<sup>th</sup>, 2026

SUBJECT: Comp Time Cash Out

Sir,

I am respectfully requesting to cash out 150 hours of Comp Time. Thank you for the consideration sir.

Respectfully Submitted,

*Jonathan Scheck #199*  
 Cpl. Jonathan Scheck  
 Corporal Badge 199

C	File	Date	Officer	Comments
		2/12/26	<del>Sgt [Signature]</del>	to the LT
(VTRIF-02)		2/13/26	<del>[Signature]</del>	to Cpt [Signature]
		2/13/26	Capt #190	FWD: D.C. Majone
		2-13-26	D.C. Majone	FWD: Chief Vanaman
		2-13-26	Chief Vanaman #174	FWD: TOWNSHIP MANAGER

150 x  
 45.61=  
 \$6841.50

TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION #2026-113

Title: A RESOLUTION REQUESTING RELEASE OF PERFORMANCE GUARANTEE FOR LJKQ REAL ESTATE, LLC, BLOCK 712; LOTS 3, 4, 5; ESCROW #Z23-09-04;

WHEREAS, LJKQ Real Estate, LLC, posted a Performance Guarantee with the Township of Lower, in the amount of \$13,828.80; and

WHEREAS, the Township of Lower Acting Engineer has recommended the improvements having a total value of \$13,828.80, has been properly installed and are presently acceptable; and

WHEREAS, the Township of Lower Land Development Ordinance requires the posting of a fifteen percent (15%) Maintenance Guarantee prior to the complete release of the original Performance Guarantee; and

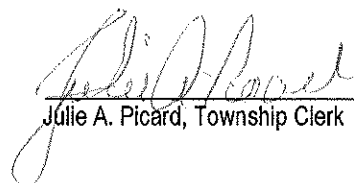
WHEREAS, the fifteen percent (15%) of the original Performance Guarantee equals \$2,074.32.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Lower, County of Cape May, State of New Jersey that the Performance Guarantee be and hereby is released, leaving a balance of \$2,074.32, on account as Maintenance Guarantee.

BE IT FURTHER RESOLVED that the Township Treasurer is granted permission to issue a check, in the amount of \$11,754.48, plus any accrued interest, if applicable, in payment of the released Performance Guarantee.

	MOTION	SECOND	AYE	NAY	RECUSE	ABSTAIN	ABSENT
CONRAD			X				
WAREHAM	X		X				
ROY			X				
COOMBS		X	X				
SIPPEL			X				

I, Julie A. Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held on March 2, 2026.

  
Julie A. Picard, Township Clerk

Frank Sippel, Mayor  
[fsippel@townshipoflower.org](mailto:fsippel@townshipoflower.org)

Kevin Coombs, Deputy Mayor  
[kcoombs@townshipoflower.org](mailto:kcoombs@townshipoflower.org)

Thomas Conrad, Ward 1  
[tconrad@townshipoflower.org](mailto:tconrad@townshipoflower.org)



TOWNSHIP OF LOWER  
2600 Bayshore Road  
Villas, New Jersey 08251

Joseph Wareham, Ward 2  
[jwareham@townshipoflower.org](mailto:jwareham@townshipoflower.org)

Roland Roy, Jr., Ward 3  
[rroy@townshipoflower.org](mailto:rroy@townshipoflower.org)

Michael Laffey, Manager  
[mlaffey@townshipoflower.org](mailto:mlaffey@townshipoflower.org)

## MEMORANDUM

TO: Township Council

FROM: William J. Galestok, PP, AICP  
Director of Planning

DATE: February 19, 2026

RE: Resolution #2026-113  
LJKQ Real Estate N.J., LLC  
Major Site Plan  
Block 712/Lot 3, 4, 5  
9850 Pacific Avenue

The Land Development Ordinance of the Township of Lower, Chapter XVI, Subsection 400-81E, requires that “The governing body shall by resolution, release or declare in default each Maintenance Guarantee.”

Pursuant to the above referenced Subsection 400-81F, Resolution #2026-113, is required to **release** the Performance Bond, held in trust by the Township of Lower for LJKQ Real Estate N. J., LLC. The required final inspection report, certifying completion, compliance, and condition of work, has been received from the Acting Township Engineer, M. V. Engineering. LLC.

The Township Engineer recommends **release** of the retained \$13,828.80.

The inspection and construction costs of the bonded improvements have been paid for by the developer. All mandated improvements must be completed for the project’s final approval.

Subsection 400-81F(3) of the Land Development Ordinance of the Township of Lower requires that a Maintenance Guarantee, in an amount equal to not more than fifteen percent (15%) of the original estimate of the cost of improvements, shall be filed by the owner. Therefore, \$2,074.32, which is fifteen percent (15%), shall be retained as the Maintenance Guarantee.

WJG:kms  
Att. (1)  
cc: Financial File

TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTIUN #2026-114

Title: REAPPOINTMENT TO THE ZONING BOARD OF ADJUSTMENT

WHEREAS, Geoffrey Bostard's term on the Zoning Board of Adjustment expired February, 2026, and he has requested reappointment to the Board; and

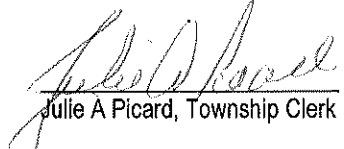
WHEREAS, Council has reviewed the applications currently on file in the Clerk's office.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Lower, County of Cape May, State of New Jersey that the following appointments be made:

<u>NAME</u>	<u>TYPE</u>	<u>TERM EXP</u>
Geoffrey Bostard	Alt Member #1	March, 2028

	MOTION	SECOND	AYE	NAY	RECUSE	ABSTAIN	ABSENT
CONRAD			X				
WAREHAM	X		X				
ROY			X				
COOMBS		X	X				
SIPPEL			X				

I, Julie A. Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held on March 2, 2026.

  
Julie A Picard, Township Clerk

**jpocard**

---

**From:** Geoffrey Bostard <gjbostard@gmail.com>  
**Sent:** Wednesday, February 18, 2026 2:24 PM  
**To:** jpocard  
**Subject:** External Renew Alternate 2 member zoning

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Julie,

I would like to renew my status on the Zoning Board of Adjustment. My expiration is 2/28/2026. Please call with any comments or concerns.

Sincerely,  
Geoffrey Bostard

TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION # 2026-115

Title: RESOLUTION AUTHORIZING THE AWARD OF A NON-FAIR AND OPEN CONTRACT TO FORERUNNER INDUSTRIES INC. FOR FLOODPLAIN MANAGEMENT PROGRAM

WHEREAS, the Township of Lower has a need to acquire Forerunner Industries Inc. Flood Plain Management Program to assist with Nation Flood Insurance Program (NFIP) and Community Rating System (CRS) for the Township of Lower as a non-fair and open contract pursuant to the provisions of N.J.S.A. 19:44A-20.4 or 20.5 as appropriate; and,

WHEREAS, the Township Tax Assessor determined the anticipated term of this contract is for three (3) years and may be extended as approved annually by this governing body; and

WHEREAS, Forerunner Industries Inc. has submitted a proposal indicating they will provide assistance to the Tax Assessor with the Flood Plain Management Program to assist with Nation Flood Insurance Program (NFIP) and Community Rating System (CRS) as follows:

2025-2026	\$14,437.00
2026-2027	\$15,159.00
2027-2028	\$15,917.00

WHEREAS, Forerunner Industries Inc. has completed and submitted a Business Entity Disclosure Certification which certifies that Forerunner Industries Inc. has not made any reportable contributions to a political or candidate committee in the Township of Lower officials in the previous one year, and that the contract will prohibit Forerunner Industries from making any reportable contributions through the term of the contract, and

WHEREAS, the CFO has certified the availability of funds as evidenced by his signature below:

Appropriation: 01-20-150-299

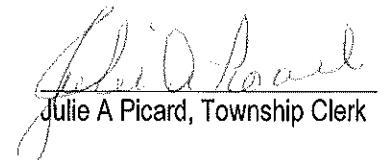
Signature:   
James Craft, CFO

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Lower, County of Cape May, State of New Jersey that the following contract is hereby awarded:

AWARD TO: FORERUNNER INDUSTRIES INC.  
2025-2026 \$14,437.00

	MOTION	SECOND	AYE	NAY	ABSTAIN	ABSENT
CONRAD			<del>X</del>			
WAREHAM	X		<del>X</del>			
ROY			<del>X</del>			
COOMBS		X	<del>X</del>			
SIPPEL			<del>X</del>			

I, Julie A. Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held on March 2, 2026.

  
Julie A Picard, Township Clerk

FORERUNNER

# 2025-2028 Renewal Statement of Work

Township of Lower, NJ

**Forerunner**

548 Market Street #93531  
San Francisco, CA 94104  
+15108801584  
support@wilhforerunner.com  
www.wilhforerunner.com



**INVOICE**

**BILL TO**  
Township of Lower  
2600 Bayshore Rd  
Villas, NJ 08251

**SHIP TO**  
Township of Lower  
2600 Bayshore Rd  
Villas, NJ 08251

**INVOICE** 1354  
**DATE** 03/31/2025  
**TERMS** Net 30  
**DUE DATE** 04/30/2025

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Forerunner Annual License	04/30/2025-04/29/2026	1	14,437.00	14,437.00
Sales Tax	Sales Tax calculated by AvaTax for 15265-V3 at Tue Mar 25 04:33:48 UTC 2025	1	0.00	0.00

Thank you so much for your business!

**SUBTOTAL** 14,437.00

Checks can be mailed to the address listed above,  
Wire & ACH payment information below.

**TOTAL** 14,437.00

Name: Forerunner Industries, Inc.  
Routing #: 021000021  
Account Number: \*\*\*\*\*5199  
Bank: CHASE  
EIN: \*\*\*\*\*9845

**BALANCE DUE** **\$14,437.00**

# Statement of Work No. 2

This Statement of Work No. [2] ("**SOW**"), effective as of April 30, 2025 (the "**SOW Effective Date**"), is entered into between Forerunner Industries, Inc., a Delaware corporation ("**Forerunner**"), and the Township of Lower, a State of New Jersey municipality ("**Customer**"). This SOW adopts and incorporates by reference the terms and conditions of the Master Services Agreement ("**MSA**"), entered into by Forerunner and Customer on May 12, 2021. Capitalized terms used but not defined in this SOW shall have the meanings set out in the MSA.

## Customer Information

Customer Name: Township of Lower  
Customer Address: 2600 Bayshore Road, Villas, NJ 08251  
Customer Contact Name: Elizabeth Ross, CTA  
Contact Email: [eross@townshipoflower.org](mailto:eross@townshipoflower.org)  
Contact Phone: (609) 886-2005 Ext. 142

## Term Length

Three (3) Years

## Fees (3 Years)

Item	Type	Cost
Forerunner Annual License (25-26)	Yearly	\$14,437
Forerunner Annual License (26-27)	Yearly	\$15,159
Forerunner Annual License (27-28)	Yearly	\$15,917

## Payment Terms

Forerunner's may be renewed for additional periods, subject to written agreement of both parties. As described in the Agreement, all amounts due shall be payable within 30 days after invoice is received by Customer.

# Forerunner SOW Signature Page

The parties hereto have executed this Statement of Work as of the SOW Effective Date.

**Forerunner Industries, Inc.**

Signed:

Name: Susanna Pho

Title: Chief Operating Officer

Date:

Address: 548 Market Street #93531,  
San Francisco, CA 94104

**Township of Lower, NJ**

Signed:

Name: ELIZABETH ROSS, CTA

Title: MUNICIPAL ASSESSOR/CRS

Date:

Address: 2600 Bayshore Rd Villas, NJ  
08251

QUOTE SHEET

ITEM REQUESTED: CRS / FLOODPLAIN SOFTWARE

1<sup>st</sup> Quote:

Vendor Name: FORE RUNNER

Telephone Number \_\_\_\_\_

Price: \$ 14,437

CRS + FLOODPLAIN FOR  
CONSTRUCTION - MAPS,  
SUBSTANTIAL IMPROV  
PROMPTS. HOSTS PUBLIC  
SITE: CRS CREDIT.

2<sup>nd</sup> Quote:

Vendor Name: SPATIAL DATA

Telephone Number \_\_\_\_\_

Price: \_\_\_\_\_

WEBSITE HAS MAP  
OVERLAY ONLY. DOES  
NOT PROVIDE CRS CREDIT;  
NEEDED FOR TWP  
APPROVAL.

3<sup>rd</sup> Quote:

Vendor Name: \_\_\_\_\_

Telephone Number \_\_\_\_\_

Price: \_\_\_\_\_

**AWARDED TO:**

Vendor Name: FORE RUNNER

Telephone Number \_\_\_\_\_

Price: \$ 14,437

REQUESTED BY:   
ELIZABETH ROSS

DATE: 3/25/25

This Quote sheet is required on any purchase over \$4,000.00. Be sure all information has been completed and the funds are available before ordering.

TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION #2026-116

Title: REAPPOINTMENT TO THE RECREATION ADVISORY BOARD

WHEAEAS, Lonnie Bedell's term on the Recreation Advisory Board has expired, and a request has been received from Lonie Bedell to be re-appointed to the board; and

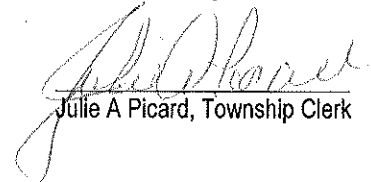
WHEREAS, Council has reviewed the applications currently on file in the Clerk's office.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Lower, County of Cape May, State of New Jersey that the following appointment be made:

<u>NAME</u>	<u>TYPE</u>	<u>TERM EXP</u>
Lonnie Bedell, Jr.	Regular Member	March, 2029

	MOTION	SECOND	AYE	NAY	RECUSE	ABSTAIN	ABSENT
CONRAD			X				
WAREHAM	X		X				
ROY			X				
COOMBS		X	X				
SIPPEL			X				

I, Julie A. Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held on March 2, 2026.

  
 Julie A Picard, Township Clerk

FOR TOWNSHIP USE ONLY

Res. # \_\_\_\_\_

Board/Comm./Auth. \_\_\_\_\_

RCVD FEB 17 '25

Term Exp. \_\_\_\_\_

Replaced \_\_\_\_\_ or Reappointed

TOWNSHIP OF LOWER  
CITIZEN LEADERSHIP FORM

NAME Lonnie Bedell, Jr.

CITY AND STATE Villas N.J.

YEARS OF RESIDENCY IN TOWNSHIP 45 OCCUPATION Fan Fire Mechanic

Please number in order of preference which ones you wish to be considered for.

- Cable Television Advisory Board
- Environmental Commission
- Historic Preservation Commission
- Citizen Advisory Board

- Municipal Utilities Authority
- Planning Board
- Recreation Advisory Board
- Zoning Board of Adjustment

I hereby apply to perform public service on the following municipal authority, boards or commissions. List any education, prior volunteer experience or work related experience, or other civic involvement which could be of use to the authority, board or commission you have listed above.

Over 20yrs on the Rec Advisory Board  
Coached baseball, football and basketball

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Date: 2/9/25 Signature: Lonnie Bedell Jr (VALID FOR ONE YEAR FROM DATE OF RECEIPT)

**Return to: Clerk's Office, 2600 Bayshore Road, Villas, NJ 08251**

TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION #2026-117

Title: REAPPOINTMENT TO THE ZONING BOARD OF ADJUSTMENT

WHEREAS, Thomas Doherty's term on the Zoning Board of Adjustment is expiring and he has requested reappointment to the Board; and

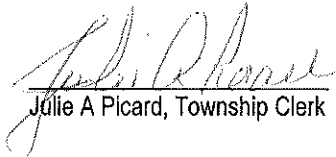
WHEREAS, Council has reviewed the applications currently on file in the Clerk's office.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Lower, County of Cape May, State of New Jersey that the following appointments be made:

<u>NAME</u>	<u>TYPE</u>	<u>TERM EXP</u>
Thomas Doherty	Alt Member #2	March, 2028

	MOTION	SECOND	AYE	NAY	RECUSE	ABSTAIN	ABSENT
CONRAD			X				
WAREHAM	X		X				
ROY			X				
COOMBS		X	X				
SIPPEL			X				

I, Julie A. Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held on March 2, 2026.

  
Julie A Picard, Township Clerk

February 18, 2026

Township of Lower Council  
2600 Bayshore Road  
Villas NJ 08251

Re: Zoning Board of Adjustment Board Member  
Term Extension Renewal Request

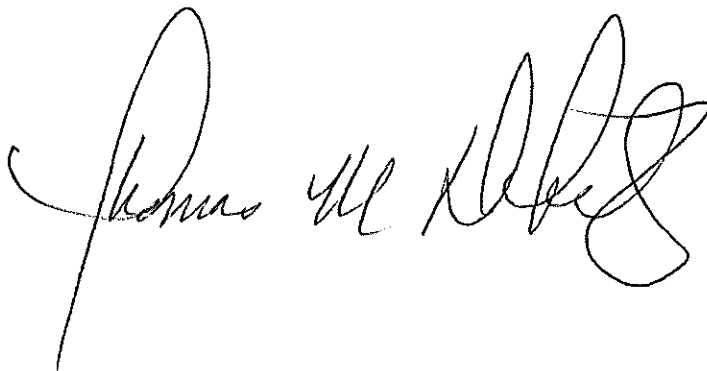
Dear Council:

Please accept this letter as my request to extend my term to serve as an Alternate II Board Member on the Zoning Board of Adjustment until February 28, 2028.

If there are any questions, please do not hesitate to contact me.

Thank you.

Thomas M. Doherty, III

A handwritten signature in black ink, appearing to read "Thomas M. Doherty, III". The signature is written in a cursive, flowing style with a long vertical stroke extending downwards from the first letter.

TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION #2026-118

Title: **A RESOLUTION AUTHORIZING THE CONTINUED USE OF THIRTY GOOGLE CHROMEBOOK LAPTOP COMPUTERS BY THE LOWER TOWNSHIP ELEMENTARY SCHOOL DISTRICT**

**WHEREAS**, pursuant to Resolution #2018-264, the Township of Lower and the Lower Township Elementary School District executed a Shared Service Agreement which allows for the sharing of equipment between both parties based upon availability and need; and

**WHEREAS**, on March 9, 2020, in accordance with New Jersey Executive Order 103 (Murphy 2020), Governor Philip Murphy declared a State of Emergency and a Public Health Emergency throughout the State of New Jersey in response to the emergence of the Coronavirus Pandemic; and

**WHEREAS**; due to the national shortage and a lack of necessary equipment to facilitate remote learning, the Lower Township Elementary School District identified a need to provide Google Chromebook Laptop Computers to Lower Township students, and the Township of Lower was in possession of thirty (30) Google Chromebook Laptop Computers which the Township Council loaned to the District through the end of the 2022/2023 school year as per Resolution #2022-264 and Resolution #2023-269 which approved through the 2023/2024 school year; and

**WHEREAS**, Lower Township received a request from Lower Township Elementary School District for permission to continue to use the Chrome Books through the end of the 2026-2027 school year.

**NOW, THEREFORE, BE IT RESOLVED** by the Township Council of the Township of Lower, County of Cape May, State of New Jersey that the request is hereby approved through the end of the 2026/2027 school year at which time same will be returned to the Township of Lower.

	MOTION	SECOND	AYE	NAY	RECUSE	ABSTAIN	ABSENT
CONRAD			X				
WAREHAM	X		X				
ROY			X				
COOMBS		X	X				
SIPPEL			X				

I, Julie A. Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held on March 2, 2026

  
Julie A Picard, Township Clerk



LOWER TOWNSHIP ELEMENTARY  
SCHOOL DISTRICT

EVERY STUDENT. EVERY DAY  
LEARNING TEACHING EXPLORING SUCCEEDING

DISTRICT OFFICE + 905 SEASHORE ROAD, CAPE MAY, NJ 08204 + (P)609-884-9400 + (F)609-884-1821 + WWW.LOWERTWPSCHOOLS.COM

February 18, 2026

Dear Mr. Mitch Plenn,

On behalf of the Lower Township Elementary School District, I would like to extend my sincere thanks to you, the Lower Township Recreation Department, the Lower Township Council, and Mayor Sippel for your ongoing support over the last several years.

The loan of 30 Chromebooks has been an invaluable educational resource, ensuring our students have consistent access to necessary technology. I am writing to formally request permission to continue using these devices throughout the 2024–25, 2025–26, and 2026–27 school years.

Our continued collaboration in support of Lower Township families is a testament to how this community works together to overcome obstacles. Thank you for your time and your continued consideration of our students' needs.

Sincerely,

A handwritten signature in black ink, appearing to read "Van Cathcart", written in a cursive style.

Van Cathcart  
Superintendent, Lower Township Elementary School District

TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION #2026-119

Title: REAPPOINTMENT TO THE RECREATION ADVISORY BOARD

WHEAEAS, Neil Young's term on the Recreation Advisory Board has expired, and a request has been received from Neil Young to be re-appointed to the board; and

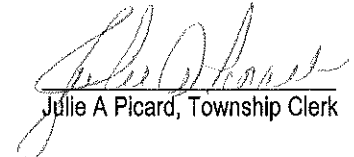
WHEREAS, Council has reviewed the applications currently on file in the Clerk's office.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Lower, County of Cape May, State of New Jersey that the following appointment be made:

<u>NAME</u>	<u>TYPE</u>	<u>TERM EXP</u>
Neil Young	Regular Member	March, 2029

	MOTION	SECOND	AYE	NAY	RECUSE	ABSTAIN	ABSENT
CONRAD			X				
WAREHAM	X		X				
ROY			X				
COOMBS		X	X				
SIPPEL			X				

I, Julie A. Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held on March 2, 2026.

  
Julie A Picard, Township Clerk


TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION # 2026-120

Title: AUTHORIZATION FOR THE PAYOUT OF ACCUMULATED COMPENSATORY TIME

WHEREAS, the employee listed below has accrued compensatory time due from the Township and has requested payment for this time, and

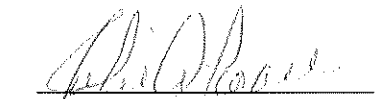
WHEREAS, it is necessary to obtain authorization for any salary and wage disbursement to a Township employee that is not specified in the salary ordinance, and

WHEREAS, it has been determined by the Township Treasurer as evidenced by signature  that adequate funding is available for such payment in the current budget for Salaries and Wages.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Lower, County of Cape May, State of New Jersey that payment to Samuel Gellura in the amount of \$12808.00 is authorized and chargeable to the 2026 Budget account 5-01-25-240-121.

	MOTION	SECOND	AYE	NAY	ABSTAIN	ABSENT
CONRAD			X			
WAREHAM	X		X			
ROY			X			
COOMBS		X	X			
SIPPEL			X			

I, Julie A. Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held March 2, 2026.

  
Julie A Picard, Township Clerk

LOWER TOWNSHIP POLICE DEPARTMENT

SPECIAL REPORT

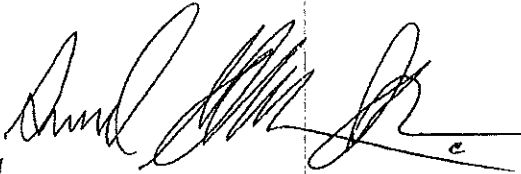
TO: Chief Donald Vanaman  
FROM: Patrolman Samuel Gellura  
DATE: February 11<sup>th</sup>, 2026  
SUBJECT: Comp Time Cash Out

Sir,

I am respectfully requesting to cash out 400 hours of Comp Time. Thank you for your time and consideration sir.

Respectfully Submitted,

Patrolman Samuel Gellura  
Patrolman Samuel Gellura 221



C	File	Date	Officer	Comments
		2/12/26	Sgt J. [unclear] 191	to the LT
(V. [unclear])		2/13/26	LT [unclear]	to Capt. [unclear]
		2/13/26	Capt. [unclear] 196	FWD: D.C. Majone
		2-13-26	D.C. [unclear]	FWD: Chief Vanaman
		2-13-26	Chief Vanaman #774	FWD: Township Manager

400 x  
32.02=  
\$12808.00

TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION #2026-121

Title: RESOLUTION AUTHORIZING THE ADOPTION OF THE PURCHASING PROCEDURE GUIDE

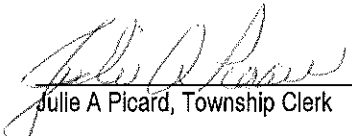
WHEREAS, the Township Council of the Township of Lower wish to adopt a Purchasing Procedure Guide to ensure that services and supplies are encumbered prior to purchase; and

WHEREAS, the QPA, Robert Osborn, has reviewed and recommended the procedures detailed in the attached Purchasing Procedure Guide.

NOW, THEREFORE BE IT RESOLVED, by the Township Council of the Township of Lower, County of Cape May, State of New Jersey, that the attached Purchasing Procedure Guide is hereby adopted.

	MOTION	SECOND	AYE	NAY	RECUSE	ABSTAIN	ABSENT
CONRAD			X				
WAREHAM	X		X				
ROY			X				
COOMBS		X	X				
SIPPEL			X				

I, Julie A Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held on March 2, 2026.

  
Julie A Picard, Township Clerk



## **Purchasing Procedures Township of Lower**

### **Scope:**

The procedures outlined here are to be used by all departments in the acquisition of all goods and services. These procedures provide the financial and administrative controls required in the purchasing of goods and services as a municipality, within the State of New Jersey. The Township of Lower has an established decentralized purchasing system, in which each department is authorized to request encumbrance and payment of all purchases within their department. The department is therefore responsible to purchase with the scope of NJSA 40A:11-1 which governs all municipal purchases within the State of New Jersey.

The laws have been adopted to ensure that good and services are obtained by municipalities at fair and reasonable prices, taking into account the need for openness and competition that provides a uniform methodology and safeguards the overall public interest. This manual is presented as a guide to ensure all departments involved in the purchasing process comply with the laws.

### **Departmental responsibilities to purchase:**

- Identify the need for goods and services.
- Follow the appropriate steps to secure a vendor and pricing:
  - Departments will locate the appropriate vendor which offers the most advantageous price as well as other factors. This step may include informal quotes, written quotes and perhaps bidding.
  - If a new vendor is selected, please forward to the Finance Office a completed W-9 and (BRC) Business Registration Certificate so the proper information is inputted for the vendor.
- Enter a Requisition:
  - Once the actual or best estimated cost is determined, the department must enter a requisition electronically using the designated software. Requisitions are a request to purchase and will not create an encumbrance against the budget until they are converted into a Purchase Order.
  - The department will complete a requisition with the following information included:
    1. Vendor name and address
    2. Date of requisition
    3. Unit and Quantity
    4. Description of items/services

5. Information concerning State or Township Contract purchase
6. Explanation of why a certain vendor was awarded when the quotation process is used.
7. Any required Supporting Documents, such as quotes, and signed requisition by Department Head (Scan into the System)

- Blanket Purchase orders can be issued for vendors. For example, if Public Works purchases from a hardware store, where several different employees may make purchases on any given day. In this instance, the department should consider issuing a Purchase Order based on historical patterns and reasonably anticipated amounts.
- Receive Approvals and issuance of Purchase Orders:
  - There are three levels of approval necessary, in order to generate a purchase order:
    - Purchasing Agent approval
    - CFO - Finance Office approval
    - Township Manager approval
  - Once these approvals are received, the requisition can then become a Purchase Order and the funds necessary for the purchase are encumbered.
  - A Purchase Order will be issued by the Purchasing Office and given to the department so that the order can then be placed with the Vendor.
  - Orders should not be placed until the department has received the Purchase Order with the Treasurer's, Manager's and Purchasing Agent's signature.
- **New Vendor Packet Must Be Completed** – Any non-existing vendor must fill out packet to be added as a vendor before a requisition can be entered

#### **Thresholds:**

- Purchases under \$4,000.00 shall not require multiple quotes; however, departments are encouraged to obtain competitive pricing whenever possible.
- Purchases between \$4,000.00 and \$17,499.00 must have a minimum of two written quotes. The department is to award the vendor who is most advantageous with price and other factors considered. Other factors can include the reputation of the vendor, prior experience of the Township or another municipality, quality, and additional services provided. The purchase order must include an explanation of why the vendor was selected.
  - A W-9 must be on file prior to issuance of the Purchase Order.

- A New Jersey Business Registration Certificate must be on file prior to issuance of the Purchase Order.
- Purchases between \$17,500.00 and \$52,999.00 Must have a minimum of two quotes and the annual Play to Play paper work.
- Purchases at or above the bid threshold of \$53,000 are authorized only through the formal bid process. If materials, supplies, or services, at or above the bid threshold, are needed by any department written specifications are to be submitted to the Purchasing Agent and Township Manager for review. It is the responsibility of the Purchasing Agent and Township Manager to initiate the bid process.
- Departments may purchase items over the bid threshold with certain provisions. State contracts or County contracts may be used in lieu of quotations or bids. Use of State Contracts requires a copy of the appropriate section of the State Contract. Cooperatives may also be used, they require a NJBRC, Statement of Corporate Ownership, Public Contract EEO Compliance. There also needs to be a “Cost-Savings” determination calculation. Once the decision has been made to purchase from a Cooperative, (the Township is a member of), a Notice of Intent to Award a Contract under a National Cooperative Purchasing Agreement needs to be advertised in the official newspaper at least 10 days before the official action.
- New Jersey Public Works Contractor Registration Act Certificate - \$19,375.00 per NJSA 34:11-55.30 – The Contractor shall be required to have registered with the State of NJ for said certificate prior to issuance of the purchase order. Certificates are required to be obtained by the Township when contracts are let for all Public Works Projects. This usually involves real land, public property or building improvements and/or renovations.
  - The Department of Labor and Workforce Development will provide the wage determination and title, along with a description of duties from the requesting department.
  - Requirements consist of:
    - **Public Works Contractor Registration Certificate**
    - **New Jersey Business Registration Certificate (BRC)**
    - **Certified Payroll Records:** Must be submitted to the NJDOL and the Purchasing Agent weekly and confirmed before payment is released.
    - **License or Certification:** As applicable to the project.
    - **EEOC Compliance**

- **Liability Insurance Policy:** Must list Lower Township as an additional insured.

**Departmental Responsibilities to pay an existing purchase order:**

- Departments will only request payment for either goods received, or services rendered. There will be no pre-payment to any vendor.
- Departments are required to:
  - Obtain the Claimant certification and declaration by the vendor
  - Sign the receiving slip supplied by the vendor at time of delivery and attach it to the purchase order when applicable
  - Attach the original invoice to the purchase order
  - Sign as employee or officer of the Township
- The completed purchase order with receiving slip and invoice is to be submitted to the Purchasing office for payment.
- Properly executed Purchase Orders should be submitted by the Wednesday prior to the Township Meeting.

**Departmental Responsibilities in the use of vouchers:**

- Vouchers may be used by departments when partially paying an existing purchase order. The use of vouchers allows for a purchase order to remain open for future payments. No voucher should exceed 15% of the bid threshold in total amount.

**Departmental Responsibilities in the use of blanket purchase orders:**

- Blanket purchase orders allow for multiple payments with the same purchase order number. Departments are allowed to submit blanket purchase orders for encumbrance in amounts not to exceed 15% of the bid threshold. No voucher should exceed 15% of the bid threshold. There shall not be more than one blanket purchase order open for any one vendor at any given period of time.

**Contracts:**

- All materials and supplies exceeding the bid threshold must be purchased on a contract bases through the bid process. Any department anticipating such purchases must seek the approval of the Township Manager and Purchasing Agent. The Township Manager and Purchasing Agent have the responsibility to initiate the bidding process after approval.

**State Contract Vendors:**

Vendors with a current New Jersey State Contract Number or those approved under a Cooperative Agreement are exempt from certain requirements since these items have already been provided to the State.

**National Cooperative Contract Requirements:**

When using a National Cooperative Contract:

**Submit Quote:**

- Provide the Purchasing Agent with the quote from the National Cooperative Contract and proper documents on the item to be procured.

**Contract Validation:**

- The Purchasing Agent will validate the contract and its terms.

**Cost Savings Analysis:** The Purchasing Agent will conduct due diligence to evaluate cost savings, considering all factors such as service charges, material costs, and delivery fees. Proper documentation supporting this analysis will be maintained.

**Obtain Required Documents:**

- The Purchasing Agent will obtain all statutorily required documents from the contractor.

**Notice of Intent to Award:**

- Publish a Notice of Intent to Award the Contract in the official newspaper, allowing for a 10-day grace hearing period. Establish a grace hearing date accordingly.

**Award by Resolution:**

- The contract will be formally awarded by Resolution following the advertising grace period.

Purchasing Procedures  
Township of Lower  
Supporting Documentation

State Contract	County Contract	10% less than State Contract	Quotes
Certification	Certification	3 Quotations of identical materials, supplies or equipment and same quantities of the state contract	Quote sheets with at least two competitive quotes
Resolution by Mayor & Council over \$53,000	Resolution by Mayor & Council over \$53,000	Resolution by Mayor & Council w/ 3/5 vote of full membership	
		File w/ DLGS w/in 5 working days of award	

TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION #2026-122

Title: RESOLUTION AUTHORIZING THE ADOPTION OF THE FIXED ASSETS POLICY

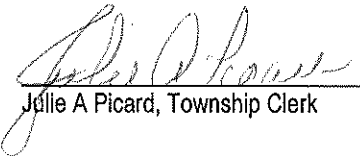
WHEREAS, the Township Council of the Township of Lower wishes to adopt a Fixed Assets Policy; and

WHEREAS, the QPA, Robert Osborn, has reviewed and recommended the procedures detailed in the attached Fixed Assets Policy.

NOW, THEREFORE BE IT RESOLVED, by the Township Council of the Township of Lower, County of Cape May, State of New Jersey, that the attached Fixed Assets Policy is hereby adopted.

	MOTION	SECOND	AYE	NAY	RECUSE	ABSTAIN	ABSENT
CONRAD			X				
WAREHAM	X		X				
ROY			X				
COOMBS		X	X				
SIPPEL			X				

I, Julie A Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held on March 2, 2026.

  
Julie A Picard, Township Clerk



## Township of Lower

### Fixed Assets Policy

#### **Definitions**

For purposes of this policy, a fixed asset is any property owned by the Township of Lower that has an acquisition cost of \$5,000 or more (fair market value of donated assets). Any instance the word "form" is used herein refers to the Fixed Asset Form. For an asset to be "tagged" means to apply the Township fixed asset label with barcode. A request for "all documentation" is referring to the fixed asset form, purchase order and invoice.

#### **Asset Management**

The Department of Purchasing shall maintain a complete and current inventory of all fixed assets. Every year an outside audit is performed to check the accuracy and completeness of this inventory. To ensure compliance with the audit, all fixed assets will be tagged with a Township of Lower fixed asset label. A purchase order and invoice will be copied and kept on file in the Purchasing Department. A complete accounting of each department's fixed asset inventory is the responsibility of the Purchasing Department. The fixed asset form can be found on the last page of this policy and the fixed asset labels are kept in the Purchasing Department. Any questions regarding this policy should be directed to the Purchasing Department.

#### **Procedure**

##### **A. New or Untagged Asset**

When a new asset is purchased the Purchasing Department will record and tag the new asset. If a department finds an asset without a tag, they should fill out the fixed asset form and notify the Purchasing Department so that a tag can be placed on the untagged asset.



Township of Lower  
Fixed Assets Policy

**B. Addition to Existing Asset**

Additional costs may be incurred to achieve greater future benefit of an existing asset. For example, adding emergency lights to a vehicle should be recorded, but costs for maintenance and repairs should not. When items are ordered to be permanently added to an existing fixed asset, the "Addition to existing asset" box on the form should be checked and the asset description must be completed. A scanned copy of all documentation should be e-mailed to the Purchasing Department.

**C. Transfer of Existing Asset**

Anytime a fixed asset is approved to be transferred between departments, the sending department must complete the "Transfer of existing asset" section of the form. Verify the asset has a label and list the number on the form along with a brief description of the asset. If there is no asset label, contact the Purchasing Department. Before transferring the asset, the sending Department Head must sign the form. All documentation should be copied for both parties to file within their department. The department that is transferring the asset must then scan all documentation and e-mail to the Purchasing Department.

**D. Disposal of Asset**

If a fixed asset is no longer needed by the Township of Lower, the Fixed Asset Form must be completed. Include the asset number, a brief description of the asset and check the box that best describes how the asset was disposed. Then, in the space provided, answer the question related to your selection plus any helpful information. For example: Sold on GovDeals for \$500 and the number GovDeals assigned the asset. A scanned copy of all documentation should be e-mailed to the Purchasing Department.



## FIXED ASSETS FORM

**(CHECK ONE):**

- AUCTIONED    TRADED-IN    JUNKED    DONATED  
 TRANSFERRED    UNTAGGED    ADDITION

TAG NUMBER (PROPERTY OF BOROUGH OF TOWNSHIP OF LOWER BAR CODE): \_\_\_\_\_

**PLEASE PRINT CLEARLY**

ASSET DESCRIPTION: \_\_\_\_\_

SERIAL NUMBER: \_\_\_\_\_

DEPARTMENT NAME: \_\_\_\_\_

NAME BELOW THE RECIPIENT DEPARTMENT ASSET WAS TRANSFERRED TO:

\_\_\_\_\_

**APPROVAL SECTION (MUST BE COMPLETED BY DEPARTMENT HEAD OR  
DESIGNEE):**

\_\_\_\_\_

PRINT NAME

DATE

TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, NEW JERSEY

RESOLUTION # 2026-123

Title: RESOLUTION AUTHORIZING EXPENDITURE TO JOHNSONS CONTROL SECURITY FOR A FIVE (5) YEAR MAINTENANCE AGREEMENT FOR FINGERPRINT EQUIPMENT FOR THE RECREATION CENTER UNDER STATE CONTRACT #24-TELE-74149

WHEREAS, pursuant to N.J.S.A 40A:11-12A and N.J.A.C. 5:34-7.29(c), the Township of Lower, by resolution and without advertising for bids, may purchase goods or services under the State of New Jersey Cooperative Purchasing Program for any State contracts entered into on behalf of the State by the Division of Purchase and Property in the Department of the Treasury; and


WHEREAS, the procurement of goods and services through a state cooperative purchasing program is considered to be an open and fair process under the New Jersey Pay-To-Play Law N.J.S.A 19:44A-20.4 et seq.; and

WHEREAS, Johnsons Control Security (State Contract #24-TELE-74149) P.O. Box 371967, Pittsburgh, Pennsylvania 15250 has all the necessary Equipment and Material and Accessories.

NOW, THEREFORE, BE IT RESOLVEED, by the Township Council of the Township of Lower, County of Cape May, State of New Jersey that the Township of Lower is authorized to fund the expenditure to Johnsons Control Security for a five year maintenance agreement for fingerprint equipment for the Recreation Center under State Contract #24-TELE-74149.

	MOTION	SECOND	AYE	NAY	RECUSE	ABSTAIN	ABSENT
CONRAD			X				
WAREHAM	X		X				
ROY			X				
COOMBS		X	X				
SIPPEL			X				

I, Julie A. Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held on March 2, 2026.

  
Julie A. Picard, Township Clerk

PO 25-00621



COMMERCIAL SALES AGREEMENT

TOWN NO. 0021-SOUTHERN NJ

CUSTOMER NO. 102182254

JOB NO.

PO NO.

ESTIMATE NO. 1-SWQJMRW

Johnson Controls Security Solutions LLC ("Johnson Controls")
Cascading Farms
7862 Brynning Rd,
Paramus, NJ 07652-4442
Tele. No. (800) 426-2036

Lower Township of Recreation
d/b/a:
("Customer")
Customer Billing Information
2800 Bayshore Rd,
Villa, NJ 08221
Attn: Phyllis Maddox
Tele. No. (908) 836-7856

Carlson Precision Services
2800 Bayshore Rd,
Villa, NJ 08221
Attn: Bruce Fountain
Tele. No. (800) 426-8588

DATE: 2/24/2025

This Commercial Sales Agreement is between Customer and Johnson Controls Security Solutions LLC ("Johnson Controls") effective as of the date signed by Customer. By entering into this Agreement, Johnson Controls and Customer agree to the Terms and Conditions contained in this Agreement. The Equipment and/or Services, collectively the System(s) delivered under this Agreement is/are listed in the attached Schedule(s) of Protection / Scope of Work ("SOW"). This offer shall be void if not accepted in writing within thirty (30) days from the date first set forth above.

1. THE FOLLOWING DOCUMENTS ARE ATTACHED TO THIS AGREEMENT AND ARE INCORPORATED BY REFERENCE:

- (a) Hazardous Substance Checklist and Customer Letter
(b) Scope of Work / Schedule(s) of Protection
(c) Terms and Conditions
(d) Additional Terms and Conditions
(e) State Specific Forms, if applicable (e.g., local permit applications)
(f) Customer Installation Acceptance Form (specific to Equipment/Services purchased)
(g) If multiple locations, see attached schedule

7. CHARGES AND FEES; TAXES: a. Equipment Installation. Customer agrees to pay Johnson Controls pursuant to the progress-based billing schedule of values set forth herein. If the schedule of values includes an upfront installation deposit, it will be paid within 30 days of contract signing. Johnson Controls will not commence work until such deposit has been received. The remaining portion of the total installation charge for installation and commissioning will be progress billed monthly through completion of the job. Company progress-based billing can include progress payments for materials, goods, and equipment furnished, delivered, or stored, and for any pre-wiring, equipment, installation work or services. The proposed total installation charge is contingent upon Customer agreeing to these payment and financing terms. Any outstanding installation charges and/or fees shall be due and payable as a pre-condition to delivery of System and, if applicable, connection to Johnson Controls Central Monitoring Center ("CMC") or any other Service(s). Any changes in the Statement of Work made by the Customer after execution of this Agreement must be approved by Johnson Controls and Customer in writing and may be subject to additional charges, fees and/or taxes. Any equipment ordered by Customer by e-mail or telephone order shall be subject to terms and conditions of the Agreement and may be subject to shipping, handling, and/or insurance fees. (b) Customer has paid Johnson Controls the installation charge and fee, and taxes in full. Customer grants to Johnson Controls a security interest in the Equipment and all the proceeds thereof to secure such payment.

b. Services. Unless otherwise agreed to in writing, fees for Services to be performed shall be paid Quarterly in advance, (the "Annual Service Charges"). Johnson Controls shall have the right to increase Annual Service Charges after one (1) year.

c. Term. The initial term of this agreement shall be 3 year(s) (the "Initial Term") and shall commence on the date of this Agreement and continue as set forth herein. After the Initial Term this Agreement will automatically renew on a/an Annual basis (A Renewal Term) unless the Customer or Johnson Controls gives written notice to the other that it does not want to renew at least sixty (60) days before the end of the then-current term (each a "Renewal Term"). The Initial Term and any Renewal Term may be referred to herein as the "Term." If this Agreement is renewed, Johnson Controls will provide Customer with notice of any adjustments in the Charges, fees and/or taxes applicable to any Renewal Term. Unless Customer terminates the Agreement at least sixty (60) days prior to start of such Renewal Term, the adjusted Annual Service Charge will be the Annual Service Charge for the Renewal Term. Customer agrees to make and send a purchase order to Johnson Controls at least thirty (30) days prior to expiration of the Initial Term or any Renewal Term if necessary for payments to be processed, but failure to do so is not a pre-condition to Renewal Term payments being due to Johnson Controls. No purchase order is required for any emergency work requested by Customer. Customer shall have no right to reject such invoices due to the lack of a purchase order. For termination prior to the end of the Term, Customer agrees to pay Johnson Controls, in addition to any outstanding Fees and charges for Service(s) rendered prior to termination 90% of the Annual Service Charge(s) remaining to be paid for the unexpired term of the Agreement as liquidated damages but not as a penalty. Customer shall provide Johnson Controls with reasonable access to the premises to remove any Johnson Controls property and to un-program any controls, intrusion, fire, or life safety system, as applicable. Customer shall be liable for all fees, costs, and expenses that Johnson Controls may incur in connection with the enforcement of this Agreement, including without limitation, reasonable attorney fees, collection agency fees, and court costs.

d. Pricing and Taxes. If the actual number of devices installed or services to be performed is greater than that set forth in this Agreement, the price will be increased accordingly. Notwithstanding any other term in this Agreement, Johnson Controls may increase prices upon notice to Customer to reflect increases in material and labor costs. Prices do not include taxes, fees, duties, tariffs, fees, alarm assessments, permits and levies or other charges imposed and/or enacted by a government, however designated or imposed (collectively, "Taxes"). All Taxes are the responsibility of Customer, unless Customer presents an exemption certificate acceptable to Johnson Controls and the applicable taxing authorities. If Johnson Controls is required to pay any such Taxes or other charges, Customer shall reimburse Johnson Controls on demand. If any such exemption certificate is invalid, then Customer will immediately pay Johnson Controls the amount of the Taxes, plus penalties and interest. Fees may be adjusted by Johnson Controls prior to shipment to take into account increases in the cost of raw materials, component parts, third party products or labor rates or taxes; Trade Restrictions (as defined below); government actions; or to cover any unknown or other extra cost elements. "Trade Restrictions" means any additional or new liability, quota, tariff-rate quota, or cost associated with the withdrawal of tariff-duty concessions pursuant to a trade agreement(s). Customer agrees to pay any fees or charges imposed by any government body, telephone, communication, or signal transmission company or administration fees or service charges assessed against or by Johnson Controls related to AHJ requirements and/or charges to applicable laws relating to the need to reprogram alarm control device to comply with area codes, signal transmission, numbering or other changes relating to the installed Equipment and/or Service(s) provided under this Agreement. This Agreement is entered into with the understanding that the Services to be provided by Johnson Controls are not subject to any local, state, or federal prevailing wage statute. If it is later determined that local, state, or federal prevailing wage rates apply to the services to be provided by Johnson Controls, Johnson Controls reserves the right to issue a modification or change order to adjust the wage rates to the required prevailing wage rate. Customer agrees to pay for the applicable prevailing wage rates. Customer shall provide financial information requested by Johnson Controls to verify Customer's ability to pay for goods or services. Work performed on a time and material basis shall be at the then-prevailing Johnson Controls rate for material, labor, and related items, in effect at the time supplied under this Agreement.

e. Invoicing. Pricing is based upon the billing and payment terms set forth in this Agreement. Fees and other amounts due hereunder are due thirty (30) days from the date of the invoice, which shall be paid by Customer via ACH/EFT. Such payment is a condition precedent to Johnson Controls' obligation to perform Services under the Agreement. Disputed invoices must be identified in writing by Customer within twenty-one (21) days of the date of invoice. Payment of any disputed amounts is due and payable upon resolution. If Customer fails to provide financial information or if Johnson Controls, in its sole discretion has grounds to question Customer's ability or willingness to make payments when due (e.g., not making payments when due, late payments, or a reduction in Customer's credit score), Johnson Controls may defer shipments, change payment terms, require cash in advance and/or require other security, without penalty and without waiving any other remedies Johnson Controls may have against Customer. Johnson Controls shall provide Customer with advance written notice of changes to payment terms.

10. ENTIRE AGREEMENT; CUSTOMER ACCEPTANCE: This Agreement, together with all of its written Amendments, Riders, SOW and/or Exhibits, constitutes the entire agreement between the Customer and Johnson Controls relating to the subject matter hereof and supersedes any prior or contemporaneous oral or written agreements and understandings. The terms and conditions of this Agreement will prevail over any conflicting, inconsistent or additional terms and/or conditions contained in any purchase order, agreement, SOW or other document issued by Customer. Any changes must be mutually agreed to in writing by the authorized representatives of the Customer and Johnson Controls. In signing this Agreement, Customer is not relying on any advice, advertisements, or oral representations of Johnson Controls and agrees to be bound to the terms and conditions contained in all the pages of the Agreement. Customer agrees that any representation, promise, condition, inducement or term, express or implied, not included in this Agreement will not be binding upon Johnson Controls, and that the terms and conditions in this Agreement apply as printed without alteration or qualification, except as specifically modified by a written agreement signed by Johnson Controls and Customer. Any changes in the Statement of Work or scope of the work requested by the Customer after the execution of this Agreement may result in additional cost to the Customer and any such changes/additions must be authorized in a writing signed by both the Customer and Johnson Controls. Customer's failure to accept and sign this Agreement within thirty (30) days of the date shown above may result in price increases. Customer acknowledges that: (a) Johnson Controls has explained the full range of protection, equipment, and services available to Customer; (b) additional protection over and above that provided herein is available and may be obtained from Johnson Controls at an additional cost to the Customer; (c) Customer desires and has consented for only the Equipment and/or Service(s) itemized in this Agreement; (d) the Equipment/Service(s) specified in this Agreement are for Customer's own use and not for the benefit of any third party; (e) Customer owns the premises in which the Equipment is being installed or has the authority to engage Johnson Controls to carry out the installation in the premises; and (f) Customer will comply with all laws, codes and regulations pertaining to the use of the Equipment/Service(s).

ATTENTION IS DRAWN TO THE WARRANTY, LIMIT OF LIABILITY AND OTHER CONDITIONS CONTAINED IN THE SECTIONS ENTITLED "TERMS AND CONDITIONS" AND "ADDITIONAL TERMS AND CONDITIONS". THIS AGREEMENT REQUIRES FINAL APPROVAL OF A JOHNSON CONTROLS AUTHORIZED MANAGER BEFORE ANY EQUIPMENT/SERVICES MAY BE PROVIDED. IF APPROVAL IS DENIED, THIS AGREEMENT WILL BE TERMINATED AND JOHNSON CONTROLS ONLY OBLIGATION TO CUSTOMER WILL BE TO NOTIFY CUSTOMER OF SUCH TERMINATION AND REFUND ANY AMOUNTS PAID IN ADVANCE.

[Signature Follows on Next Page]



COMMERCIAL SALES AGREEMENT

TOWN NO.  
0021-SOUTHERN NJ

CUSTOMER NO.  
102192264

JOB NO.

PO NO.

ESTIMATE NO.  
1-8WQMRW

IF MAINTENANCE SERVICE IS DECLINED, CUSTOMER MUST INITIAL  
HERE \_\_\_\_\_

JOHNSON CONTROLS SECURITY SOLUTIONS LLC

IF A 5-DAY FAMILIARIZATION PERIOD IS REQUESTED, CUSTOMER MUST INITIAL HERE  
\_\_\_\_\_

CUSTOMER: Lower Township

Presented by: Cassandra Barnes  
(Signature of Johnson Controls Sales Representative)

Accepted By: [Signature]  
(Signature of Customer's Authorized Representative)

Sales Agent: Cassandra Barnes  
Sales Representative Registration Number (if applicable): JA1

MITCHELL SCENY  
(Name Printed)

Title: Superintendent

Date Signed: 3/7/2025

**CUSTOMER ACCEPTANCE**

To ensure that JCI is compliant with your company's billing requirements, please provide the following information:

PO is required to facilitate billing: NO:  This signed contract satisfies Agreement

YES:  Single PO Required for Initial Term

Annual PO Required

ANSC PO Required Yearly (ANSC = Annual Service Charge)

AR Invoicing accepted via e-mail: YES:  Email address to be used: pmulholl@lower.org

NO:  Please submit invoices via mail  NO: Please submit via \_\_\_\_\_

[Remainder of Page Left Intentionally Blank]



**COMMERCIAL SALES AGREEMENT**

TOWN NO.  
0021-SOUTHERN NJ

CUSTOMER NO.  
102132264

JOB NO.

PO NO.

ESTIMATE NO.  
1-8WQQMRW

**SCOPE OF WORK / SCHEDULE OF PROTECTION**

IV. SCOPE OF WORK / SCHEDULE OF PROTECTION ("SOW"): Johnson Controls agrees to install or cause to be installed the Equipment and furnish the Service(s), collectively, the System, on the terms and conditions set out in this Agreement.

A. Ownership of System and/or Equipment: Direct Sale (equipment to become property of the Customer upon payment of Installation Charges and Fees in full).

B. Services to be Provided ("Services")

Alarm monitoring and Notification Services:	No Service Selected
Video Surveillance Services:	No Service Selected
Managed Access Control Services:	No Service Selected
Video Equipment:	No Service Selected
Maintenance Service Plan; Preventive Maintenance/Inspection:	Expert Maintenance PROVIDED / Inspections NOT PROVIDED
Additional Services:	Access Control

C. Equipment to be Installed ("Equipment"): Johnson Controls will install, or cause to be installed, the Equipment (or equivalent), as set forth in the SOW in Customer's designated facility(ies). As used herein, "installation" means: (i) affixing all Equipment and materials provided by Johnson Controls at such locations within the facility(ies) as are designated by Customer; (ii) providing and pulling cables/wires required to connect the Equipment to Customer's Communications Facilities and making such connections; (iii), in the case of a Digital Communicator installation, mount Equipment and plug into RJ31X phone jack previously installed by Customer; (iv) in the case of radio installation, mount radio Equipment and program Equipment with number furnished by Customer; (v) providing and installing software/firmware required by the Equipment; (vi) performing testing as required to establish that the Johnson Controls Equipment is connected, is functioning according to its specifications, and is communicating over Customer's Communications Facilities; and (vii) providing user-level training to Customer's designated representative in the use of such Equipment.

Qty	Product Name	Location
1	JCSS to renew existing system and services as presently installed.	

D. CHARGES AND ESTIMATED TAX:

1. Installation Charge:

Installation Charge Amount:	\$0.00
* Estimated Tax(es):	\$0.00
<b>TOTAL INSTALLATION CHARGE:</b>	<b>\$0.00</b>
Installation Deposit Amount:	\$0.00

Planned Monthly Progress Billing Schedule of Values	
Description	%
Deposit/Advance Payment/Mobilization	80%
Monthly Progress Billing (Installation/Commissioning)	40%

Planned Monthly Progress Billing w/ First Labor Applied	
Description	%
First Labor Applied	20%
Demonstrated Use (if applicable)	10%
Final billing upon job completion	10%

2. Annual Service Charge:

Annual Service Charge Amount:	\$612.64
* Estimated Tax(es):	\$33.86 \$0.00 CB

TOTAL ANNUAL SERVICE CHARGE:	\$546.00	\$512.64 CB
------------------------------	----------	-------------

\* Tax value shown is estimated and may differ from the actual tax value that will be on the invoice. Any Additional taxes, duties, tariffs or similar items imposed prior to shipment will be charged.

H. **Scope of Work:** This Section is intended for installation use only. Any language contained in this Section that attempts to modify the Terms and Conditions of this Agreement shall be void and of no effect.

Contact Information:

System Operation: JCSS to renew existing system and services as presently installed.

Programming Info:

Site Conditions:

Existing Equipment:

Customer Expectations:

Training Expectations:

General Comments:

Customer Responsibilities / Johnson Controls Exclusions:

Documentation Needs:

Contract Notes -



COMMERCIAL SALES AGREEMENT

TOWN NO.  
0021-SOUTHERN NJ

CUSTOMER NO.  
102132264

JOB NO.

PO NO.

ESTIMATE NO.  
1-8WQOMRW

ADDITIONAL TERMS AND CONDITIONS

DATE: 2/24/2023

Johnson Controls Security Solutions LLO ("Johnson Controls")

Cassandra Barnes  
7852 Browning Rd,  
Pennsauken, NJ 08109-4842  
Tele. No. (856) 438-2039

Lower Township of Recreation  
d/b/a:  
("Customer")  
Customer Billing Information  
2800 Bayshore Rd,  
Villa, NJ 08251  
Attn: Phyllis Muldoon  
Tele. No. (609) 886-7880

Customer Premises Services  
2800 Bayshore Rd,  
Villa, NJ 08251  
Attn: Bruce Fournier  
Tele. No. (609) 425-6590

Notwithstanding anything in the Agreement to the contrary, Johnson Controls and Customer agree as follows:

All other terms and conditions of the Agreement, except those expressly modified herein, shall remain in full force and effect.

JOHNSON CONTROLS SECURITY SOLUTIONS LLO

Presented by: Cassandra Barnes  
(Signature of Johnson Controls Sales Representative)

Sales Agent: Cassandra Barnes  
Sales Representative Registration Number (if applicable): A1

CUSTOMER: LOWER TOWNSHIP

Accepted By: [Signature]  
(Signature of Customer's Authorized Representative)

MITCHELL PLENK  
(Name Printed)

Title: SUBSINTENDENT

Date Signed: 3/7/2025

**pmuldoon**

---

**From:** Cassandra E Barnes <cassandra.barnes@jci.com>  
**Sent:** Wednesday, February 25, 2026 12:00 PM  
**To:** pmuldoon  
**Subject:** External Re: Question

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Phyllis,

The current contract expires 3/11/2030. Please let me know if you have any additional questions.

Thanks  
Cass Barnes  
609-382-6415

---

**From:** pmuldoon <pmuldoon@townshipoflower.org>  
**Sent:** Wednesday, February 25, 2026 11:57:50 AM  
**To:** Cassandra E Barnes <cassandra.barnes@jci.com>  
**Subject:** Question

Good Morning Cassandra,

I am being questioned from my new Purchasing Agent as to what year we are in on this contract for the service agreement so he knows when we need to re-new and all that good stuff.

Please and Thank you 😊

*Phyllis Muldoon*  
Township Of Lower Dept. of Parks & Recreation  
2600 Bayshore Road  
Villas, NJ. 08251  
(609)886-7880  
pmuldoon@townshipoflower.org

TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION #2026-124

Title: APPROVING A PROFESSIONAL SERVICE CONTRACT WITH DeBLASIO & ASSOCIATES FOR FY 2026 NJIB ARCTIC AVENUE STORM SEWER REPLACEMENT PROJECT – CONSTRUCTION PHASE SERVICES (LT-C-071)

WHEREAS, the Township of Lower is given authority by N.J.S.A. 40A:11-1 *et seq.* to enter into contracts for "Professional Services" without competitive bidding, when the need arises, so long as the award of such contract is made public by a Resolution of the Governing Body and satisfies the requirements of the New Jersey Pay-to-Play law; and

WHEREAS, DeBlasio & Associates have submitted the attached \$95,000.00 proposal for Construction Phase Services of the FY2026 NJIB Arctic Avenue Storm Sewer Replacement Project and the CFO has certified the availability of funds in the following budget line as evidenced by his signature:

Appropriation: C-04-55-438-910, 70,000.00  
C-04-55-436-100, 25,000.00

Signature:   
James Craft, CFO

NOW, THEREFORE, BE IT RESOLVED, by the Township Council of the Township of Lower, County of Cape May, State of New Jersey, that a Professional Services Contract without public bidding in the amount of \$95,000.00 is awarded to DeBlasio & Associates for Construction Phase Services for the FY2026 Arctic Avenue Storm Sewer Replacement Project in accordance with the proposal attached hereto; and that the Superintendent of Public Works is authorized to execute the Purchase Order.

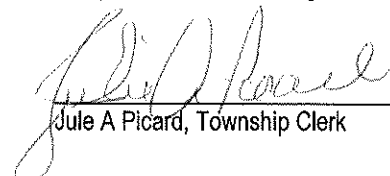
Construction Phase Engineering Services	\$ 20,000.00
Contract Administration	\$ 5,000.00
Periodic Construction Observation	\$ 70,000.00

TOTAL \$ 95,000.00

BE IT FURTHER RESOLVED that this award shall be published in the Township's Official Newspaper.

	MOTION	SECOND	AYE	NAY	RECUSE	ABSTAIN	ABSENT
CONRAD			X				
WAREHAM	X		X				
ROY			X				
COOMBS		X	X				
SIPPEL			X				

I, Julie A Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held on March 2, 2026.

  
Julie A Picard, Township Clerk

**DEBLASIO &  
ASSOCIATES**  
ENGINEERS, SURVEYORS AND PLANNERS

4701 NEW JERSEY AVENUE • WILDWOOD, NJ 08260

PHONE: 609-854-3311 • FAX: 609-854-4323

February 26, 2026

VIA EMAIL

Gary Douglass, Superintendent  
Township of Lower Public Works Department  
2600 Bayshore Road  
Villas, NJ 08251

**Re: Township of Lower, Cape May County, NJ  
FY2026 NJIB Arctic Avenue Storm Sewer Replacement Project -  
Construction Phase Services  
D&A File #: LT-C-071**

Dear Mr. Douglass:

DeBlasio & Associates, P.C. is pleased to provide this proposal to provide our professional services for the Arctic Avenue Storm Sewer Replacement – *Construction Phase Services* detailed below:

**A. Construction Phase Services**

**1. Construction Phase Engineering Services**

- a. Attend the pre-construction and on-site project meetings as needed.
- b. Coordinate with the New Jersey Department of Environmental Protection (NJDEP) and the New Jersey Infrastructure Bank to satisfy all terms of the contract.
- c. Compile and submit necessary SED, AIA, BABA, and similar paperwork to the NJDEP.
- d. Review contractor requests for information, proposed change orders and shop drawings.
- e. Prepare progress reports.
- f. Review construction schedules.
- g. Review payment requisitions.
- h. Attend final inspection and develop punchlist.

**2. Contract Administration**

- a. Complete construction site safety reports, daily inspection reports and shop drawing submittals.
- b. Prepare necessary contract change orders for approval and signature of the Township.
- c. Process and prepare periodic and final payment requisitions for approval and signature of the Borough.
- d. Secure and provide close out documentation required by the contract for the Township.

3. Periodic Construction Observation

- a. Attend the pre-construction meeting.
- b. Provide full-time construction observation, commensurate to the Contractor's operations, to observe the Contractor's operations for conformance with the drawings, specifications and shop drawings. D&A's undertaking shall not relieve the contractor of the contractor's obligation to perform the work in conformity with the drawings and specification and in a workmanlike manner shall not make D&A an insurer of the contractor's performance; and shall not impose upon S&A any obligation to see that the work is performed in a safe manner.
- c. Prepare punchlist at substantial completion.
- d. Attend final inspection meeting.
- e. This service is based on an five (5) month construction period and providing 700 hours of periodic construction observation.

**B. Professional Service Fee**

Our professional service fee to complete the above referenced scope of work is listed below and our fee will be invoiced at time and material and not to exceed:


1. Construction Phase Services

- a. Following is a breakdown of the various phases of work for the Construction Phase:
  - i. Construction Phase and Engineering Services \$20,000.00
  - ii. Contract Administration \$ 5,000.00
  - iii. Periodic Construction Observation \$70,000.00

**Total \$95,000.00**

Upon your authorization, we are prepared to begin work immediately on the Township's Arctic Avenue Storm Sewer Replacement - **Construction Phase Services**. Should you have any questions or require any additional information, please do not hesitate to contact me or Andy McTague at our office. Thank you for the opportunity to submit this proposal.

Very truly yours,  
**DeBlasio & Associates, P.C.**

  
Marc DeBlasio, P.E., P.P., C.M.E.  
President  
T: 609-854-3311  
Marc@deblasioassoc.com

cc: Mayor Frank Sippel (via email)  
Michael Laffey, Manager (via email)  
Robert Osborn, QPA (via email)  
Julie Picard, Clerk (via email)  
Karen Fournier, Deputy Clerk (via email)  
Andy McTague (via email)  
Cody Stanford (via email)  
Finance (via email)

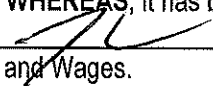
TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION # 2026-125

Title: AUTHORIZATION FOR THE PAYOUT OF ACCUMULATED COMPENSATORY TIME

WHEREAS, the employee listed below has accrued compensatory time due from the Township and has requested payment for this time, and

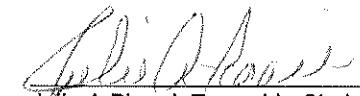
WHEREAS, it is necessary to obtain authorization for any salary and wage disbursement to a Township employee that is not specified in the salary ordinance, and

WHEREAS, it has been determined by the Township Treasurer as evidenced by signature  that adequate funding is available for such payment in the current budget for Salaries and Wages.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Lower, County of Cape May, State of New Jersey that payment to Thomas Shough in the amount of \$7906.00 is authorized and chargeable to the 2026 Budget account 5-01-25-240-125.

	MOTION	SECOND	AYE	NAY	ABSTAIN	ABSENT
CONRAD			X			
WAREHAM	X		X			
ROY			X			
COOMBS		X	X			
SIPPEL			X			

I, Julie A. Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held March 2, 2026

  
Julie A Picard, Township Clerk

LOWER TOWNSHIP POLICE DEPARTMENT


SPECIAL REPORT

TO: Chief Donald Vanaman  
FROM: Detective Thomas Shough #210  
DATE: February 25, 2026  
SUBJECT: Comp Time Buyout

Chief Vanaman,

I am asking to submit this letter to payroll requesting a buyout of 200 hours accrued comp time. Thank you in advance for your attention to this request.

Respectfully Submitted,

  
Thomas Shough  
Detective Badge # 210

C	File	Officer	Comments
	2/25/2026	DSC Scheid #131	FWD TO: Capt Armbruster
	2/25/2026	Capt. #190	Verified in Edmunds. Tot D.C.
	2-25-26	D.C. Payne	FWD: Ch. of Vanaman
	2-26-26	Chief Vanaman #14	FWD To Township Manager.

200 x  
\$39.53=  
\$7906.00

TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION #2026-126

Title: **A RESOLUTION DENYING AN APPLICATION FOR A SECONDHAND MERCHANTS AND PRECIOUS METALS LICENSE SUBMITTED BY ROAD SHOW CONCEPTS, LLC**

**WHEREAS**, Chapter 529 of the Code of the Township of Lower establishes regulations and the manner in which the business of a dealer in secondhand goods and merchandise, including dealers of precious metals, shall be conducted to ensure the protection of the public health, safety and welfare of the residents of Lower Township and to deter and detect the fencing of stolen or lost property within the Township; and

**WHEREAS**, in accordance with § 529-3, individuals or entities seeking to engage in the business of dealing in second goods and merchandise, and/or precious metals, must obtain an annual license from the Township; and

**WHEREAS**, in accordance with § 529-5, upon receipt of an application to engage in the business of dealing secondhand goods and merchandise and/or precious metals, the application is referred to the Chief of Police to conduct an investigation of the applicant's business responsibility and to conduct a background check to investigate the criminal history of the applicant, any person maintaining an ownership interest in any entity applicant, and any salespersons employed by the individual or entity; and

**WHEREAS**, upon the conclusion of the foregoing investigation, the findings of the Chief of Police along with a recommendation as to whether to grant or deny the application are transmitted to the Township Clerk and Township Council to determine whether to approve or deny the application for licensure; and

**WHEREAS**, on December 12, 2026, Road Show Concepts, LLC submitted an application to the Township requesting a license pursuant to Chapter 529 to engage in dealing secondhand goods and merchandise, including dealers of precious metals; and

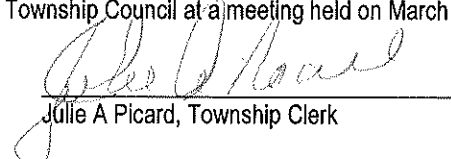
**WHEREAS**, upon receipt, the application was referred to the Chief of Police who completed the required investigation and submitted a recommendation to the Township Clerk and Township Council recommending the denial of the application submitted by Road Show Concepts, LLC due to an inability to comply with the regulations set forth in § 529-6(a) and § 529-7 due to the traveling nature of the business operation, and § 529-8 due to discrepancies associated with the submitted bond; and

**WHEREAS**, the Township Council of the Township of Lower has reviewed the findings of the Chief of Police and has determined that the application submitted by Road Show Concepts, LLC must be denied for failing to comply with the regulations and requirements outlined within Chapter 529;

**NOW, THEREFORE, BE IT RESOLVED** by the Township Council of the Township of Lower, County of Cape May, State of New Jersey, that the application submitted by Road Show Concepts, LLC seeking a license to engage in the dealing of secondhand goods and merchandise, and precious metals, be and is hereby denied.

	MOTION	SECOND	AYE	NAY	RECUSE	ABSTAIN	ABSENT
CONRAD		X	X				
WAREHAM			X				
ROY			X				
COOMBS	X		X				
SIPPEL			X				

I, Julie A Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held on March 2, 2026.

  
 Julie A Picard, Township Clerk



# Lower Township Police Department

405 Breakwater Road  
Erma, NJ 08204

Chief Donald Vanaman

www.lowertownshippolice.com • (609) 886-1619 • Fax (609) 886-5289

Michael Majane  
Deputy Chief

John Armbruster  
Captain

Brian McEwing  
Administrative Lieutenant

Charles Ryan  
Administrative Lieutenant

Anthony Greto  
Operations Lieutenant

Michael Perry  
Administrative Sergeant

**To:** Lower Township Mayor, Deputy Mayor and Council

**From:** Chief of Police Donald Vanaman

**Date:** February 23, 2026

**Subject:** Objection to Road Show Concepts, LLC (The Heartland Roadshow) Event Application

This memorandum outlines significant concerns regarding the application submitted by **Road Show Concepts, LLC** (operating as **The Heartland Roadshow**) to host a four-day purchasing event in Lower Township. Based on an analysis of their business model, past performance, and logistical requirements, approving this event poses a high risk to our residents—particularly the elderly—and creates an unsustainable administrative burden for our Police Department.

## Regulatory and Law Enforcement Challenges

The applicant's business model is fundamentally incompatible with standard municipal oversight for precious metal dealers.

- **Inability to Track Stolen Goods:** The applicant utilizes **LeadsOnline** (formerly RAPID) for record keeping. Lower Township does not currently subscribe to this expensive service. While requesting assistance from Wildwood Crest PD is a theoretical workaround, the high volume of transactions during a concentrated 4-day event would create an **unreasonable and heavy administrative burden** on a neighboring jurisdiction.
- **Violation of the 10-Day Holding Period:** Per regulations, items must be held in their original state for at least **10 days** to allow for the identification of stolen property. Because the applicant is based in Illinois and will only be in town for **4 days**, there is no viable process for the Township to inspect or "track" these items once the company leaves the jurisdiction. This effectively renders our local consumer protection ordinances unenforceable.
- **Bonding Discrepancies:** The application mentions a \$10,000 bond, yet the provided certification from RLI Surety Insurance Company shows a bond for only **\$2,000**, made out to the *Township of Stafford*, not Lower Township. This suggests a lack of attention to local legal requirements or an odd attempt to show legitimacy.

## Pattern of Predatory Business Practices

A review of recent Better Business Bureau (BBB) data and customer testimonials from late 2025 and early 2026 reveals a disturbing pattern of behavior:

- **Targeting the Vulnerable:** Multiple reports indicate the company focuses on "low-balling" elderly residents. In one instance (Nov 2025), a resident was offered **\$500** for a silver set that was independently appraised at **\$2,500**.
- **Misleading Valuations:** Expert reviews suggest the company frequently offers "zero dollars" for precious gems (rubies, diamonds, emeralds) while attempting to take possession of the jewelry, a tactic described by victims as "stealing."
- **Lack of Professionalism:** Recent complaints cite aggressive tactics, verbal abuse, and even the physical breaking of jewelry by "experts" during the appraisal process.

## Reputation and Recourse Issues

Road Show Concepts, LLC operates as a "traveling roadshow." This "pop-up" business model is intentionally designed to minimize long-term accountability.

- **The "Hit and Run" Model:** By setting up in temporary locations (hotels) for a few days and then moving across state lines to Illinois, they ensure that dissatisfied or defrauded residents have **no local recourse** once the event has concluded.
- **Review Manipulation:** The Company's online presence shows a polarizing split between 1-star and 5-star reviews with nothing in between—a classic indicator of fraudulent review padding to mask genuine consumer harm.

## Conclusion and Recommendation

Allowing Road Show Concepts, LLC to operate in Lower Township would place our residents at significant financial risk and leave our law enforcement officers without the tools necessary to ensure the items being sold are not stolen.

**Recommendation: Deny the application based on the applicant's inability to comply with local 10-day holding periods, lack of compatible record-keeping infrastructure, and a documented history of predatory practices.**

Respectfully submitted,



Donald Varman, Jr., Badge #174

Chief of Police

TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION #2026-127

Title: **A RESOLUTION PROVIDING FOR A MEETING NOT OPEN TO THE PUBLIC IN ACCORDANCE WITH THE PROVISIONS OF THE NEW JERSEY OPEN PUBLIC MEETINGS ACT, N.J.S.A. 10:4-12**

WHEREAS, the Township Council of the Township of Lower is subject to certain requirements of the Open Public Meetings Act, N.J.S.A 10:4-6, et seq.; and

WHEREAS, the Open Public Meetings Act, N.J.S.A. 10:4-12, provides that an Executive Session, not open to the public, may be held for certain specified purposes when authorized by Resolution; and

WHEREAS, it is necessary for the Township Council of the Township of Lower to discuss in a session not open to the public certain matters relating to the Item or items authorized by N.J.S.A. 10:4-12b and designated below:

\_\_\_\_(1) Matters Required by Law to be Confidential: Any matter which, by express provision of Federal law or State statute or rule of court shall be rendered confidential or excluded from the provisions of the Open Public Meetings Act.

\_\_\_\_(2) Matters Where the Release of Information Would Impair the Right to Receive Funds: Any matter in which the release of information would impair a right to receive funds from the Government of the United States.

\_\_\_\_(3) Matters Involving Individual Privacy: Any material the disclosure of which constitutes an unwarranted invasion of individual privacy such as any records, data, reports, recommendations, or other personal material of any educational, training, social service, medical, health, custodial, child protection, rehabilitation, legal defense, welfare, housing, relocation, insurance and similar program or institution operated by a public body pertaining to any specific individual admitted to or served by such institution or program, including but not limited to information, relative to the individual's personal and family circumstances, and any material pertaining to admission, discharge, treatment, progress or condition of any individual, unless the individual concerned (or, in the case of a minor or incompetent, his guardian) shall request in writing that the same be disclosed publicly.

\_\_\_\_(4) Matters Relating to Collective Bargaining Agreement: Any collective bargaining agreement, or the terms and conditions which are proposed for inclusion in any collective bargaining agreement, including the negotiation of the terms and conditions thereof with employees or representatives of employees of the public body.

\_\_\_\_(5) Matters Relating to the Purchase, Lease or Acquisition of Real Property or the Investment of Public Funds: Any matter involving the purchase, lease or acquisition of real property with public funds, the setting of banking rates or investment of public funds, where it could adversely affect the public interest if discussion of such matters were disclosed.

\_\_\_\_(6) Matters relating to Public Safety and Property: Any tactics and techniques utilized in protecting the safety and property of the public, provided that their disclosure could impair such protection. Any investigations of violations or possible violations of the law.

  X  (7) Matters Relating to Litigation, Negotiations and the Attorney-Client Privilege: any pending or anticipated litigation or contract negotiation in which the public body is, or may become a party. Any matters falling within the attorney-client privilege, to the extent that confidentiality is required in order for the attorney to exercise his ethical duties as a lawyer. **Attorney-Client Privilege**

  X  (8) Matters Relating to the Employment Relationship: Any matter involving the employment, appointment, termination of employment, terms and conditions of employment, evaluation of the performance or disciplining of any specific prospective public officer or employee or current public officer or employee employed or appointed by the public body, unless all the individual employees or appointees whose rights could be adversely affected request in writing that such matter or matters be discussed at a public meeting. **PERSONNEL**

\_\_\_\_(9) Matters Relating to the Potential Imposition of a Penalty: Any deliberations of a public body occurring after a public hearing that may result in the imposition of a specific civil penalty upon the responding party or the suspension or loss if a license or permit belonging to the responding party bears responsibility.

**NOW, THEREFORE, BE IT RESOLVED** by the Township Council of the Township of Lower, assembled in public session on March 2, 2026 that an Executive Session closed to the public shall be held on this date at approximately 5:40 in the Conference Room of the Township Hall, 2600 Bayshore Road, Villas for the discussion of matters relating to the specific items designated above.

It is anticipated that the deliberations conducted in closed session may be disclosed to the public upon the determination of the Township Council that the public interest will no longer be served by such confidentiality.

	MOTION	SECOND	AYE	NAY	RECUSE	ABSTAIN	ABSENT
CONRAD			X				
WAREHAM		X	X				
ROY			X				
COOMBS			X				
SIPPEL	X		X				

I, Julie A. Picard, Township Clerk of the Township of Lower, County of Cape May, State of New Jersey, do hereby certify the foregoing to be a true and exact copy of a resolution duly authorized by the Township Council at a meeting held on March 2, 2026

  
Julie A Picard, Township Clerk