

# 2015 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2015 BUDGET)

**CAP**

**MUNICIPALITY:** BOROUGH OF CAPE MAY POINT

**COUNTY:** CAPE MAY

<u>Robert Moffatt</u> <b>Mayor's Name</b>	<u>May-16</u> <b>Term Expires</b>
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Municipal Officials	
<u>Kimberly S. Hodsdon</u> <b>Municipal Clerk</b>	<u>5/14/2014</u> <b>Date of Orig. Appt.</b>
<u>Susan Jackson</u> <b>Tax Collector</b>	<u>C 1472</u> <b>Cert. No.</b>
<u>James V. Craft</u> <b>Chief Financial Officer</b>	<u>1395</u> <b>Cert. No.</b>
<u>Michael S. Garcia</u> <b>Registered Municipal Accountant</b>	<u>N0426</u> <b>Cert. No.</b>
<u>Brock D. Russell</u> <b>Municipal Attorney</b>	<u>472</u> <b>Lic. No.</b>

Official Mailing Address of Municipality

BOROUGH HALL  
215 Lighthouse Avenue  
Cape May Point, NJ 08212

Fax #: 609-884-1732

Governing Body Members	
Name	Term Expires
<u>Anita VanHeeswyck</u>	<u>May-16</u>
<u>Robert Mullock</u>	<u>May-16</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Please attach this to your 2015 Budget and Mail to:

**Director, Division of Local Government Services**  
**Department of Community Affairs**  
**P.O. Box 803**  
**Trenton NJ 08625**

<u>Division Use Only</u>
Municode: _____
Public Hearing Date: _____

Sheet A

# 2015 MUNICIPAL BUDGET

Municipal Budget of the                     BOROUGH                     of                     CAPE MAY POINT                    , County of                     CAPE MAY                     for the Fiscal Year 2015.

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

          10th           day of                     March                    , 2015  
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this           10th           day of                     March                    , 2015

\_\_\_\_\_  
Clerk  
                    215 Lighthouse Avenue                      
Address  
                    Cape May Point, NJ 08212                      
Address  
                    609-884-5679                      
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           10th           day of                     March                    , 2015

                    Michael S. Garcia                                         1535 Haven Avenue                      
Registered Municipal Accountant Address  
                    Ocean City, NJ 08226                                         609-399-6333                      
Address Phone Number

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

Certified by me, this           10th           day of                     March                    , 2015

\_\_\_\_\_  
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: \_\_\_\_\_, 2015 By: \_\_\_\_\_

### CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_, 2015 By: \_\_\_\_\_

**COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES**

The changes or comments which follow must be considered in connection with further action on this budget.

BOROUGH of CAPE MAY POINT, County of CAPE MAY

# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the BOROUGH of CAPE MAY POINT, County of CAPE MAY for the Fiscal Year 2015

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2015;

Be it Further Resolved, that said Budget be published in the CAPE MAY STAR AND WAVE

in the issue of March 18th, 2015

The Governing Body of the BOROUGH of CAPE MAY POINT does hereby approve the following as the Budget for the year 2015:

### RECORDED VOTE

(Insert last name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the BOARD OF COMMISSIONERS of the BOROUGH of CAPE MAY POINT, County of CAPE MAY, on March 10th, 2015.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH FIREHOUSE, on April 9th, 2015 at 7:00 o'clock (A.M.) (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

Sheet 2

# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2015
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}</b>	947,182.56
<b>2. Appropriations excluded from "CAPS" -</b>	XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-53.3 as amended)}</b>	746,006.46
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>	-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	1,693,189.02
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimate</b> <span style="border: 1px solid black; padding: 2px;">97.76%</span> <b>Percent of Tax Collections</b>	58,000.00
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	1,751,189.02
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	421,189.02
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	1,330,000.00
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	-

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Water Utility</b>	<b><u>Water &amp; Sewer</u> Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	1,711,692.51		650,100.00	
Budget Appropriations Added by N.J.S. 40A:4-87	1,319.88			
Emergency Appropriations	-		-	
<b>Total Appropriations</b>	<b>1,713,012.39</b>	-	<b>650,100.00</b>	-
<b>Expenditures:</b>				
Paid or Charged (Including Reserve for Uncollected Taxes)	1,631,057.96		604,617.74	
Reserved	81,808.17		43,748.77	
Unexpended Balances Canceled	146.26		1,733.49	
Total Expenditures and Unexpended Balances Canceled	1,713,012.39	-	650,100.00	-
Overexpenditures *	-	-	-	-

Explanations of Appropriations for  
"Other Expenses"

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages". Some of the items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;  
Repairs and maintenance of buildings, equipment, roads, etc.;

Contractual services for garbage and trash removal,  
fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, insurance and  
many other items essential to the services rendered by  
municipal government.

\*See Budget Appropriation Items so marked to the right of column "Expended 2014 Reserved."

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**CAP CALCULATION**

Total General Appropriations for 2014	1,711,692.51
Cap Base Adjustment:	<u>(28,600.00)</u>
Subtotal	1,683,092.51
Exceptions Less:	
Total Other Operations	600.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	268,825.00
Total Additional Appropriations	5,625.00
Total Capital Improvements	43,000.00
Total Debt Service	347,050.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	1,586.57
Judgments	
Total Deferred Charges	29,644.78
Cash Deficit	
Reserve for Uncollected Taxes	<u>57,013.26</u>
Total Exceptions	753,344.61
Amount on Which CAP is Applied	929,747.90
<u>1.5% CAP</u>	<u>13,946.22</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	943,694.12

**CAP CALCULATION**

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		943,694.12
Additions:		
New Construction (Assessor Certification)		4,494.00
2013 Cap Bank		32,928.55
2014 Cap Bank		28,466.91
Total Additions		<u>65,889.46</u>
Maximum Appropriations within "CAPS" Sheet 19 @ 1.5%		<u><u>1,009,583.58</u></u>
Additional Increase to COLA rate.	2.0%	
Amount of Increase allowable.	2.0%	<u><u>18,594.96</u></u>
Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%		<u><u>1,028,178.53</u></u>

**NOTE:**

Sheet 3b

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

- 1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)**
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)**

**EXPLANATORY STATEMENT  
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring current year appropriations</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
					<b>NONE</b>		



EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW**

P.L. 2007, c. 62, effective April 3, 2007, imposes a 4% CAP on the Tax Levy of your Municipality, with certain exception and exclusions. In addition to the all of the exceptions and exclusions the Local Finance Board may approve waivers for certain extraordinary costs identified by the Statute. The voters may also approve increases above the 4% CAP with a vote of at least 60%.

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1).

The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

**SUMMARY LEVY CAP CALCULATION**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation	1,329,304.94
Less: CY 2011 One Year Waivers	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	(26,644.78)
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
<b>Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation</b>	<u>1,302,660.16</u>
Plus 2% CAP Increase	<u>26,053.20</u>
<b>ADJUSTED TAX LEVY</b>	<u>1,328,713.36</u>
Plus: Assumption of Service/Function	-
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>1,328,713.36</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

1,328,713.36

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	-
Allowable Debt Service and Capital Leases Inc.	15,327.26
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	5,133.93
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 20,461.19

Less Cancelled or Unexpended Waivers -

Less Cancelled or Unexpended Exclusions 146.26

**ADJUSTED TAX LEVY**

1,349,028.29

Additions:

New Ratables - Increase for new construction	1,741,900
Prior Year's Local Purpose Tax Rate (per\$100)	<u>0.258</u>
New Ratable Adjustment to Levy	4,494.00
Amounts approved by Referendum	-
2012 - 2014 Levy CAP Banks	130,928.00

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

1,484,450.29

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

1,330,000.00

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

(154,450.29)

(must be equal or under for Introduction)

**BUDGET MESSAGE**

**RECAP OF GROUP INSURANCE APPROPRIATION**

Following is a recap of the Borough's Employee Group Insurance

The Borough provides health insurance coverage for employees who work more than 25 hours per week. The Borough pays for 80% of the single coverage amounts. Any coverage in excess of that threshold is the responsibility of the employee.

Estimated Group Insurance Costs - 2015	\$ 11,000.00
Estimated Amounts to be Contributed by Employees	<u>3,500.00</u>
Borough's Portion of Group Insurance Costs	<u>\$ 7,500.00</u>
Budgeted Group Insurance on Sheet 15(c) (Current Fund)	\$ 4,900.00
Budgeted Group Insurance on Sheet 35 (Water/Sewer Utility)	<u>2,600.00</u>
	<u>\$ 7,500.00</u>

**BUDGET MESSAGE**

**Analysis of Compensated Absence Liability**

**Legal basis for benefit**  
(check applicable items)

Organization/Individuals Eligible for Benefits	Gross Days of Accumulated Absence	Value of Compensated Absence	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
		None			
<b>Totals</b>	Days -	\$ -			
Total Funds Reserved as of end of 2014:		\$ -			
Total Funds Appropriated in 2015:		\$ -			

**BUDGET MESSAGE**

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
<b>1. Surplus Anticipated</b>	08-101	139,456.49	105,000.00	105,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	139,456.49	105,000.00	105,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103			
Other	08-104	47,000.00	47,000.00	48,520.00
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	1,500.00	1,500.00	1,615.88
Other	08-109			
Interest and Costs on Taxes	08-112	3,700.00	3,700.00	4,466.56
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	3,000.00	800.00	3,990.37
Anticipated Utility Operating Surplus	08-114			
Beach Fees	08-105	144,600.00	140,000.00	161,178.00
Rental Licenses	08-104	5,400.00	5,625.00	5,625.00

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	<b>205,200.00</b>	<b>198,625.00</b>	<b>225,395.81</b>

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	26,176.00	26,176.00	26,176.00
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>26,176.00</b>	<b>26,176.00</b>	<b>26,176.00</b>

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160	4,000.00	30,000.00	39,836.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>4,000.00</b>	<b>30,000.00</b>	<b>39,836.00</b>



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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services - Interlocal</b>				
<b>Municipal Service Agreements Offset With Appropriations:</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	11-001	-	-	-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services - Additional</b>				
<b>Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>Total Section E: Special Item of General Revenue Anticipated with Prior Written</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>Consent of Director of Local Government Services - Additional Revenues</b>	08-003	-	-	-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
N.J. DOT Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701	652.67	783.80	783.80
Clean Communities Program	10-770	4,000.00		
Municipal Court Alcohol Grant	10-725	59.08	52.77	52.77
Atlantic County Municipal Joint Insurance Fund- Safety Incentive	10-772		750.00	750.00
Comcast Technology Grant	10-773			
Cape May County MUA Recycling Grant	10-774		1,319.88	1,319.88

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	4,711.75	2,906.45	2,906.45

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>    Items:</b>	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106			
Reserve for Payment of Bonds & Notes	08-107	21,644.78		

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	21,644.78	-	-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	139,456.49	105,000.00	105,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	205,200.00	198,625.00	225,395.81
Total Section B: State Aid Without Offsetting Appropriations	09-001	26,176.00	26,176.00	26,176.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	4,000.00	30,000.00	39,836.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	4,711.75	2,906.45	2,906.45
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	21,644.78	-	-
<b>Total Miscellaneous Revenues</b>	13-099	261,732.53	257,707.45	294,314.26
<b>4. Receipts from Delinquent Taxes</b>	15-499	20,000.00	21,000.00	29,451.63
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	421,189.02	383,707.45	428,765.89
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	1,330,000.00	1,329,304.94	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXX
c) Minimum Library Tax	07-192			XXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	1,330,000.00	1,329,304.94	1,380,147.38
<b>7. Total General Revenues</b>	13-299	1,751,189.02	1,713,012.39	1,808,913.27

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF PUBLIC AFFAIRS AND PUBLIC SAFETY</b>							
Director's Office	20-110						
Salaries and Wages	20-110-1	10,000.00	10,000.00		10,000.00	9,999.86	0.14
Other Expenses	20-110-2	1,000.00	1,000.00		1,000.00	566.82	433.18
Beach Fee Program	28-380						
Salaries and Wages	28-380-1	54,053.56	46,574.00		43,366.25	43,366.25	-
Other Expenses	28-380-2	5,400.00	5,400.00		8,607.75	3,704.10	4,903.65
Lifeguards	28-380						
Salaries and Wages	28-380-1	109,000.00	109,000.00		106,852.13	106,852.13	-
Other Expenses	28-380-2	10,975.00	10,975.00		13,122.87	13,122.87	-
Municipal Court	43-490						
Other Expenses	43-490-2	12,753.00	12,500.00		12,500.00	12,380.60	119.40



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF PUBLIC AFFAIRS</b>							
<b>AND PUBLIC SAFETY (Continued)</b>							
First Aid Organizations	25-260						
Other Expenses	25-260-2	19,000.00	19,000.00		19,000.00	13,671.59	5,328.41
Emergency Management Services	25-252						
Other Expenses	25-252-2	2,400.00	2,400.00		2,400.00	938.25	1,461.75
Animal Control	27-340						
Other Expenses	27-340-2	2,800.00	2,800.00		2,800.00	2,314.66	485.34
Cape May Point Environmental Commission	27-335						
Other Expenses	27-335-2	2,600.00	2,600.00		2,600.00	1,290.00	1,310.00
Aid to Volunteer Fire Company (N.J.S.A. 40A:14-33)	25-255-2	8,000.00	8,000.00		8,000.00	7,764.46	235.54
Department Total		237,981.56	230,249.00	-	230,249.00	215,971.59	14,277.41

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF REVENUE AND FINANCE</b>							
Director's Office	20-110						
Salaries and Wages	20-110-1	10,000.00	12,000.00		12,000.00	11,922.86	77.14
Other Expenses	20-110-2	800.00	1,000.00		1,000.00	860.88	139.12
Administrative Consultant	20-100						
Other Expenses	20-100-2	30,000.00					
Annual Audit	20-135						
Other Expenses	20-135-2	18,500.00	18,500.00		18,500.00	18,500.00	-
Municipal Clerk's Office	20-120						
Salaries and Wages	20-120-1	59,965.00	59,965.00		59,965.00	59,965.00	-
Other Expenses	20-120-2	8,500.00	8,500.00		8,500.00	6,841.56	1,658.44
Assessment Searches	20-120						
Salaries and Wages	20-120-1	1,700.00	1,700.00		1,700.00	1,700.00	-
Computer Operations	20-130						
Other Expenses	20-130-2	26,000.00	28,000.00		25,000.00	16,692.01	8,307.99

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF REVENUE &amp; FINANCE (Cont'd)</b>							
Elections	20-120						
Salaries and Wages	20-120-1	1,650.00	2,550.00		2,550.00	2,550.00	-
Other Expenses	20-120-2	1,000.00	2,400.00		2,400.00	1,650.00	750.00
Financial Administration	20-130						
Salaries and Wages	20-130-1	33,900.00	31,900.00		31,900.00	31,900.00	-
Other Expenses	20-130-2	8,000.00	10,000.00		10,000.00	6,300.77	3,699.23
Registrar of Vital Statistics	20-120						
Salaries and Wages	20-120-1	2,000.00	2,000.00		2,000.00	2,000.00	-
Assessment of Taxes	20-150						
Salaries and Wages	20-150-1	14,300.00	14,000.00		14,000.00	13,499.98	500.02
Other Expenses	20-150-2	500.00	500.00		500.00	384.50	115.50
Codification of Ordinances	20-120						
Other Expenses	20-120-2	4,000.00	4,000.00		-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF REVENUE &amp; FINANCE (Cont'd)</b>							
Collection of Taxes	20-145						
Salaries and Wages	20-145-1	15,000.00	14,800.00		14,800.00	14,800.00	-
Other Expenses	20-145-2	750.00	700.00		700.00	700.00	-
Tax Searches	20-145						
Salaries and Wages	20-145-1	1,200.00	1,200.00		1,200.00	472.62	727.38
Legal Services and Costs	20-155						
Other Expenses	20-155-2	20,000.00	20,000.00		20,000.00	17,625.88	2,374.12
Rent of Fire Hall	20-120						
Other Expenses	20-120-2	3,600.00	3,600.00		3,600.00	3,600.00	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF REVENUE &amp; FINANCE (Cont'd)</b>							
Code Enforcement Official	22-200						
Salaries and Wages	22-200-01	8,000.00	3,000.00		3,000.00	2,812.50	187.50
Other Expenses	22-200-02	500.00	200.00		200.00		200.00
Municipal Land Use Law (N.J.S.A. 40:55D-1)							
Planning Board	21-180						
Salaries and Wages	21-180-1	2,750.00	2,000.00		2,000.00	1,999.92	0.08
Other Expenses	21-180-2	15,000.00	12,750.00		19,750.00	19,538.64	211.36
Board of Adjustment	21-185						
Salaries and Wages	21-185-1	2,750.00	2,000.00		2,000.00	1,846.08	153.92
Other Expenses	21-185-2	4,500.00	4,500.00		4,500.00	3,580.04	919.96
Floodplain Administrator	21-180						
Salaries and Wages	21-180-1	2,600.00	2,000.00		2,000.00	2,000.00	-
Advertising and Printing	20-120						
Other Expenses	20-120-2	2,500.00	4,000.00		4,000.00	1,868.79	2,131.21



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF PUBLIC WORKS, PARKS</b>							
<b>AND PUBLIC PROPERTY (Continued)</b>							
Director's Office	20-110						
Salaries and Wages	20-110-1	10,000.00	10,000.00		10,000.00	9,999.86	0.14
Other Expenses	20-110-2	2,000.00	1,000.00		1,000.00	618.33	381.67
Engineering Services and Costs	20-165						
Other Expenses	20-165-2	6,500.00	6,000.00		7,200.00	6,099.31	1,100.69
Public Buildings and Grounds	20-310						
Other Expenses	20-310-2	51,500.00	51,500.00		50,300.00	48,128.02	2,171.98
Public Works Maintenance	26-300						
Salaries and Wages	26-300-1	69,500.00	68,500.00		68,500.00	68,500.00	-
Other Expenses	26-300-2	14,900.00	14,900.00		14,900.00	11,739.11	3,160.89
Road Repairs and Maintenance	26-300						
Other Expenses	26-300-2	5,000.00	5,000.00		5,000.00	2,785.74	2,214.26

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF PUBLIC WORKS, PARKS AND PUBLIC PROPERTY (Continued)</b>							
Beach Restoration and Maintenance	28-380						
Other Expenses	28-380	11,000.00	11,000.00		11,000.00	7,909.62	3,090.38
Garbage and Trash Removal	26-305						
Other Expenses	26-305-2	50,000.00	50,000.00		50,000.00	40,891.76	9,108.24
Recycling	26-305						
Other Expenses	26-305-2	21,000.00	21,000.00		21,000.00	18,733.00	2,267.00
Parks and Public Property	20-310						
Other Expenses	20-310-2	14,900.00	12,570.00		12,570.00	12,533.27	36.73
Department Total		256,300.00	251,470.00	-	251,470.00	227,938.02	23,531.98



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 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	22-195						
Salaries and Wages	22-195-1	12,900.00	41,000.00		41,000.00	41,000.00	-
Other Expenses	22-195-2	500.00	1,000.00		1,000.00	338.65	661.35
Fire Inspections	22-195						
Salaries and Wages	22-195-1		800.00		800.00	396.14	403.86
Other Expenses	22-195-2		200.00		200.00		200.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>UTILITY EXPENSES AD BULK PURCHASES</b>							
Electricity	31-430-2	15,000.00	13,250.00		13,250.00	13,250.00	-
Telephone	31-450-2	6,000.00	6,000.00		6,000.00	6,000.00	-
Street Lighting	31-435-2	17,000.00	15,000.00		15,000.00	14,843.04	156.96
					-		-
					-		-
					-		-
					-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>34-199</b>	<b>879,146.56</b>	<b>860,144.00</b>	<b>-</b>	<b>860,144.00</b>	<b>798,759.47</b>	<b>61,384.53</b>
<b>B. Contingent</b>	<b>35-470</b>			XXXXXXXXXX	-	-	-
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>	<b>879,146.56</b>	<b>860,144.00</b>	<b>-</b>	<b>860,144.00</b>	<b>798,759.47</b>	<b>61,384.53</b>
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	<b>34-201-1</b>	<b>421,768.56</b>	<b>434,989.00</b>	<b>-</b>	<b>429,633.38</b>	<b>427,583.20</b>	<b>2,050.18</b>
<b>Other Expenses (Including Contingent)</b>	<b>34-201-2</b>	<b>457,378.00</b>	<b>425,155.00</b>	<b>-</b>	<b>430,510.62</b>	<b>371,176.27</b>	<b>59,334.35</b>

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 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
Overexpenditure of Appropriations	46-871		292.90	XXXXXXXXXX	292.90	292.90	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
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				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	17,436.00	32,311.00		32,311.00	29,016.00	3,295.00
Social Security System (O.A.S.I.)	36-472	35,000.00	35,000.00		35,000.00	33,606.04	1,393.96
Consolidated Police & Fireman's Pension Fund	36-474						
Police and Firemen's Retirement System of NJ	36-475						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	15,000.00	30,000.00		30,000.00	15,000.00	15,000.00
Defined Contribution Retirement Program (DCRP)	36-476	600.00	600.00		600.00	412.50	187.50
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	34-209	68,036.00	98,203.90	-	98,203.90	78,327.44	19,876.46
<b>(G) Cash Deficit of Preceding Year</b>	46-855						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	34-299	947,182.56	958,347.90	-	958,347.90	877,086.91	81,260.99

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Insurance (N.J.S.A. 40A:4-45.3(00))</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Employee Group Health	23-220-2	-			-	-	-
NJPDES/Stormwater (40A:4-45.3)cc)							
Stormwater Management	26-290						
Other Expenses	26-290-2	600.00	600.00		600.00	600.00	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	600.00	600.00	-	600.00	600.00	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Revenues (N.J.A.C. 5:23-4.17) Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Uniform Construction Code Appropriations</b>	22-999	-	-	-	-	-	-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Interlocal Municipal Service Agreements</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cape May City - Interlocal Services Agreement							
Police Protection - Contractual	25-240-2	279,889.00	268,825.00		268,825.00	268,824.00	1.00
<b>Total Interlocal Municipal Service Agreements</b>	42-999	279,889.00	268,825.00	-	268,825.00	268,824.00	1.00

**CAPE MAY POINT  
BUDGET SUMMARY DATA  
2015**

	<u>2015</u>	<u>2014</u>	<u>Change</u>	<u>% Change</u>	<u>Comments</u>
Surplus Anticipated	139,456.49	105,000.00	34,456.49	32.82%	We have 100 k more in FB 2014 Beach Tag Revenue + 20k 2014 UCC + 10k Collection % up made aboit 40k MRNA + 10k Cancelled Escroe Balalnce PY Reserves +20k Beach Tag + 4600
Miscellaneous Revenues	205,200.00	198,625.00	6,575.00	3.31%	
State Aid	26,176.00	26,176.00	-	0.00%	
UCC	4,000.00	30,000.00	(26,000.00)	-86.67%	Interlocal with Cape May
Grants	4,711.75	2,906.45	1,805.30	62.11%	
Reserve for DS	21,644.78	-	21,644.78	#DIV/0!	New - See DS
Delinquent Taxes	20,000.00	21,000.00	(1,000.00)	-4.76%	
Local Purpose Tax	1,330,000.00	1,329,304.94	695.06	0.05%	
	<u>1,751,189.02</u>	<u>1,713,012.39</u>	<u>38,176.63</u>	<u>2.23%</u>	
Less Grants	<u>(4,711.75)</u>	<u>(2,906.45)</u>	<u>(1,805.30)</u>		
	<u>1,746,477.27</u>	<u>1,710,105.94</u>	<u>36,371.33</u>	<u>2.13%</u>	
	-	-	-		
All other SW	354,815.00	346,615.00	8,200.00	2.37%	
Beach Fee	54,053.56	46,574.00	7,479.56	16.06%	
CC Code	12,900.00	47,425.00	(34,525.00)	-72.80%	
All other OE	463,578.00	461,647.90	1,930.10	0.42%	
Admin Consultant	30,000.00	-	30,000.00	100.00%	
PERS & U/E	32,436.00	62,311.00	(29,875.00)	-47.94%	Pension Down
Cape May Police	279,889.00	268,825.00	11,064.00	4.12%	
Grants	4,711.75	2,906.45	1,805.30	62.11%	
Capital	43,000.00	43,000.00	-	100.00%	
D/S	383,875.78	347,050.00	36,825.78	10.61%	Net of 15 after DSR
Emergencies & DC	33,929.93	29,644.78	4,285.15	14.45%	
RUCT	58,000.00	57,013.26	986.74	1.73%	
	<u>1,751,189.02</u>	<u>1,713,012.39</u>	<u>38,176.63</u>	<u>2.23%</u>	
Less Grants	<u>(4,711.75)</u>	<u>(2,906.45)</u>	<u>(1,805.30)</u>		
	<u>1,746,477.27</u>	<u>1,710,105.94</u>	<u>36,371.33</u>	<u>2.13%</u>	
	-	-	-		
Ratables	516,506,901	515,646,873	860,028	0.17%	
Rate	0.258	0.258	(0.000)	-0.11%	
1 Cent	51,651	51,565	86	0.17%	

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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Fire Inspections - Rental Permit Fees	25-265						
Salaries and Wages	25-265-1		5,625.00		5,625.00	5,600.00	25.00
<b>Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)</b>	34-303	-	5,625.00	-	5,625.00	5,600.00	25.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>							
Recycling Tonnage Grant	41-701	652.67	783.80		783.80	783.80	-
Comcast Technology Grant	41-773				-		
Municipal Court Alcohol Grant	41-725	59.08	52.77		52.77	52.77	-
Clean Communities Program	41-770	4,000.00			-		-
Atlantic County Joint Insurance Fund - Safety Incentive	41-772		750.00		750.00	750.00	-
Cape May County MUA Recycling Grant	41-773		1,319.88		1,319.88	1,319.88	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>							

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS" (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							-
					-	-	-
							-
							-
							-
							-
							-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>	4,711.75	2,906.45	-	2,906.45	2,906.45	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	285,200.75	277,956.45	-	277,956.45	277,930.45	26.00
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	<b>34-305-1</b>	-	5,625.00	-	5,625.00	5,600.00	25.00
<b>Other Expenses</b>	<b>34-305-2</b>	285,200.75	272,331.45	-	272,331.45	272,330.45	1.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902						-
Capital Improvement Fund	44-901	40,000.00	40,000.00	xxxxxxxxxx	40,000.00	40,000.00	-
Purchase & Construction of Fencing and Decking	44-903	3,000.00	3,000.00		3,000.00	2,478.82	521.18

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(C) Capital Improvements - Excluded from "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey DOT Trust Fund Authority Act	41-865				-		-
					-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	43,000.00	43,000.00	-	43,000.00	42,478.82	521.18



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(D) Municipal Debt Service - Excluded from "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	13,350.00	12,750.00		12,750.00	12,723.16	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	352,644.78	310,000.00		310,000.00	310,000.00	XXXXXXXXXX
Interest on Bonds	45-930	9,610.00	10,200.00		10,200.00	10,182.84	XXXXXXXXXX
Interest on Notes	45-935	8,271.00	14,100.00		14,100.00	13,997.74	XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>Capital Leases</b>							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	45-999	383,875.78	347,050.00	-	347,050.00	346,903.74	XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(E) Deferred Charges - Municipal - Excluded from "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S. 40A:4-55)	46-875	28,796.00	3,000.00	XXXXXXXXXX	3,000.00	3,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXX			XXXXXXXXXX
Deferred Charges - Unfunded				XXXXXXXXXX			XXXXXXXXXX
Ordinance 594-11	46-900	5,000.00	5,000.00	XXXXXXXXXX	5,000.00	5,000.00	XXXXXXXXXX
Ordinance 535-07	46-901		21,644.78	XXXXXXXXXX	21,644.78	21,644.78	XXXXXXXXXX
Ordinance 466-03	46-902	13.93		XXXXXXXXXX			XXXXXXXXXX
Ordinance 470-03	46-903	70.00		XXXXXXXXXX			XXXXXXXXXX
Ordinance 584-10	46-904	50.00		XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999	33,929.93	29,644.78	XXXXXXXXXX	29,644.78	29,644.78	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480						
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</b>	29-405			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	34-309	746,006.46	697,651.23	-	697,651.23	696,957.79	547.18

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXX
					-		XXXXXXXXXX
							XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999	-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory Expenditures - Local (J) School - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409	-	-	-	-	-	XXXXXXXXXX
<b>Total Municipal Appropriations for Local District School Purposes (K) {Items (I) and (J) - Excluded from "CAPS"</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	746,006.46	697,651.23	-	697,651.23	696,957.79	547.18
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400	1,693,189.02	1,655,999.13	-	1,655,999.13	1,574,044.70	81,808.17
<b>(M) Reserve for Uncollected Taxes</b>	50-899	58,000.00	57,013.26	XXXXXXXXXX	57,013.26	57,013.26	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499	1,751,189.02	1,713,012.39	-	1,713,012.39	1,631,057.96	81,808.17

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
Summary of Appropriations		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations: (a &amp; b) Within "CAPS - Including Contingent</b>	34-299	947,182.56	958,347.90	-	958,347.90	877,086.91	81,260.99
	XXXXXX						
<b>(a) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Other Operations</b>	34-300	600.00	600.00	-	600.00	600.00	-
<b>Uniform Construction Code</b>	22-999	-	-	-	-	-	-
<b>Interlocal Municipal Service Agreements</b>	42-999	279,889.00	268,825.00	-	268,825.00	268,824.00	1.00
<b>Additional Appropriations Offset by Revenues</b>	34-303	-	5,625.00	-	5,625.00	5,600.00	25.00
<b>Public &amp; Private Programs Offset by Revenues</b>	40-999	4,711.75	2,906.45	-	2,906.45	2,906.45	-
<b>Total Operations Excluded from "CAPS"</b>	34-305	285,200.75	277,956.45	-	277,956.45	277,930.45	26.00
<b>(C) Capital Improvements</b>	44-999	43,000.00	43,000.00	-	43,000.00	42,478.82	521.18
<b>(D) Municipal Debt Service</b>	45-999	383,875.78	347,050.00	-	347,050.00	346,903.74	XXXXXXXXXX
<b>(E) Deferred Charges - Excluded from "CAPS"</b>	46-999	33,929.93	29,644.78	XXXXXXXXXX	29,644.78	29,644.78	XXXXXXXXXX
<b>(F) Judgments</b>	37-480	-	-	-	-	-	-
<b>(G) Cash Deficit - With Prior Consent of LFB</b>	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	58,000.00	57,013.26	XXXXXXXXXX	57,013.26	57,013.26	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	1,751,189.02	1,713,012.39	-	1,713,012.39	1,631,057.96	81,808.17

Sheet 30

## DEDICATED WATER UTILITY BUDGET

<b>10. DEDICATED REVENUES FROM WATER UTILITY</b>	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
<b>Operating Surplus Anticipated</b>	08-501			
<b>Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-502			
<b>Total Operating Surplus Anticipated</b>	08-500	-	-	-
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
<b>Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
<b>Total Water Utility Revenues</b>	08-599	-	-	-

\* **Note:** Use pages 31, 32 and 33 for water utility only.

All other utilities use sheets 34, 35 and 36.

**DEDICATED WATER UTILITY BUDGET - (continued)**

\* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520						XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
							XXXXXXXXXX

**DEDICATED WATER UTILITY BUDGET - (continued)**

\* Note: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542						
<b>Judgments</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX			XXXXXXXXXX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXX			XXXXXXXXXX
<b>TOTAL WATER UTILITY APPROPRIATIONS</b>	55-599	-	-	-	-	-	-

## DEDICATED WATER & SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER & SEWER UTILITY	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
Operating Surplus Anticipated	08-501	43,300.00	72,700.00	72,700.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	<b>43,300.00</b>	<b>72,700.00</b>	<b>72,700.00</b>
Rents - Water	08-505	320,000.00	311,300.00	323,144.11
Rents - Sewer	08-505	285,000.00	260,900.00	293,621.54
Interest on Investments and Deposits	08-506	500.00	200.00	732.97
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Purchase of Backhoe - Current Fund Share	08-507	5,000.00	5,000.00	5,000.00
Deficit (General Budget)	08-549			
<b>Total Water &amp; Sewer Utility Revenues</b>	<b>08-599</b>	<b>653,800.00</b>	<b>650,100.00</b>	<b>695,198.62</b>

Use a separate set of sheets for each separate Utility.



## DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	69,000.00	69,000.00		69,000.00	50,363.23	18,636.77
Other Expenses	55-502	439,150.00	434,500.00		434,500.00	412,862.22	21,637.78
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512	5,000.00	5,000.00		5,000.00	3,684.72	1,315.28
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	67,100.00	64,600.00		64,600.00	64,462.49	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	10,000.00	10,000.00		10,000.00	10,000.00	XXXXXXXXXX
Interest on Bonds	55-522	57,750.00	61,000.00		61,000.00	59,432.77	XXXXXXXXXX
Interest on Notes	55-523	300.00	500.00		500.00	471.25	XXXXXXXXXX
							XXXXXXXXXX

## DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530	-		XXXXXXXXXX	-		-
				XXXXXXXXXX			
	55-531			XXXXXXXXXX			
	55-533			XXXXXXXXXX			
	55-533			XXXXXXXXXX			
				XXXXXXXXXX			
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	5,500.00	5,500.00		5,500.00	3,341.06	2,158.94
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542						
<b>Judgments</b>	55-531						
<b>Deficits in Operations in Prior Years</b>	55-532			XXXXXXXXXX			XXXXXXXXXX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXX			XXXXXXXXXX
<b>TOTAL WATER &amp; SEWER UTILITY APPROPRIATIONS</b>	55-599	653,800.00	650,100.00	-	650,100.00	604,617.74	43,748.77

## DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

## DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	52-101			
Deficit (Water Utility Budget)	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

**DEDICATED ASSESSMENT BUDGET \_\_\_\_\_ UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in for 2014
		2015	for 2014	
Assessment Cash	53-101			
Deficit ( _____ Utility Budget)	53-885			
Total _____ Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total _____ Utility Assessment Appropriations	53-999			

**Dedication by Rider - (N.J.S. 40A: 4-39) "The dedicated revenues anticipated during the year 2015 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: \_\_\_\_\_ Developers Escrow Fund (NJSA 40:55D-53.1)**

**Affordable Housing Trust (P.L. 1985, C 222 and NJAC 5:92-18.1 et seq.); Improving Beach Entrance Ways Donations (N.J.S.A. 40A:5-29); Snow Removal Trust Fund (P.L. 2001, C. 138)**

**Special Events & Equipment for Beach Patrol Donations (NJSA 40A:5-29); Environmental Educational Projects - Public Workshop Donations (NJSA 40A:5-29)**

**are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."**

*(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)*

## APPENDIX TO BUDGET STATEMENT

### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS		
Cash and Investments	1110100	797,646.75
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	
Taxes Receivable	1110300	20,470.57
Tax Title Lien Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	17,464.67
Deferred Charges Required to be in 2015 Budget	1110700	3,000.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	3,000.00
Total Assets	1110900	841,581.99
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	213,318.50
Reserves for Receivables	2110200	24,125.24
Surplus	2110300	604,138.25
Total Liabilities, Reserves and Surplus		841,581.99

School Tax Levy Unpaid	2220100	-
Less: School Tax Deferred	2220200	-
*Balance Included in Above "Cash Liabilities"	2220300	-

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

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

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	507,201.12	485,902.91
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes: *(Percentage Collected 2014-99.16%, 2013-98.88%)	2310200	2,549,711.20	2,583,146.07
Delinquent Taxes	2310300	29,451.63	21,429.42
Other Revenues and Additions to Income	2310400	403,807.37	355,088.06
Total Funds	2310500	3,490,171.32	3,445,566.46
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	1,655,852.87	1,651,118.24
School Taxes (Including Local and Regional)	2310700	39,058.00	37,740.00
County Taxes (Including Added Tax Amounts)	2310800	1,187,519.08	1,249,507.10
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	3,603.12	
Total Expenditures and Tax Requirements	2311100	2,886,033.07	2,938,365.34
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	2,886,033.07	2,938,365.34
Surplus Balance - December 31st	2311400	604,138.25	507,201.12

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	604,138.25
Current Surplus Anticipated in 2015 Budget	2311600	139,456.49
Surplus Balance Remaining	2311700	464,681.76

**2014**  
**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)
- 5 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.

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

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## CAPITAL BUDGET (Current Year Action) 2015

Local Unit       BOROUGH OF CAPE MAY POINT      

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
<b>General Capital</b>									
Beach Renourishment	1	500,000.00							500,000.00
Improvement to Roads	2	25,000.00							25,000.00
Purchase Public Works Vehicles	3	50,000.00							50,000.00
Office Roof Replacement	4	40,000.00							40,000.00
Renovate Municipal Building	5	200,000.00							200,000.00
Gas Generator for Municipal Bldg	6	15,000.00							15,000.00
Purchase and Construction of Fencing	7	12,000.00		3,000.00					9,000.00
<b>SUB-TOTAL GENERAL CAPITAL</b>		842,000.00	-	3,000.00	-	-	-	-	839,000.00



**CAPITAL BUDGET (Current Year Action)  
2015**

Local Unit BOROUGH OF CAPE MAY POINT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
<b>Water and Sewer Capital</b>									
Water and Sewer Capital Outlay	U1	85,000.00		5,000.00					80,000.00
Water Tower Painting/Repairs	U2	50,000.00							50,000.00
<b>SUB-TOTAL WATER AND SEWER CAPITAL</b>		135,000.00	-	5,000.00	-	-	-	-	130,000.00
<b>TOTAL - ALL PROJECTS</b>		977,000.00	-	8,000.00	-	-	-	-	969,000.00

**6 YEAR CAPITAL PROGRAM - 2015 to 2020  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit BOROUGH OF CAPE MAY POINT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
<b>General Capital</b>									
Beach Renourishment	1	500,000.00	2017			500,000.00			-
Improvement to Roads	2	25,000.00	2020		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Purchase Public Works Vehicles	3	50,000.00	2016		50,000.00				-
Office Roof Replacement	4	40,000.00	2016		40,000.00				-
Renovate Municipal Building	5	200,000.00	2017			200,000.00			-
Gas Generator for Municipal Bldg	6	15,000.00	2016		15,000.00				-
Purchase and Construction of Fencing	7	12,000.00	2018	3,000.00	3,000.00	3,000.00	3,000.00		-
<b>SUB-TOTAL GENERAL CAPITAL</b>		842,000.00	-	3,000.00	113,000.00	708,000.00	8,000.00	5,000.00	5,000.00

**6 YEAR CAPITAL PROGRAM - 2015 to 2020  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit BOROUGH OF CAPE MAY POINT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
<b>Water and Sewer Capital</b>									
Water and Sewer Capital Outlay	U1	85,000.00		5,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
Water Tower Painting/Repairs	U2	50,000.00			50,000.00				
<b>SUB-TOTAL WATER AND SEWER CAPITAL</b>		135,000.00		5,000.00	70,000.00	20,000.00	20,000.00	20,000.00	
<b>TOTAL - ALL PROJECTS</b>		977,000.00	-	8,000.00	183,000.00	728,000.00	28,000.00	25,000.00	5,000.00

**6 YEAR CAPITAL PROGRAM - 2015 to 2020  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit BOROUGH OF CAPE MAY POINT

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>General Capital</b>										
Beach Renourishment	500,000.00			25,000.00			475,000.00			
Improvement to Roads	25,000.00			1,250.00			23,750.00			
Purchase Public Works Vehicles	50,000.00			2,500.00			47,500.00			
Office Roof Replacement	40,000.00			2,000.00			38,000.00			
Renovate Municipal Building	200,000.00			10,000.00			190,000.00			
Gas Generator for Municipal Bldg	15,000.00			750.00			14,250.00			
Purchase and Construction of Fencing	12,000.00	3,000.00	9,000.00							
<b>SUB-TOTAL GENERAL CAPITAL</b>	842,000.00	3,000.00	9,000.00	41,500.00	-	-	788,500.00	-	-	-

**6 YEAR CAPITAL PROGRAM - 2015 to 2020  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit BOROUGH OF CAPE MAY POINT

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>Water and Sewer Capital</b>										
Water and Sewer Capital Outlay	85,000.00	5,000.00	80,000.00							
Water Tower Painting/Repairs	50,000.00							50,000.00		
<b>SUB-TOTAL WATER/ SEWER CAP</b>	135,000.00	5,000.00	80,000.00					50,000.00		
<b>TOTAL - ALL PROJECTS</b>	977,000.00	8,000.00	89,000.00	41,500.00	-	-	788,500.00	50,000.00	-	-

## SECTION 2 - UPON ADOPTION FOR YEAR 2015

(Only to be Included in the Budget as Finally Adopted)

### RESOLUTION

Be it Resolved by the BOARD OF COMMISSIONERS of the BOROUGH  
of CAPE MAY POINT, County of CAPE MAY that the budget hereinbefore set forth is hereby  
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 1,330,000.00 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of  
the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Item 5 below) Minimum Library Levy (R.S. 40:54-8 et seq.)

**RECORDED VOTE**

(Insert last name)

Ayes

Nays

Abstained

Absent

--	--	--	--	--	--

1. General Revenues

### SUMMARY OF REVENUES

Surplus Anticipated	08-100	\$	139,456.49
Miscellaneous Revenues Anticipated	13-099	\$	261,732.53
Receipts from Delinquent Taxes	15-499	\$	20,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	1,330,000.00
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192	\$	-
Total Revenues	13-299	\$	1,751,189.02

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 879,146.56
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 68,036.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 285,200.75
(c) Capital Improvements	44-999	\$ 43,000.00
(d) Municipal Debt Service	45-999	\$ 383,875.78
(e) Deferred Charges - Municipal	46-999	\$ 33,929.93
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 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	\$ 58,000.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	<b>\$ 1,751,189.02</b>

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body 9th day of April, 2015. 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 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 9th day of April, 2015, \_\_\_\_\_, Clerk  
*Signature*

MUNICIPALITY BOROUGH OF CAPE MAY POINT OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014				for 2015	for 2014	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:					Salaries & Wages	54-375-1				
					Other Expenses	54-372-2				
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented: _____ (Date)					Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:	\$				Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:	\$				Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:	\$				Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:				(Acres)	Reserve for Future Use	54-950-2				
Recreation land preserved in 2014:				(Acres)	Total Trust Fund Appropriations:	54-499				
Farmland preserved in 2014:				(Acres)						



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

Contracting Unit: BOROUGH OF CAPE MAY POINT

Year Ending: December 31, 2014

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.

1.

2.

3.

4.

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