

2012 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2012 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF WEST CAPE MAY

COUNTY: CAPE MAY

<u>Pamela M. Kaithern</u> Mayor's Name	<u>May 21, 2013</u> Term Expires
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Municipal Officials	
<u>Elaine Wallace</u> Municipal Clerk	<u>4/28/2007</u> Date of Orig. Appt.
<u>Todd N. Burkey</u> Tax Collector	<u>C 1070</u> Cert. No.
<u>Frank Donato III</u> Chief Financial Officer	<u>1501</u> Cert. No.
<u>Leon P. Costello, CPA</u> Registered Municipal Accountant	<u>N - 0651</u> Cert. No.
<u>Frank L. Corrado</u> Municipal Attorney	<u>393</u> Lic. No.

Official Mailing Address of Municipality

BOROUGH MUNICIPAL BUILDING
732 Broadway
West Cape May, NJ 08204

Fax #: 609-898-0888

Governing Body Members	
Name	Term Expires
<u>Peter C. Burke</u>	<u>5/21/2013</u>
<u>D. Ramsey Geyer</u>	<u>5/21/2013</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Please attach this to your 2012 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

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 WEST CAPE MAY , County of CAPE MAY

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of WEST CAPE MAY, County of CAPE MAY for the Fiscal Year 2012

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2012;

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

in the issue of 21 TH MARCH, 2012

The Governing Body of the BOROUGH of WEST CAPE MAY does hereby approve the following as the Budget for the year 2012:

RECORDED VOTE

(Insert last name)

Ayes

KAITHERN
GEYER

Nays

Abstained

Absent BURKE

Notice is hereby given that the Budget and Tax Resolution was approved by the BOARD OF COMISSIONERS of the BOROUGH of WEST CAPE MAY, County of CAPE MAY, on MARCH 14TH, 2012.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH MUNICIPAL BUILDING, on APRIL 11TH, 2012 at 7:00 PM o'clock (~~A.M.~~) (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2012 may be presented by taxpayers or other interested persons.

Sheet 2

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2012
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	1,326,224.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-53.3 as amended)}	606,809.40
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	1,933,033.40
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimate 95.30% Percent of Tax Collections	251,635.58
4. Total General Appropriations (Item 9, Sheet 29)	2,184,668.98
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	630,720.40
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	1,553,948.58
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2011 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	<u>Water & Sewer</u> Utility	Utility
Budget Appropriations - Adopted Budget	2,139,306.33		903,500.00	
Budget Appropriations Added by N.J.S. 40A:4-87	6,538.40			
Emergency Appropriations			-	
Total Appropriations	2,145,844.73	-	903,500.00	
<u>Expenditures:</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	1,901,026.29		867,186.47	
Reserved	244,626.97		25,426.76	
Unexpended Balances Canceled	191.47		10,886.77	
Total Expenditures and Unexpended Balances Canceled	2,145,844.73	-	903,500.00	
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 2011 Reserved."

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2011	2,139,759.00
Cap Base Adjustment:	
Subtotal	2,139,759.00
Exceptions Less:	
Total Other Operations	4,600.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	407,092.00
Total Additional Appropriations	
Total Capital Improvements	5,500.00
Total Debt Service	168,248.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	2,452.00
Judgements	
Total Deferred Charges	7,000.00
Cash Deficit	1.00
Reserve for Uncollected Taxes	249,604.00
Total Exceptions	844,497.00
Amount on Which CAP is Applied	1,295,262.00
<u>2.5% CAP</u>	32,381.55
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,327,643.55

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		1,327,643.55
Additions:		
New Construction (Assessor Certification)		7,925.90
2010 Cap Bank		4,371.82
2011 Cap Bank		53,922.23
Total Additions		66,219.95
Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%		1,393,863.50
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	12,952.62
Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%		1,406,816.12

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.)**

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2012	\$ 107,210.00
Estimated Amounts to be Contributed by Employees:	<u>3,610.00</u>
	103,600.00
Budgeted Group Insurance on Sheet 15c	<u>97,741.00</u>
Budgeted Group Insurance on Sheet 20	<u>5,859.00</u>

Instead of receiving Health Benefits, Zero Borough employees have elected an opt-out for 2012. There are no opt-outs in West Cape May.

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	1,510,730.33
Less: CY 2011 One Year Waivers	-
Less: Prior Year Deferred Charges to Future Taxation Unfunded	-
Less: Prior Year Deferred Charges: Emergencies	-
Less: Prior Year Recycling Tax	-
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>1,510,730.33</u>
Plus 2% CAP Increase	<u>30,214.61</u>
ADJUSTED TAX LEVY	<u>1,540,944.94</u>
Plus: Assumption of Service/Function	-
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>1,540,944.94</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

1,540,944.94

Exclusions:

Allowable Shared Service Agreements Increase	-
Allowable Health Insurance Costs Increase	7,719.00
Allowable Pension Obligations Increases	3,754.00
Allowable LOSAP Increase	-
Allowable Capital Improvements Increase	-
Allowable Debt Service and Capital Leases Inc.	943.47
Recycling Tax appropriation	-
Deferred Charge to Future Taxation Unfunded	-
Current Year Deferred Charges: Emergencies	-

Add Total Exclusions 12,416.47

Less Cancelled or Unexpended Waivers -

Less Cancelled or Unexpended Exclusions 191.47

ADJUSTED TAX LEVY

1,553,169.94

Additions:

New Ratables - Increase for new construction	2,351,900
Prior Year's Local Purpose Tax Rate(per\$100)	<u>0.337</u>
New Ratable Adjustment to Levy	7,925.90
Amounts approved by Referendum	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

1,561,095.84

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

1,553,948.58

OVER OR (UNDER) 2% LEVY CAP

(7,147.26)

(must be equal or under for Introduction)

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2012	2011	Cash in 2011
1. Surplus Anticipated	08-101	253,000.00	253,000.00	253,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	253,000.00	253,000.00	253,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103			
Other	08-104	27,000.00	28,000.00	27,630.00
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	19,000.00	30,000.00	19,734.10
Other	08-109			
Interest and Costs on Taxes	08-112	35,000.00	35,000.00	39,756.21
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2011
		2012	2011	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	81,000.00	93,000.00	87,120.31

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2012	2011	Cash in 2011
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	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			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2012	2011	Cash in 2011
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services - Interlocal				
Municipal Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2011
		2012	2011	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701	3,146.40	1,575.00	1,575.00
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770		4,187.34	4,187.34
Alcohol Education and Rehabilitation Fund	10-702		776.06	776.06
Municipal Alliance on Alcoholism and Drug Abuse	10-703			
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704			
Neighborhood Preservation - Balanced Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
Small Cities Grant	10-707			
Division of Parks & Forestry - Shade Tree Grant	10-771			
Cape May County MUA Mini Grant	10-772			
DCA Smart Growth Grant	10-773			
DCA Share Grant - Court Consolidation	10-774			
DCA Share Grant - Court Consolidation	10-775			
NJ BPU Clean Energy	10-773			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2012	2011	Cash in 2011
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	34,271.00	33,273.00	33,271.96

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2012	2011	Cash in 2011
Summary of Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	253,000.00	253,000.00	253,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	81,000.00	93,000.00	87,120.31
Total Section B: State Aid Without Offsetting Appropriations	09-001	89,303.00	89,303.00	89,303.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
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	3,146.40	6,538.40	6,538.40
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	34,271.00	33,273.00	33,271.96
Total Miscellaneous Revenues	13-099	207,720.40	222,114.40	216,233.67
4. Receipts from Delinquent Taxes	15-499	170,000.00	160,000.00	190,111.29
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	630,720.40	635,114.40	659,344.96
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	1,553,948.58	1,510,730.33	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	1,553,948.58	1,510,730.33	1,586,378.56
7. Total General Revenues	13-299	2,184,668.98	2,145,844.73	2,245,723.52

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations - within "CAPS"		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC AFFAIRS AND							
PUBLIC SAFETY:							
Director's Office	20-110						
Salaries and Wages	20-110-1	11,950.00	11,700.00		11,900.00	11,645.52	254.48
Other Expenses	20-110-2	2,000.00	2,000.00		1,800.00	427.05	1,372.95
Fire	25-265						
Other Expenses:	25-265-2						
Miscellaneous Other Expenses	25-265-2	23,000.00	23,000.00		23,000.00	22,637.58	362.42
Aid to Vol Fire Company	25-265-2	43,300.00	41,125.00		41,125.00	41,125.00	-
Police	25-240						
Salaries and Wages	25-240-1	100.00	100.00		100.00		100.00
Other Expenses	25-240-2	100.00	100.00		100.00		100.00
Municipal Prosecutor	25-275						
Salaries and Wages	25-275-1	6,650.00	6,650.00		6,650.00	5,857.26	792.74

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations - within "CAPS" - (continued)		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC AFFAIRS AND							
PUBLIC SAFETY: - (continued)							
Emergency Management Services	25-252						
Salaries and Wages	25-252-1	2,200.00	2,150.00		2,150.00	2,044.53	105.47
Other Expenses	25-252-2	1,000.00	1,000.00		1,000.00	630.34	369.66
Fire Safety Division	25-266						
Salaries and Wages	25-266-1	100.00	100.00		100.00		100.00
Other Expenses	25-266-2	100.00	100.00		100.00		100.00
Board of Health	27-330						
Other Expenses	27-330-2	500.00	500.00		500.00		500.00
Dog Regulation	27-340						
Other Expenses	27-3400-2	8,500.00	8,500.00		8,500.00	8,216.53	283.47

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations - within "CAPS" - (continued)		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC AFFAIRS AND							
PUBLIC SAFETY: - (continued)							
Municipal Court	43-490						
Salaries and Wages	43-490-1	74,500.00	73,000.00		72,000.00	69,454.15	2,545.85
Other Expenses	43-490-2	6,000.00	6,000.00		7,000.00	6,103.11	896.89
Public Defender (PL 1997, C.256)	43-495						
Salaries and Wages	43-495-1	4,000.00	3,900.00		3,900.00	3,882.01	17.99
Celebration of Public Events, Anniversary, Holidays	30-420						
Other Expenses	30-420-2	1,500.00	1,500.00		1,500.00		1,500.00
Emergency Medical Services - Contractual	25-260-2	68,000.00	68,000.00		68,000.00	45,985.87	22,014.13
Public Employee Awards Program	20-110						
(N.J.S.A. 40A:9-18)(N.J.S.A. 40A5-31)	20-110-2	200.00	200.00		200.00		200.00
TOTAL DEPARTMENT OF PUBLIC AFFAIRS							
AND PUBLIC SAFETY		253,700.00	249,625.00	-	249,625.00	218,008.95	31,616.05

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations - within "CAPS" - (continued)		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF REVENUE AND FINANCE							
Director's Office	20-110						
Salaries and Wages	20-110-1	16,700.00	16,350.00		16,350.00	16,152.98	197.02
Other Expenses	20-110-2	10,000.00	10,000.00		10,000.00	2,864.11	7,135.89
Financial Administration	20-130						
Salaries and Wages	20-130-1	25,100.00	24,600.00		24,600.00	17,773.50	6,826.50
Other Expenses:	20-130-2						
Audit Services	20-130-2	23,000.00	23,000.00		23,000.00	23,000.00	-
Miscellaneous Other Expenses	20-130-2	7,000.00	7,000.00		7,000.00	2,216.99	4,783.01
Borough Clerk	20-120						
Salaries and Wages	20-120-1	65,400.00	64,000.00		64,000.00	63,464.46	535.54
Other Expenses	20-120-2	12,000.00	11,000.00		11,000.00	8,824.11	2,175.89
	20-120-2						
Elections	20-120						
Other Expenses	20-120-2	9,000.00	11,000.00		11,000.00	3,204.47	7,795.53

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations - within "CAPS" - (continued)		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF REVENUE AND FINANCE - (continued)							
Assessment of Taxes	20-150						
Salaries and Wages	20-150-1	10,650.00	10,400.00		10,400.00	10,289.44	110.56
Other Expenses	20-150-2	1,000.00	1,000.00		1,000.00	839.37	160.63
Collection of Taxes	20-145						
Salaries and Wages	20-145-2	29,400.00	28,750.00		28,750.00	28,554.13	195.87
Other Expenses	20-120-2	2,000.00	2,000.00		2,000.00	439.75	1,560.25
Liquidation of Tax Title Liens & Foreclosed Property	20-100						
Other Expenses	20-100-1	200.00	200.00		200.00		200.00
Legal Services and Costs	20-155						
Salaries and Wages	20-155-1						
Other Expenses	20-155-2	150,000.00	150,000.00		150,000.00	83,090.69	66,909.31

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations - within "CAPS" - (continued)		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF REVENUE AND FINANCE - (continued)							
Municipal Land Use Law (NJSA 40:55D-1)							
Planning & Zoning Boards	21-180						
Salaries and Wages	21-180-1	7,200.00	7,200.00		7,200.00	7,031.76	168.24
Other Expenses	21-180-2	7,500.00	7,500.00		7,500.00	397.92	7,102.08
Code Enforcement Officer	220-200						
Salaries and Wages	22-200-1	4,390.00	4,300.00		4,300.00	412.93	3,887.07
Other Expenses	22-200-2	100.00	100.00		100.00		100.00
Zoning Officer	22-200						
Salaries and Wages	22-200-1	7,550.00	7,400.00		7,400.00	7,304.34	95.66
Other Expenses	22-200-2	700.00	700.00		700.00	50.00	650.00
Grant Coordinator	20-130						
Contractual	20-130-2	15,000.00	20,000.00		20,000.00	2,585.50	17,414.50

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations - within "CAPS" - (continued)		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF REVENUE AND FINANCE - (continued)							
Insurance	23-220						
General Liability	23-210-2	20,640.00	18,693.00		18,693.00	13,308.64	5,384.36
Workers Compensation Insurance	23-215-2	55,808.00	48,502.00		48,502.00	33,499.52	15,002.48
Employee Group Health	23-220-2	97,741.00	88,400.00		88,400.00	88,400.00	-
Historic Preservation							
Other Expenses	20-175-2	1,000.00	1,000.00		1,000.00		1,000.00
Construction Code Enforcement	22-195						
Other Expenses	22-195-2	10,500.00	10,500.00		10,500.00	4,042.12	6,457.88
TOTAL DEPARTMENT OF REVENUE & FINANCE		589,579.00	573,595.00	-	573,595.00	417,746.73	155,848.27

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations - within "CAPS" - (continued)		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC WORKS, PARKS AND							
PUBLIC PROPERTY							
Director's Office	20-110						
Salaries and Wages	20-110-1	12,200.00	11,950.00		11,950.00	6,804.42	5,145.58
Other Expenses	20-110-2	2,000.00	2,000.00		2,000.00	(1,209.88)	3,209.88
Public Buildings and Grounds	26-310						
Other Expenses	26-310-2	30,000.00	30,000.00		30,000.00	21,076.03	8,923.97
Road Repairs and Maintenance	26-290						
Salaries and Wages	26-290-1	71,400.00	71,400.00		71,400.00	61,922.76	9,477.24
Other Expenses	26-290-2	11,000.00	11,000.00		11,000.00	10,393.73	606.27
Engineering	20-165						
Other Expenses	20-162-2	1,000.00	1,000.00		1,000.00		1,000.00
Recreation	28-370						
Other Expenses	28-370-2	300.00	300.00		300.00		300.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations - within "CAPS" - (continued)		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC WORKS, PARKS AND PUBLIC PROPERTY - (continued)							
Garbage and Trash Removal	26-305						
Other Expenses	26-305-2	115,000.00	113,200.00		113,200.00	111,110.73	2,089.27
Recycling	26-305						
Salaries and Wages	26-305-1	31,000.00	30,400.00		30,400.00	30,400.00	-
Other Expenses	26-305-2	8,000.00	7,000.00		8,300.00	4,207.20	4,092.80
Environmental Commission (NJS 40:56A-1, et seq.)	27-335						
Other Expenses	27-335-2	500.00	500.00		500.00		500.00
Shade Tree Commission	26-313						
Other Expenses	26-313-2	500.00	500.00		500.00	450.00	50.00
Parks and Playgrounds	28-375						
Other Expenses	28-375-2	500.00	500.00		500.00		500.00
TOTAL DEPARTMENT OF PUBLIC WORKS, PARKS AND PUBLIC PROPERTY		283,400.00	279,750.00	-	281,050.00	245,154.99	35,895.01

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations - within "CAPS" - (continued)		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 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						
Other Expenses	22-195-2						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	47,045.00	42,442.00		42,442.00	42,442.00	-
Social Security System (O.A.S.I.)	36-472	31,000.00	31,000.00		31,000.00	28,038.89	2,961.11
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	3,000.00	2,550.00		2,550.00	2,012.03	537.97
DCRP	36-477	1,500.00	1,000.00		1,000.00	906.96	93.04
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	82,545.00	76,992.00	-	76,992.00	73,399.88	3,592.12
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	1,326,224.00	1,295,262.00	-	1,295,262.00	1,052,635.03	242,626.97

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations - Excluded from "CAPS"		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Insurance (N.J.S.A. 40A:4-45.3(00))		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Liability	23-210-2						
Workers Compensation Insurance	23-215-2						
Employee Group Health	23-220-2	5,859.00	4,600.00		4,600.00	4,600.00	-
STATUTORY EXPENDITURES:							
Police and Firemen's Retirement System of NJ	36-475						
Public Employees' Retirement System	36-475				-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations - Excluded from "CAPS"		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 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
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations - Excluded from "CAPS"		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Interlocal Municipal Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cape May City Interlocal Services Agreement -							
Police Protection Contractual	25-240-2	419,304.00	407,092.00		407,092.00	407,092.00	-
Total Interlocal Municipal Service Agreements	42-999	419,304.00	407,092.00	-	407,092.00	407,092.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations - Excluded from "CAPS"		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues							
Recycling Tonnage Grant	41-701	3,146.40	1,575.00		1,575.00	1,575.00	-
Drunk Driving Enforcement Fund	41-745						
Clean Communities Program	41-770		4,187.34		4,187.34	4,187.34	-
Alcohol Education and Rehabilitation Fund	41-702		776.06		776.06	776.06	-
Municipal Aliance on Alcoholis and Drug Abuse							
Grant Share	41-703				-		-
Small Cities	41-707				-	-	-
Local Government Energy Audit Program - BPU	41-773				-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(C) Capital Improvements - Excluded from "CAPS"		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865				-		-
Total Capital Improvements Excluded from "CAPS"	44-999	5,500.00	5,500.00	-	5,500.00	5,500.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(D) Municipal Debt Service - Excluded from "CAPS"		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	165,000.00	162,248.00		162,248.00	162,248.00	XXXXXXXXXX
Interest on Bonds	45-930				-		XXXXXXXXXX
Interest on Notes	45-935	4,000.00	6,000.00		6,000.00	5,808.53	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999	169,000.00	168,248.00	-	168,248.00	168,056.53	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(E) Deferred Charges - Municipal - Excluded from "CAPS"		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	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	2,000.00	7,000.00	XXXXXXXXXX	7,000.00	7,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	2,000.00	7,000.00	XXXXXXXXXX	7,000.00	7,000.00	XXXXXXXXXX
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	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			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	606,809.40	600,978.40	-	600,978.40	598,786.93	2,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXX
					-		XXXXXXXXXX
							XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	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
(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	606,809.40	600,978.40	-	600,978.40	598,786.93	2,000.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	1,933,033.40	1,896,240.40	-	1,896,240.40	1,651,421.96	244,626.97
(M) Reserve for Uncollected Taxes	50-899	251,635.58	249,604.33	XXXXXXXXXX	249,604.33	249,604.33	XXXXXXXXXX
9. Total General Appropriations	34-499	2,184,668.98	2,145,844.73	-	2,145,844.73	1,901,026.29	244,626.97

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
Summary of Appropriations		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations: (a & b) Within "CAPS - Including Contingent	34-299	1,326,224.00	1,295,262.00	-	1,295,262.00	1,052,635.03	242,626.97
	XXXXXX						
(a) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	5,859.00	4,600.00	-	4,600.00	4,600.00	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	419,304.00	407,092.00	-	407,092.00	407,092.00	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	5,146.40	8,538.40	-	8,538.40	6,538.40	2,000.00
Total Operations Excluded from "CAPS"	34-305	430,309.40	420,230.40	-	420,230.40	418,230.40	2,000.00
(C) Capital Improvements	44-999	5,500.00	5,500.00	-	5,500.00	5,500.00	-
(D) Municipal Debt Service	45-999	169,000.00	168,248.00	-	168,248.00	168,056.53	XXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999	2,000.00	7,000.00	XXXXXXXXXX	7,000.00	7,000.00	XXXXXXXXXX
(F) Judgments	37-480	-	-	-	-	-	-
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	251,635.58	249,604.33	XXXXXXXXXX	249,604.33	249,604.33	XXXXXXXXXX
Total General Appropriations	34-499	2,184,668.98	2,145,844.73	-	2,145,844.73	1,901,026.29	244,626.97

DEDICATED WATER UTILITY BUDGET - (continued)

* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512						
Debt Service:	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 2011	
		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
STATUTORY EXPENDITURES:	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						
Judgements	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	-	-	-	-	-	-

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER UTILITY	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	85,000.00	90,000.00		90,000.00	79,045.46	10,954.54
Other Expenses	55-502	640,000.00	625,000.00		625,000.00	611,365.90	13,634.10
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512						
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520						XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	65,000.00	67,752.00		67,752.00	67,752.00	XXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXX
Interest on Notes	55-523	8,400.00	15,248.00		15,248.00	9,130.67	XXXXXXXXXX
USDA Principal & Interest	55-524	98,500.00	98,500.00		98,500.00	93,730.56	XXXXXXXXXX
							XXXXXXXXXX

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER UTILITY	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	for 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX	-		-
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	7,000.00	7,000.00		7,000.00	6,161.88	838.12
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542						
Judgements	55-531						
Deficits in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
TOTAL WATER & SEWER UTILITY APPROPRIATIONS	55-599	903,900.00	903,500.00	-	903,500.00	867,186.47	25,426.76

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2011
		2012	2011	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2011 Paid or Charged
		2012	2011	
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 2011
		2012	2011	
Assessment Cash	52-101			
Deficit (Water Utility Budget)	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2011 Paid or Charged
		2012	2011	
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 Cash in 2011
		2012	2011	
Assessment Cash	53-101			
Deficit (_____ Utility Budget)	53-885			
Total _____ Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2011 Paid or Charged
		2012	2011	
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 2012 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: Affordable Housing Trust; Recreation Trust Fund;

Disposal of Forfeited Property; Shade Tree Donations; Parking Offenses Adjudication Act; Uniform Fire Safety Act Penalty Monies; Developer's Escrow Fund.

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, 2011

ASSETS		
Cash and Investments	1110100	1,067,192.44
Due from State of N.J.(c. 20, P.L. 1961)	1111000	138.95
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	
Taxes Receivable	1110300	170,621.95
Tax Title Lien Receivable	1110400	116,097.17
Property Acquired by Tax Title Lien Liquidation	1110500	230,782.00
Other Receivables	1110600	117,645.33
Deferred Charges Required to be in 2012 Budget	1110700	2,000.00
Deferred Charges Required to be in Budgets Subsequent to 2012	1110800	6,000.00
Total Assets	1110900	1,710,477.84

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	640,971.39
Reserves for Receivables	2110200	635,146.45
Surplus	2110300	434,360.00
Total Liabilities, Reserves and Surplus		1,710,477.84

School Tax Levy Unpaid	2220120	1,323,616.90
Less: School Tax Deferred	2220200	1,303,579.09
*Balance Included in Above "Cash Liabilities"	2220300	20,037.81

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2011	YEAR 2010
Surplus Balance, January 1st	2310100	406,486.91	552,913.01
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes: *(Percentage Collected 2011 96.37%, 2010 95.74%)	2310200	5,069,821.30	4,902,010.04
Delinquent Taxes	2310300	190,111.29	175,700.35
Other Revenues and Additions to Income	2310400	461,028.78	528,094.64
Total Funds	2310500	6,127,448.28	6,158,718.04
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	1,896,048.93	2,108,194.92
School Taxes (Including Local and Regional)	2310700	2,646,295.11	2,612,565.33
County Taxes (Including Added Tax Amounts)	2310800	1,086,751.96	1,037,646.48
Special District Taxes	2310900	-	-
Other Expenditures and Deductions from Income	2311000	63,992.28	3,824.40
Total Expenditures and Tax Requirements	2311100	5,693,088.28	5,762,231.13
Less: Expenditures to be Raised by Future Taxes	2311200	-	10,000.00
Total Adjusted Expenditures and Tax Requirements	2311300	5,693,088.28	5,752,231.13
Surplus Balance - December 31st	2311400	434,360.00	406,486.91

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2012 Budget

Surplus Balance December 31, 2011	2311500	434,360.00
Current Surplus Anticipated in 2012 Budget	2311600	253,000.00
Surplus Balance Remaining	2311700	181,360.00

2012
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.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

**CAPITAL BUDGET (Current Year Action)
2012**

Local Unit BOROUGH OF WEST CAPE MAY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2012					6 TO BE FUNDED IN FUTURE YEARS
				5a 2012 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
General Capital:									
Improvements to Municipal Buildings	1	75,000.00							75,000.00
Utility Capital:									
Water & Sewer Improvements	2	450,000.00							450,000.00
TOTAL - ALL PROJECTS		525,000.00	-	-	-	-	-	-	525,000.00

**3 YEAR CAPITAL PROGRAM - 2012 to 2014
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit BOROUGH OF WEST CAPE MAY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2012	5b 2013	5c 2014	5d 2015	5e 2016	5f 2017
General Capital:									
Improvements to Municipal Buildings	1	75,000.00			25,000.00	50,000.00			
Utility Capital:									
Water & Sewer Improvements	2	450,000.00			175,000.00	275,000.00			
TOTAL - ALL PROJECTS		525,000.00	-	-	200,000.00	325,000.00	-	-	-

**3 YEAR CAPITAL PROGRAM - 2012 to 2014
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF WEST CAPE MAY

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 2012	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
General Capital:										
Improvements to Municipal Buildings	75,000.00			3,750.00			71,250.00			
Utility Capital:										
Water & Sewer Improvements	450,000.00							450,000.00		
TOTAL - ALL PROJECTS	525,000.00	-	-	3,750.00	-	-	71,250.00	450,000.00	-	-

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2011	APPROPRIATIONS	FCOA	Appropriated		Expended 2011	
		2012	2011				for 2012	for 2011	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				
Summary of Program					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:					Reserve for Future Use	54-950-2				
Recreation land preserved in 2011:					Total Trust Fund Appropriations:	54-499				
Farmland preserved in 2011:										

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

Contracting Unit: BOROUGH OF WEST CAPE MAY

Year Ending: December 31, 2011

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