

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	6,490,500.00	6,000,000.00	490,500.00	8.18%
Local	10,394,675.00	10,198,608.15	196,066.85	1.92%
State Aid	341,658.00	341,658.00	-	0.00%
State & Federal Grants	932,225.13	4,394,807.90	(3,462,582.77)	-78.79%
Delinquent Tax	165,000.00	100,000.00	65,000.00	65.00%
Local Purpose Tax	11,582,918.53	10,932,100.21	650,818.32	5.95%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	29,906,976.66	31,967,174.26	(2,060,197.60)	-6.44%
APPROPRIATIONS				
Salaries & Wages	10,519,370.00	9,489,429.00	1,029,941.00	10.85%
Other Expenses	7,234,606.00	6,957,611.00	276,995.00	3.98%
Statutory & Deferred Charges	2,971,292.95	3,654,678.15	(683,385.20)	-18.70%
State & Federal Grants	957,225.13	4,419,807.90	(3,462,582.77)	-78.34%
Capital (without grants)	1,429,000.00	1,235,000.00	194,000.00	15.71%
Debt Service	5,322,000.00	4,844,300.00	477,700.00	9.86%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	1,473,482.58	1,366,348.21	107,134.37	7.84%
TOTAL APPROPRIATIONS	29,906,976.66	31,967,174.26	(2,060,197.60)	-0.06445
Adopted Emergencies	-	-	-	-

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	11,582,918.53	10,932,100.21	650,818.32	5.95%
Local Tax Rate	0.3810	0.3610	0.0200	5.53%
Assessed Valuation	3,040,513,100	3,028,160,800	12,352,300	0.41%

STATUS OF "CAPS"

	SPENDING CAP CAP 2.00%	CAP COLA	2% LEVY CAP
			11,627,945.10 MAX
			11,582,918.53 ACTUAL
CAP Base from Prior Year	17,977,267.00	17,977,267.00	(45,026.57) + OR ()
Rate Applied	2.00%	3.50%	
Allowable CAP	18,336,812.34	18,606,471.35	Must be zero or () to Introduce Budget
Additions:			
See Sheet 3b	439,986.43	439,986.43	
Other			
Total CAP Allowable	18,776,798.77	19,046,457.78	
Budget Expenditures Sheet 19	19,046,213.95	19,046,213.95	
Remaining or (Excess)	(269,415.18)	243.83	

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	14,195,443.41	13,171,926.18	1,023,517.23
Used to Fund Budget	6,490,500.00	6,000,000.00	490,500.00
Remaining Balance	7,704,943.41	7,171,926.18	533,017.23

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.23%	99.34%	-0.11%
Used for Reserve for Taxes	95.80%	95.80%	0.00%
Remaining	3.43%	3.54%	-0.11%

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: CITY OF CAPE MAY

COUNTY: CAPE MAY

<u>Zachary Mullock</u> Mayor's Name	<u>December 31, 2028</u> Term Expires
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Municipal Officials	
<u>Erin Burke</u> Municipal Clerk	<u>3/7/2020</u> Date of Orig. Appt.
<u>Deborah Lindholm</u> Tax Collector	<u>C-2029</u> Cert. No.
<u>Lauren Read</u> Chief Financial Officer	<u>T-8510</u> Cert. No.
<u>Leon P. Costello, CPA</u> Registered Municipal Accountant	<u>N-0423</u> Cert. No.
<u>Christopher Gillin-Schwartz</u> Municipal Attorney	<u>393</u> Lic. No.
<u>City Manager - Paul Dietrich</u>	

Governing Body Members	
Name	Term Expires
<u>Maureen K. McDade</u>	<u>12/31/2026</u>
<u>Lorraine Baldwin</u>	<u>12/31/2026</u>
<u>Shaine P. Meier</u>	<u>12/31/2026</u>
<u>Steve Bodnar</u>	<u>12/31/2028</u>

Official Mailing Address of Municipality

CITY HALL
643 Washington Street
Cape May, NJ 08204

Fax #: 609-884-8589

2026 MUNICIPAL BUDGET

Municipal Budget of the _____ **CITY** _____ of _____ **CAPE MAY** _____, County of _____ **CAPE MAY** _____ for the Fiscal Year 2026.

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

17th day of March, 2026
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 17th day of March, 2026

eburke@capemaycity.com
Clerk
643 Washington Street
Address
Cape May, NJ 08204
Address
609-884-9532
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 17th day of March, 2026

<u>Leon P. Costello, CPA, RMA</u> Registered Municipal Accountant	<u>1535 Haven Avenue</u> Address
<u>Ocean City, NJ 08226</u> Address	<u>609-399-6333</u> Phone Number

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

Certified by me, this 17th day of March, 2026

lread@capemaycity.com
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

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

Dated: _____, 2026

By: _____

Sheet 1

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the _____ CITY _____ of _____ CAPE MAY _____, County of _____ CAPE MAY _____ for the Fiscal Year 2026

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2026;

Be it Further Resolved, that said Budget be published on the official website _____ www.capemaycity.com _____ on _____ March _____ 18th _____, 2026;

Also, if applicable, it will be advertised in the following on-line publication of _____ Cape May County Herald _____ on _____ March _____ 25th _____, 2026.

The Governing Body of the _____ CITY _____ of _____ CAPE MAY _____ does hereby approve the following as the Budget for the year 2026:

RECORDED VOTE
(Insert Last Name)

Ayes

Mullock
McDade
Baldwin
Meier
Bodnar

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the _____ COUNCIL MEMBERS _____ of the _____ CITY _____ of _____ CAPE MAY _____, County of _____ CAPE MAY _____, on _____ March _____ 17th _____, 2026.

A Hearing on the Budget and Tax Resolution will be held at _____ CITY HALL _____, on _____ April _____ 21st _____, 2026 at _____ 5:00 _____ o'clock _____ P.M. _____ at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

				YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)				XXXXXXXXXXXXX
1. Appropriations within "CAPS" -				XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}				19,046,213.95
2. Appropriations excluded from "CAPS" -				XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}				9,387,280.13
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)				-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)				9,387,280.13
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	95.80%	Percent of Tax Collections		1,473,482.58
		Building Aid Allowance	2026 - \$	[REDACTED]
4. Total General Appropriations (Item 9, Sheet 29)		for Schools-State Aid	2025 - \$	29,906,976.66
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)				18,324,058.13
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)				11,582,918.53
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)				-
(c) Minimum Library Tax				-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	28,235,635.36
Cap Base Adjustment:	<u>262,226.00</u>
Subtotal	28,497,861.36
Exceptions Less:	
Total Other Operations	282,226.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	941,701.00
Total Additional Appropriations	
Total Capital Improvements	1,235,000.00
Total Debt Service	4,843,800.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	688,269.00
Judgements	
Total Deferred Charges	1,163,250.15
Cash Deficit	
Reserve for Uncollected Taxes	<u>1,366,348.21</u>
Total Exceptions	10,520,594.36
Amount on Which CAP is Applied	17,977,267.00
2.0% CAP	<u>359,545.34</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	18,336,812.34

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		18,336,812.34
Additions:		
New Construction (Assessor Certification)		50,858.76
2024 Cap Bank Available		62,902.13
2025 Cap Bank Available		326,225.54
Total Additions		<u>439,986.43</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>18,776,798.77</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>269,659.01</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>19,046,457.78</u>
Total General Appropriations for Municipal Purposes		<u>19,046,213.95</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(243.83)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026 \$ 4,285,600.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 500,000.00

3,785,600.00

Budgeted Group Insurance - Inside CAP 2,592,720.00

Budgeted Group Insurance - Utilities 948,500.00

Budgeted Group Insurance - Outside CAP 244,380.00

TOTAL 3,785,600.00

Instead of receiving Health Benefits, 27 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 101,500.00

"2010" LEVY CAP BANKS:

2023

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)	<u>1,730,270</u>
Amount Used in CY 2026	<u>369,363</u>
Balance to Expire	<u>1,360,907</u>

2024

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)	<u>2,176,722</u>
Amount Used in CY 2026	
Balance to Carry Forward (CY 2027)	<u>2,176,722</u>

2025

Maximum Allowable Amount to be Raised by Taxation	11,682,106
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	<u>10,932,100</u>
Amount Used in CY 2026	750,006
Balance to Carry Forward (CY 2027 - CY2028)	<u>750,006</u>

2026

Maximum Allowable Amount to be Raised by Taxation	11,627,945
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	<u>11,582,919</u>
	45,027

Total Levy CAP Bank 2,971,755

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	10,932,100.21
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	1,052,380.00
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	9,879,720.21
Plus 2% CAP Increase	197,594.40
ADJUSTED TAX LEVY	10,077,314.61
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	10,077,314.61

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

10,077,314.61

Exclusions:

Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase	294,240.00	
Allowable Pension Obligations Increases	45,332.00	
Allowable LOSAP Increase		
Allowable Capital Improvements Increase	194,000.00	
Allowable Debt Service and Capital Leases Inc.	684,251.00	
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded	288,000.00	
Current Year Deferred Charges: Emergencies		
Add Total Exclusions		<u>1,505,823.00</u>
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		6,051.28

ADJUSTED TAX LEVY

11,577,086.33

Additions:

New Ratables - Increase for new construction	14,088,300	
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.361</u>	
New Ratable Adjustment to Levy		50,858.76
Amounts approved by Referendum		
Levy CAP Bank Applied		

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

11,627,945.10

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

11,582,918.53

OVER OR (UNDER) 2% LEVY CAP

(45,026.57)

(must be equal or under for Introduction)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
1. Surplus Anticipated	08-101	6,490,500.00	6,000,000.00	6,000,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	6,490,500.00	6,000,000.00	6,000,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103	55,000.00	55,000.00	56,128.00
Other	08-104	325,000.00	325,000.00	483,034.63
Fees and Permits	08-105	380,000.00	380,000.00	412,886.91
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	225,000.00	225,000.00	396,461.38
Other	08-109			
Interest and Costs on Taxes	08-112	40,000.00	40,000.00	57,268.82
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	2,303,000.00	2,075,000.00	2,748,974.14
Interest on Investments and Deposits	08-113	550,000.00	587,057.15	702,875.58
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	8,018,000.00	7,827,057.15	9,467,891.17

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	341,658.00	341,658.00	341,658.22
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	09-001	341,658.00	341,658.00	341,658.22

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	1,076,675.00	896,051.00	896,051.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
Alcohol Education and Rehabilitation Fund	10-501	2,263.58		-
Recycling Tonnage	10-569	30,118.44		-
Bureau of Housing Inspection	10-845	20,371.00		-
Body Armor Grant	10-505	5,447.32		-
Clean Communities	10-602	49,267.63		-
COPS in Shops	10-694	3,215.36		-
Community Capital Needs Grant	10-594	15,600.00		-
NJ Emergency Management Grant	10-537	10,000.00		-
NJDCA Neighborhood Preservation Program	10-690	125,000.00		-
2025 Small Cities CDBG	10-856	195,600.00		-
Spotted Lanternfly Program	10-603	20,000.00		-
Stormwater Assistance	10-564	15,000.00		-
2025 WaWa Foundation Grant	10-878	10,000.00		-
2019 Small Cities CDBG	10-856	123,942.31		-
2021 Small Cities CDBG	10-856	210,149.49		-
NJDOT - Pennsylvania Ave	10-559	96,250.00		-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
NJDOT Safe Streets	10-584		250,000.00	250,000.00
NJDOA Water/Waste Water			18,000.00	18,000.00
NJDOT 2024 Municipal Aid - Ohio Ave.	10-584		220,269.00	220,269.00
NJDOT 2023 Municipal Aid - Ohio Ave.	10-584		175,000.00	175,000.00
				-
Cape May County Infrastructure - Lafayette Trails	10-871		1,933,172.80	1,933,172.80
Cape May County Infrastructure	10-877		400,000.00	400,000.00
Cape May County Open Space - Harborview	10-871		1,397,366.10	1,397,366.10
2025 WaWa Foundation Grant - OEM	10-879		1,000.00	1,000.00
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Public and Private Revenues	10-001	932,225.13	4,394,807.90	4,394,807.90

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
 Consent of Director of Local Government Services - Other Special Items	08-004	650,000.00	825,500.00	881,299.88

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	6,490,500.00	6,000,000.00	6,000,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	8,018,000.00	7,827,057.15	9,467,891.17
Total Section B: State Aid Without Offsetting Appropriations	09-001	341,658.00	341,658.00	341,658.22
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	650,000.00	650,000.00	878,164.25
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	1,076,675.00	896,051.00	896,051.00
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	932,225.13	4,394,807.90	4,394,807.90
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	650,000.00	825,500.00	881,299.88
Total Miscellaneous Revenues	13-099	11,668,558.13	14,935,074.05	16,859,872.42
4. Receipts from Delinquent Taxes	15-499	165,000.00	100,000.00	204,714.33
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	18,324,058.13	21,035,074.05	23,064,586.75
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	11,582,918.53	10,932,100.21	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	11,582,918.53	10,932,100.21	12,124,263.37
7. Total General Revenues	13-299	29,906,976.66	31,967,174.26	35,188,850.12

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS:						-		-
General Administration	20-100					-		-
Salaries and Wages	20-100	1	310,500.00	283,010.00		284,510.00	280,793.05	3,716.95
Other Expenses	20-100	2	228,500.00	220,000.00		230,000.00	224,070.62	5,929.38
						-		-
Mayor and Council	20-110					-		-
Salaries and Wages	20-110	1	42,200.00	42,200.00		42,200.00	38,257.63	3,942.37
Other Expenses	20-110	2	6,200.00	6,200.00		6,200.00	5,526.83	673.17
						-		-
City Clerk	20-120					-		-
Salaries and Wages	20-120	1	304,330.00	286,100.00		273,100.00	272,902.27	197.73
Other Expenses	20-120	2	52,000.00	54,000.00		52,300.00	47,690.48	4,609.52
						-		-
Financial Administration	20-130					-		-
Salaries and Wages	20-130	1	217,630.00	173,650.00		207,650.00	207,266.35	383.65
Other Expenses	20-130	2	23,000.00	20,000.00		22,000.00	20,643.78	1,356.22
						-		-
Audit Services	20-135					-		-
Other Expenses	20-135	2	35,000.00	40,000.00		28,000.00	28,000.00	-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS - (cont.):						-		-
Assessment of Taxes	20-150					-		-
Salaries and Wages	20-150	1	127,000.00	122,850.00		116,850.00	114,011.99	2,838.01
Other Expenses	20-150	2	23,100.00	23,100.00		18,100.00	18,094.99	5.01
						-		-
Collection of Taxes	20-145					-		-
Salaries and Wages	20-145	1	115,000.00	108,800.00		108,800.00	106,366.47	2,433.53
Other Expenses	20-145	2	18,000.00	18,000.00		13,000.00	9,326.94	3,673.06
						-		-
Legal Services	20-155					-		-
Salaries and Wages	20-155	1				-		-
Other Expenses:	20-155	2				-		-
Special Litigation	20-155	2				-		-
Miscellaneous Other Expenses	20-155	2	400,000.00	476,000.00		430,500.00	385,220.84	45,279.16
						-		-
Engineering & Planning Services	20-165					-		-
Other Expenses	20-165	2	25,000.00	25,000.00		22,000.00	21,517.25	482.75
						-		-
Preparation of Tax Map	20-150	2				-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS- (cont.):						-		-
Economic Development	20-170					-		-
Other Expenses	20-170	2	5,000.00	5,000.00		-	-	-
						-		-
Emergency Medical Services- Collection	25-261					-		-
Contractual Expenses	25-261	2	19,500.00	19,500.00		19,500.00	18,051.78	1,448.22
						-		-
INSURANCE:						-		-
Surety Bonds						-		-
General Liability	23-210	2	321,605.00	393,880.00		189,830.00	176,423.80	13,406.20
Workers Compensation Insurance	23-215	2	338,051.00	420,774.00		473,105.00	451,534.83	21,570.17
Employee Group Health	23-220	2	2,592,720.00	2,223,000.00		2,493,000.00	2,474,459.77	18,540.23
Employee Group Health Waiver	23-222					-		-
Salaries and Wages	23-222	1	101,500.00	95,000.00		-	-	-
						-		-
LAND USE ADMINISTRATION						-		-
Planning Board	21-180					-		-
Salaries and Wages	21-180	1	30,000.00	28,300.00		28,300.00	26,293.04	2,006.96
Other Expenses	21-180	2	29,500.00	29,500.00		29,500.00	28,340.85	1,159.15
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Zoning Board of Adjustment						-		-
Salaries and Wages	21-185	1	65,000.00	61,600.00		70,600.00	69,525.84	1,074.16
Other Expenses	21-185	2	22,950.00	23,600.00		18,600.00	16,761.61	1,838.39
						-		-
PUBLIC SAFETY:						-		-
						-		-
Fire	25-265					-		-
Salaries and Wages	25-265	1	2,390,970.00	2,120,900.00		2,330,900.00	2,320,378.84	10,521.16
Other Expenses	25-265	2	160,000.00	160,000.00		110,000.00	104,336.79	5,663.21
						-		-
Aid to Volunteer Fire Company	25-255					-		-
Other Expenses	25-255	2	20,000.00	20,000.00		20,000.00	20,000.00	-
						-		-
Police	25-240					-		-
Salaries and Wages	25-240	1	2,184,790.00	2,166,299.00		2,131,299.00	2,074,368.43	56,930.57
Other Expenses	25-240	2	250,000.00	250,000.00		230,000.00	215,558.16	14,441.84
						-		-
County Dispatch Service	25-240	2	233,300.00	195,000.00		195,000.00	195,000.00	-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (cont.):						-		-
Emergency Management Services	25-252					-		-
Salaries and Wages	25-252	1	20,000.00	10,000.00		-	(15,812.43)	15,812.43
Other Expenses	25-252	2	40,000.00	46,000.00		38,000.00	37,916.43	83.57
						-		-
Parking and Traffic Maintenance	25-241					-		-
Salaries and Wages	25-241	1	199,000.00	145,750.00		108,150.00	108,150.00	-
Other Expenses	25-241	2	63,000.00	70,000.00		69,000.00	62,108.39	6,891.61
						-		-
Public Safety	25-242					-		-
Salaries and Wages	25-242	1				-		-
Other Expenses	25-242	2	1,000.00	1,000.00		-	-	-
						-		-
Municipal Court	43-490					-		-
Salaries and Wages	43-490	1	145,000.00	163,550.00		148,419.00	137,191.88	11,227.12
Other Expenses	43-490	2	145,000.00	163,400.00		163,400.00	15,727.16	147,672.84
						-		-
Public Defender (P.L. 1997, C.256)	43-495					-		-
Other Expenses	43-495	2	8,300.00	8,300.00		8,300.00	8,125.00	175.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTION:						-		-
Road Repairs and Maintenance						-		-
Salaries and Wages	26-290	1	1,004,500.00	807,300.00		892,300.00	890,307.06	1,992.94
Other Expenses	26-290	2	322,100.00	333,100.00		322,100.00	319,459.80	2,640.20
						-		-
Sanitary Landfill Contractual	26-305					-		-
Other Expenses	26-305	2	10,000.00	27,000.00		3,500.00	(1,027.29)	4,527.29
						-		-
Recycling	26-305					-		-
Salaries and Wages	26-305	1	125,000.00	93,050.00		53,050.00	46,901.58	6,148.42
Other Expenses	26-305	2	89,000.00	89,000.00		89,000.00	84,032.19	4,967.81
						-		-
Public Buildings and Grounds	26-310					-		-
Salaries and Wages	26-310	1	1,192,000.00	1,048,750.00		1,049,750.00	1,042,632.82	7,117.18
Other Expenses	26-310	2	597,200.00	520,000.00		540,350.00	539,854.50	495.50
						-		-
Shade Tree Commission	26-300					-		-
Salaries and Wages	26-300	1	25,000.00			-		-
Other Expenses	26-300	2	78,000.00	78,000.00		33,000.00	28,850.87	4,149.13
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTION (cont.):						-		-
Property Maintenance Enforcement	26-300					-		-
Other Expenses	26-300	2	2,500.00	2,500.00		-	-	-
						-		-
						-		-
HEALTH AND HUMAN SERVICES:						-		-
Uniform Fire Safety	27-331					-		-
Salaries and Wages	27-331	1	215,100.00	209,350.00		124,350.00	122,821.76	1,528.24
Other Expenses	27-331	2	36,250.00	57,500.00		22,500.00	17,722.90	4,777.10
						-		-
Environmental Commission (N.J.S.A. 40:56 A-1)	27-335					-		-
Salaries and Wages	27-335	1	1,200.00	1,200.00		-	-	-
Other Expenses	27-335	2	10,000.00	10,000.00		2,500.00	1,659.10	840.90
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PARKS AND RECREATION FUNCTIONS:						-		-
						-		-
Civic Affairs	28-370					-		-
Salaries and Wages	28-370	1	28,400.00	105,000.00		50,000.00	41,095.37	8,904.63
Other Expenses	28-370	2	38,700.00	54,700.00		29,700.00	25,363.16	4,336.84
						-		-
Historic Preservation Commission	28-371					-		-
(Ch. 516, P.L. 1985, N.J.S.A. 40:55D-107)	28-371					-		-
Salaries and Wages	28-371	1	60,000.00	61,450.00		65,450.00	64,580.81	869.19
Other Expenses	28-371	2	56,250.00	56,250.00		28,750.00	25,571.88	3,178.12
						-		-
Grants Coordinator	28-372					-		-
Other Expenses	28-372	2	52,500.00	50,000.00		55,000.00	52,550.00	2,450.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	538,575.00	472,200.00		507,700.00	507,700.00	-
Other Expenses	22-195	2	76,500.00	76,500.00		71,500.00	67,763.08	3,736.92
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
Celebration of Public Events, Anniversary, etc.	30-420	2	77,000.00	75,000.00		75,000.00	61,030.47	13,969.53
Reserve for Storm Recovery	30-429	2	10,000.00			-		-
						-		-
UTILITY EXPENSES AND BULK PURCHASES:						-		-
General Office Operations	31-460	2	200,000.00	160,000.00		190,000.00	166,026.44	23,973.56
Street Lighting	31-435	2	185,000.00	160,000.00		232,000.00	221,170.11	10,829.89
Gas Lighting	31-460	2	38,500.00	38,500.00		35,500.00	26,205.26	9,294.74
Gas Lighting - Parts	31-460	2	30,000.00	30,000.00		20,000.00	14,812.36	5,187.64
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		16,412,921.00	15,335,613.00	-	15,223,113.00	14,691,213.89	531,899.11
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		16,412,921.00	15,335,613.00	-	15,223,113.00	14,691,213.89	531,899.11
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	9,442,695.00	8,606,309.00	-	8,593,378.00	8,455,732.76	137,645.24
Other Expenses (Including Contingent)	34-201	2	6,970,226.00	6,729,304.00	-	6,629,735.00	6,235,481.13	394,253.87

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriations	46-863		37,339.19	-	XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Capital Improvement Fund	46-863			99,728.00	XXXXXXXXXX	99,728.00	99,728.00	XXXXXXXXXX
Overexpenditure of Appropriations Reserves	46-863		49,253.76		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (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		604,000.00	497,700.00		582,700.00	582,656.68	43.32
Social Security System (O.A.S.I.)	36-472		550,000.00	450,000.00		477,000.00	474,504.94	2,495.06
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,340,700.00	1,280,000.00		1,280,000.00	1,279,468.84	531.16
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		27,000.00	27,000.00		27,000.00	27,000.00	-
Reserve for Retirement Trust	36-476		15,000.00	15,000.00		15,000.00	15,000.00	-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		10,000.00	10,000.00		10,000.00	5,776.87	4,223.13
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		2,633,292.95	2,379,428.00	-	2,491,428.00	2,484,135.33	7,292.67
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		19,046,213.95	17,715,041.00	-	17,714,541.00	17,175,349.22	539,191.78

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Length of Service Award Program - Fire	25-286	2	20,000.00	20,000.00		20,000.00	1,429.00	18,571.00
						-		-
Employee Group Health	23-220	2	244,380.00			-		-
General Liability	23-210	2				-		-
Workers Compensation Insurance	23-215	2		262,226.00		262,226.00	139,435.81	122,790.19
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		264,380.00	282,226.00	-	282,226.00	140,864.81	141,361.19

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Uniform Construction Code Appropriations	22-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
Police Protection West Cape May & Cape May Point	42-106					-		-
Contractual-West Cape May-Salaries and Wages	42-106	1	745,390.00	558,525.00		558,525.00	558,525.00	-
Contractual-Cape May Point-Salaries and Wages	42-106	1	331,285.00	337,526.00		337,526.00	337,526.00	-
Rental of Borough Property - West Cape May	42-106	2		45,650.00		45,650.00	45,650.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		1,076,675.00	941,701.00	-	941,701.00	941,701.00	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2	25,000.00	25,000.00		25,000.00		25,000.00
Alcohol Education and Rehabilitation Fund	41-501	2	2,263.58			-	-	-
Body Armor Grant	41-505	2	5,447.32			-	-	-
Recycling Tonnage Grant	41-569	2	30,118.44			-	-	-
Community Capital Needs Grant	41-594	2	15,600.00			-	-	-
Bureau of Housing Inspection	41-845	2	20,371.00			-	-	-
Clean Communities Program	41-602	2	49,267.63			-	-	-
NJLPS COPS in Shops	41-694	2	3,215.36			-	-	-
NJ Emergency Management Grant	41-537	2	10,000.00			-	-	-
NJDCA Neighborhood Preservation Program	41-690	2	125,000.00			-	-	-
2025 Small Cities CDBG	41-856	2	195,600.00			-	-	-
Spotted Lanternfly Program	41-603	2	20,000.00			-	-	-
Stormwater Assistance	41-564	2	15,000.00			-	-	-
2025 WaWa Foundation Grant	41-878	2	10,000.00			-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
Cape May County Infrastructure - Lafayette Trails	41-871	2		1,933,172.80		1,933,172.80	1,933,172.80	-
Cape May County Infrastructure	41-877	2		400,000.00		400,000.00	400,000.00	-
Cape May County Open Space - Harborview	41-871	2		1,397,366.10		1,397,366.10	1,397,366.10	-
2025 WaWa Foundation Grant - OEM	41-879	2		1,000.00		1,000.00	1,000.00	-
						-	-	-
						-	-	-
NJDOT Safe Streets	41-584	2		250,000.00		250,000.00	250,000.00	-
NJDOA Water/Waste Water	41-591	2		18,000.00		18,000.00	18,000.00	-
NJDOT 2024 Municipal Aid - Ohio Ave.	41-584	2		220,269.00		220,269.00	220,269.00	-
NJDOT 2023 Municipal Aid - Ohio Ave.	41-584	2		175,000.00		175,000.00	175,000.00	-
						-	-	-
2019 Small Cities CDBG	41-856	2	123,942.31			-	-	-
2021 Small Cities CDBG	41-856	2	210,149.49			-	-	-
NJDOT - Pennsylvania Ave	41-559	2	96,250.00			-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS" (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		957,225.13	4,419,807.90	-	4,419,807.90	4,394,807.90	25,000.00
Total Operations - Excluded from "CAPS"	34-305		2,298,280.13	5,643,734.90	-	5,643,734.90	5,477,373.71	166,361.19
Detail:								
Salaries & Wages	34-305	1	1,076,675.00	896,051.00	-	896,051.00	896,051.00	-
Other Expenses	34-305	2	1,221,605.13	4,747,683.90	-	4,747,683.90	4,581,322.71	166,361.19

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		220,000.00	220,000.00	XXXXXXXXXX	220,000.00	220,000.00	-
						-		-
Reserve for Open Space Acquisitions	44-903		222,000.00	222,000.00		222,000.00	222,000.00	-
						-		-
Improvements to Municipal Facilites	44-905		987,000.00	543,000.00		543,000.00	543,000.00	-
						-		-
Acquisition of Open Space - Beach Front	44-904			250,000.00		250,000.00	250,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 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		1,429,000.00	1,235,000.00	-	1,235,000.00	1,235,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		3,660,000.00	3,520,000.00		3,520,000.00	3,520,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925			100.00		100.00	-	XXXXXXXXXX
Interest on Bonds	45-930		1,596,000.00	932,000.00		932,000.00	926,525.00	XXXXXXXXXX
Interest on Notes	45-935		-	307,500.00		307,500.00	307,500.00	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940		-	20,200.00		20,700.00	20,690.58	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Capital Lease Obligations						-		XXXXXXXXXX
Principal	45-941		50,000.00	49,000.00		49,000.00	49,000.00	XXXXXXXXXX
Interest	45-941		16,000.00	15,000.00		15,000.00	14,533.14	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		5,322,000.00	4,843,800.00	-	4,844,300.00	4,838,248.72	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"								
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			60,870.15	XXXXXXXXXX	60,870.15	60,870.15	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		50,000.00	50,000.00	XXXXXXXXXX	50,000.00	50,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
Ordinance # 263-2013	46-880			500,000.00	XXXXXXXXXX	500,000.00	500,000.00	XXXXXXXXXX
Ordinance # 399-2020	46-880			100,000.00	XXXXXXXXXX	100,000.00	100,000.00	XXXXXXXXXX
Ordinance # 311-2016	46-880			200,000.00	XXXXXXXXXX	200,000.00	200,000.00	XXXXXXXXXX
Ordinance # 538-2024	46-880			252,380.00	XXXXXXXXXX	252,380.00	252,380.00	XXXXXXXXXX
Ordinance # 553-2025	46-880		95,238.00		XXXXXXXXXX	-		XXXXXXXXXX
Ordinance # 566-2025	46-880		192,762.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		338,000.00	1,163,250.15	XXXXXXXXXX	1,163,250.15	1,163,250.15	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		9,387,280.13	12,885,785.05	-	12,886,285.05	12,713,872.58	166,361.19

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		9,387,280.13	12,885,785.05	-	12,886,285.05	12,713,872.58	166,361.19
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		28,433,494.08	30,600,826.05	-	30,600,826.05	29,889,221.80	705,552.97
(M) Reserve for Uncollected Taxes	50-899		1,473,482.58	1,366,348.21	XXXXXXXXXX	1,366,348.21	1,366,348.21	XXXXXXXXXX
9. Total General Appropriations	34-499		29,906,976.66	31,967,174.26	-	31,967,174.26	31,255,570.01	705,552.97

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	19,046,213.95	17,715,041.00	-	17,714,541.00	17,175,349.22	539,191.78
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	264,380.00	282,226.00	-	282,226.00	140,864.81	141,361.19
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	1,076,675.00	941,701.00	-	941,701.00	941,701.00	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	957,225.13	4,419,807.90	-	4,419,807.90	4,394,807.90	25,000.00
Total Operations Excluded from "CAPS"	34-305	2,298,280.13	5,643,734.90	-	5,643,734.90	5,477,373.71	166,361.19
(C) Capital Improvements	44-999	1,429,000.00	1,235,000.00	-	1,235,000.00	1,235,000.00	-
(D) Municipal Debt Service	45-999	5,322,000.00	4,843,800.00	-	4,844,300.00	4,838,248.72	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	338,000.00	1,163,250.15	XXXXXXXXXX	1,163,250.15	1,163,250.15	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	1,473,482.58	1,366,348.21	XXXXXXXXXX	1,366,348.21	1,366,348.21	XXXXXXXXXX
Total General Appropriations	34-499	29,906,976.66	31,967,174.26	-	31,967,174.26	31,255,570.01	705,552.97

DEDICATED WATER & SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER & SEWER UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	821,179.00	472,500.00	472,500.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	821,179.00	472,500.00	472,500.00
Rents	08-503	7,200,000.00	6,810,000.00	7,322,766.96
Miscellaneous	08-505	300,000.00	235,000.00	317,505.57
Reserve to Pay Bonds and Notes	08-508	188,000.00	225,000.00	225,000.00
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total WATER & SEWER Utility Revenues	08-599	8,509,179.00	7,742,500.00	8,337,772.53

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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	10,000.00	10,000.00	XXXXXXXXXX	10,000.00	10,000.00	-
Capital Outlay	55-512				-		-
Current Fund Share of Roads	55-513	50,000.00	50,000.00		50,000.00	50,000.00	-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	540,000.00	1,000,000.00		1,000,000.00	992,234.19	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	596,000.00	60,000.00		60,000.00	-	XXXXXXXXXX
Interest on Bonds	55-522	280,000.00	350,000.00		350,000.00	302,387.49	XXXXXXXXXX
Interest on Notes	55-523	300,000.00	265,000.00		265,000.00	264,528.75	XXXXXXXXXX
Loan Payments	55-525	67,500.00			-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER UTILIT	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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
Overexpenditure of Appropriations	55-543	68,379.00		XXXXXXXXXX	-		XXXXXXXXXX
Various Ordinances	55-544			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	115,600.00	85,000.00		85,000.00	85,000.00	-
Social Security System (O.A.S.I.)	55-541	86,000.00	75,000.00		65,000.00	62,610.07	2,389.93
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	5,000.00	5,000.00		5,000.00	5,000.00	-
Reserve for Retirement Trust	55-543	22,500.00	22,500.00		22,500.00	22,500.00	-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER & SEWER UTILITY APPROPRIATIO	55-599	8,509,179.00	7,742,500.00	-	7,742,500.00	7,536,801.86	89,848.57

DEDICATED BEACH UTILITY BUDGET

10. DEDICATED REVENUES FROM BEACH UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	932,850.00	782,850.00	782,850.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	932,850.00	782,850.00	782,850.00
Rents	08-503			
User Fees	08-506	3,642,990.00	3,450,000.00	3,736,434.50
Miscellaneous	08-505	100,000.00	100,000.00	109,984.00
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total BEACH Utility Revenues	08-599	4,675,840.00	4,332,850.00	4,629,268.50

DEDICATED BEACH UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR BEACH UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
Beach Front (Lifeguards)	55-501				-		-
Salaries and Wages	55-501	1,347,710.00	1,280,000.00		1,324,000.00	1,323,326.91	673.09
Other Expenses	55-502	135,000.00	112,000.00		127,000.00	104,834.45	22,165.55
Beach Tag Program					-		-
Salaries and Wages	55-501	550,000.00	550,000.00		529,100.00	521,806.51	7,293.49
Other Expenses	55-502	171,700.00	170,000.00		150,000.00	149,461.12	538.88
Insurance					-		-
Liability Insurance	55-503	22,000.00	22,000.00		22,000.00	22,000.00	-
Workers Compensation	55-503	35,000.00	35,000.00		35,000.00	34,436.17	563.83
Employee Group Insurance	55-503	34,300.00	17,000.00		17,000.00	17,000.00	-
Audit Services					-		-
Other Expenses	55-502	6,000.00	6,000.00		6,000.00	6,000.00	-
Tax Collector					-		-
Salaries and Wages	55-501	20,600.00	20,000.00		20,000.00	20,000.00	-
Police	55-501				-		-
Salaries and Wages	55-501	290,000.00	132,650.00		132,650.00	132,650.00	-
Police Dispatch - Other Expenses	55-501	60,000.00	50,000.00		50,000.00	50,000.00	-

DEDICATED BEACH UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR BEACH UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Fire	55-501				-		-
Salaries and Wages	55-501	104,030.00	101,000.00		101,000.00	101,000.00	-
Legal	55-501				-		-
Other Expenses	55-501	6,000.00	6,000.00		6,000.00	6,000.00	-
Road Repairs & Maintenance	55-501				-		-
Salaries and Wages	55-502	301,380.00	295,000.00		295,000.00	295,000.00	-
Other Expenses	55-501	100,000.00	100,000.00		85,000.00	84,737.33	262.67
Public Buildings & Grounds	55-501				-		-
Salaries and Wages	55-502	106,605.00	104,000.00		104,000.00	104,000.00	-
Other Expenses	55-501	211,450.00	200,000.00		200,000.00	199,708.21	291.79
General Administration	55-501				-		-
Salaries and Wages	55-502	121,230.00	47,700.00		47,700.00	47,700.00	-
Other Expenses	55-501	5,000.00	5,000.00		5,000.00	3,360.10	1,639.90
Financial Administration	55-501				-		-
Salaries and Wages	55-501	47,800.00	46,000.00		46,000.00	46,000.00	-
Other Expenses	55-501	3,000.00	3,000.00		3,000.00	2,153.91	846.09
Sanitary Landfill	55-501				-		-
Other Expenses	55-502	7,500.00	8,500.00		8,500.00	8,500.00	-
Beach Safety - Other Expenses	55-501		1,000.00		1,000.00	149.34	850.66

DEDICATED BEACH UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR BEACH UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	28,735.00	28,000.00		28,000.00	28,000.00	-
Other Expenses	55-502	15,000.00	15,000.00		11,000.00	4,757.92	6,242.08
Engineering & Planning	55-502				-		-
Other Expenses	55-502	15,000.00	15,000.00		15,000.00	15,000.00	-
Mayor, Council & Clerk -Salaries & Wages	55-502	15,600.00	15,350.00		15,350.00	15,350.00	-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	20,000.00	20,000.00	XXXXXXXXXX	20,000.00	20,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	460,000.00	415,000.00		415,000.00	415,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	100.00	210,000.00		210,000.00		XXXXXXXXXX
Interest on Bonds	55-522	80,000.00	91,550.00		92,450.00	85,616.66	XXXXXXXXXX
Interest on Notes	55-523	100.00	100.00		100.00		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED BEACH UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR BEACH UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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
Various Ordinances	55-544			XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriations	55-543			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	215,000.00	145,000.00		145,000.00	143,157.30	1,842.70
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	40,000.00	26,000.00		26,000.00	26,000.00	-
Lifeguard Pension	55-544	100,000.00	40,000.00		40,000.00	40,000.00	-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL BEACH UTILITY APPROPRIATIONS	55-599	4,675,840.00	4,332,850.00	-	4,332,850.00	4,072,705.93	43,210.73

DEDICATED TOURISM UTILITY BUDGET

10. DEDICATED REVENUES FROM TOURISM UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	814,100.00	185,000.00	185,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	814,100.00	185,000.00	185,000.00
Rents	08-503			
Miscellaneous	08-505			
Tourism Fees & Events	08-506	425,000.00	350,000.00	437,245.70
Hotel Room Tax	08-506	800,000.00	700,000.00	700,000.00
Lease and Rent Contracts	08-506	300,000.00	300,000.00	303,927.64
Mercantile License Fee	08-506	75,000.00	65,000.00	75,000.00
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total TOURISM Utility Revenues	08-599	2,414,100.00	1,600,000.00	1,701,173.34

DEDICATED TOURISM UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR TOURISM UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED TOURISM UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR TOURISM UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	40,000.00			-		-
Social Security System (O.A.S.I.)	55-541	51,000.00	55,000.00		52,000.00	44,466.23	7,533.77
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL TOURISM UTILITY APPROPRIATIONS	55-599	2,414,100.00	1,600,000.00	-	1,600,000.00	1,566,749.37	33,250.63

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 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:

Housing and Community Development Act; Affordable Housing:

Recreation Commission; US Department of Housing and Urban Development; Neighborhood Preservation Program; Retirement and Terminal Leave Trust; Nicoll Revocable Trust - Donations; UCC Code Enforcement Fee 3rd Party; Drug Abuse Resistance Education; Outside Employment of Off-Duty Municipal Police Officers; Maintenance of Fishermen's Memorial Donations; Tourist Development Commission; Disposal of Forfeited Property; POAA; Unemployment Compensation Insurance; Lifeguard Pension Trust; Small Cities Revolving Loan; Street Opening Trust; Uniform Fire Safety Act Penalty Monies; Social Services Program, Reserve for Storm Recovery

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

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	17,318,584.73
Due from State of N.J.(c. 20, P.L. 1961)	32,276.45
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	236,314.74
Tax Title Lien Receivable	13,598.23
Property Acquired by Tax Title Lien Liquidation	83,316.00
Other Receivables	36,934.02
Deferred Charges Required to be in 2026 Budget	86,592.95
Deferred Charges Required to be in Budgets Subsequent to 2026	200,000.00
Total Assets	18,007,617.12

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	3,442,010.72
Reserves for Receivables	370,162.99
Surplus	14,195,443.41
Total Liabilities, Reserves and Surplus	18,007,617.12

School Tax Levy Unpaid	5,245,077.30
Less: School Tax Deferred	5,245,077.30
*Balance Included in Above "Cash Liabilities"	-

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	13,171,926.18	14,427,489.48
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 0%, 2024: 99.34%)	32,951,685.39	31,710,420.51
Delinquent Taxes	204,714.33	278,523.02
Other Revenues and Additions to Income	20,369,110.54	20,264,793.02
Total Funds	66,697,436.44	66,681,226.03
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	30,594,774.77	32,867,976.41
School Taxes (Including Local and Regional)	10,232,910.00	9,936,914.50
County Taxes (Including Added Tax Amounts)	11,673,932.23	11,001,987.02
Special District Taxes		-
Other Expenditures and Deductions from Income	376.03	50,631.26
Total Expenditures and Tax Requirements	52,501,993.03	53,857,509.19
Less: Expenditures to be Raised by Future Taxes	-	348,209.34
Total Adjusted Expenditures and Tax Requirements	52,501,993.03	53,509,299.85
Surplus Balance, December 31	14,195,443.41	13,171,926.18

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	14,195,443.41
Current Surplus Anticipated in 2026 Budget	6,490,500.00
Surplus Balance Remaining	7,704,943.41

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

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.

CITY OF CAPE MAY
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The 2026 Capital Budget for Cape May includes:

GENERAL CAPITAL

Road resurfacing for several streets not addressing utility lines (NJ Ave, Perry St., Broad & Elmira Streets, Broad St. & Grant St.)	550,000.00	
Sidewalk Replacement Project	500,000.00	
Traffic Safety Improvements (Elmira St., Bank St., Decatur St., Stockton Ave., Queen & Jefferson Sts)	200,000.00	
Police Building furniture/technology/add'l construction/security costs	350,000.00	
Design of Renovations at Convention Hall	75,000.00	
Bank Street Retaining Wall	100,000.00	
Lafayette St. Park - County match	150,000.00	
ADA Grant match	150,000.00	
OEM Automated weather warning system	180,000.00	
Equipment: Ambulance, Beachfront Recycle Truck, Police vehicles, Hook & Lift Truck, Mecanic Shop Equip (Tire/Balance lift)	1,385,000.00	
Police Equipment	140,000.00	

3,780,000.00

BEACH UTILITY CAPITAL

Promenade - Speakers	200,000.00	
Improvements to Buildings/Grounds	100,000.00	
Seawall	5,200,000.00	

5,500,000.00

WATER/SEWER

General Improvements	150,000.00	
Madison Ave. Water Tank Rehab	250,000.00	
FY 2026 NJIB Utility and Road Improvements	3,220,000.00	
FY 2026 NJIB Water Treatment Plant	16,880,000.00	

20,500,000.00

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

Local Unit

CITY OF CAPE MAY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
GENERAL CAPITAL:		-							
Street Improvements		6,100,000.00			60,000.00			1,140,000.00	4,900,000.00
Vehicles/Equipment		2,415,000.00			50,750.00			964,250.00	1,400,000.00
Buildings & Grounds		6,175,000.00			28,750.00			546,250.00	5,600,000.00
Computers/Office		450,000.00			12,500.00			237,500.00	200,000.00
Public Safety Equipment		2,440,000.00			37,000.00			703,000.00	1,700,000.00
		-							
WATER & SEWER UTILITY:		-							
Utility System		38,070,000.00						20,370,000.00	17,700,000.00
Purchase of Equipment		1,005,000.00						130,000.00	875,000.00
		-							
BEACH UTILITY:		-							
Buildings & Grounds		3,600,000.00						200,000.00	3,400,000.00
Purchase of Equipment		615,000.00						100,000.00	515,000.00
Seawall		5,200,000.00						5,200,000.00	
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	66,070,000.00	-	-	189,000.00	-	-	29,591,000.00	36,290,000.00

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

Local Unit

CITY OF CAPE MAY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
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		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	xxxxx	66,070,000.00	-	-	189,000.00	-	-	29,591,000.00	36,290,000.00

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

Local Unit

CITY OF CAPE MAY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
GENERAL CAPITAL:		-							
Street Improvements		6,100,000.00	Ongoing	1,200,000.00	1,100,000.00	1,000,000.00	1,000,000.00	900,000.00	900,000.00
Vehicles/Equipment		2,415,000.00	Ongoing	1,015,000.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00
Buildings & Grounds		6,175,000.00	Ongoing	575,000.00	1,100,000.00	1,300,000.00	1,000,000.00	1,200,000.00	1,000,000.00
Computers/Office		450,000.00	Ongoing	250,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Public Safety Equipment		2,440,000.00	Ongoing	740,000.00	340,000.00	340,000.00	340,000.00	340,000.00	340,000.00
		-							
WATER & SEWER UTILITY:		-							
Utility System		38,070,000.00	Ongoing	20,370,000.00	3,900,000.00	3,900,000.00	3,300,000.00	3,300,000.00	3,300,000.00
Purchase of Equipment		1,005,000.00	Ongoing	130,000.00	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00
		-							
BEACH UTILITY:		-							
Buildings & Grounds		3,600,000.00	Ongoing	200,000.00	3,000,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Purchase of Equipment		615,000.00	Ongoing	100,000.00	115,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Seawall		5,200,000.00	Ongoing	5,200,000.00					
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	66,070,000.00	XXXXXXXXXX	29,780,000.00	10,050,000.00	7,235,000.00	6,335,000.00	6,435,000.00	6,235,000.00

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

Local Unit

CITY OF CAPE MAY

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
		-							
		-							
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		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	66,070,000.00	XXXXXXXXXX	29,780,000.00	10,050,000.00	7,235,000.00	6,335,000.00	6,435,000.00	6,235,000.00

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

Local Unit

CITY OF 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 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
GENERAL CAPITAL:	-			-						
Street Improvements	6,100,000.00			305,000.00			5,795,000.00			
Vehicles/Equipment	2,415,000.00			120,750.00			2,294,250.00			
Buildings & Grounds	6,175,000.00			308,750.00			5,866,250.00			
Computers/Office	450,000.00			22,500.00			427,500.00			
Public Safety Equipment	2,440,000.00			122,000.00			2,318,000.00			
	-			-						
WATER & SEWER UTILITY:	-			-						
Utility System	38,070,000.00							38,070,000.00		
Purchase of Equipment	1,005,000.00							1,005,000.00		
	-									
BEACH UTILITY:	-									
Buildings & Grounds	3,600,000.00							3,600,000.00		
Purchase of Equipment	615,000.00							615,000.00		
Seawall	5,200,000.00							5,200,000.00		
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	66,070,000.00	-	-	879,000.00	-	-	16,701,000.00	48,490,000.00	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2026

Be it Resolved by the COUNCIL MEMBERS of the CITY
of CAPE MAY, 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) \$ 11,582,918.53 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	Ayes	Nays	
			Abstained
			Absent

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	6,490,500.00
Miscellaneous Revenues Anticipated	13-099	\$	11,668,558.13
Receipts from Delinquent Taxes	15-499	\$	165,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			
	07-190	\$	11,582,918.53
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			
		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
	07-192	\$	-
Total Revenues	13-299	\$	29,906,976.66

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	xxxxxx	XXXXXXXXXXXXXXXX
Within "CAPS"	xxxxxx	XXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 16,412,921.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,633,292.95
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	xxxxxx	XXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,298,280.13
(c) Capital Improvements	44-999	\$ 1,429,000.00
(d) Municipal Debt Service	45-999	\$ 5,322,000.00
(e) Deferred Charges - Municipal	46-999	\$ 338,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 1,473,482.58
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 29,906,976.66

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 2026. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2026 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2026, _____, Clerk
Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2026	2025				for 2026	for 2025	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Year Referendum Passed/Implemented:			(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 2025:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2025:			(Acres)							

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

Contracting Unit: CITY OF CAPE MAY

Year Ending: December 31, 2025

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

NONE

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

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

3/17/2026

Date

eburke@capemaycity.com

Clerk of the Governing Body