



# State of New Jersey Local Government Services

Year: **2026** **Municipal User Friendly Budget**

MUNICIPALITY: 0502 CAPE MAY City - County of Cape May Adopted

Municode: 0502 Filename: 0502\_fba\_2026.xlsm

Website: www.capemaycity.com

Phone Number: 609-884-9400

Mailing Address: 643 Washington Ave.

Municipality: Cape May State: NJ Zip: 08204

### Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Zachary		Mullock	12/31/2028	zmullock@capemaycity.com

### Chief Administrative Officer

Paul		Dietrich		pdietrich@capemaycity.com
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### Chief Financial Officer

First Name	Middle Name	Last Name	Cert. Number	Business Email
Lauren		Read	N-0423	lread@capemaycity.com

### Municipal Clerk

Erin		Burke	C-8510	eburke@capemaycity.com
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### Registered Municipal Accountant

Leon	P.	Costello	1/27/1901	lcostello@ford-scott.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Maureen		McDade	12/31/2026	mmcdade@capemaycity.com
Lorraine		Baldwin	12/31/2026	lbaldwin@capemaycity.com
Shaine		Meier	12/31/2026	smeier@capemaycity.com
Steve		Bodnar	12/31/2028	sbodnar@capemaycity.com

Government Type:	City
Election Type:	Non-Partisan (November)

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2025 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2026 Budget</u>																								
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>																						
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>																									
Municipal Purpose Tax	0.361	\$10,932,100.21	33.04%	\$2,475.79	Municipal Purpose Tax	ACTUAL	\$11,582,918.53																						
Municipal Library			0.00%	\$0.00	Municipal Library																								
Municipal Open Space			0.00%	\$0.00	Municipal Open Space																								
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture																								
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)																								
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)																								
Local School District	0.065	\$1,962,587.00	5.93%	\$445.78	Local School District	ESTIMATED	\$2,000,000.00																						
Regional School District	0.283	\$8,557,251.00	25.86%	\$1,940.85	Regional School District	ESTIMATED	\$9,000,000.00																						
County Purposes	0.315	\$9,550,570.18	28.86%	\$2,160.32	County Purposes	ESTIMATED	\$12,500,000.00																						
County Library	0.050	\$1,523,007.24	4.60%	\$342.91	County Library																								
County Board of Health			0.00%	\$0.00	County Board of Health																								
County Open Space	0.019	\$563,903.29	1.70%	\$130.30	County Open Space																								
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)																								
<b>Total (Calendar Year 2025 Budget)</b>	<b>1.093</b>	<b>\$33,089,418.92</b>	<b>100.00%</b>	<b>\$7,495.95</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$35,082,918.53</b>																						
<p>Total Taxable Valuation as of October 1, 2025 <u>\$3,040,513,100.00</u>                      (To be used to calculate the current year tax rate)</p> <p>Current Year (2026) Average Residential Assessment <u>\$688,580.08</u>                      Prior Year (2025) Average Residential Assessment <u>\$685,814.48</u></p> <p align="center"><b>Prior Year to Current Year Comparison</b></p> <p align="center"><b>Comparison - Municipal Purposes Tax Rate</b></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>0.361</td> <td>0.381</td> <td>5.54%</td> </tr> </tbody> </table> <p align="center"><b>Comparison - Municipal Purposes Tax Levy</b></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$10,932,100.21</td> <td>\$11,582,918.53</td> <td>5.95%</td> <td>\$650,818.32</td> </tr> </tbody> </table> <p align="center"><b>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl</b></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$2,475.79</td> <td>\$2,623.49</td> <td>5.97%</td> <td>\$147.70</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	0.361	0.381	5.54%	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$10,932,100.21	\$11,582,918.53	5.95%	\$650,818.32	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$2,475.79	\$2,623.49	5.97%	\$147.70	<p>Revenue Anticipated, Excluding Tax Levy <u>18,324,058.13</u></p> <p>Budget Appropriations, before Reserve for Uncollected Taxes <u>28,433,494.08</u></p> <p>Total Non-Municipal Tax Levy <u>\$23,500,000.00</u></p> <p>Amount to be Raised by Taxes - Before RUT <u>\$33,609,435.95</u></p> <p>Reserve for Uncollected Taxes (RUT) <u>\$1,473,482.58</u></p> <p>Total Amount to be Raised by Taxes <u>\$35,082,918.53</u></p> <p>% of Tax Collections used to Calculate RUT <u>95.80%</u></p> <p>If % used exceeds the actual collection % then reference the statutory exception used</p> <p><b>Tax Collections - ACTUAL as of Prior Year</b></p> <p>Total Tax Revenue, Collections CY 2025 <u>32,951,685.39</u></p> <p>Total Tax Levy, CY 2025 <u>33,206,116.43</u></p> <p>% of Taxes Collected, CY 2025 <u>99.23%</u></p> <p>Delinquent Taxes - December 31, 2025 <u>\$236,314.74</u></p>		
Prior Year	Current Year	% Change (+/-)																											
0.361	0.381	5.54%																											
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USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Water/Sewer Utility	Beach Utility	Tourism Utility
08	Surplus	21.75%	\$1,618,279.00	\$7,440,350.00	\$9,058,629.00	\$6,490,500.00	\$821,179.00	\$932,850.00	\$814,100.00
08	Local Revenue	-7.88%	(\$1,709,765.54)	\$21,695,755.54	\$19,985,990.00	\$8,018,000.00	\$7,500,000.00	\$3,742,990.00	\$725,000.00
09	State Aid (without offsetting appropriation)	0.00%	(\$0.22)	\$341,658.22	\$341,658.00	\$341,658.00			
08	Uniform Construction Code Fees	-25.98%	(\$228,164.25)	\$878,164.25	\$650,000.00	\$650,000.00			
	<b>Special Revenue Items w/ Prior Written Consent</b>								
11	Shared Services Agreements	20.16%	\$180,624.00	\$896,051.00	\$1,076,675.00	\$1,076,675.00			
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00				
10	Public and Private Revenue	-78.79%	(\$3,462,582.77)	\$4,394,807.90	\$932,225.13	\$932,225.13			
08	Other Special Items	-8.95%	(\$168,299.88)	\$1,881,299.88	\$1,713,000.00	\$650,000.00	\$188,000.00		\$875,000.00
15	Receipts from Delinquent Taxes	-19.40%	(\$39,714.33)	\$204,714.33	\$165,000.00	\$165,000.00			
	<b>Amount to be raised by taxation</b>								
07	Local Tax for Municipal Purposes	-4.46%	(\$541,344.84)	\$12,124,263.37	\$11,582,918.53	\$11,582,918.53			
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00				
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00				
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00				
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00				
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00				
	<b>Total</b>	<b>-8.73%</b>	<b>(\$4,350,968.83)</b>	<b>\$49,857,064.49</b>	<b>\$45,506,095.66</b>	<b>\$29,906,976.66</b>	<b>\$8,509,179.00</b>	<b>\$4,675,840.00</b>	<b>\$2,414,100.00</b>

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Water/Sewer Utility	Beach Utility	Tourism Utility	
	Full-Time	Part-Time									
20	General Government	18.00	7.00	103.30%	\$2,105,995.00	\$2,038,760.00	\$4,144,755.00	\$1,951,960.00	\$1,134,665.00	\$240,230.00	\$817,900.00
21	Land-Use Administration	2.00		0.31%	\$450.00	\$147,000.00	\$147,450.00	\$147,450.00			
22	Uniform Construction Code	5.00	3.00	6.19%	\$35,875.00	\$579,200.00	\$615,075.00	\$615,075.00			
23	Insurance			5.65%	\$197,395.00	\$3,492,161.00	\$3,689,556.00	\$3,598,256.00		\$91,300.00	
25	Public Safety	56.00	104.00	7.62%	\$530,801.00	\$6,967,999.00	\$7,498,800.00	\$5,562,060.00		\$1,936,740.00	
26	Public Works	41.00	16.00	13.39%	\$495,920.00	\$3,702,550.00	\$4,198,470.00	\$3,435,300.00		\$763,170.00	
27	Health and Human Services	1.00	3.00	75.80%	\$113,200.00	\$149,350.00	\$262,550.00	\$262,550.00			
28	Parks and Recreation	9.00	106.00	0.27%	\$6,750.00	\$2,456,000.00	\$2,462,750.00	\$235,850.00		\$721,700.00	\$1,505,200.00
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00				
30	Unclassified			-76.77%	(\$3,450,582.77)	\$4,494,807.90	\$1,044,225.13	\$1,044,225.13			
31	Utilities and Bulk Purchases	10.00	2.00	-9.84%	(\$620,465.00)	\$6,307,500.00	\$5,687,035.00	\$453,500.00	\$5,233,535.00		
32	Landfill / Solid Waste Disposal			45.83%	\$5,500.00	\$12,000.00	\$17,500.00	\$10,000.00		\$7,500.00	
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00				
36	Statutory Expenditures			19.09%	\$544,571.95	\$2,852,200.00	\$3,396,771.95	\$2,653,292.95	\$297,479.00	\$355,000.00	\$91,000.00
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00				
42	Shared Services			14.33%	\$134,974.00	\$941,701.00	\$1,076,675.00	\$1,076,675.00			
43	Court and Public Defender	2.00	1.00	-6.82%	(\$21,819.00)	\$320,119.00	\$298,300.00	\$298,300.00			
44	Capital			14.75%	\$194,000.00	\$1,315,000.00	\$1,509,000.00	\$1,429,000.00	\$60,000.00	\$20,000.00	
45	Debt			5.65%	\$408,850.00	\$7,236,850.00	\$7,645,700.00	\$5,322,000.00	\$1,783,500.00	\$540,200.00	
46	Deferred Charges			-73.24%	(\$924,978.15)	\$1,262,978.15	\$338,000.00	\$338,000.00			
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00				
50	Reserve for Uncollected Taxes			7.84%	\$107,134.37	\$1,366,348.21	\$1,473,482.58	\$1,473,482.58			
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00				
	<b>Total</b>	<b>144.00</b>	<b>242.00</b>	<b>-0.30%</b>	<b>(\$136,428.60)</b>	<b>\$45,642,524.26</b>	<b>\$45,506,095.66</b>	<b>\$29,906,976.66</b>	<b>\$8,509,179.00</b>	<b>\$4,675,840.00</b>	<b>\$2,414,100.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2025 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	95	\$40,513,700.00	1.33%
2 Residential	3,540	\$2,437,573,500.00	80.17%
3A/3B Farm			0.00%
4A Commercial	248	\$441,988,000.00	14.54%
4B Industrial			0.00%
4C Apartments	91	\$120,437,900.00	3.96%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>3,974</b>	<b>\$3,040,513,100.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	50.83%
Equalized Valuation, Taxable Properties	\$5,981,729,490.46

  

Total # of property tax appeals filed in 2025	County Tax Board	0.00
	State Tax Court	3.00
Number of 2025 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		17.00

  

Amount paid out by municipality for tax appeals in 2025	\$10,805.52
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<b>Property Tax Assessments - Exempt Properties (October 1, 2025 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$14,086,200.00	3.25%
15B Other Schools			0.00%
15C Public Property	200	\$103,358,800.00	23.87%
15D Church and Charities	16	\$54,783,100.00	12.65%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	46	\$260,748,200.00	60.22%
<b>Total</b>	<b>267</b>	<b>\$432,976,300.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs. Non-Exempt Properties 14.24%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2025 Total Tax Rate
G Commercial/Industrial Exemption	1	\$240,106.84	\$18,718,300.00	\$149,941.02
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>1</b>	<b>240,106.84</b>	<b>18,718,300.00</b>	<b>149,941.02</b>

**USER FRIENDLY BUDGET SECTION**  
**Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions							Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions							Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						
Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate
Victorian Towers B1038/L1 688 Washington St Cape May, NJ 08204	Non-Profit/Charitable	11/7/1983		\$240,106.84	\$18,718,300.00	\$149,941.02														
<b>Total Long Term Exemptions - Column Total</b>							<b>Total Long Term Exemptions - Column Total</b>							<b>Total Long Term Exemptions - Column Total</b>						
				240,106.84	18,718,300.00	149,941.02					\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - PAGE TOTAL</b>						
<b>Mark "X" if Grand Total</b>																				
X																				

**USER FRIENDLY BUDGET SECTION  
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	5.00	68,666.50	\$47,000.00	\$14,000.00	\$3,000.00		\$4,666.50
Supervisory Staff (Department Heads & Managers)	14.00	3.00	2,535,915.81	\$1,799,977.00	\$18,002.00	\$294,476.24	\$284,385.18	\$139,075.39
Police Officers (Including Superior Officers)	28.00		5,187,061.83	\$3,025,125.00	\$300,335.00	\$1,111,733.44	\$495,470.70	\$254,397.69
Fire Fighters (Including Superior Officers)	21.00	1.00	4,061,171.21	\$2,068,500.00	\$434,500.00	\$760,173.75	\$606,517.96	\$191,479.50
All Other Union Employees not listed above	76.00	165.00	7,704,127.06	\$4,732,762.84	\$308,959.91	\$774,280.00	\$1,502,432.52	\$385,691.79
All Other Non-Union Employees not listed above	5.00	56.00	3,302,449.86	\$2,513,446.23	\$39,708.72	\$411,199.80	\$142,778.76	\$195,316.35
<b>Totals</b>	<b>144.00</b>	<b>230.00</b>	<b>22,859,392.28</b>	<b>\$14,186,811.07</b>	<b>\$1,115,505.63</b>	<b>\$3,354,863.23</b>	<b>\$3,031,585.12</b>	<b>\$1,170,627.23</b>

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO

YES

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	45.00	\$14,109.36	\$634,921.20	37.00	\$12,786.00	\$473,082.00
Parent & Child	13.00	\$26,020.46	\$338,265.98	12.00	\$22,886.88	\$274,642.56
Employee & Spouse (or Partner)	14.00	\$28,172.28	\$394,411.92	16.00	\$25,571.76	\$409,148.16
Family	41.00	\$40,337.40	\$1,653,833.40	43.00	\$35,672.64	\$1,533,923.52
Employee Cost Sharing Contribution (enter as negative - )			(\$500,000.00)			
<b>Subtotal</b>	<b>113.00</b>		<b>\$2,521,432.50</b>	<b>108.00</b>		<b>\$2,690,796.24</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	53	\$7,525.17	\$398,834.01	24	\$9,750.11	\$234,002.64
Parent & Child	4	\$11,361.39	\$45,445.56	0		\$0.00
Employee & Spouse (or Partner)	7	\$18,544.00	\$129,808.00	21	\$20,847.15	\$437,790.15
Family	10	\$23,031.71	\$230,317.10	7	\$23,726.27	\$166,083.89
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>74.00</b>		<b>\$804,404.67</b>	<b>52.00</b>		<b>\$837,876.68</b>
<b>GRAND TOTAL</b>	<b>187.00</b>		<b>\$3,325,837.17</b>	<b>160.00</b>		<b>\$3,528,672.92</b>

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

**Is medical coverage provided by the SHBP (Yes or No)?**

NO
NO

**Is prescription drug coverage provided by the SHBP (Yes or No)?**

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA Police Department	15.00	\$99,665.09	116.00	\$30,440.36	217.00	\$63,195.99	2.00	\$556.57	132.00	\$44,303.16	X		
PBA Superior Officers	288.50	\$41,392.67	90.00	\$52,961.54					215.00	\$96,576.95	X		
IAFF Fire Department	1,629.41	\$221,718.91	151.92	\$119,395.07					140.00	\$47,730.99	X		
CWA-Blue Collar	1,048.00	\$50,607.98	186.00	\$35,113.17			1.50	\$236.50			X		
CWA-White Collar	590.00	\$32,093.50	141.00	\$30,462.75			1.00	\$29.99			X		
GWU-Middle Management	459.00	\$35,083.32	117.25	\$35,624.39							X		
GWU-Upper Management	198.00	\$17,975.72	52.38	\$25,012.88							X		
<b>TOTALS (THIS PAGE ONLY)</b>	<b>4,227.91</b>	<b>\$498,537.19</b>	<b>854.55</b>	<b>\$329,010.16</b>	<b>217.00</b>	<b>\$63,195.99</b>	<b>4.50</b>	<b>\$823.06</b>	<b>487.00</b>	<b>\$188,611.10</b>			

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
	NON-UNION:												
MANAGER - DIETRICH	25 1/4	\$3,526.55	12	\$6,703.94									X
DEPUTY MANAGER - RIGGS	27 1/2	\$3,132.09	18	\$8,200.38									X
CONFIDENTIAL SECRETARY - FAULKNER	44	\$3,131.19	12	\$3,415.85									X
HUMAN RESOURCES - WINES	12	\$923.08	7	\$2,153.85									X
CITY CLERK - BURKE	15.88	\$864.71	7	\$381.29									X
DEPUTY CLERK - TURNER	7 1/8	\$445.31	2 1/2	\$625.00									X
FINANCE OFFICER - READ	3.75	\$265.01	3.00	\$212.01			0.50	\$35.34					X
DEPUTY CFO - TAUB	3 3/4	\$259.62	4 1/2	\$1,246.15									X
TAX COLLECTOR - LINDHOLM	109.63	\$5,320.10	15.00	\$727.95									X
TAX ASSESSOR - MCCARTHY	4.50	\$189.32	4.00	\$168.28									X
ASSISTANT ASSESSOR - PETROZZA	8 5/8	\$390.89	6	\$1,087.68									X
BUILDING INSPECTOR - TUDOR	- 3/4	-\$56.24	1/2	\$149.97									X
FIRE INSPECTOR - NEILL	73	\$5,840.00	15	\$4,800.00									X
CODE ENFORCEMENT - HOLZWORTH	2.81	\$508.50	1/2	\$90.40									X
FIRE OFFICIAL - BARHAM	14 1/2	\$1,247.78	7 1/4	\$2,495.56									X
RECREATION DIRECTOR - BEZAIRE	5 1/8	\$491.84	12	\$4,606.48									X
BUSINESS MANAGER - SAMPSON	13 3/8	\$900.24	2	\$538.46									X
ZONING OFFICER - BRITTON	25 3/4	\$1,650.89	11 3/8	\$2,917.11									X
PLANNING/ZONING SECRETARY - KEENAN	84 1/2	\$3,761.06	14 5/8	\$2,603.81									X
POLICE CHIEF	222.50	\$15,000.00	18.25	\$12,652.16					123.25	\$65,598.20			X
FIRE CHIEF	140 1/8	\$15,000.00	8.00	\$4,224.63									X
<b>TOTALS (THIS PAGE ONLY)</b>	<b>842.95</b>	<b>\$62,791.94</b>	<b>180.50</b>	<b>\$60,000.96</b>	<b>-</b>	<b>\$0.00</b>	<b>0.50</b>	<b>\$35.34</b>	<b>123.25</b>	<b>\$65,598.20</b>			

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA Police Dept	15.00	\$99,665.09	116.00	\$30,440.36	217.00	\$63,195.99	2.00	\$556.57	132.00	\$44,303.16	X		
PBA Superior Officers	288.50	\$41,392.67	90.00	\$52,961.54					215.00	\$96,576.95	X		
IAFF Fire Dept	1,629.41	\$221,718.91	151.92	\$119,395.07					140.00	\$47,730.99	X		
CWA-Blue Collar	1,048.00	\$50,607.98	186.00	\$35,113.17			1.50	\$236.50			X		
CWA-White Collar	590.00	\$32,093.50	141.00	\$30,462.75			1.00	\$29.99			X		
GWU-Middle Management	459.00	\$35,083.32	117.25	\$35,624.39							X		
GWU-Upper Management	198.00	\$17,975.72	52.38	\$25,012.88							X		
<b>TOTALS (THIS PAGE ONLY)</b>	4,227.91	\$498,537.19	854.55	\$329,010.16	217.00	\$63,195.99	4.50	\$823.06	487.00	\$188,611.10			

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
<b>TOTALS (ALL PAGES)</b>	<b>9,298.77</b>	<b>\$1,059,866.32</b>	<b>1,889.60</b>	<b>\$718,021.28</b>	<b>434.00</b>	<b>\$126,391.98</b>	<b>9.50</b>	<b>\$1,681.46</b>	<b>1,097.25</b>	<b>\$442,820.40</b>			
<b>Total Funds Reserved as of end of 2025:</b>	<b>\$425,940.27</b>												
<b>Total Funds Appropriated in 2026:</b>	<b>\$37,500.00</b>												
					<b>Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:</b>						<b>25.00</b>		
					<b>Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:</b>						<b>123.00</b>		

**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

			Current Year	2027	2028	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00	\$1,047,234.19	\$842,234.19	\$762,234.19	\$7,695,790.97
Regional School Debt	\$6,663,874.71	\$6,663,874.71	\$352,962.50	\$311,162.50	\$281,762.50	\$1,984,718.74
<b>Utility Fund Debt</b>			\$7,014,000.00			
Water/Sewer	\$28,811,493.54	\$28,811,493.54	\$280,560.00			
Beach	\$5,360,000.00	\$5,360,000.00	\$3,660,000.00	\$3,850,000.00	\$3,190,000.00	\$31,500,000.00
Tourism		\$0.00	\$1,595,972.50	\$1,454,725.00	\$1,293,525.00	\$6,620,212.50
		\$0.00				
		\$0.00				
		\$0.00				
<b>Municipal Purposes</b>						
Debt Authorized (BNI)	\$3,545,238.00	\$3,545,238.00				
Notes Outstanding		\$0.00				
Bonds Outstanding	\$42,200,000.00	\$106,068.98				
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	<b>\$86,580,606.25</b>	<b>\$40,941,437.23</b>	<b>\$13,950,729.19</b>	<b>\$6,458,121.69</b>	<b>\$5,527,521.69</b>	<b>\$47,800,722.21</b>
Population (2020 census)	2,769					
Per Capita Gross Debt	\$31,267.82					
Per Capita Net Debt	\$16,482.18					
3 Year Average Property Valuation		\$5,437,940,426.33				
Net Debt as % of 3 Year Average Property Valuation		0.84%				
Utility Fund - Principal			\$11,721,234.19	\$4,692,234.19	\$3,952,234.19	\$39,195,790.97
Utility Fund - Interest			\$2,229,495.00	\$1,765,887.50	\$1,575,287.50	\$8,604,931.24
Bond Anticipation Notes - Principal			30.66%			
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total Principal</b>						
<b>Total Interest</b>						
<b>% of Total Current Year Budget</b>						
<b>Description</b>	<b>Debt Not Listed Above</b>					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>			
Rating		AA				
Year of Last Rating		2025				
<b>Mark "X" if Municipality has no bond rating</b>						

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	Municipality	West Cape May	Police & Dispatch	Police		1/1/2026	12/31/2027	\$745,389.00
Recipient	Municipality	West Cape May	Court Administrator	Court and Public Defender		1/1/2026	12/31/2026	TBD
Lead	Municipality	Cape May Point	Police & Dispatch	Police		1/1/2026	12/31/2030	\$331,285.00
Lead	Municipality	Cape May Point	Court	Court and Public Defender		1/1/2026	12/31/2030	\$16,000.00
	<b>Amount Received Page Total</b>							\$1,092,674.00
	<b>Amount Paid Page Total</b>							\$0.00
	<b>Page Total</b>							\$1,092,674.00



**USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new line in each cell)
