BOROUGH OF CAPE MAY POINT
SUMMARY OF 2026 BUDGET

					Future Budget Projections				
Total Budget		2,802,073.63	100.0%		2027	2028	2029	2030	2031
Employee Costs:									
Salaries & Wages									
Sheet 17	720,250.00			***102.00%***	734,655.00	749,348.10	764,335.06	779,621.76	795,214.20
Sheet 25	31,500.00			***102.00%***	32,130.00	32,772.60	33,428.05	34,096.61	34,778.55
Total		751,750.00			766,785.00	782,120.70	797,763.11	813,718.38	829,992.74
Social Security									
Sheet 19		60,000.00		***102.00%***	61,200.00	62,424.00	63,672.48	64,945.93	66,244.85
Pensions etc.									
Sheet 19		42,249.00		***102.00%***	43,093.98	43,955.86	44,834.98	45,731.68	46,646.31
Sheet 19		-		***105.00%***	-	-	-	-	-
Sheet 19		-							
Sheet 20		-							
Insurance									
Sheet 14		-		***106.00%***	-	-	-	-	-
Direct Employee Costs		**853,999.00**	**30.5%**						
General Liability Insurance									
Sheet 14		22,000.00	0.8%						
Debt Service:									
Sheet 27		56,432.00	2.0%						
Reserve for Uncollected Taxes:									
Sheet 29		65,000.00	2.3%						
Capital Funds:									
Sheet 26a		147,000.00	5.2%						
Deferred Charges:									
Sheet 28		333,500.00	11.9%						
Grants:									
Sheet 25 (less Salaries & Wages above)		179,172.63	6.4%						
All Other Departmental OE's:									
Various Line Items		1,144,970.00	40.9%	***102.00%***	1,167,869.40	1,191,226.79	1,215,051.32	1,239,352.35	1,264,139.40
				Projected Budget Totals	2,038,948.38	2,079,727.35	2,121,321.89	2,163,748.33	2,207,023.30

BOROUGH OF CAPE MAY POINT
2026 BUDGET FUNDING

Budget Funding:	
Fund Balance	197,324.92
Local Revenues	356,500.00
State Aid	26,488.00
Grants	179,172.63
Delinquent Tax	25,000.00
Local Purpose Tax	1,986,088.08
	2,770,573.63
Ratables	502,619,200
Tax Rate	0.395
Increase	0.030

Project Tax Results

2027	2028	2029	2030	2031
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
2,038,948.38	1,904,727.35	1,771,321.89	1,638,748.33	1,507,023.30
2,038,948.38	2,079,727.35	2,121,321.89	2,163,748.33	2,207,023.30
510,619,200	518,619,200	526,619,200	534,619,200	542,619,200
0.399	***0.367***	***0.336***	***0.307***	***0.278***
0.004	***(0.032)***	***(0.031)***	***(0.030)***	***(0.029)***

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	197,324.92	254,013.92	(56,689.00)	-22.32%
Local	388,000.00	358,500.00	29,500.00	8.23%
State Aid	26,488.00	26,488.00	-	0.00%
State & Federal Grants	179,172.63	5,525.26	173,647.37	########
Delinquent Tax	25,000.00	12,000.00	13,000.00	108.33%
Local Purpose Tax	1,986,088.08	1,808,088.08	178,000.00	9.84%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	2,802,073.63	2,464,615.26	337,458.37	13.69%
APPROPRIATIONS				
Salaries & Wages	751,750.00	716,098.00	35,652.00	4.98%
Other Expenses	1,128,470.00	1,061,008.00	67,462.00	6.36%
Statutory & Deferred Charges	474,249.00	375,452.00	98,797.00	26.31%
State & Federal Grants	179,172.63	5,525.26	173,647.37	########
Capital (without grants)	147,000.00	163,500.00	(16,500.00)	-10.09%
Debt Service	56,432.00	82,032.00	(25,600.00)	-31.21%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	65,000.00	61,000.00	4,000.00	6.56%
TOTAL APPROPRIATIONS	2,802,073.63	2,464,615.26	337,458.37	0.136921
Adopted Emergencies		-		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	579,963.46	594,787.90	(14,824.44)
Used to Fund Budget	197,324.92	254,013.92	(56,689.00)
Remaining Balance	382,638.54	340,773.98	41,864.56

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	1,986,088.08	1,808,088.08	178,000.00	9.84%
Local Tax Rate	0.3951	0.3651	0.0300	8.22%
Assessed Valuation	502,619,200	495,189,900	7,429,300	1.50%

STATUS OF "CAPS"

SPENDING CAP	CAP 2.00%	CAP COLA	2% LEVY CAP
			1,986,088.08 MAX
			1,986,088.08 ACTUAL
CAP Base from Prior Year	1,488,803.00	1,488,803.00	0.00 + OR ( )
Rate Applied	2.00%	3.50%	
Allowable CAP	1,518,579.06	1,540,911.11	Must be zero or ( ) to
Additions:			Introduce Budget
See Sheet 3b	49,334.18	49,334.18	
Other			
Total CAP Allowable	1,567,913.24	1,590,245.28	
Budget Expenditures Sheet 19	1,586,854.00	1,586,854.00	
Remaining or (Excess)	(18,940.77)	3,391.28	

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.96%	98.97%	-0.01%
Used for Reserve for Taxes	98.38%	96.38%	2.00%
Remaining	0.58%	2.59%	-2.01%

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF CAPE MAY POINT **COUNTY:** CAPE MAY

Anita VanHeeswyk	December 31, 2028
Mayor's Name	**Term Expires**

Municipal Officials

	6/9/2016	**Date of Orig. Appt.**
Elaine L. Wallace	C-1070	**Cert. No.**
Municipal Clerk		
Kimberly Stevenson	T-8370	**Cert. No.**
Tax Collector		
Jim Craft	N-0426	**Cert. No.**
Chief Financial Officer		
Michael S. Garcia	472	**Lic. No.**
Registered Municipal Accountant		
John Amenhauser		
Municipal Attorney		

Governing Body Members

Name	Term Expires
Elise Geiger	12/31/2028
Suzanne Yunghans	12/31/2028

Official Mailing Address of Municipality

MUNICIPAL BUILDING
215 LIGHTHOUSE AVENUE
CAPE MAY POINT, NJ 08212

Fax #: (609) 884-1732

Sheet A

2026
MUNICIPAL BUDGET

Municipal Budget of the **BOROUGH** of **CAPE MAY POINT**, 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 10th 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 10th day of March, 2026

Elaine L. Wallace
Clerk
215 LIGHTHOUSE AVENUE
Address
CAPE MAY POINT, NJ 08212
Address
(609) 884-5679
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 10th day of March, 2026

Michael S. Garcia
Registered Municipal Accountant
Ocean City, NJ 082226
Address
1535 Haven Avenue
Address
(609) 399-6333
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 10th day of March, 2026

Jim Craft
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 BOROUGH of CAPE MAY POINT, 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 offical website https://capemaypoint.org/publicnotices.php on March 20th, 2026;

Also, if applicable, it will be advertised in the following on-line publication of _____ on _____, 2026.

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

RECORDED VOTE
(Insert Last Name)

Ayes	**VanHeeswyk** **Geiger** **Yunghans**	**Nays**		**Abstained**	
				Absent	

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMISSIONERS of the BOROUGH of CAPE MAY POINT, County of CAPE MAY, on March 10th, 2026.

A Hearing on the Budget and Tax Resolution will be held at MUNICIPAL BUILDING, on April 14th, 2026 at 6:00 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.

Sheet 2

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)	xxxxxxxxxxx
1. Appropriations within "CAPS" -	xxxxxxxxxxx
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	1,586,854.00
2. Appropriations excluded from "CAPS" -	xxxxxxxxxxx
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	1,150,219.63
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	1,150,219.63
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated *98.38%* Percent of Tax Collections	65,000.00
Building Aid Allowance 2026 - $	
4. Total General Appropriations (Item 9, Sheet 29) for Schools-State Aid 2025 - $	2,802,073.63
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	815,985.55
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	xxxxxxxxxxx
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	1,986,088.08
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water & Sewer Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	2,464,615.26	1,092,462.05	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	2,464,615.26	1,092,462.05	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	2,294,710.39	995,048.46	-	-	-	-	-
Reserved	153,659.86	97,298.92	-	-	-	-	-
Unexpended Balances Canceled	16,245.01	114.67	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	2,464,615.26	1,092,462.05	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

Sheet 3a

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	2,464,615.26
Cap Base Adjustment:	1,389.00
Subtotal	2,466,004.26
Exceptions Less:	
Total Other Operations	6,618.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	377,026.00
Total Additional Appropriations	31,500.00
Total Capital Improvements	163,500.00
Total Debt Service	82,032.00
Transferred to Board of Education Type I School Debt	
Total Public & Private Programs	5,525.26
Judgements	
Total Deferred Charges	250,000.00
Cash Deficit	
Reserve for Uncollected Taxes	61,000.00
Total Exceptions	977,201.26
Amount on Which CAP is Applied	1,488,803.00
2.0% CAP	29,776.06
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,518,579.06

CAP CALCULATION

Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)			1,518,579.06
Additions:			
New Construction (Assessor Certification)			19,499.40
2024 Cap Bank Available			15,689.13
2025 Cap Bank Available			14,145.65
Total Additions			49,334.18
Maximum Appropriations within "CAPS" Sheet 19 @		2.0%	1,567,913.24
Additional Increase to COLA rate.	3.5%		
Amount of Increase allowable.	1.5%		22,332.05
Maximum Appropriations within "CAPS" Sheet 19 @		3.5%	1,590,245.28
Total General Appropriations for Municipal Purposes *(Sheet 19, H-1)*			1,586,854.00
Over or (Under) Appropriations Cap			(3,391.28)

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		$ 72,040.00
Estimated Amounts to be Contributed by Employees:		
Contribution from all eligible emp.	2,040.00	
		70,000.00
Budgeted Group Insurance - Inside CAP		35,000.00
Budgeted Group Insurance - Utilities		35,000.00
Budgeted Group Insurance - Outside CAP		-
TOTAL		70,000.00

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

Health Benefits Waiver	
Salaries and Wages	$ 500.00

"2010" LEVY CAP BANKS:

2023	
Maximum Allowable Amount to be Raised by Taxation	1,599,675
Amount to be Raised by Taxation for Municipal Purpose	1,599,675
Available for Banking (CY 2026)	-
Amount Used in CY 2026	-
Balance to Expire	-
2024	
Maximum Allowable Amount to be Raised by Taxation	1,943,637
Amount to be Raised by Taxation for Municipal Purpose	1,704,432
Available for Banking (CY 2026 - CY 2027)	239,205
Amount Used in CY 2026	59,917
Balance to Carry Forward (CY 2027)	179,288
2025	
Maximum Allowable Amount to be Raised by Taxation	1,830,182
Amount to be Raised by Taxation for Municipal Purpose	1,808,088
Available for Banking (CY 2026 - CY 2028)	22,094
Amount Used in CY 2026	-
Balance to Carry Forward (CY 2027 - CY2028)	22,094
2026	
Maximum Allowable Amount to be Raised by Taxation	-
Amount to be Raised by Taxation for Municipal Purpose	-
Available for Banking (CY 2027 - CY 2029)	-
Total Levy CAP Bank	201,382

Sheet 3b (2)

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	1,808,088.08
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	250,000.00
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	1,558,088.08
Plus 2% CAP Increase	31,161.76
ADJUSTED TAX LEVY	1,589,249.84
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	1,589,249.84

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,589,249.84
Exclusions:		
Allowable Shared Service Agreements Increase	-	
Allowable Health Insurance Costs Increase	167.00	
Allowable Pension Obligations Increases	-	
Allowable LOSAP Increase	-	
Allowable Capital Improvements Increase	-	
Allowable Debt Service and Capital Leases Inc.	-	
Recycling Tax appropriation	-	
Deferred Charge to Future Taxation Unfunded	333,500.00	
Current Year Deferred Charges: Emergencies	-	
Add Total Exclusions		333,667.00
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		16,245.01
ADJUSTED TAX LEVY		1,906,671.83
Additions:		
New Ratables - Increase for new construction	5,342,300	
Prior Year's Local Purpose Tax Rate (per $100)	0.365	
New Ratable Adjustment to Levy		19,499.40
Amounts approved by Referendum		
Levy CAP Bank Applied		59,916.85
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		1,986,088.08
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		1,986,088.08
OVER OR (UNDER) 2% LEVY CAP		0.00
(must be equal or under for Introduction)		

Sheet 3 - Levy CAP

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Sheet 3d

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
1. Surplus Anticipated	08-101	197,324.92	254,013.92	254,013.92
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	197,324.92	254,013.92	254,013.92
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103			
Other	08-104	45,000.00	37,000.00	52,320.00
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	1,000.00	1,000.00	1,455.04
Other	08-109			
Interest and Costs on Taxes	08-112	4,000.00	5,000.00	4,206.53
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	25,000.00	18,000.00	43,529.36
Anticipated Utility Operating Surplus	08-114			
Beach Fees	08-108	256,500.00	266,000.00	257,695.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	**08-001**	331,500.00	327,000.00	359,205.93

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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	26,488.00	26,488.00	26,488.20
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	**09-001**	26,488.00	26,488.00	26,488.20

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	**08-002**	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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

Sheet 7

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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

Sheet 7a

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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
Increase in Beach Tag Fee	08-108	31,500.00	31,500.00	31,500.00
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	31,500.00	31,500.00	31,500.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
N.J. DOT Trust Fund Authority Act	10-559			-
Recycling Tonnage Grant	10-569	932.47	1,259.18	1,259.18
				-
Clean Communities Program	10-602	4,231.16	4,266.08	4,266.08
				-
NJ DOT Grant - Alexander Phase II	10-559	174,009.00		-
				-
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CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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
				-
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				-
				-
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	179,172.63	5,525.26	5,525.26

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Water Sewer Operating Surplus	08-112	25,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in 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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	25,000.00	-	-

Sheet 10n

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	197,324.92	254,013.92	254,013.92
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total Section A: Local Revenues	08-001	331,500.00	327,000.00	359,205.93
Total Section B: State Aid Without Offsetting Appropriations	09-001	26,488.00	26,488.00	26,488.20
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	31,500.00	31,500.00	31,500.00
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	179,172.63	5,525.26	5,525.26
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	25,000.00	-	-
Total Miscellaneous Revenues	13-099	593,660.63	390,513.26	422,719.39
4. Receipts from Delinquent Taxes	15-499	25,000.00	12,000.00	21,440.30
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	815,985.55	656,527.18	698,173.61
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	1,986,088.08	1,808,088.08	XXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	1,986,088.08	1,808,088.08	1,838,604.59
7. Total General Revenues	13-299	2,802,073.63	2,464,615.26	2,536,778.20

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
DEPARTMENT OF PUBLIC AFFAIRS AND PUBLIC SAFETY						-		-
Director's Office						-		-
Salaries and Wages	20-110	1	10,000.00	10,000.00		10,000.00	10,000.00	-
Other Expenses	20-110	2	1,000.00	1,000.00		1,000.00	430.48	569.52
						-		-
Beach Fee Program						-		-
Salaries and Wages	28-380	1	113,000.00	107,800.00		101,300.00	101,090.63	209.37
Other Expenses	28-380	2	11,400.00	11,400.00		14,400.00	13,992.00	408.00
						-		-
Lifeguards						-		-
Salaries and Wages	28-380	1	179,500.00	171,548.00		171,548.00	171,548.00	-
Other Expenses	28-380	2	19,000.00	14,000.00		14,000.00	13,658.35	341.65
						-		-
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Sheet 12

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
General Government Functions (cont):						-		-
DEPARTMENT OF PUBLIC AFFAIRS						-		-
AND PUBLIC SAFETY (Continued)						-		-
Animal Control						-		-
Other Expenses	27-340	2	12,462.00	6,700.00		6,700.00	-	6,700.00
						-		-
Aid to Volunteer Fire Company (N.J.S.A. 40A:14-33)	25-255	2	16,000.00	15,000.00		15,000.00	15,000.00	-
						-		-
Code Enforcement Official						-		-
Salaries and Wages	22-200	1	12,100.00	12,100.00		12,100.00	12,000.04	99.96
Other Expenses	22-200	2	700.00	700.00		700.00	-	700.00
						-		-
Rental Fire Inspector						-		-
Salaries and Wages	22-200	1	3,750.00	3,500.00		3,500.00	-	3,500.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
DEPARTMENT OF REVENUE AND FINANCE						-		-
Director's Office						-		-
Salaries and Wages	20-110	1	10,000.00	10,000.00		10,000.00	10,000.00	-
Other Expenses	20-110	2	500.00	500.00		500.00	481.66	18.34
						-		-
Administrative Consultant						-		-
Other Expenses	20-100	2	44,000.00	55,000.00		55,000.00	53,485.00	1,515.00
						-		-
Annual Audit						-		-
Other Expenses	20-135	2	22,000.00	20,065.00		20,065.00	20,065.00	-
						-		-
Municipal Clerk's Office						-		-
Salaries and Wages	20-120	1	96,400.00	90,000.00		91,500.00	90,312.80	1,187.20
Other Expenses	20-120	2	13,000.00	13,000.00		13,000.00	9,588.30	3,411.70
						-		-
Assessment Searches						-		-
Salaries and Wages	20-120	1	2,900.00	2,700.00		2,700.00	2,461.60	238.40
						-		-
Computer Operations - Other Expenses	20-130	2	23,000.00	22,000.00		22,000.00	20,030.38	1,969.62
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
DEPARTMENT OF REVENUE & FINANCE (Cont'd)						-		-
Elections						-		-
Salaries and Wages	20-120	1	4,600.00	3,500.00		3,500.00	3,449.91	50.09
Other Expenses	20-120	2	4,000.00	4,000.00		4,000.00	3,156.14	843.86
						-		-
Financial Administration						-		-
Salaries and Wages	20-130	1	40,300.00	39,000.00		39,000.00	37,527.44	1,472.56
Other Expenses	20-130	2	8,000.00	8,000.00		8,000.00	6,289.84	1,710.16
						-		-
Registrar of Vital Statistics						-		-
Salaries and Wages	20-120	1	5,700.00	5,500.00		5,500.00	5,273.12	226.88
						-		-
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	17,200.00	16,800.00		16,800.00	16,799.95	0.05
Other Expenses	20-150	2	1,000.00	1,000.00		1,000.00	921.18	78.82
						-		-
Codification of Ordinances						-		-
Other Expenses	20-120	2	6,000.00	6,000.00		6,000.00	4,145.00	1,855.00
						-		-
						-		-

Sheet 15

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
DEPARTMENT OF REVENUE & FINANCE (Cont'd)						-		-
Collection of Taxes						-		-
Salaries and Wages	20-145	1	17,200.00	16,800.00		16,800.00	16,799.95	0.05
Other Expenses	20-145	2	650.00	650.00		650.00	460.00	190.00
						-		-
Tax Searches						-		-
Salaries and Wages	20-145	1	1,300.00	1,300.00		1,300.00	-	1,300.00
						-		-
Legal Services and Costs						-		-
Other Expenses	20-155	2	30,000.00	20,000.00		23,500.00	22,793.26	706.74
						-		-
Rent of Fire Hall						-		-
Other Expenses	20-120	2	3,600.00	3,600.00		3,600.00	3,600.00	-
						-		-
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Sheet 15a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
DEPARTMENT OF REVENUE & FINANCE (Cont'd)						-		-
						-		-
Municipal Land Use Law (N.J.S.A. 40:55D-1)						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	8,250.00	12,000.00		12,000.00	7,999.94	4,000.06
Other Expenses	21-180	2	17,000.00	10,000.00		10,000.00	6,222.00	3,778.00
						-		-
CSR Administrator						-		-
Salaries and Wages	21-180	1	5,500.00	5,500.00		5,500.00	2,500.00	3,000.00
						-		-
						-		-
Advertising and Printing						-		-
Other Expenses	20-120	2	1,400.00	1,400.00		1,400.00	749.60	650.40
						-		-
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Sheet 15b

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
DEPARTMENT OF REVENUE & FINANCE (Cont'd)						-		-
Insurance						-		-
General Liability	23-210	2	30,593.00	21,199.00		21,199.00	17,866.00	3,333.00
Workers Compensation Insurance	23-215	2	16,250.00	22,304.00		22,304.00	22,304.00	-
Employee Group Health	23-220	2	35,000.00	30,852.00		30,852.00	30,121.31	730.69
						-		-
Health Benefit Waiver						-		-
Salaries and Wages	23-220	1	500.00	500.00		500.00	-	500.00
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
DEPARTMENT OF PUBLIC WORKS, PARKS						-		-
AND PUBLIC PROPERTY (Continued)						-		-
Director's Office						-		-
Salaries and Wages	20-110	1	10,000.00	10,000.00		10,000.00	10,000.00	-
Other Expenses	20-110	2	2,000.00	2,000.00		2,000.00	1,089.58	910.42
						-		-
Engineering Services and Costs						-		-
Other Expenses	20-165	2	20,000.00	20,000.00		20,000.00	18,628.19	1,371.81
						-		-
Public Buildings and Grounds						-		-
Other Expenses	26-310	2	64,000.00	64,000.00		64,000.00	63,993.03	6.97
						-		-
Public Works Maintenance						-		-
Salaries and Wages	26-300	1	155,000.00	145,000.00		145,000.00	136,253.83	8,746.17
Other Expenses	26-300	2	17,000.00	15,000.00		15,000.00	15,000.00	-
						-		-
Road Repairs and Maintenance						-		-
Other Expenses	26-300	2	5,000.00	5,000.00		5,000.00	5,000.00	-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
DEPARTMENT OF PUBLIC WORKS, PARKS						-		-
AND PUBLIC PROPERTY (Continued)						-		-
Beach Restoration and Maintenance						-		-
Other Expenses	28-380	2	21,000.00	20,700.00		20,700.00	20,325.74	374.26
						-		-
Garbage and Trash Removal						-		-
Other Expenses	26-305	2	97,000.00	92,819.00		92,819.00	75,103.05	17,715.95
Recycling						-		-
Other Expenses	26-305	2	55,800.00	53,025.00		53,025.00	47,190.00	5,835.00
						-		-
Parks and Public Property						-		-
Other Expenses	26-310	2	48,000.00	46,000.00		46,000.00	35,207.25	10,792.75
Lake Lily	26-310	2	14,000.00			-		-
Emergency Management Services						-		-
Salaries ans Wages	25-252	1	2,550.00	2,550.00		2,550.00	2,550.00	-
Other Expenses	25-252	2	250.00	200.00		200.00	200.00	-
						-		-
Cape May Point Environmental Commission						-		-
Other Expenses	27-335	2	5,000.00	5,000.00		3,500.00	2,211.26	1,288.74
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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	24,500.00	23,500.00		23,500.00	23,500.00	-
Other Expenses	22-195	2	250.00	250.00		250.00	-	250.00
						-		-
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Sheet 16

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Uniform Construction Code - Appropriations	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Sheet 16a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
UTILITY EXPENSES AD BULK PURCHASES						-		-
Electricity	31-430	2	23,000.00	23,000.00		23,000.00	20,885.05	2,114.95
Telephone	31-450	2	7,000.00	7,000.00		7,000.00	6,462.96	537.04
Street Lighting	31-435	2	30,000.00	30,000.00		30,000.00	24,505.21	5,494.79
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		1,446,105.00	1,361,962.00	-	1,361,962.00	1,261,228.03	100,733.97
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		1,446,105.00	1,361,962.00	-	1,361,962.00	1,261,228.03	100,733.97
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	720,250.00	689,598.00	-	684,598.00	660,067.21	24,530.79
Other Expenses (Including Contingent)	34-201	2	725,855.00	672,364.00	-	677,364.00	601,160.82	76,203.18

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX

Sheet 18a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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	42,249.00	41,752.00		41,752.00	41,752.00	-
Social Security System (O.A.S.I.)	36-472	60,000.00	55,200.00		55,200.00	52,283.22	2,916.78
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	35,000.00	25,000.00		25,000.00	25,000.00	-
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	3,500.00	3,500.00		3,500.00	2,265.79	1,234.21
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	**34-209**	140,749.00	125,452.00	-	125,452.00	121,301.01	4,150.99
(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**	1,586,854.00	1,487,414.00	-	1,487,414.00	1,382,529.04	104,884.96

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
						-		-
NJPDES/Stormwater (40A:4-45.3)cc)						-		-
Stormwater Management						-		-
Other Expenses	26-298	2	1,000.00	1,000.00		1,000.00	600.00	400.00
						-		-
Health Insurance	23-210	2		3,298.00		3,298.00	-	3,298.00
General Liability Insurance	23-220	2				-		-
Garbage and Trash Removal	26-305	2		931.00		931.00	-	931.00
Recycling Costs	26-305	2				-		-
Public Employees Retirement System - PERS	36-471	2				-		-
Workers Compensation Insurance	23-215	2		1,389.00		1,389.00	1,389.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Other Operations - Excluded from "CAPS"	34-300	1,000.00	6,618.00	-	6,618.00	1,989.00	4,629.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Cape May City - Interlocal Services Agreement						-		-
Police Protection - Contractual	42-106	**2**	346,285.00	337,526.00		337,526.00	337,526.00	-
						-		-
Cape May City - Interlocal Services Agreement						-		-
EMS Services	25-260	2	38,500.00	23,000.00		23,000.00	20,672.65	2,327.35
						-		-
Cape May City - Interlocal Services Agreement						-		-
Municipal Court	43-490	2	16,830.00	16,500.00		16,500.00	16,068.48	431.52
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

Sheet 22

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-

Sheet 22a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		401,615.00	377,026.00	-	377,026.00	374,267.13	2,758.87

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
Lifeguards						-		-
Salaries and Wages	28-380	1	31,500.00	31,500.00		31,500.00	20,543.25	10,956.75
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		31,500.00	31,500.00	-	31,500.00	20,543.25	10,956.75

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
						-	-	-
Recycling Tonnage Grant	41-569	2	932.47	1,259.18		1,259.18	1,259.18	-
Clean Communities Program	41-602	2	4,231.16	4,266.08		4,266.08	4,266.08	-
						-	-	-
DOT - Grant - Alexander Phase II	41-559	2	174,009.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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		179,172.63	5,525.26	-	5,525.26	5,525.26	-
Total Operations - Excluded from "CAPS"	34-305		613,287.63	420,669.26	-	420,669.26	402,324.64	18,344.62
Detail:								
Salaries & Wages	34-305	1	31,500.00	31,500.00	-	31,500.00	20,543.25	10,956.75
Other Expenses	34-305	2	581,787.63	389,169.26	-	389,169.26	381,781.39	7,387.87

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Down Payments on Improvements	**44-902**					-		-
Capital Improvement Fund	**44-901**				XXXXXXXXXX	-		-
Purchase & Construction of Fencing and Decking	**44-903**	**2**	4,000.00			-		-
Sprinkler/Well/Bubblers for Lake	44-905	2		20,000.00		20,000.00	20,000.00	-
Improvements to Borough Hall	44-905	2	40,000.00	60,000.00		60,000.00	29,732.26	30,267.74
All Terrain Vehicle	44-905	2	23,000.00	20,000.00		20,000.00	20,000.00	-
Beach Entrance Mats	44-905	2		16,000.00		16,000.00	15,837.46	162.54
Radios	44-905	2		15,000.00		15,000.00	15,000.00	-
Digitalized Tax Maps	44-905	2		24,000.00		24,000.00	24,000.00	-
New Network Server	44-905	2		8,500.00		8,500.00	8,500.00	-
Lifeguard Boat	44-905	2				-		-
Rebuild Beach Walkways	44-905	2	20,000.00			-		-
Lifeguard Boat	44-905	2	18,000.00			-		-
Mulching Head for Mower	44-905	2	32,000.00			-		-
Technology Equipment	44-905	2	10,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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	147,000.00	163,500.00	-	163,500.00	133,069.72	30,430.28

Sheet 26a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Payment of Bond Principal	45-920	14,000.00	14,000.00		14,000.00	14,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925				-		XXXXXXXXXX
Interest on Bonds	45-930	2,632.00	3,052.00		3,052.00	3,052.00	XXXXXXXXXX
Interest on Notes	45-935	39,800.00	64,980.00		64,980.00	48,734.99	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
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					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
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						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
Total Municipal Debt Service Excluded from "CAPS"	**45-999**		56,432.00	82,032.00	-	82,032.00	65,786.99	xxxxxxxxxx

Sheet 27a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
Deferred Charges to Future Taxation Unfunded:					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 03-2019 (Roads & Lake Lily)	46-892	2	150,000.00	150,000.00	XXXXXXXXXX	150,000.00	150,000.00	XXXXXXXXXX
Ordinance 07-2023 (Fire Truck)	46-892	2	100,000.00	100,000.00	XXXXXXXXXX	100,000.00	100,000.00	XXXXXXXXXX
Ordinance 01-2024 (Various)	46-892	2	83,500.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		333,500.00	250,000.00	XXXXXXXXXX	250,000.00	250,000.00	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		1,150,219.63	916,201.26	-	916,201.26	851,181.35	48,774.90

Sheet 28

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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
(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	1,150,219.63	916,201.26	-	916,201.26	851,181.35	48,774.90
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	2,737,073.63	2,403,615.26	-	2,403,615.26	2,233,710.39	153,659.86
(M) Reserve for Uncollected Taxes	50-899	65,000.00	61,000.00	XXXXXXXXXX	61,000.00	61,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499	2,802,073.63	2,464,615.26	-	2,464,615.26	2,294,710.39	153,659.86

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(H-1) Total General Appropriations for	34-299	1,586,854.00	1,487,414.00	-	1,487,414.00	1,382,529.04	104,884.96
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	1,000.00	6,618.00	-	6,618.00	1,989.00	4,629.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	401,615.00	377,026.00	-	377,026.00	374,267.13	2,758.87
Additional Appropriations Offset by Revenues	34-303	31,500.00	31,500.00	-	31,500.00	20,543.25	10,956.75
Public & Private Programs Offset by Revenues	40-999	179,172.63	5,525.26	-	5,525.26	5,525.26	-
Total Operations Excluded from "CAPS"	34-305	613,287.63	420,669.26	-	420,669.26	402,324.64	18,344.62
(C) Capital Improvements	44-999	147,000.00	163,500.00	-	163,500.00	133,069.72	30,430.28
(D) Municipal Debt Service	45-999	56,432.00	82,032.00	-	82,032.00	65,786.99	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	333,500.00	250,000.00	XXXXXXXXXX	250,000.00	250,000.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Boar	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	65,000.00	61,000.00	XXXXXXXXXX	61,000.00	61,000.00	XXXXXXXXXX
Total General Appropriations	34-499	2,802,073.63	2,464,615.26	-	2,464,615.26	2,294,710.39	153,659.86

Sheet 30

DEDICATED WATER & SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER & SEWER UTILITY	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025	
Operating Surplus Anticipated	08-501				
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502	170,975.50	152,462.05	152,462.05	
Total Operating Surplus Anticipated	08-500	170,975.50	152,462.05	152,462.05	
Rents	08-503	1,030,000.00	940,000.00	1,043,591.71	(103,591.71)
Miscellaneous	08-505				
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Governement Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
-					
Deficit (General Budget)	08-549				
Total Water & Sewer Utility Revenues	08-599	1,200,975.50	1,092,462.05	1,196,053.76	

Sheet 31

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER	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	170,000.00	163,000.00		163,000.00	143,451.80	19,548.20
Other Expenses	55-502	750,760.00	708,069.00		708,069.00	632,334.52	75,734.48
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Sheet 32

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER	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
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					-		-
					-		-
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Sheet 32a

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER	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	85,000.00	30,000.00		30,000.00	30,000.00	-
Capital Outlay - Emergency Sewer Repair	55-513		50,000.00		50,000.00	50,000.00	-
Capital Outlay - Truck Purchase	55-513	50,000.00			-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	86,000.00	86,000.00		86,000.00	86,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521		15,000.00		15,000.00	15,000.00	XXXXXXXXXX
Interest on Bonds	55-522	16,168.00	18,748.00		18,748.00	18,633.33	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

Sheet 32b

DEDICATED WATER & SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER & SEWER UTILI	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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
Unfunded Ordinance - 02-2004	55-550	5,047.50	9,175.05	XXXXXXXXXX	9,175.05	9,175.05	XXXXXXXXXX
				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	13,000.00	12,470.00		12,470.00	10,453.76	2,016.24
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	25,000.00		XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER & SEWER UTILITY APPROPRIATI	55-599	1,200,975.50	1,092,462.05	-	1,092,462.05	995,048.46	97,298.92

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-

15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated 2026	Appropriated 2025	Expended 2025 Paid or Charged
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 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-

15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated 2026	Appropriated 2025	Expended 2025 Paid or Charged
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 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-

15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated 2026	Appropriated 2025	Expended 2025 Paid or Charged
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:

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

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

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

Sheet 38

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	964,181.57
Due from State of N.J.(c. 20, P.L. 1961)	125.00
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	32,895.06
Tax Title Lien Receivable	
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	219,527.87
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	1,216,729.50

LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	384,343.11
Reserves for Receivables	252,422.93
Surplus	579,963.46
Total Liabilities, Reserves and Surplus	1,216,729.50

School Tax Levy Unpaid	37,749.00
Less: School Tax Deferred	-
*Balance Included in Above "Cash Liabilities"	37,749.00

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	594,787.90	642,414.92
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 98.96%, 2024: 98.97%)	3,768,382.03	3,604,749.91
Delinquent Taxes	21,440.30	24,069.21
Other Revenues and Additions to Income	684,703.68	761,259.77
Total Funds	5,069,313.91	5,032,493.81
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	2,387,370.25	2,428,535.21
School Taxes (Including Local and Regional)	103,118.00	103,118.00
County Taxes (Including Added Tax Amounts)	1,887,659.44	1,824,567.42
Special District Taxes		
Other Expenditures and Deductions from Income	111,202.76	81,485.28
Total Expenditures and Tax Requirements	4,489,350.45	4,437,705.91
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	4,489,350.45	4,437,705.91
Surplus Balance, December 31	579,963.46	594,787.90

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	579,963.46
Current Surplus Anticipated in 2026 Budget	197,324.92
Surplus Balance Remaining	382,638.54

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

Sheet 39

2026
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.
If no Capital Budget is included, check the reason why:

☐ Total capital expenditures this year do not exceed $25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.

☐ No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.
Check appropriate box for number of years covered, including current year:

☒ 3 years. (Population under 10,000)

☐ 6 years. (Over 10,000 and all county governments)

☐ years exceeding minimum time period.

☐ Check if municipality is under 10,000, has not expended more than $25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

BOROUGH OF CAPE MAY POINT
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Capital Budget and Capital Improvement Program presented on Sheets 40b through 40d represents the planned Capital Spending and Funding Sources for the next 3 years.

The Borough continuously evaluates the Capital needs and prioritizes those needs for potential funding and this Capital Plan is revised every year as part of the Long-Term Budget Planning Process.

The Capital Budget and Capital Improvement Program only represent planned spending - actual spending can only occur after a Budget Appropriation or Capital Ordinance has been approved.

CAPITAL BUDGET (Current Year Action)
2026

Local Unit BOROUGH OF CAPE MAY POINT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 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:		-							
Fencing & Decking	1	4,000.00		4,000.00					
Beach Walkways	2	20,000.00		20,000.00					
Improvements to Borough Hall	3	40,000.00		40,000.00					
All Terrain Vehicle	4	23,000.00		23,000.00					
Lifeguard Boat	5	18,000.00		18,000.00					
Mulching Head for Mower	6	32,000.00		32,000.00					
Technology Eqiopment	7	10,000.00		10,000.00					
		-							
-		-							
		-							
WATER & SEWER CAPITAL:		-							
Water & Sewer Improvements	WS1	85,000.00		85,000.00					
Vehicles & Equipment	WS2	50,000.00		50,000.00					
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	**XXXXX**	282,000.00	-	282,000.00	-	-	-	-	-

CAPITAL BUDGET (Current Year Action)
2026

Local Unit BOROUGH OF CAPE MAY POINT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 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 - THIS PAGE	**XXXXX**	-	-	-	-	-	-	-	-

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Sheet 40b1

CAPITAL BUDGET (Current Year Action)
2026

Local Unit BOROUGH OF CAPE MAY POINT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 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**	282,000.00	-	282,000.00	-	-	-	-	-

Sheet 40b - Totals

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

Local Unit BOROUGH OF CAPE MAY POINT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
GENERAL CAPITAL:		-							
Fencing & Decking	1	4,000.00	2026	4,000.00					
Beach Walkways	2	20,000.00	2026	20,000.00					
Improvements to Borough Hall	3	40,000.00	2026	40,000.00					
All Terrain Vehicle	4	23,000.00	2026	23,000.00					
Lifeguard Boat	5	18,000.00	2026	18,000.00					
Mulching Head for Mower	6	32,000.00	2026	32,000.00					
Technology Eqiopment	7	10,000.00	2026	10,000.00					
		-		-					
		-		-					
		-		-					
WATER & SEWER CAPITAL:		-		-					
Water & Sewer Improvements	WS1	85,000.00	2026	85,000.00					
Vehicles & Equipment	WS2	50,000.00	2026	50,000.00					
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	**XXXXX**	282,000.00	**XXXXXXXXXX**	282,000.00	-	-	-	-	-

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

Local Unit BOROUGH OF CAPE MAY POINT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
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TOTAL - THIS PAGE	**XXXXX**	-	**XXXXXXXXXX**	-	-	-	-	-	-

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

Local Unit BOROUGH OF CAPE MAY POINT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
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TOTAL - ALL PROJECTS	**XXXXX**	282,000.00	**XXXXXXXXXX**	282,000.00	-	-	-	-	-

Sheet 40c - Totals

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

Local Unit BOROUGH OF CAPE MAY POINT

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	 3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	 7b Self Liquidating	 7c Assessment	 7d School
GENERAL CAPITAL:	-									
Fencing & Decking	4,000.00	4,000.00								
Beach Walkways	20,000.00	20,000.00								
Improvements to Borough Hall	40,000.00	40,000.00								
All Terrain Vehicle	23,000.00	23,000.00								
Lifeguard Boat	18,000.00	18,000.00								
Mulching Head for Mower	32,000.00	32,000.00								
Technology Eqiopment	10,000.00	10,000.00								
	-	-								
	-	-								
	-	-								
WATER & SEWER CAPITAL:	-	-								
Water & Sewer Improvements	85,000.00	85,000.00								
Vehicles & Equipment	50,000.00	50,000.00								
	-	-								
	-	-								
	-	-								
	-	-								
TOTAL - THIS PAGE	282,000.00	282,000.00	-	-	-	-	-	-	-	-

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

Local Unit BOROUGH OF CAPE MAY POINT

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	 3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	 7b Self Liquidating	 7c Assessment	 7d School
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TOTAL - THIS PAGE	-	-	-	-	-	-	-	-	-	-

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Sheet 40d1

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

Local Unit BOROUGH OF CAPE MAY POINT

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	 3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	 7b Self Liquidating	 7c Assessment	 7d School
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	-			-						
	-			-						
TOTAL - ALL PROJECTS	282,000.00	282,000.00	-	-	-	-	-	-	-	-

Sheet 40d - Totals

SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION

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

(a) $ 1,986,088.08 (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	VanHeeswyk Geiger Yunghans	**Nays**		**Abstained**	
				Absent	

SUMMARY OF REVENUES

1.	General Revenues				
	Surplus Anticipated			08-100	$ 197,324.92
	Miscellaneous Revenues Anticipated			13-099	$ 593,660.63
	Receipts from Delinquent Taxes			15-499	$ 25,000.00
2.	AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			07-190	$ 1,986,088.08
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	$ 2,802,073.63

Sheet 41

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	**XXXXXX**	**XXXXXXXXXXXX**
Within "CAPS"	**XXXXXX**	**XXXXXXXXXXXX**
(a & b) Operations Including Contingent	34-201	$ 1,446,105.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	$ 140,749.00
(g) Cash Deficit	46-885	$ -
Excluded from "CAPS"	**XXXXXX**	**XXXXXXXXXXXX**
(a) Operations - Total Operations Excluded from "CAPS"	34-305	$ 613,287.63
(c) Capital Improvements	44-999	$ 147,000.00
(d) Municipal Debt Service	45-999	$ 56,432.00
(e) Deferred Charges - Municipal	46-999	$ 333,500.00
(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	$ 65,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	$ 2,802,073.63

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 14th day of April, 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 14th day of April, 2026, Elaine L. Wallace, Clerk
Signature

Sheet 42

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Amount to be Raised By Taxation	54-190			
Interest Income	54-113			
Reserve Funds:	54-101			
Total Trust Fund Revenues:	54-299	-	-	-

APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	Expended 2025 Paid or Charged	Expended 2025 Reserved
Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	54-385-1				-
Other Expenses	54-385-2				-
Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
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				-
Acquisition of Farmland	54-916-2				-
Down Payments on Improvements	54-902-2				-
Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	54-920-2				xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Interest on Bonds	54-930-2				xxxxxxxxxx
Interest on Notes	54-935-2				xxxxxxxxxx
Reserve for Future Use	54-950-2				-
Total Trust Fund Appropriations:	54-499	-	-	-	-

Summary of Program

Year Referendum Passed/Implemented: *(Date)*

Rate Assessed: $

Total Tax Collected to date: $

Total Expended to date: $

Total Acreage Preserved to date: *(Acres)*

Recreation land preserved in 2025: *(Acres)*

Farmland preserved in 2025: *(Acres)*

Sheet 43

BOROUGH OF CAPE MAY POINT **ARTS AND CULTURE TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Amount to be Raised By Taxation	56-190			
Reserve Funds:	56-101			
Total Trust Fund Revenues:	56-299	-	-	-

APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	Expended 2025 Paid or Charged	Expended 2025 Reserved
xxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-
					-
					-
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					-
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					-
					-
					-
					-
					-
					-
Total Trust Fund Appropriations:	56-499	-	-	-	-

Summary of Program

Year Referendum Passed/Implemented: *(Date)*

Rate Assessed: $

Total Tax Collected to date: $

Total Expended to date: $

Sheet 44

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

Contracting Unit: **BOROUGH OF CAPE MAY POINT** Year Ending: December 31, 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.

3/10/2026
Date

Elaine L. Wallace
Clerk of the Governing Body

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