

# TOWNSHIP OF LOWER SUMMARY OF 2026 BUDGET

Total Budget	36,298,793.51	100.0%	Future Budget Projections					
			2027	2028	2029	2030	2031	
<b>Employee Costs:</b>								
Salaries & Wages								
Sheet 17	12,876,194.54		<b>103.50%</b>	13,326,861.35	13,793,301.50	14,276,067.05	14,775,729.40	15,292,879.92
Sheet 25	345,587.00		<b>102.00%</b>	357,682.55	370,201.43	383,158.48	396,569.03	410,448.95
Total	<u>13,221,781.54</u>			<u>13,684,543.89</u>	<u>14,163,502.93</u>	<u>14,659,225.53</u>	<u>15,172,298.43</u>	<u>15,703,328.87</u>
Social Security								
Sheet 19	1,010,000.00		<b>102.00%</b>	1,030,200.00	1,050,804.00	1,071,820.08	1,093,256.48	1,115,121.61
Pensions etc.								
Sheet 19	868,832.00		<b>102.00%</b>	886,208.64	903,932.81	922,011.47	940,451.70	959,260.73
Sheet 19	1,627,911.00		<b>105.00%</b>	1,709,306.55	1,794,771.88	1,884,510.47	1,978,735.99	2,077,672.79
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 15c	6,029,040.00		<b>106.00%</b>	6,390,782.40	6,774,229.34	7,180,683.10	7,611,524.09	8,068,215.54
Direct Employee Costs	<u>22,757,564.54</u>	<b>62.7%</b>						
<b>General Liability Insurance</b>								
Sheet 15c	<u>409,793.00</u>	1.1%		425,000.00	440,000.00	455,000.00	470,000.00	485,000.00
<b>Debt Service:</b>								
Sheet 27	<u>4,512,128.00</u>	12.4%		4,600,000.00	4,650,000.00	4,700,000.00	4,750,000.00	4,800,000.00
<b>Reserve for Uncollected Taxes:</b>								
Sheet 29	<u>1,834,116.51</u>	5.1%		1,850,000.00	1,875,000.00	1,900,000.00	1,925,000.00	1,950,000.00
<b>Capital Funds:</b>								
Sheet 26a	<u>250,000.00</u>	0.7%		250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
<b>Deferred Charges:</b>								
Sheet 28	<u>53,750.00</u>	0.1%		34,000.00	10,000.00	10,000.00		
<b>Grants:</b>								
Sheet 25 (less Salaries & Wages above)	<u>45,974.69</u>	0.1%						
<b>All Other Departmental OE's:</b>								
Various Line Items	<u>6,435,466.77</u>	17.7%	<b>102.00%</b>	6,564,176.11	6,695,459.63	6,829,368.82	6,965,956.20	7,105,275.32
<b>Projected Budget Totals</b>				<u>37,424,217.59</u>	<u>38,607,700.59</u>	<u>39,862,619.48</u>	<u>41,157,222.89</u>	<u>42,513,874.87</u>

**TOWNSHIP OF LOWER  
2026 BUDGET FUNDING**

Budget Funding:	
Fund Balance	5,404,315.64
Local Revenues	4,639,316.06
State Aid	1,601,062.00
Grants	37,810.69
Delinquent Tax	600,000.00
Local Purpose Tax	24,016,289.12
	<u>36,298,793.51</u>
Ratables	3,794,140,600
Tax Rate	0.633
Increase	(0.000)

Project Tax Results				
2027	2028	2029	2030	2031
5,500,000.00	5,525,000.00	5,550,000.00	5,575,000.00	5,600,000.00
4,700,000.00	4,850,000.00	5,000,000.00	5,150,000.00	5,300,000.00
1,610,000.00	1,610,000.00	1,610,000.00	1,610,000.00	1,610,000.00
600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
25,014,217.59	26,022,700.59	27,102,619.48	28,222,222.89	29,403,874.87
<u>37,424,217.59</u>	<u>38,607,700.59</u>	<u>39,862,619.48</u>	<u>41,157,222.89</u>	<u>42,513,874.87</u>
3,814,140,600	3,834,140,600	3,854,140,600	3,874,140,600	3,894,140,600
<b>0.656</b>	<b>0.679</b>	<b>0.703</b>	<b>0.728</b>	<b>0.755</b>
<b>0.023</b>	<b>0.023</b>	<b>0.024</b>	<b>0.025</b>	<b>0.027</b>

# TOWNSHIP OF LOWER

	<b>SUMMARY OF TAX RATES</b>						<b>LEVY CHANGE PER VARIOUS ASSESSED VALUES</b>						
	<b>Estimated 2026</b>		<b>Actual 2025</b>				Property Assessment	<b>Estimated 2026</b>		<b>Actual 2025</b>		Total Tax Change	Local Tax Change
	Levy Amount	Rate	Levy Amount	Rate				Change	%	Total Tax	Local Tax		
<b>COUNTY:</b>													
County Tax (General)	13,200,000.00	0.348	12,697,563.79	0.337	0.011	3.24%	100,000.00	2,069.41	632.98	2,018.00	633.00	51.41	(0.02)
County Library	2,500,000.00	0.066	2,024,967.97	0.054	0.012	22.02%	125,000.00	2,586.76	791.23	2,522.50	791.25	64.26	(0.02)
County Health	-	-	-	-	-	#DIV/0!	150,000.00	3,104.11	949.48	3,027.00	949.50	77.11	(0.02)
County Open Space	800,000.00	0.021	749,782.58	0.020	0.001	5.43%	175,000.00	3,621.47	1,107.72	3,531.50	1,107.75	89.97	(0.03)
<b>Total All County Levies</b>	<b>16,500,000.00</b>	<b>0.435</b>	<b>15,472,314.34</b>	<b>0.411</b>	<b>0.024</b>	<b>5.81%</b>	<b>200,000.00</b>	<b>4,138.82</b>	<b>1,265.97</b>	<b>4,036.00</b>	<b>1,266.00</b>	<b>102.82</b>	<b>(0.03)</b>
<b>SCHOOLS:</b>													
Local School	21,500,000.00	0.567	20,724,403.00	0.550	0.017	3.03%	225,000.00	4,656.17	1,424.21	4,540.50	1,424.25	115.67	(0.04)
Regional School	-	-	-	-	-	#DIV/0!	250,000.00	5,173.52	1,582.46	5,045.00	1,582.50	128.52	(0.04)
Regional High School	16,500,000.00	0.435	15,983,987.00	0.424	0.011	2.57%	275,000.00	5,690.87	1,740.70	5,549.50	1,740.75	141.37	(0.05)
Additional Local School							300,000.00	6,208.23	1,898.95	6,054.00	1,899.00	154.23	(0.05)
School Debt Service	-	-	-	-	-	#DIV/0!	325,000.00	6,725.58	2,057.20	6,558.50	2,057.25	167.08	(0.05)
							350,000.00	7,242.93	2,215.44	7,063.00	2,215.50	179.93	(0.06)
							375,000.00	7,760.28	2,373.69	7,567.50	2,373.75	192.78	(0.06)
							400,000.00	8,277.64	2,531.93	8,072.00	2,532.00	205.64	(0.07)
							425,000.00	8,794.99	2,690.18	8,576.50	2,690.25	218.49	(0.07)
							450,000.00	9,312.34	2,848.43	9,081.00	2,848.50	231.34	(0.07)
<b>SPECIAL DISTRICTS:</b>							475,000.00	9,829.69	3,006.67	9,585.50	3,006.75	244.19	(0.08)
Special District Tax	3,000,000.00		2,613,045.20		-	#DIV/0!	500,000.00	10,347.05	3,164.92	10,090.00	3,165.00	257.05	(0.08)
<b>LOCAL PURPOSE TAX</b>	<b>24,016,289.12</b>	<b>0.633</b>	<b>23,874,081.49</b>	<b>0.633</b>	<b>(0.000)</b>	<b>0.00%</b>	<b>600,000.00</b>	<b>12,416.45</b>	<b>3,797.90</b>	<b>12,108.00</b>	<b>3,798.00</b>	<b>308.45</b>	<b>(0.10)</b>
Municipal Library	-	-	-	-	-	#DIV/0!	750,000.00	15,520.57	4,747.38	15,135.00	4,747.50	385.57	(0.12)
Municipal Open Space	-	-	-	-	-	#DIV/0!	1,000,000.00	20,694.09	6,329.84	20,180.00	6,330.00	514.09	(0.16)
Arts and Cultural	-	0	-	-	-	#DIV/0!	1,250,000.00	25,867.61	7,912.30	25,225.00	7,912.50	642.61	(0.20)
<b>TOTAL ALL LEVIES</b>	<b>81,516,289.12</b>	<b>2.069</b>	<b>78,667,831.03</b>	<b>2.018</b>	<b>0.05141</b>	<b>0.025475</b>	<b>1,500,000.00</b>	<b>31,041.14</b>	<b>9,494.75</b>	<b>30,270.00</b>	<b>9,495.00</b>	<b>771.14</b>	<b>(0.25)</b>
<b>NET VALUATION TAXABLE</b>	<b>3,794,140,600</b>		<b>3,769,121,090</b>										

# 2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

**CAP**

**MUNICIPALITY:** TOWNSHIP OF LOWER

**COUNTY:** CAPE MAY

<u>Frank Sippel</u> <b>Mayor's Name</b>	<u>December 31, 2028</u> <b>Term Expires</b>
--	---

Municipal Officials	
<u>Julie A. Picard</u> <b>Municipal Clerk</b>	<u>9/1/2012</u> <b>Date of Orig. Appt.</b>
<u>Kathy Brown</u> <b>Tax Collector</b>	<u>1673</u> <b>Cert. No.</b>
<u>James Craft</u> <b>Chief Financial Officer</b>	<u>T-8103</u> <b>Cert. No.</b>
<u>Leon Costello, CPA, RMA</u> <b>Registered Municipal Accountant</b>	<u>N-0425</u> <b>Cert. No.</b>
<u>Robert Belasco, Esq.</u> <b>Municipal Attorney</b>	<u>393</u> <b>Lic. No.</b>
<u>Michael Laffey - Township Manager</u>	

Governing Body Members	
Name	Term Expires
<u>Kevin Coombs</u>	<u>12/31/2028</u>
<u>Roland Roy</u>	<u>12/31/2026</u>
<u>Thomas Conrad</u>	<u>12/31/2026</u>
<u>Joseph Wareham</u>	<u>12/31/2026</u>

**Official Mailing Address of Municipality**

Lower Township Municipal Hall  
2600 Bayshore Road  
Villas, NJ 08251

**Fax #:** (609) 886-4962

# 2026 MUNICIPAL BUDGET

Municipal Budget of the                   TOWNSHIP                   of                   LOWER                  , 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

          3rd           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           3rd           day of                   March                  , 2026

\_\_\_\_\_  
Clerk  
                  2600 Bayshore Road                    
Address  
                  Villas, NJ 08251                    
Address  
                  (609) 886-2005                    
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           3rd           day of                   March                  , 2026

                  Leon P. Costello, CPA, RMA                    
Registered Municipal Accountant  
                  1535 Haven Avenue                    
Address  
                  Ocean City, NJ 08226                    
Address  
                  609-399-6333 ex225                    
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           3rd           day of                   March                  , 2026

\_\_\_\_\_  
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: \_\_\_\_\_

**MUNICIPAL BUDGET NOTICE**

**Section 1.**

Municipal Budget of the TOWNSHIP of LOWER, County of CAPE MAY for the Fiscal Year 2026

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

Be it Further Resolved, that said Budget be published on the official website https://townshipoflower.org/publicnotices.php on March 3rd, 2026;

Also, if applicable, it will be advertised in the following on-line publication of townshipoflower.org on April 3rd, 2026.

The Governing Body of the TOWNSHIP of LOWER does hereby approve the following as the Budget for the year 2026:

**RECORDED VOTE**  
(Insert Last Name)

**Ayes**

**Nays**

**Abstained**

**Absent**

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the TOWNSHIP of LOWER, County of CAPE MAY, on March 3rd, 2026.

A Hearing on the Budget and Tax Resolution will be held at Lower Township Municipal Hall, on April 20th, 2026 at 5:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2026
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>			XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>			XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}</b>			28,796,781.09
<b>2. Appropriations excluded from "CAPS" -</b>			XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}</b>			5,667,895.91
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>			-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>			5,667,895.91
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	<b>97.75%</b>	<b>Percent of Tax Collections</b>	1,834,116.51
		Building Aid Allowance 2026 - \$	[REDACTED]
		for Schools-State Aid 2025 - \$	[REDACTED]
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>			36,298,793.51
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>			12,282,504.39
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>			XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>			24,016,289.12
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>			-
<b>(c) Minimum Library Tax</b>			-

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	35,015,825.86	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	3,961,253.11						
Emergency Appropriations	19,750.00	-	-	-	-	-	-
Total Appropriations	38,996,828.97	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	38,059,903.83	-	-	-	-	-	-
Reserved	945,506.28	-	-	-	-	-	-
Unexpended Balances Canceled	33.61	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	39,005,443.72	-	-	-	-	-	-
Overexpenditures *	8,614.75	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2025	35,015,825.86	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	28,278,519.82
Subtotal	<u>35,015,825.86</u>		
Exceptions Less:		Additions:	
Total Other Operations		New Construction (Assessor Certification)	232,919.00
Total Uniform Construction Code		2024 Cap Bank Available	-
Total Interlocal Service Agreement	387,134.60	2025 Cap Bank Available	226,216.99
Total Additional Appropriations			
Total Capital Improvements	250,000.00		
Total Debt Service	4,748,700.00	Total Additions	<u>459,135.99</u>
Transferred to Board of Education			
Type I School Debt		Maximum Appropriations within "CAPS" Sheet 19 @ 2.0%	<u>28,737,655.81</u>
Total Public & Private Programs	92,535.39		
Judgements			
Total Deferred Charges	59,000.00	Additional Increase to COLA rate. 3.5%	
Cash Deficit		Amount of Increase allowable. 1.5%	<u>415,860.59</u>
Reserve for Uncollected Taxes	1,754,416.83		
Total Exceptions	<u>7,291,786.82</u>		
Amount on Which CAP is Applied	27,724,039.04	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>29,153,516.39</u>
2.0% CAP	<u>554,480.78</u>		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	<u>28,796,781.09</u>
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	28,278,519.82	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	<u>(356,735.30)</u>

NOTE:

Sheet 3b

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

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





**BUDGET MESSAGE**

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

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

**SUMMARY LEVY CAP CALCULATION**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation	23,874,081.49
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
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	<u>23,874,081.49</u>
Plus 2% CAP Increase	<u>477,481.63</u>
<b>ADJUSTED TAX LEVY</b>	<u>24,351,563.12</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>24,351,563.12</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

24,351,563.12

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	501,728.00
Allowable Pension Obligations Increases	60,194.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	151,746.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>713,668.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>34.00</u>

**ADJUSTED TAX LEVY**

25,065,197.12

Additions:

New Ratables - Increase for new construction	36,796,050
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.633</u>
New Ratable Adjustment to Levy	232,919.00
Amounts approved by Referendum	
Levy CAP Bank Applied	

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

25,298,116.12

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

24,016,289.12

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

(1,281,827.00)

(must be equal or under for Introduction)

**BUDGET MESSAGE**

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>1. Surplus Anticipated</b>	08-101	5,404,315.64	4,500,000.00	4,500,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	5,404,315.64	4,500,000.00	4,500,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	35,000.00	35,000.00	39,200.00
Other	08-104	215,000.00	115,000.00	327,325.30
Fees and Permits	08-105	72,200.00	72,200.00	117,128.10
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	59,000.00	59,000.00	69,566.65
Other	08-109			
Interest and Costs on Taxes	08-112	145,000.00	145,000.00	191,625.40
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	175,000.00		
Interest on Investments and Deposits	08-113	610,000.00	717,591.00	616,840.86
Anticipated Utility Operating Surplus	08-114			

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
Recreation Fees	08-134	25,000.00	25,000.00	73,784.00
Payments in Lieu of Taxes - Conifer	08-210	30,000.00	30,000.00	37,213.71
Payments in Lieu of Taxes - Yorkshire Place	08-210	15,000.00	15,000.00	35,899.50
Payments in Lieu of Taxes - Haven House	08-210	25,000.00	25,000.00	56,516.63
Payments in Lieu of Taxes - CM Tech Village	08-210	5,000.00	5,000.00	12,306.62
Bulk Trash Receipts	08-135	65,000.00	65,000.00	105,530.76
Cable Franchise Fees	08-230	130,604.60	125,000.00	139,696.62
Occupancy Tax	08-107	1,050,000.00	850,000.00	1,069,794.74



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	2,656,804.60	2,283,791.00	2,892,428.89

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,493,389.00	1,493,389.00	1,493,388.74
Garden State Trust	09-206	107,673.00	107,673.00	20,236.00
Watershed Aid	09-207			
Garden State Trust - Reserve	09-208		20,236.00	107,673.00
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>1,601,062.00</b>	<b>1,621,298.00</b>	<b>1,621,297.74</b>

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	600,000.00	420,000.00	1,060,770.00
<b>Special Item of General Revenue Anticipated with Prior Written</b>				
<b>Consent of Director of Local Government Services:</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>600,000.00</b>	<b>420,000.00</b>	<b>1,060,770.00</b>







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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	404,119.22	387,134.60	387,134.60

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

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

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
ALCOHOL EDUCATION, REHAB	10-501		2,063.32	2,063.32
ATLANTIC COUNTY JIF	10-881		5,475.00	5,475.00
CAPE MAY COUNTY ARTS GRANT	10-885	7,100.00	9,475.00	9,475.00
CAPE MAY COUNTY MUNICIPAL ALLIANCE FUNDS	10-506		26,215.00	26,215.00
CAPE MAY COUNTY INFRASTRUCTURE	10-886			-
CLEAN COMMUNITIES	10-602		103,145.30	103,145.30
CLICK IT OR TICKET	10-507		5,600.00	5,600.00
COPS IN SHOPS	10-694		2,880.00	2,880.00
DISTRACTED DRIVING	10-508			-
DRIVE SOBER GET PULLED OVER	10-509		10,850.00	10,850.00
DRUNK DRIVING ENFORCEMENT FUND	10-510			-
FEMA	10-716			-
GREEN ACRES GRANT - PLAYGROUND & PARK	10-603		750,000.00	750,000.00
HISTORICAL PRESERVATION GRANT	10-621		151,000.00	151,000.00
NJ DEPT. OF TRANSPORTATION GRANT	10-559		200,000.00	200,000.00
OEM EMMA	10-537		10,000.00	10,000.00
OPIOID SETTLEMENT	10-554	30,710.69	74,896.39	74,896.39
CAPE MAY COUNTY OPEN SPACE	10-871		2,139,567.00	2,139,567.00
				-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
PEDESTRIAN AWARENESS	10-504			-
RECYCLING TONNAGE	10-701		36,957.49	36,957.49
RECREATION IMPROVEMENT	10-671		92,000.00	92,000.00
SMALL CITIES	10-569		400,000.00	400,000.00
SUMMER SHORE SAFETY ENFORCEMENT	10-564		7,000.00	7,000.00
YOUTH LEADERSHIP	10-884			-
U DRIVE U TEXT U PAY	10-507		3,500.00	3,500.00
NJ DLPS - SUMMER EXPANSION PROGRAM			10,000.00	10,000.00
NJ COUNCIL FOR THE HUMANITIES			5,000.00	5,000.00
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	37,810.69	4,045,624.50	4,045,624.50



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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	978,392.24	1,245,149.38	1,232,554.12

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	5,404,315.64	4,500,000.00	4,500,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	2,656,804.60	2,283,791.00	2,892,428.89
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,601,062.00	1,621,298.00	1,621,297.74
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	600,000.00	420,000.00	1,060,770.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	404,119.22	387,134.60	387,134.60
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	37,810.69	4,045,624.50	4,045,624.50
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	978,392.24	1,245,149.38	1,232,554.12
<b>Total Miscellaneous Revenues</b>	13-099	6,278,188.75	10,002,997.48	11,239,809.85
<b>4. Receipts from Delinquent Taxes</b>	15-499	600,000.00	600,000.00	647,414.48
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	12,282,504.39	15,102,997.48	16,387,224.33
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	24,016,289.12	23,874,081.49	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	24,016,289.12	23,874,081.49	25,152,969.47
<b>7. Total General Revenues</b>	13-299	36,298,793.51	38,977,078.97	41,540,193.80

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
Office of the Township Council	20-110					-		-
Salaries and Wages	20-110	1	103,000.00	103,000.00		103,000.00	102,038.52	961.48
Other Expenses	20-110	2	31,000.00	28,050.00		28,050.00	21,631.25	6,418.75
						-		-
Office of the Township Clerk	20-120					-		-
Salaries and Wages	20-120	1	277,500.00	263,500.00		290,500.00	288,492.26	2,007.74
Other Expenses	20-120	2	10,700.00	10,700.00		13,700.00	10,758.12	2,941.88
						-		-
						-		-
Elections						-		-
Other Expenses	20-120	2	10,000.00	10,000.00		10,000.00	8,731.90	1,268.10
						-		-
Office of Township Solicitor						-		-
Other Expenses	20-155	2	300,000.00	291,000.00		291,000.00	290,813.48	186.52
						-		-
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Office of Township Manager	20-100					-		-
Salaries and Wages	20-100	1	354,500.00	345,000.00		304,000.00	295,633.62	8,366.38
Other Expenses	20-100	2	52,000.00	35,800.00		35,800.00	29,895.26	5,904.74
						-		-
Department of Revenue and Finance	20-130					-		-
Salaries and Wages	20-130	1	350,000.00	457,500.00		437,500.00	439,031.42	*
Other Expenses	20-130	2	40,000.00	47,270.00		47,270.00	43,578.10	3,691.90
						-		-
Audit Services	20-135					-		-
Other Expenses	20-135	2	44,500.00	35,620.00		35,620.00	35,620.00	-
						-		-
Division of Tax Assessment						-		-
Salaries and Wages	20-150	1	249,000.00	236,500.00		242,500.00	242,320.88	179.12
Other Expenses	20-150	2	39,659.00	39,000.00		39,000.00	33,178.61	5,821.39
						-		-
Human Resources						-		-
Salaries and Wages	20-105	1				-		-
Other Expenses	20-105	2				-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Division of Taxation	20-145					-		-
Salaries and Wages	20-145	1	254,000.00	245,000.00		237,000.00	227,044.86	9,955.14
Other Expenses:						-		-
Miscellaneous Other Expenses	20-145	2	17,600.00	17,100.00		17,100.00	9,002.64	8,097.36
Liquidation of Tax Title Liens	20-145	2	2,000.00	5,000.00		5,000.00	820.60	4,179.40
						-		-
Department of Planning and Development	20-170					-		-
Salaries and Wages	20-170	1	197,426.00	191,500.00		191,500.00	191,442.42	57.58
Other Expenses	20-170	2	15,206.00	13,325.00	19,750.00	33,075.00	30,154.03	2,920.97
						-		-
Engineering Services and Costs	20-165					-		-
Other Expenses	20-165	2	12,000.00	12,000.00		12,000.00	11,000.00	1,000.00
						-		-
Department of Parks and Recreation	28-370					-		-
Salaries and Wages	28-370	1	428,480.00	384,000.00		412,000.00	402,089.56	9,910.44
Other Expenses	28-370	2	231,734.00	231,734.00		231,734.00	227,575.96	4,158.04
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)						-		-
Department of Public Works	26-305					-		-
Salaries and Wages	26-305	1	3,478,000.00	3,333,000.00		3,298,000.00	3,296,611.39	1,388.61
Other Expenses:						-		-
Miscellaneous Other Expenses	26-305	2	401,767.78	395,245.40		430,245.40	427,919.04	2,326.36
Sanitary Landfill	26-305	2	825,000.00	825,000.00		825,000.00	772,533.00	52,467.00
						-		-
Public Buildings and Grounds	26-310					-		-
Salaries and Wages	26-310	1	202,250.00	194,500.00		194,500.00	194,498.76	1.24
Other Expenses	26-310	2	167,250.00	150,525.00		195,525.00	164,622.17	30,902.83
						-		-
PUBLIC SAFETY:						-		-
						-		-
Department of Public Safety	25-240					-		-
Salaries and Wages	25-240	1	5,640,822.00	5,529,620.00		5,449,620.00	5,381,147.18	68,472.82
Other Expenses	25-240	2	493,150.00	353,313.00		353,313.00	352,763.89	549.11
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY: (continued)						-		-
Uniform Fire Safety Act (P.L. 1983, Ch. 383)	25-265					-		-
Salaries and Wages	25-265	1	343,676.54	366,149.38		366,149.38	278,017.38	88,132.00
Other Expenses	25-265	2	338,000.00	279,000.00		279,000.00	269,269.45	9,730.55
						-		-
Emergency Management Services	25-252					-		-
Salaries and Wages	25-252	1	17,000.00	35,000.00		35,000.00	18,015.56	16,984.44
Other Expenses	25-252	2	8,500.00	12,500.00		12,500.00	11,151.98	1,348.02
						-		-
Contributions to First Aid Organizations	25-260	2	138,000.00	80,000.00		80,000.00	80,000.00	-
						-		-
Demolition	26-305					-		-
Other Expenses	26-305	2	34,700.00	34,700.00		34,700.00	2,000.00	32,700.00
						-		-
Police 911 Dispatchers	25-250					-		-
Other Expenses:	25-250					-		-
County Dispatch	25-250	2	516,910.76	500,000.00		500,000.00	500,000.00	-
Lease for Public Safety Building	25-250	2	173,491.26	171,111.26		171,111.26	171,111.26	-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
OFFICE OF NON-DEPARTMENTAL BOARDS, AUTHORITIES AND AGENCIES						-		-
Municipal Land Use Law (NJSA 40:55 D-1)	21-180					-		-
Planning Board	21-180					-		-
Other Expenses	21-180	2	12,950.00	10,450.00		10,450.00	7,506.00	2,944.00
						-		-
Zoning Board of Adjustments	21-185					-		-
Other Expenses	21-185	2	12,950.00	10,450.00		10,450.00	10,030.50	419.50
						-		-
Animal Regulation:	27-340					-		-
Other Expenses:	27-340					-		-
Contractual	27-340	2	224,227.00	217,415.00		217,415.00	208,898.64	8,516.36
Miscellaneous Other Expenses	27-340	2	23,000.00	21,135.00		21,135.00	21,132.25	2.75
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court						-		-
Salaries and Wages	43-490	1	171,060.00	169,350.00		169,350.00	136,707.15	32,642.85
Other Expenses	43-490	2	16,950.00	17,750.00		17,750.00	10,800.50	6,949.50
						-		-
Public Defender (PL 1997, C. 256)						-		-
Salaries and Wages	43-495	1	17,500.00	17,500.00		17,500.00	17,500.00	-
						-		-
INSURANCE						-		-
General Liability	23-210	2	409,793.00	308,927.65		308,927.65	308,927.65	-
Workers Compensation Insurance	23-215	2	839,201.00	892,294.35		892,294.35	790,783.40	101,510.95
Employee Group Health	23-220	2	5,189,839.00	4,990,230.00		4,990,230.00	4,748,163.21	242,066.79
						-		-
Health Benefit Waiver						-		-
Salaries and Wages	23-222	1	120,000.00	110,000.00		110,000.00	117,083.33	*
						-		-
Interlocal Agreement - Fire District #3	25-255	2	23,750.00	23,750.00		23,750.00	23,750.00	-
Interlocal Agreement - Wildwood Interlocal	25-255	2	5,000.00	5,000.00		5,000.00	5,000.00	-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	521,980.00	517,000.00		487,000.00	486,989.74	10.26
Other Expenses	22-195	2	48,950.00	40,850.00		45,850.00	39,859.68	5,990.32
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER COMMON OPERATING FUNCTIONS						-		-
Terminal Leave						-		-
Salaries and Wages	30-415	1	150,000.00	200,000.00		200,000.00	200,000.00	-
						-		-
Celebrations of Public Events or Holidays						-		-
(NJS 40:48-5.4)	30-420	2	165,650.00	144,100.00		144,100.00	143,891.90	208.10
						-		-
UTILITY EXPENSES AND BULD PURCHASES						-		-
Electric	31-430	2	265,000.00	265,000.00		255,000.00	241,092.26	13,907.74
Street Lighting	31-435	2	570,000.00	515,000.00		565,000.00	514,547.63	50,452.37
Telephone	31-440	2	93,000.00	90,000.00		90,000.00	87,843.51	2,156.49
Water	31-445	2	21,000.00	21,000.00		21,000.00	16,482.44	4,517.56
Natural Gas	31-446	2	85,000.00	90,000.00		90,000.00	71,533.33	18,466.67
<b>Heating Oil</b>	31-447	2	8,500.00	8,500.00		8,500.00	7,532.39	967.61
Gasoline	31-460	2	400,000.00	400,000.00		360,000.00	305,825.22	54,174.78
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>34-199</b>		25,194,123.34	24,347,965.04	19,750.00	24,302,715.04	23,382,395.28	928,934.51
<b>B. Contingent</b>	<b>35-470</b>	2	300.00	300.00	XXXXXXXXXX	300.00	-	300.00
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>		25,194,423.34	24,348,265.04	19,750.00	24,303,015.04	23,382,395.28	929,234.51
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	<b>34-201</b>	1	12,876,194.54	12,698,119.38	-	12,545,119.38	12,314,664.03	239,070.10
<b>Other Expenses (Including Contingent)</b>	<b>34-201</b>	2	12,318,228.80	11,650,145.66	19,750.00	11,757,895.66	11,067,731.25	690,164.41

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditures of Appropriations	46-894		8,614.75		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				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					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				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		868,832.00	846,871.00		846,871.00	846,871.00	-
Social Security System (O.A.S.I.)	36-472		1,010,000.00	900,000.00		965,000.00	952,364.74	12,635.26
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,627,911.00	1,541,903.00		1,541,903.00	1,541,903.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		85,000.00	85,000.00		85,000.00	82,017.96	2,982.04
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		2,000.00	2,000.00		2,000.00	1,345.53	654.47
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		<b>3,602,357.75</b>	<b>3,375,774.00</b>	-	<b>3,440,774.00</b>	<b>3,424,502.23</b>	<b>16,271.77</b>
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		<b>28,796,781.09</b>	<b>27,724,039.04</b>	<b>19,750.00</b>	<b>27,743,789.04</b>	<b>26,806,897.51</b>	<b>945,506.28</b>



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		401,924.00	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

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

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Special Resource Police						-		-
Salaries and Wages	42-106	1	181,147.00	170,380.00		170,380.00	170,380.00	-
						-		-
County Interlocal-Garage Services						-		-
Other Expenses	42-105	2	58,532.22	57,104.60		57,104.60	57,104.60	-
						-		-
Municipal Court - Wildwood Crest Court Interlocal						-		-
Salaries and Wages	42-108	1	150,940.00	146,150.00		146,150.00	146,150.00	-
						-		-
Public Defender - Wildwood Crest Court Interlocal						-		-
Salaries and Wages	42-108	1	13,500.00	13,500.00		13,500.00	13,500.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
<b>Total Interlocal Municipal Service Agreements</b>	42-999	404,119.22	387,134.60	-	387,134.60	387,134.60	-

## CURRENT FUND - APPROPRIATIONS

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

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	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
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899	2				-	-	-
ALCOHOL EDUCATION, REHAB	40-501	2		2,063.32		2,063.32	2,063.32	-
ATLANTIC COUNTY JIF	41-881	2		5,475.00		5,475.00	5,475.00	-
CAPE MAY COUNTY ARTS GRANT	41-885	2	7,100.00	9,475.00		9,475.00	9,475.00	-
CAPE MAY COUNTY MUNICIPAL ALLIANCE FUNDS	41-506	2		26,215.00		26,215.00	26,215.00	-
CAPE MAY COUNTY INFRASTRUCTURE	41-886	2				-	-	-
CLEAN COMMUNITIES	41-602	2		103,145.30		103,145.30	103,145.30	-
CLICK IT OR TICKET	41-507	1		5,600.00		5,600.00	5,600.00	-
COPS IN SHOPS	41-694	1		2,880.00		2,880.00	2,880.00	-
DISTRACTED DRIVING	41-508	1				-	-	-
DRIVE SOBER GET PULLED OVER	41-509	1		10,850.00		10,850.00	10,850.00	-
DRUNK DRIVING ENFORCEMENT FUND	41-510	2				-	-	-
FEMA	41-716	2				-	-	-
GREEN ACRES GRANT - PLAYGROUND & PARK	41-603	2		750,000.00		750,000.00	750,000.00	-
HISTORICAL PRESERVATION GRANT	41-621	2		151,000.00		151,000.00	151,000.00	-
						-	-	-
						-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	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
<b>Public and Private Programs Offset by Revenues</b>								
NJ TRANSPORTATION TRUST FUND	41-559	2		200,000.00		200,000.00	200,000.00	-
OEM EMMA	41-537	2		10,000.00		10,000.00	10,000.00	-
OPIOID SETTLEMENT	41-554	2	30,710.69	74,896.39		74,896.39	74,896.39	-
CAPE MAY COUNTY OPEN SPACE	41-871	2		2,139,567.00		2,139,567.00	2,139,567.00	-
PEDESTRIAN AWARENESS	41-504	2				-	-	-
RECREATION IMPROVEMENT	41-671	2		92,000.00		92,000.00	92,000.00	-
RECYCLING TONNAGE	41-701	2		36,957.49		36,957.49	36,957.49	-
SMALL CITIES	41-569	2		400,000.00		400,000.00	400,000.00	-
SUMMER SHORE SAFETY ENFORCEMENT	41-564	2		7,000.00		7,000.00	7,000.00	-
YOUTH LEADERSHIP	41-884	2				-	-	-
U DRIVE U TEXT U PAY		2		3,500.00		3,500.00	3,500.00	-
NJ DLPS - SUMMER EXPANSION PROGRAM		2		10,000.00		10,000.00	10,000.00	-
NJ COUNCIL FOR THE HUMANITIES		2		5,000.00		5,000.00	5,000.00	-
						-	-	-
Supplemental Fire Services Program						-	-	-
Fire District Direct Program	41-890	2	8,164.00	8,164.00		8,164.00	8,164.00	-
						-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS" (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		45,974.69	4,053,788.50	-	4,053,788.50	4,053,788.50	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		852,017.91	4,440,923.10	-	4,440,923.10	4,440,923.10	-
<b>Detail:</b>								
<b>Salaries &amp; Wages</b>	<b>34-305</b>	<b>1</b>	345,587.00	349,360.00	-	349,360.00	349,360.00	-
<b>Other Expenses</b>	<b>34-305</b>	<b>2</b>	506,430.91	4,091,563.10	-	4,091,563.10	4,091,563.10	-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>		250,000.00	250,000.00	-	250,000.00	250,000.00	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	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
Payment of Bond Principal	45-920		3,320,000.00	3,820,000.00		3,820,000.00	3,820,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925					-		XXXXXXXXXX
Interest on Bonds	45-930		1,092,634.00	804,300.00		804,300.00	804,300.00	XXXXXXXXXX
Interest on Notes	45-935					-		XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayment for Principal and Interest	45-940	2	99,494.00	124,400.00		124,400.00	124,366.39	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		19,750.00	25,000.00	XXXXXXXXXX	25,000.00	25,000.00	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		34,000.00	34,000.00	XXXXXXXXXX	34,000.00	34,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		53,750.00	59,000.00	XXXXXXXXXX	59,000.00	59,000.00	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480					-		XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-</b>	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	34-309		5,667,895.91	9,498,623.10	-	9,498,623.10	9,498,589.49	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999		-	-	-	-	-	XXXXXXXXXX
<b>Deferred Charges and Statutory (J) Expenditures - Local School -</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-406				XXXXXXXXXX	-		XXXXXXXXXX
	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
<b>District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		5,667,895.91	9,498,623.10	-	9,498,623.10	9,498,589.49	-
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		34,464,677.00	37,222,662.14	19,750.00	37,242,412.14	36,305,487.00	945,506.28
<b>(M) Reserve for Uncollected Taxes</b>	50-899		1,834,116.51	1,754,416.83	XXXXXXXXXX	1,754,416.83	1,754,416.83	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		36,298,793.51	38,977,078.97	19,750.00	38,996,828.97	38,059,903.83	945,506.28

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
Summary of Appropriations		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	34-299	28,796,781.09	27,724,039.04	19,750.00	27,743,789.04	26,806,897.51	945,506.28
Municipal Purposes within "CAPS"	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	401,924.00	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	404,119.22	387,134.60	-	387,134.60	387,134.60	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	45,974.69	4,053,788.50	-	4,053,788.50	4,053,788.50	-
Total Operations Excluded from "CAPS"	34-305	852,017.91	4,440,923.10	-	4,440,923.10	4,440,923.10	-
<b>(C) Capital Improvements</b>	44-999	250,000.00	250,000.00	-	250,000.00	250,000.00	-
<b>(D) Municipal Debt Service</b>	45-999	4,512,128.00	4,748,700.00	-	4,748,700.00	4,748,666.39	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	53,750.00	59,000.00	XXXXXXXXXX	59,000.00	59,000.00	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	37-480	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	1,834,116.51	1,754,416.83	XXXXXXXXXX	1,754,416.83	1,754,416.83	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	36,298,793.51	38,977,078.97	19,750.00	38,996,828.97	38,059,903.83	945,506.28

**DEDICATED ASSESSMENT BUDGET**

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

**DEDICATED ASSESSMENT BUDGET UTILITY**

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

## DEDICATED ASSESSMENT BUDGET UTILITY

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

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:

Police Dept. Law Enforcement Trust (PL 1986, Ch 135); Land Use Escrow Fund (NJSA 40:55D-53.1); Workmens Compensation Fund (NJSA 40A:10-13); Municipal Alliance on Alcoholism & Drug Abuse (PL 1989, Ch 51 & NJSA 40A:5-29); Parking Offenses Adjudication Act (PL 1989, Ch 137); Group Insurance Trust (NJSA 40A:10-16 et seq); Small Cities Economic Development Loan Fund: Fire Safety Penalty Fund; Municipal Public Defender; Recycling Program; Police Emergency Service; Crisis Response Team; Dare Program, Private Police Services, Accumulated Absences, Historic Preservation, Reserve for Storm Expenses (PL 2001 c. 138); Donations (NJSA 40A:5-29); Fee-Based Recreation (PL 1999 C292 & NJS 40:48-2.56);

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

## APPENDIX TO BUDGET STATEMENT

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

#### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	14,983,235.13
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXXXX
Taxes Receivable	763,869.51
Tax Title Lien Receivable	69,253.46
Property Acquired by Tax Title Lien Liquidation	1,334,800.00
Other Receivables	20,451.05
Deferred Charges Required to be in 2026 Budget	62,364.75
Deferred Charges Required to be in Budgets Subsequent to 2026	54,000.00
<b>Total Assets</b>	<b>17,287,973.90</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>	
*Cash Liabilities	4,408,096.75
Reserves for Receivables	2,188,374.02
Surplus	10,691,503.13
<b>Total Liabilities, Reserves and Surplus</b>	<b>17,287,973.90</b>

School Tax Levy Unpaid	7,991,993.50
Less: School Tax Deferred	7,600,105.00
*Balance Included in Above "Cash Liabilities"	391,888.50

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	9,425,881.34	9,738,366.44
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2025: 98.86%, 2024: 99.05%)	78,295,042.25	75,515,696.19
Delinquent Taxes	647,414.48	623,454.33
Other Revenues and Additions to Income	14,445,606.97	10,512,329.37
<b>Total Funds</b>	<b>102,813,945.04</b>	<b>96,389,846.33</b>
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	37,250,993.28	33,909,190.92
School Taxes (Including Local and Regional)	36,708,390.00	35,261,574.50
County Taxes (Including Added Tax Amounts)	15,575,054.41	14,678,564.15
Special District Taxes	2,613,045.20	2,547,526.52
Other Expenditures and Deductions from Income	3,323.77	642,108.90
<b>Total Expenditures and Tax Requirements</b>	<b>92,150,806.66</b>	<b>87,038,964.99</b>
Less: Expenditures to be Raised by Future Taxes	28,364.75	75,000.00
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>92,122,441.91</b>	<b>86,963,964.99</b>
Surplus Balance, December 31	10,691,503.13	9,425,881.34

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	10,691,503.13
Current Surplus Anticipated in 2026 Budget	5,404,315.64
Surplus Balance Remaining	5,287,187.49

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

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

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

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.
- No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

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

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- years exceeding minimum time period.
- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**TOWNSHIP OF LOWER  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

Sheets 40b, 40c & 40d detail the capital plan for the next six years. Funded with various grants and Debt Service.

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

Local Unit TOWNSHIP OF LOW

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
EQUIPMENT	1	40,500.00			1,825.00			34,675.00	
RECREATION FACILITIES	2	483,126.00			15,750.00			299,250.00	
POLICE EQUIPMENT	3	64,305.50			3,215.28			61,090.23	
MUNICIPAL BUILDINGS	4	1,510,000.00			75,500.00			1,434,500.00	
VEHICLES	5	827,000.00							
ROADS AND DRAINAGE	6	-							
ARCTIC AVENUE SEWER LINE	7	2,500,000.00			50,000.00			2,450,000.00	
POLICE VEHICLES	8	714,710.00			11,987.50			227,762.50	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	6,139,641.50	-		-	158,277.78	-	-	4,507,277.73







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

Local Unit TOWNSHIP OF LOW

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026				
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized
		-						
		-						
		-						
		-						
		-						
		-						
		-						
		-						
		-						
		-						
		-						
		-						
		-						
		-						
		-						
		-						
		-						
		-						
		-						
<b>TOTAL - ALL PROJECTS</b>	<b>XXXXX</b>	6,139,641.50	-	-	158,277.78	-	-	4,507,277.73

Sheet 40b - Totals



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

Local Unit \_\_\_\_\_

**TOWNSHIP OF LOW**

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
		-						
EQUIPMENT	1	40,500.00		36,500.00	2,000.00	2,000.00		
RECREATION FACILITIES	2	483,126.00		315,000.00	168,126.00			
POLICE EQUIPMENT	3	64,305.50		64,305.50				
MUNICIPAL BUILDINGS	4	1,510,000.00		1,510,000.00				
VEHICLES	5	827,000.00			477,000.00	350,000.00		
ROADS AND DRAINAGE	6	-						
ARCTIC AVENUE SEWER LINE	7	2,500,000.00		2,500,000.00				
POLICE VEHICLES	8	714,710.00		239,750.00	254,960.00	220,000.00		
		-						
		-						
		-						
		-						
		-						
		-						
		-						
		-						
		-						
		-						
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	6,139,641.50	<b>XXXXXXXXXX</b>	4,665,555.50	902,086.00	572,000.00	-	-











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

Local Unit

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	7a General
		3a Current Year 2026	3b Future Years				
	-			-			
EQUIPMENT	40,500.00			2,025.00			38,475.00
RECREATION FACILITIES	483,126.00			24,156.30			458,969.70
POLICE EQUIPMENT	64,305.50			3,215.28			61,090.23
MUNICIPAL BUILDINGS	1,510,000.00			75,500.00			1,434,500.00
VEHICLES	827,000.00			41,350.00			785,650.00
ROADS AND DRAINAGE	-			-			-
ARCTIC AVENUE SEWER LINE	2,500,000.00			125,000.00			2,375,000.00
POLICE VEHICLES	714,710.00			35,735.50			678,974.50
	-			-			
	-			-			
	-			-			
	-			-			
	-			-			
	-			-			
	-			-			
	-			-			
	-			-			
<b>TOTAL - THIS PAGE</b>	6,139,641.50	-	-	306,982.08	-	-	5,832,659.43











**SECTION 2 - UPON ADOPTION FOR YEAR 2026**

**RESOLUTION**

Be it Resolved by the COUNCIL MEMBERS of the TOWNSHIP  
of LOWER, 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) \$ 24,016,289.12 (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)

	<b>Ayes</b>	<b>Nays</b>	
	<input style="width: 100%; height: 100%;" type="text"/>	<input style="width: 100%; height: 100%;" type="text"/>	<b>Abstained</b> <input style="width: 100%; height: 100%;" type="text"/>
			<b>Absent</b> <input style="width: 100%; height: 100%;" type="text"/>

**SUMMARY OF REVENUES**

1. General Revenues			
Surplus Anticipated	08-100	\$	5,404,315.64
Miscellaneous Revenues Anticipated	13-099	\$	6,278,188.75
Receipts from Delinquent Taxes	15-499	\$	600,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	24,016,289.12
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	\$	-
<b>Total Revenues</b>	<b>13-299</b>	<b>\$</b>	<b>36,298,793.51</b>

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 25,194,423.34
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 3,602,357.75
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 852,017.91
(c) Capital Improvements	44-999	\$ 250,000.00
(d) Municipal Debt Service	45-999	\$ 4,512,128.00
(e) Deferred Charges - Municipal	46-999	\$ 53,750.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 1,834,116.51
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$ 36,298,793.51

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

Certified by me this \_\_\_\_\_ day of \_\_\_\_\_, 2026, \_\_\_\_\_, Clerk  
Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2026	2025				for 2026	for 2025	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:			(Date)		Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:		\$			Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:		\$			Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:			(Acres)		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2025:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2025:			(Acres)							



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

Contracting Unit: TOWNSHIP OF LOWER

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.

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

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

\_\_\_\_\_

Date

\_\_\_\_\_

Clerk of the Governing Body