

# 2026 Municipal Budget

of the \_\_\_\_\_ CITY \_\_\_\_\_ of WILDWOOD County of  
CAPE MAY for the fiscal year 2026.

## Revenue and Appropriations Summaries

Summary of Revenues	Anticipated	
	2026	2025
1. Surplus	2,500,000.00	2,928,909.00
2. Total Miscellaneous Revenues	14,376,391.51	18,642,806.18
3. Receipts from Delinquent Taxes	9,555.35	14,245.25
4. a) Local Tax for Municipal Purposes	24,360,731.30	23,723,921.60
b) Addition to Local School District Tax		
c) Minimum Library Tax		
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	24,360,731.30	23,723,921.60
Total General Revenues	41,246,678.16	45,309,882.03

Summary of Appropriations	2026 Budget	Final 2025 Budget
1. Operating Expenses: Salaries & Wages	16,972,410.41	18,264,437.04
Other Expenses	15,731,510.93	18,619,645.63
2. Deferred Charges & Other Appropriations	4,064,606.82	4,021,593.60
3. Capital Improvements	373,850.00	303,650.00
4. Debt Service (Include for School Purposes)	4,024,300.00	4,008,600.00
5. Reserve for Uncollected Taxes	80,000.00	91,955.76
Total General Appropriations	41,246,678.16	45,309,882.03
Total Number of Employees	155	157

2026 Dedicated Water Utility Budget	Anticipated	
Summary of Revenues	2026	2025
1. Surplus	980,612.19	1,026,175.00
2. Miscellaneous Revenues	11,066,110.00	10,170,000.00
3. Deficit (General Budget)		
Total Revenues	12,046,722.19	11,196,175.00
Summary of Appropriations	2026 Budget	Final 2025 Budget
1. Operating Expenses: Salaries & Wages	2,213,200.00	2,054,775.00
Other Expenses	3,589,301.00	3,314,501.00
2. Capital Improvements	2,051,851.00	1,925,001.00
3. Debt Service	2,482,095.00	2,461,800.00
4. Deferred Charges & Other Appropriations	1,353,041.19	1,116,360.00
5. Surplus (General Budget)	357,234.00	323,738.00
Total Appropriations	12,046,722.19	11,196,175.00
Total Number of Employees	27	25

2026 Dedicated Sewer Utility Budget	Anticipated	
Summary of Revenues	2026	2025
1. Surplus	873,376.00	694,203.00
2. Miscellaneous Revenues	7,510,000.00	6,958,278.00
3. Deficit (General Budget)		
Total Revenues	8,383,376.00	7,652,481.00
Summary of Appropriations	2026 Budget	Final 2025 Budget
1. Operating Expenses: Salaries & Wages	466,000.00	474,600.00
Other Expenses	5,230,941.00	5,005,551.00
2. Capital Improvements	936,001.00	500,001.00
3. Debt Service	1,125,806.00	1,090,450.00
4. Deferred Charges & Other Appropriations	323,601.00	293,211.00
5. Surplus (General Budget)	301,027.00	288,668.00
Total Appropriations	8,383,376.00	7,652,481.00
Total Number of Employees	6	5

Balance of Outstanding Debt		
	General	Water
Interest	9,068,665.92	5,370,990.98
Principal	48,438,493.83	21,866,486.57
Outstanding Balance	57,507,159.75	27,237,477.55

Notice is hereby given that the budget and tax resolution was approved by the \_\_\_\_\_ COMMISSIONERS  
of the \_\_\_\_\_ CITY \_\_\_\_\_ of WILDWOOD County of  
CAPE MAY on March 25, 2026.

A hearing on the budget and tax resolution will be held at \_\_\_\_\_ Wildwood City Hall \_\_\_\_\_, on  
April 22, 2026 at 5:00 o'clock PM at which time and place  
objections to the Budget and Tax Resolution for the year 2026 may be presented by taxpayers or  
other interested parties.

Copies of the budget are available in the office of \_\_\_\_\_ City Clerk \_\_\_\_\_ at  
the Municipal Building, \_\_\_\_\_ 4400 New Jersey Avenue, Wildwood \_\_\_\_\_ New Jersey,  
08260 during the hours of 8:00 AM to 4:00 PM.

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2026 MUNICIPAL BUDGET**

	YEAR 2026	YEAR 2025
1 Total General Appropriations for 2026 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	41,166,678.16	XXXXXXXXXXXX
2 Local District School Tax		15,259,589.00
Actual		
Estimate	15,568,607.00	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		5,862,625.05
Actual		
Estimate	5,907,708.97	XXXXXXXXXXXX
6 Special District Tax		950,000.00
Actual		
Estimate	965,000.00	XXXXXXXXXXXX
7 Municipal Open Space		
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	63,607,994.13	
10 Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)	16,885,946.86	
11 Cash Required from 2026 to Support Local Municipal Budget and Other Taxes	46,722,047.27	
12 Amount of Item 11 divided by <span style="border: 1px solid black; padding: 2px;"><b>99.82%</b></span>		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)	46,802,047.27	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	15,568,607.00	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	5,907,708.97	
Special District Tax (Line 6 Above)	965,000.00	
Municipal Open Space Tax (Line 7 Above)	-	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	24,360,731.30	
Total Amount (Line 12)	46,802,047.27	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	80,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	41,166,678.16	
Item 13 - Appropriation: Reserve for Uncollected Taxes	80,000.00	
Subtotal	41,246,678.16	
Less: Item 10 - Total Anticipated Revenues	16,885,946.86	
Amount to Be Raised by Taxation in Municipal Budget	24,360,731.30	

<b>Local Tax for Municipal Purpose</b>	24,360,731.30
<b>Addition to Local District School Tax</b>	
<b>Minimum Library Tax</b>	

**CITY OF WILDWOOD  
SUMMARY OF 2026 BUDGET**

Total Budget	41,246,678.16	100.0%	Future Budget Projections					
			2027	2028	2029	2030	2031	
<b>Employee Costs:</b>								
Salaries & Wages								
Sheet 17	16,395,659.00		<b>102.00%</b>	16,723,572.18	17,058,043.62	17,399,204.50	17,747,188.59	18,102,132.36
Sheet 25	576,751.41		<b>102.00%</b>	588,286.44	600,052.17	612,053.21	624,294.27	636,780.16
Total	16,972,410.41			17,311,858.62	17,658,095.79	18,011,257.71	18,371,482.86	18,738,912.52
Social Security								
Sheet 19	833,000.00		<b>102.00%</b>	849,660.00	866,653.20	883,986.26	901,665.99	919,699.31
Pensions etc.								
Sheet 19	766,100.00		<b>102.00%</b>	781,422.00	797,050.44	812,991.45	829,251.28	845,836.30
Sheet 19	2,356,498.00		<b>105.00%</b>	2,474,322.90	2,598,039.05	2,727,941.00	2,864,338.05	3,007,554.95
Sheet 19	-			-	-	-	-	-
Sheet 20	-			-	-	-	-	-
Insurance								
Sheet 14	1,500.00		<b>106.00%</b>	1,590.00	1,685.40	1,786.52	1,893.72	2,007.34
Direct Employee Costs	<b>20,929,508.41</b>	<b>50.7%</b>						
<b>General Liability Insurance</b>								
Sheet 15d	454,500.00	1.1%	<b>110.00%</b>	499,950.00	549,945.00	604,939.50	665,433.45	731,976.80
<b>Debt Service:</b>								
Sheet 27	4,024,300.00	9.8%	<b>100.00%</b>	4,024,300.00	4,024,300.00	4,024,300.00	4,024,300.00	4,024,300.00
<b>Reserve for Uncollected Taxes:</b>								
Sheet 29	80,000.00	0.2%	<b>100.00%</b>	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
<b>Capital Funds:</b>								
Sheet 26a	373,850.00	0.9%	<b>106.00%</b>	396,281.00	420,057.86	445,261.33	471,977.01	500,295.63
<b>Deferred Charges:</b>								
Sheet 28	16,008.82	0.0%	<b>0.00%</b>	-	-	-	-	-
<b>Grants:</b>								
Sheet 25 (less Salaries & Wages above)	2,993,828.34	7.3%	<b>100.00%</b>	2,993,828.34	2,993,828.34	2,993,828.34	2,993,828.34	2,993,828.34
<b>All Other Departmental OE's:</b>								
Various Line Items	12,374,682.59	30.0%	<b>102.00%</b>	12,622,176.24	12,874,619.77	13,132,112.16	13,394,754.41	13,662,649.49
<b>Projected Budget Totals</b>				42,035,389.10	42,864,274.84	43,718,404.27	44,598,925.10	45,507,060.68

<b>CITY OF WILDWOOD 2026 BUDGET FUNDING</b>	
<b>Budget Funding:</b>	
Fund Balance	2,500,000.00
Local Revenues	10,390,001.19
State Aid	1,017,561.98
Grants	2,968,828.34
Delinquent Tax	9,555.35
Local Purpose Tax	24,360,731.30
	<u>41,246,678.16</u>
Ratables	1,475,975,800
Tax Rate	1.650
Increase	0.019

	Project Tax Results				
	2027	2028	2029	2030	2031
	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00
	10,640,001.19	10,890,001.19	11,090,001.19	11,340,001.19	11,590,001.19
	1,017,561.98	1,017,561.98	1,017,561.98	1,017,561.98	1,017,561.98
	2,968,828.34	2,968,828.34	2,968,828.34	2,968,828.34	2,968,828.34
	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	<u>24,898,997.59</u>	<u>25,477,883.33</u>	<u>26,132,012.76</u>	<u>26,762,533.59</u>	<u>27,420,669.17</u>
	42,035,389.10	42,864,274.84	43,718,404.27	44,598,925.10	45,507,060.68
	1,483,975,800	1,491,975,800	1,499,975,800	1,507,975,800	1,515,975,800
	<b>1.678</b>	<b>1.708</b>	<b>1.742</b>	<b>1.775</b>	<b>1.809</b>
	<b>0.027</b>	<b>0.030</b>	<b>0.035</b>	<b>0.033</b>	<b>0.034</b>

### COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
<b>REVENUES</b>				
Surplus	2,500,000.00	2,928,909.00	(428,909.00)	-14.64%
Local	10,390,001.19	9,020,189.51	1,369,811.68	15.19%
State Aid	1,017,561.98	1,017,562.00	(0.02)	0.00%
State & Federal Grants	2,968,828.34	8,605,054.67	(5,636,226.33)	-65.50%
Delinquent Tax	9,555.35	14,245.25	(4,689.90)	-32.92%
Local Purpose Tax	24,360,731.30	23,723,921.60	636,809.70	2.68%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
<b>TOTAL REVENUE</b>	<b>41,246,678.16</b>	<b>45,309,882.03</b>	<b>(4,063,203.87)</b>	<b>-8.97%</b>
<b>APPROPRIATIONS</b>				
Salaries & Wages	16,972,410.41	18,212,707.49	(1,240,297.08)	-6.81%
Other Expenses	12,737,682.59	9,975,762.97	2,761,919.62	27.69%
Statutory & Deferred Charges	4,064,606.82	4,023,851.14	40,755.68	1.01%
State & Federal Grants	2,993,828.34	8,630,054.67	(5,636,226.33)	-65.31%
Capital (without grants)	373,850.00	366,950.00	6,900.00	1.88%
Debt Service	4,024,300.00	4,008,600.00	15,700.00	0.39%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	80,000.00	91,955.76	(11,955.76)	-13.00%
<b>TOTAL APPROPRIATIONS</b>	<b>41,246,678.16</b>	<b>45,309,882.03</b>	<b>(4,063,203.87)</b>	<b>-0.08968</b>
Adopted Emergencies	-	-	-	-

### LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	24,360,731.30	23,723,921.60	636,809.70	2.68%
Local Tax Rate	1.6505	1.6310	0.0195	1.19%
Assessed Valuation	1,475,975,800	1,454,161,700	21,814,100	1.50%

### STATUS OF "CAPS"

	SPENDING CAP CAP 2.00%	CAP COLA	2% LEVY CAP
			24,875,548.53 MAX
			24,360,731.30 ACTUAL
CAP Base from Prior Year	31,780,975.60	31,780,975.60	(514,817.23) + OR ( )
Rate Applied	2.00%	3.50%	
Allowable CAP	32,416,595.11	32,893,309.75	Must be zero or ( ) to Introduce Budget
Additions:			
See Sheet 3b	663,017.15	663,017.15	
Other			
Total CAP Allowable	33,079,612.26	33,556,326.90	
Budget Expenditures Sheet 19	33,357,745.00	33,357,745.00	
Remaining or (Excess)	(278,132.74)	198,581.90	

### CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	5,195,277.73	5,155,620.47	39,657.26
Used to Fund Budget	2,500,000.00	2,928,909.00	(428,909.00)
Remaining Balance	2,695,277.73	2,226,711.47	468,566.26

### % OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.93%	99.87%	0.06%
Used for Reserve for Taxes	99.82%	99.79%	0.03%
Remaining	0.11%	0.08%	0.03%

# CITY OF WILDWOOD

<b><u>SUMMARY OF TAX RATES</u></b>							<b><u>LEVY CHANGE PER VARIOUS ASSESSED VALUES</u></b>						
	<b>Estimated 2026</b>		<b>Actual 2025</b>		Change	%	Property Assessment	<b>Estimated 2026</b>		<b>Actual 2025</b>		Total Tax Change	Local Tax Change
	Levy Amount	Rate	Levy Amount	Rate				Total Tax	Local Tax	Total Tax	Local Tax		
<b>COUNTY:</b>													
County Tax (General)	4,835,295.24	0.328	4,811,239.04	0.330	(0.002)	-0.73%	100,000.00	3,552.54	1,650.48	3,531.00	1,631.00	21.54	19.48
County Library	782,634.68	0.053	767,288.90	0.053	0.000	0.05%	125,000.00	4,440.68	2,063.10	4,413.75	2,038.75	26.93	24.35
County Health	-	-	-	-	-	#DIV/0!	150,000.00	5,328.81	2,475.72	5,296.50	2,446.50	32.31	29.22
County Open Space	289,779.05	0.020	284,097.11	0.021	(0.001)	-6.51%	175,000.00	6,216.95	2,888.35	6,179.25	2,854.25	37.70	34.10
<b>Total All County Levies</b>	<b>5,907,708.97</b>	<b>0.400</b>	<b>5,862,625.05</b>	<b>0.404</b>	<b>(0.004)</b>	<b>-0.93%</b>	<b>200,000.00</b>	<b>7,105.08</b>	<b>3,300.97</b>	<b>7,062.00</b>	<b>3,262.00</b>	<b>43.08</b>	<b>38.97</b>
<b>SCHOOLS:</b>													
Local School	15,568,607.00	1.055	15,259,589.00	1.049	0.006	0.55%	225,000.00	7,993.22	3,713.59	7,944.75	3,669.75	48.47	43.84
Regional School	-	-	-	-	-	#DIV/0!	250,000.00	8,881.35	4,126.21	8,827.50	4,077.50	53.85	48.71
Regional High School	-	-	-	-	-	#DIV/0!	275,000.00	9,769.49	4,538.83	9,710.25	4,485.25	59.24	53.58
Additional Local School	-	-	-	-	-	#DIV/0!	300,000.00	10,657.63	4,951.45	10,593.00	4,893.00	64.63	58.45
School Debt Service	-	-	-	-	-	#DIV/0!	325,000.00	11,545.76	5,364.07	11,475.75	5,300.75	70.01	63.32
	-	-	-	-	-	#DIV/0!	350,000.00	12,433.90	5,776.69	12,358.50	5,708.50	75.40	68.19
	-	-	-	-	-	#DIV/0!	375,000.00	13,322.03	6,189.31	13,241.25	6,116.25	80.78	73.06
	-	-	-	-	-	#DIV/0!	400,000.00	14,210.17	6,601.93	14,124.00	6,524.00	86.17	77.93
	-	-	-	-	-	#DIV/0!	425,000.00	15,098.30	7,014.55	15,006.75	6,931.75	91.55	82.80
	-	-	-	-	-	#DIV/0!	450,000.00	15,986.44	7,427.17	15,889.50	7,339.50	96.94	87.67
<b>SPECIAL DISTRICTS:</b>	<b>965,000.00</b>	<b>0.447</b>	<b>950,000.00</b>	<b>0.447</b>	<b>-</b>	<b>0.00%</b>	<b>475,000.00</b>	<b>16,874.57</b>	<b>7,839.79</b>	<b>16,772.25</b>	<b>7,747.25</b>	<b>102.32</b>	<b>92.54</b>
Special District Tax	-	-	-	-	-	#DIV/0!	500,000.00	17,762.71	8,252.42	17,655.00	8,155.00	107.71	97.42
<b>LOCAL PURPOSE TAX</b>	<b>24,360,731.30</b>	<b>1.650</b>	<b>23,723,921.60</b>	<b>1.631</b>	<b>0.019</b>	<b>1.19%</b>	<b>600,000.00</b>	<b>21,315.25</b>	<b>9,902.90</b>	<b>21,186.00</b>	<b>9,786.00</b>	<b>129.25</b>	<b>116.90</b>
Municipal Library	-	-	-	-	-	#DIV/0!	750,000.00	26,644.06	12,378.62	26,482.50	12,232.50	161.56	146.12
Municipal Open Space	-	-	-	-	-	#DIV/0!	1,000,000.00	35,525.42	16,504.83	35,310.00	16,310.00	215.42	194.83
Arts and Cultural	-	0	-	-	-	#DIV/0!	1,250,000.00	44,406.77	20,631.04	44,137.50	20,387.50	269.27	243.54
<b>TOTAL ALL LEVIES</b>	<b>46,802,047.27</b>	<b>3.553</b>	<b>45,796,135.65</b>	<b>3.531</b>	<b>0.02154</b>	<b>0.006101</b>	<b>1,500,000.00</b>	<b>53,288.13</b>	<b>24,757.25</b>	<b>52,965.00</b>	<b>24,465.00</b>	<b>323.13</b>	<b>292.25</b>
<b>NET VALUATION TAXABLE</b>	<b>1,475,975,800</b>		<b>1,454,161,700</b>										

# 2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

**CAP**

**MUNICIPALITY:** CITY OF WILDWOOD

**COUNTY:** CAPE MAY

<u>Ernest Troiano Jr.</u> <b>Mayor's Name</b>	<u>December 31, 2027</u> <b>Term Expires</b>
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<b>Governing Body Members</b>	
Name	Term Expires
Steven E. Mikulski	12/31/2027
Krista McConnell	12/31/2027

<b>Municipal Officials</b>	
<u>Lisa A. Brown</u> <b>Municipal Clerk</b>	<u>5/1/2023</u> <b>Date of Orig. Appt.</b>
<u>Lori. J. Rosensteel</u> <b>Tax Collector</b>	<u>C-2059</u> <b>Cert. No.</b>
<u>Susan Plaza</u> <b>Chief Financial Officer</b>	<u>T-1555</u> <b>Cert. No.</b>
<u>Harvey C. Coccozza Jr.</u> <b>Registered Municipal Accountant</b>	<u>N-682</u> <b>Cert. No.</b>
<u>Steven A. Morris</u> <b>Municipal Attorney</b>	<u>551</u> <b>Lic. No.</b>

**Official Mailing Address of Municipality**

4400 NJ AVE, WILDWOOD, NJ 08260  
4400 NEW JERSEY AVE  
WILDWOOD, NJ 08260

**Fax #:** 609-523-9200



# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the \_\_\_\_\_ CITY \_\_\_\_\_ of \_\_\_\_\_ WILDWOOD \_\_\_\_\_, 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://wildwoodnj.gov> \_\_\_\_\_ on \_\_\_\_\_ March \_\_\_\_\_ 26th \_\_\_\_\_, 2026;

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

The Governing Body of the \_\_\_\_\_ CITY \_\_\_\_\_ of \_\_\_\_\_ WILDWOOD \_\_\_\_\_ does hereby approve the following as the Budget for the year 2026:

### RECORDED VOTE

(Insert Last Name)

Ayes

McConnell

Mikulski

Troiano

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the \_\_\_\_\_ COMMISSIONERS \_\_\_\_\_ of the \_\_\_\_\_ CITY \_\_\_\_\_ of \_\_\_\_\_ WILDWOOD \_\_\_\_\_, County of \_\_\_\_\_ CAPE MAY \_\_\_\_\_, on \_\_\_\_\_ March \_\_\_\_\_ 25th \_\_\_\_\_, 2026.

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ 4400 NJ AVE, WILDWOOD, NJ 08260 \_\_\_\_\_, on \_\_\_\_\_ April \_\_\_\_\_ 22nd \_\_\_\_\_, 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>	33,357,745.00						
<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>	7,808,933.16						
<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>	7,808,933.16						
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	80,000.00						
<table style="display: inline-table; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; padding: 2px 5px;"><b>99.82%</b></td> <td style="padding: 0 5px;"><b>Percent of Tax Collections</b></td> </tr> </table>	<b>99.82%</b>	<b>Percent of Tax Collections</b>					
<b>99.82%</b>	<b>Percent of Tax Collections</b>						
<table style="display: inline-table; border-collapse: collapse;"> <tr> <td style="padding-right: 5px;"><b>Building Aid Allowance</b></td> <td style="padding-right: 5px;"><b>2026 - \$</b></td> <td style="border: 1px solid black; text-align: center; width: 50px;">-</td> </tr> <tr> <td style="padding-right: 5px;"><b>for Schools-State Aid</b></td> <td style="padding-right: 5px;"><b>2025 - \$</b></td> <td style="border: 1px solid black; text-align: center;">-</td> </tr> </table>	<b>Building Aid Allowance</b>	<b>2026 - \$</b>	-	<b>for Schools-State Aid</b>	<b>2025 - \$</b>	-	
<b>Building Aid Allowance</b>	<b>2026 - \$</b>	-					
<b>for Schools-State Aid</b>	<b>2025 - \$</b>	-					
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	41,246,678.16						
<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>	16,885,946.86						
<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>	24,360,731.30						
<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>Water Utility</b>	<b>Sewer Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	42,138,316.48	11,196,175.00	7,652,481.00	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	3,171,565.55						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	45,309,882.03	11,196,175.00	7,652,481.00	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	43,434,285.14	10,185,617.68	7,116,202.29	-	-	-	-
Reserved	1,405,547.42	986,739.99	536,255.39	-	-	-	-
Unexpended Balances Canceled	470,049.47	23,817.33	23.32	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	45,309,882.03	11,196,175.00	7,652,481.00	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	42,138,316.48
Cap Base Adjustment:	
Subtotal	<u>42,138,316.48</u>
Exceptions Less:	
Total Other Operations	
Total Uniform Construction Code	
Total Interlocal Service Agreement	478,646.00
Total Additional Appropriations	
Total Capital Improvements	303,650.00
Total Debt Service	4,008,600.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	5,458,489.12
Judgements	
Total Deferred Charges	16,000.00
Cash Deficit	
Reserve for Uncollected Taxes	91,955.76
Total Exceptions	<u>10,357,340.88</u>
Amount on Which CAP is Applied	31,780,975.60
2.0% CAP	<u>635,619.51</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	32,416,595.11

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		32,416,595.11
Additions:		
New Construction (Assessor Certification)		355,787.97
2024 Cap Bank Available		22.83
2025 Cap Bank Available		307,206.35
Total Additions		<u>663,017.15</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>33,079,612.26</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>476,714.63</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>33,556,326.90</u>
Total General Appropriations for Municipal Purposes		<u>33,357,745.00</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(198,581.90)</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**

**RECAP OF GROUP INSURANCE APPROPRIATION**

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

Estimated Group Insurance Costs - 2026 \$ 7,329,905.76

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>1,236,561.66</u>
	<u>6,093,344.10</u>

Budgeted Group Insurance - Inside CAP	<u>4,999,744.10</u>
Budgeted Group Insurance - Utilities	<u>1,093,600.00</u>
Budgeted Group Insurance - Outside CAP	<u>-</u>
<b>TOTAL</b>	<b><u>6,093,344.10</u></b>

Instead of receiving Health Benefits, 14 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u>\$ 63,400.00</u>

**"2010" LEVY CAP BANKS:**

<b>2023</b>	Maximum Allowable Amount to be Raised by Taxation	<u>24,381,057</u>
	Amount to be Raised by Taxation for Municipal Purpose	<u>22,536,499</u>
	Available for Banking (CY 2026)	<u>1,844,558</u>
	Amount Used in CY 2026	<u>1,844,558</u>
	Balance to Expire	<u>1,844,558</u>
<b>2024</b>	Maximum Allowable Amount to be Raised by Taxation	<u>23,925,999</u>
	Amount to be Raised by Taxation for Municipal Purpose	<u>23,076,287</u>
	Available for Banking (CY 2026 - CY 2027)	<u>849,712</u>
	Amount Used in CY 2026	<u>849,712</u>
	Balance to Carry Forward (CY 2027)	<u>849,712</u>
<b>2025</b>	Maximum Allowable Amount to be Raised by Taxation	<u>24,912,085</u>
	Amount to be Raised by Taxation for Municipal Purpose	<u>23,723,922</u>
	Available for Banking (CY 2026 - CY 2028)	<u>1,188,163</u>
	Amount Used in CY 2026	<u>1,188,163</u>
	Balance to Carry Forward (CY 2027 - CY2028)	<u>1,188,163</u>
<b>2026</b>	Maximum Allowable Amount to be Raised by Taxation	<u>24,875,549</u>
	Amount to be Raised by Taxation for Municipal Purpose	<u>24,360,731</u>
	Available for Banking (CY 2027 - CY 2029)	<u>514,817</u>
	<b>Total Levy CAP Bank</b>	<b><u>2,552,692</u></b>

**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	23,723,921.60
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>23,723,921.60</u>
Plus 2% CAP Increase	<u>474,478.43</u>
<b>ADJUSTED TAX LEVY</b>	<u>24,198,400.03</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>24,198,400.03</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

24,198,400.03

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	306,210.00
Allowable Pension Obligations Increases	
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	15,200.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 321,410.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions 49.47

**ADJUSTED TAX LEVY**

24,519,760.56

Additions:

New Ratables - Increase for new construction	21,814,100
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.631</u>
New Ratable Adjustment to Levy	355,787.97
Amounts approved by Referendum	
Levy CAP Bank Applied	

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

24,875,548.53

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

24,360,731.30

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

(514,817.23)

(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	2,500,000.00	2,928,909.00	2,928,909.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	2,500,000.00	2,928,909.00	2,928,909.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	134,500.00	137,000.00	136,950.00
Other	08-104	291,500.00	367,000.00	305,580.99
Fees and Permits	08-105	736,000.00	680,000.00	737,558.19
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	487,000.00	490,000.00	490,641.12
Other	08-109			
Interest and Costs on Taxes	08-112	128,500.00	102,000.00	137,653.27
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	2,781,000.00	2,518,000.00	2,781,868.08
Interest on Investments and Deposits	08-113	370,000.00	314,000.00	376,050.18
Anticipated Utility Operating Surplus	08-114	357,234.00	323,738.00	323,738.00
Anticipated Utility Operating Surplus - Sewer Utility	08-114	301,027.00	288,668.00	288,668.00

**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>				
Public Property Revenues	08-118	408,824.00	420,000.00	405,998.70
Cable TV Franchise Fee	08-117	42,059.77	44,168.73	44,168.73
Payment In Lieu of Taxes	08-210	145,438.00	140,000.00	147,377.00
Ambulance Rescue Squad	08-134	488,000.00	500,000.00	488,625.42
Fees and Permits - Tram Cars	08-229	120,000.00	112,500.00	120,000.00
1.85% Room Tax	08-107	349,000.00	363,000.00	349,688.75
GWTIDA Administrative Reimbursement	08-230	30,000.00	30,000.00	30,000.00
Uniform Fire Safety Act	08-106	75,736.73	66,932.78	128,794.08
Wildwood Water Utility - Rio Grande Ave - Phase 1	08-231	10,862.00	10,862.00	10,862.00
Beach Services Revenue	08-135	866,000.00	735,465.00	756,129.55
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	<b>8,122,681.50</b>	<b>7,643,334.51</b>	<b>8,060,352.06</b>

**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	1,017,561.98	1,017,562.00	1,017,561.98
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>1,017,561.98</b>	<b>1,017,562.00</b>	<b>1,017,561.98</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			
<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>	08-002	-	-	-

**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
Tax Assessor - North Wildwood	11-102	87,800.00	79,800.00	77,408.72
Emergency Medical Services - West Wildwood	11-119	28,300.00	20,800.00	20,800.00
Municipal Court Services - West Wildwood	11-108	-	26,900.00	26,900.00
Cops in School - WBOE	11-106	60,000.00	60,000.00	60,000.00
Police Dispatch - West Wildwood	11-115	-	46,400.00	43,753.37
Emergency Broadcast Notification Services - West Wildwood	11-115	-	2,900.00	2,900.00
Emergency Medical Services - Lower Township	11-119	6,500.00	5,000.00	5,000.00
Summer Trash Pick-Up - Wildwood Boardwalk SID	11-107	75,000.00	75,000.00	75,000.00
Landscaping Services - WBOE	11-120	40,000.00	40,000.00	40,000.00
Landscaping Services - Wildwood Crest	11-120	15,000.00	15,000.00	15,000.00
Landscaping Services - Cape May County	11-120	15,000.00	15,000.00	-
UEZ - North Wildwood	11-125	26,684.00	48,654.00	48,654.00
UEZ - West Wildwood	11-125	38,507.00	33,192.00	33,192.00
UEZ - Wildwood Crest	11-125	8,155.00	10,000.00	7,519.00
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	<b>11-001</b>	<b>400,946.00</b>	<b>478,646.00</b>	<b>456,127.09</b>

**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
Drunk Driving Enforcement Fund	10-510	-		-
Clean Communities	10-602	36,557.41	36,859.04	36,859.04
Alcohol Education and Rehabilitation Fund	10-501	722.16	1,225.84	1,225.84
Recycling Tonnage Grant	10-569	-	16,273.32	16,273.32
Body Armor Replacement Fund	10-505	4,144.77	3,386.24	3,386.24
Cops in Shops - Summer Shore Initiative	10-694	4,480.00	3,360.00	3,360.00
GWTIDA - Municipal Event Support	12-501	125,000.00	100,000.00	100,000.00
Cooperative Housing Inspection Program	10-526	9,996.00	29,977.00	29,977.00
Assistance to Firefighters	10-718	-	36,943.23	36,943.23
Distracted Driver / U-Text, U-Drive / U-Pay	10-508	4,200.00	11,200.00	11,200.00
Drive Sober or Get Pulled Over	10-509	-	8,050.00	8,050.00
Safe and Secure	10-503	45,150.00		-
NJ Department of Community Affairs	10-527	-	75,000.00	75,000.00
USDA Community Facilities Grant	10-754	-		-
USDA Public Facilities Grant Program	10-695	-		-
DHS/FEMA SAFER Hiring Grant	10-711	-	1,533,808.00	1,533,808.00
NJ Department of Transportation	10-527	-	2,805,736.00	2,805,736.00
COPS Hiring Program	10-518	-		-
				-

**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 Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
ACM JIF Safety Incentive Program	12-586	3,000.00	3,000.00	3,000.00
ACM JIF Optional Safety Budget Program	12-587	2,500.00	2,500.00	2,500.00
ACM JIF EPL/Cyber Risk Management Program	12-841	725.00	725.00	725.00
				-
				-
Buckle Up / Click It or Ticket	10-507	-	5,600.00	5,600.00
Urban Enterprise Zone Administrative	10-877	63,929.00	164,985.00	164,985.00
Urban Enterprise Zone Assistance Fund	10-877	1,385,369.00	1,474,926.00	1,474,926.00
Neighborhood Preservation Program	10-690	125,000.00	125,000.00	125,000.00
NJ Department of Community Affairs - Local Government Emergency Fund	10-634			-
Small Cities Grant	10-755		400,000.00	400,000.00
Cape May County - Open Space	10-871	935,650.00	4,750.00	4,750.00
NJDEP	10-587			-
Cape May County - NJ Council on the Arts Grant	10-873	14,405.00		-
USDOT - Federal Grant	10-739	208,000.00		-
Summer Shore Pedestrian Awareness	10-504			-
NJEDA	10-587		1,761,750.00	1,761,750.00
<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	2,968,828.34	8,605,054.67	8,605,054.67





**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	2,500,000.00	2,928,909.00	2,928,909.00
<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	8,122,681.50	7,643,334.51	8,060,352.06
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,017,561.98	1,017,562.00	1,017,561.98
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	400,946.00	478,646.00	456,127.09
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	2,968,828.34	8,605,054.67	8,605,054.67
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,866,373.69	898,209.00	898,209.00
<b>Total Miscellaneous Revenues</b>	13-099	14,376,391.51	18,642,806.18	19,037,304.80
<b>4. Receipts from Delinquent Taxes</b>	15-499	9,555.35	14,245.25	21,372.63
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	16,885,946.86	21,585,960.43	21,987,586.43
<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	24,360,731.30	23,723,921.60	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	24,360,731.30	23,723,921.60	24,064,461.38
<b>7. Total General Revenues</b>	13-299	41,246,678.16	45,309,882.03	46,052,047.81

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC AFFAIRS						-		-
AND PUBLIC SAFETY						-		-
						-		-
Commissioner of Public Affairs and Public Safety	20-110					-		-
Salaries and Wages	20-110	1	30,000.00	30,000.00		30,000.00	30,000.00	-
Other Expenses	20-110	2	1,100.00	1,100.00		1,100.00	-	1,100.00
						-		-
Municipal Administrator	20-100					-		-
Salaries and Wages	20-100	1	60,000.00	100,000.00		60,000.00	60,000.00	-
Other Expenses	20-100	2	111,850.00	55,050.00		55,050.00	53,316.47	1,733.53
						-		-
Prosecutor	25-275					-		-
Other Expenses	25-275	2	33,765.00	32,782.00		32,782.00	32,782.00	-
						-		-
Code Enforcement	26-300					-		-
Salaries and Wages	26-300	1	196,200.00	189,000.00		172,000.00	171,962.35	37.65
Other Expenses	26-300	2	14,450.00	13,125.00		13,125.00	9,670.48	3,454.52
						-		-
						-		-
						-		-

## 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
						-		-
Police	25-240					-		-
Salaries and Wages - Regular ( & Seasonal )	25-240	1	7,209,881.00	6,555,700.00		6,469,171.75	6,067,673.11	401,498.64
Salaries and Wages - Seasonal (Combined in 2026)	25-240	1	-	634,900.00		587,900.00	575,719.87	12,180.13
Miscellaneous Other Expenses	25-240	2	1,112,646.00	422,000.00		442,000.00	433,969.55	8,030.45
Purchase of Vehicles	25-240	2	1.00	1.00		1.00	-	1.00
						-		-
Beach Patrol	28-380					-		-
Salaries and Wages	28-380	1	660,260.00	600,000.00		660,258.70	660,258.70	-
Other Expenses	28-380	2	73,800.00	72,650.00		72,650.00	62,600.15	49.85
						-		-
Beach Taxi	28-380					-		-
Salaries and Wages	28-380	1	51,500.00	46,200.00		50,240.00	50,240.00	-
Other Expenses	28-380	2	11,300.00	11,300.00		11,300.00	10,738.00	562.00
						-		-
Office of Emergency Management	25-252					-		-
Salaries and Wages	25-252	1	10,000.00	10,000.00		10,000.00	10,000.00	-
Other Expenses	25-252	2	5,000.00	5,000.00		5,000.00	2,900.00	-
						-		-
						-		-

## 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
						-		-
Traffic Marking/Parking Meters	26-300					-		-
Salaries and Wages	26-300	1	275,900.00	271,500.00		265,500.00	265,286.79	213.21
Other Expenses	26-300	2	245,700.00	102,800.00		275,880.00	242,462.50	417.50
						-		-
Municipal Fire Fighting	25-265					-		-
Salaries and Wages	25-265	1	3,035,900.00	2,952,560.00		2,810,560.00	2,689,455.13	121,104.87
Other Expenses	25-265	2	224,950.00	236,450.00		235,450.00	224,791.14	10,658.86
						-		-
Volunteer Fire Fighting	25-255					-		-
Other Expenses	25-255	2	1,500.00	1.00		1,001.00	1,000.00	1.00
						-		-
Animal Control Services	27-340					-		-
Other Expenses	27-340	2	80,500.00	78,000.00		78,000.00	72,560.07	439.93
						-		-
Human Resources	20-105					-		-
Salaries and Wages	20-105	1	284,200.00	225,700.00		224,700.00	220,200.23	4,499.77
Other Expenses	20-105	2	53,400.00	78,550.00		76,522.01	20,498.26	6,023.75
						-		-
						-		-

## 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
						-		-
Municipal Court	43-490					-		-
Salaries & Wages	43-490	1	334,000.00	283,300.00		288,300.00	283,936.34	4,363.66
Other Expenses	43-490	2	30,200.00	26,300.00		26,300.00	25,370.13	929.87
						-		-
Public Defender	43-495					-		-
Other Expenses	43-495	2	18,400.00	19,000.00		19,000.00	18,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## 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
DEPARTMENT OF REVENUE AND FINANCE						-		-
						-		-
Commissioner of Revenue and Finance	20-110					-		-
Salaries and Wages	20-110	1	128,500.00	124,500.00		124,500.00	111,931.01	12,568.99
Other Expenses	20-110	2	1,100.00	1,100.00		1,100.00	-	1,100.00
						-		-
Department of Law - Director's Office	20-155					-		-
Salaries and Wages	20-155	1	-	-		-	-	-
Other Expenses	20-155	2	315,000.00	335,000.00		335,000.00	335,000.00	-
						-		-
City Clerk	20-120					-		-
Salaries and Wages	20-120	1	258,000.00	285,300.00		284,300.00	248,112.53	36,187.47
Other Expenses	20-120	2	46,300.00	52,950.00		52,950.00	49,103.02	3,846.98
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## 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
						-		-
Elections	20-120					-		-
Other Expenses	20-120	2	3,800.00	3,800.00		3,800.00	2,744.13	1,055.87
						-		-
Accounts and Control	20-130					-		-
Salaries and Wages	20-130	1	333,100.00	307,600.00		297,600.00	264,732.06	32,867.94
Other Expenses	20-130	2	89,200.00	85,200.00		105,200.00	102,168.15	3,031.85
						-		-
Audit Services	20-135					-		-
Other Expenses	20-135	2	61,000.00	59,000.00		59,000.00	59,000.00	-
						-		-
Tax Assessment	20-150					-		-
Salaries and Wages	20-150	1	83,799.00	77,400.00		77,400.00	73,565.96	3,834.04
Other Expenses	20-150	2	20,650.00	14,950.00		4,950.00	4,798.79	151.21
Tax Map Preparation	20-150	2	-	-		-	-	-
						-		-
						-		-
						-		-
						-		-
						-		-

## 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
						-		-
						-		-
Revenue Collection	20-145					-		-
Salaries and Wages	20-145	1	258,600.00	242,513.00		242,513.00	226,176.64	16,336.36
Other Expenses	20-145	2	22,600.00	19,100.00		9,100.00	2,990.31	6,109.69
						-		-
Purchasing	20-100					-		-
Salaries and Wages	20-100	1	127,220.00	120,100.00		121,100.00	115,534.74	5,565.26
Other Expenses	20-100	2	29,440.00	12,800.00		12,800.00	10,085.94	2,714.06
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## 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
						-		-
Insurance						-		-
General Liability	23-210	2	454,500.00	520,000.00		520,000.00	517,937.00	2,063.00
Workers Compensation	23-215	2	495,000.00	643,100.00		643,100.00	396,125.14	184,974.86
Employee Group Health	23-220	2	5,353,900.00	4,948,520.00		4,731,720.00	4,546,583.09	2,436.91
Employee Group Opt-out Payments	23-222	1	63,400.00	38,500.00		42,000.00	36,778.96	5,221.04
Surety Bond	23-210	2	250.00	250.00		250.00	250.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Relocation Assistance	27-332					-		-
Other Expenses	27-332	2	1.00	1.00		1.00	-	1.00
						-		-
						-		-
						-		-
						-		-
						-		-

## 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
DEPARTMENT OF PUBLIC WORKS						-		-
& PROPERTY						-		-
						-		-
Commissioner of Public Works	20-110					-		-
Salaries and Wages	20-110	1	30,000.00	30,000.00		30,000.00	30,000.00	-
Other Expenses	20-110	2	1,100.00	1,100.00		1,100.00	684.00	416.00
						-		-
Director of Public Works	26-300					-		-
Salaries and Wages	26-300	1	403,600.00	348,800.00		365,800.00	356,713.14	9,086.86
Other Expenses	26-300	2	205,250.00	189,000.00		178,363.37	166,554.38	11,808.99
						-		-
Engineering Services	20-165					-		-
Other Expenses	20-165	2	80,000.00	80,000.00		110,000.00	80,000.00	30,000.00
						-		-
Building Maintenance	26-310					-		-
Salaries and Wages	26-310	1	366,200.00	499,500.00		472,000.00	390,471.70	81,528.30
Other Expenses	26-310	2	91,000.00	145,000.00		142,200.00	135,470.06	6,729.94
						-		-
						-		-
						-		-

## 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
						-		-
Tourism and Events (From Revenue & Finance)	30-420					-		-
Salaries and Wages	30-420	1	203,600.00	76,470.00		76,470.00	74,247.13	2,222.87
Other Expenses	30-420	2	188,000.00	81,400.00		81,400.00	75,061.51	6,338.49
						-		-
Parks	28-375					-		-
Salaries and Wages	28-375	1	186,000.00	178,000.00		178,000.00	171,248.33	6,751.67
Other Expenses	28-375	2	83,800.00	68,900.00		71,700.00	69,851.97	1,848.03
						-		-
Recreation	28-370					-		-
Salaries and Wages	28-370	1	472,200.00	454,700.00		454,700.00	377,023.91	77,676.09
Other Expenses	28-370	2	70,750.00	62,000.00		62,000.00	59,127.32	2,872.68
						-		-
Street Maintenance	26-290					-		-
Salaries and Wages	26-290	1	1,140,243.00	1,155,600.00		1,155,600.00	1,098,930.76	56,669.24
Other Expenses	26-290	2	41,500.00	41,500.00		37,284.00	34,363.82	2,920.18
						-		-
Storm Recovery	26-290					-		-
Other Expenses	26-290	2	20,000.00	6,700.00		6,700.00	2,500.00	-
						-		-

## 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
						-		-
Fleet Maintenance	26-315					-		-
Salaries and Wages	26-315	1	135,100.00	134,300.00		134,300.00	129,414.23	4,885.77
Other Expenses	26-315	2	203,500.00	191,100.00		209,952.63	187,153.13	22,799.50
						-		-
Sanitation/Trash Collection	26-305					-		-
Other Expenses	26-305	2	1,120,835.00	1,081,957.00		1,077,957.00	1,077,957.00	-
						-		-
Tipping Fees	32-465					-		-
Other Expenses	32-465	2	400,000.00	430,000.00		400,000.00	400,000.00	-
						-		-
Redevelopment Agency	20-170					-		-
Other Expenses	20-170	2	35,250.00	35,000.00		35,000.00	35,000.00	-
						-		-
Land Use Administration	21-180					-		-
Salaries and Wages	21-180	1	58,255.00	30,900.00		16,400.00	15,711.09	688.91
Other Expenses	21-180	2	45,900.00	39,800.00		74,800.00	72,758.40	2,041.60
						-		-
						-		-
						-		-

**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				-		-
Other Expenses	22-195	2	10,000.00	1.00		1.00	-	1.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## 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
<b>UNCLASSIFIED:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Terminal Leave - Salaries and Wages	30-415	1	1.00	1.00		250,001.00	250,001.00	-
<b>UTILITIES AND BULK PURCHASES:</b>						-		-
Gasoline	31-447	2	260,000.00	250,000.00		250,000.00	225,000.00	25,000.00
Water Service	31-445	2	200,000.00	192,000.00		207,000.00	192,000.00	15,000.00
Street Lighting	31-435	2	215,000.00	225,000.00		210,000.00	187,000.00	23,000.00
Electricity	31-435	2	185,000.00	225,000.00		201,920.00	197,025.10	4,894.90
Natural Gas	31-435	2	105,000.00	105,000.00		105,000.00	82,500.00	22,500.00
Telephone	31-440	2	87,050.00	105,000.00		105,000.00	95,721.50	9,278.50
Sewer Service	31-460	2	62,000.00	70,000.00		70,000.00	63,450.00	6,550.00
Postage	31-460	2	42,000.00	45,000.00		45,000.00	41,242.00	3,758.00
Copiers	31-460	2	50,000.00	55,000.00		55,000.00	40,000.00	15,000.00
Information Technology Management	31-460	2	199,250.00	197,000.00		197,000.00	196,469.19	530.81
Security System	31-460	2	-	-		-	-	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## 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>		29,309,147.00	27,775,382.00	-	27,709,824.46	26,009,659.41	1,350,165.05
<b>B. Contingent</b>	<b>35-470</b>	<b>2</b>		-	XXXXXXXXXX	-		-
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>		29,309,147.00	27,775,382.00	-	27,709,824.46	26,009,659.41	1,350,165.05
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	<b>34-201</b>	<b>1</b>	16,395,659.00	16,003,044.00	-	15,951,314.45	15,055,325.71	895,988.74
<b>Other Expenses (Including Contingent)</b>	<b>34-201</b>	<b>2</b>	12,913,488.00	11,772,338.00	-	11,758,510.01	10,954,333.70	454,176.31

## 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
					XXXXXXXXXX	-		XXXXXXXXXX
Unpaid Prior Year Bills					XXXXXXXXXX	-		XXXXXXXXXX
South Jersey Overhead Door- DPW OE 2022	46-871				XXXXXXXXXX	-		XXXXXXXXXX
HA Dehart - DPW OE 2022	46-871				XXXXXXXXXX	-		XXXXXXXXXX
Press of Atlantic City-City Clerk OE FY 22 & 23	46-871			341.60	XXXXXXXXXX	341.60	341.60	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		766,100.00	767,000.00		767,000.00	758,759.81	40.19
Social Security System (O.A.S.I.)	36-472		833,000.00	808,000.00		808,000.00	674,807.84	33,192.16
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		2,356,498.00	2,338,752.00		2,338,752.00	2,338,751.71	0.29
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		61,000.00	58,000.00		58,000.00	51,483.50	516.50
Lifeguard Pension	36-475		27,000.00	24,000.00		26,257.54	26,098.81	158.73
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		5,000.00	9,500.00		9,500.00	3,645.36	54.64
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		4,048,598.00	4,005,593.60	-	4,007,851.14	3,853,888.63	33,962.51
<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>		33,357,745.00	31,780,975.60	-	31,717,675.60	29,863,548.04	1,384,127.56

## 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>		-	-	-	-	-	-

## 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>Uniform Construction Code</b>	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
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
<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
						-		-
Tax Assessor - North Wildwood	42-102	1	87,800.00	79,800.00		79,800.00	77,408.72	2,391.28
Emergency Medical Services - West Wildwood	42-119	1	28,300.00	20,800.00		20,800.00	20,800.00	-
Municipal Court Services - West Wildwood	42-108	1	-	26,900.00		26,900.00	26,900.00	-
Cops in School - WBOE	42-121	1	60,000.00	60,000.00		60,000.00	60,000.00	-
Police Dispatch - West Wildwood	42-115	1	-	46,400.00		46,400.00	46,400.00	-
Emergency Broadcast Notification Services-W. Wildwood	42-120	2	-	2,900.00		2,900.00	2,900.00	-
Emergency Medical Services - Lower Township	42-119	1	6,500.00	5,000.00		5,000.00	5,000.00	-
Summer Trash Pick-Up - Wildwood Boardwalk SID	42-107	2	75,000.00	75,000.00		75,000.00	75,000.00	-
Landscaping Services - WBOE	42-120	1	40,000.00	40,000.00		40,000.00	40,000.00	-
Landscaping Services - Wildwood Crest	42-120	1	15,000.00	15,000.00		15,000.00	15,000.00	-
Landscaping Services - Cape May County	42-120	1	15,000.00	15,000.00		15,000.00	15,000.00	-
UEZ - North Wildwood	42-125	1	26,684.00	48,654.00		48,654.00	48,654.00	-
UEZ - West Wildwood	42-125	2	38,507.00	33,192.00		33,192.00	33,192.00	-
UEZ - Wildwood Crest	42-125	1	8,155.00	10,000.00		10,000.00	7,519.00	2,481.00
						-		-
						-		-
						-		-
<b>Total Interlocal Municipal Service Agreements</b>	<b>42-999</b>		400,946.00	478,646.00	-	478,646.00	473,773.72	4,872.28

## 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	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>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899	2	25,000.00	25,000.00		25,000.00	25,000.00	-
Recycling Tonnage	41-569	2		16,273.32		16,273.32	16,273.32	-
Body Armor Replacement Fund	41-505	2	4,144.77	3,386.24		3,386.24	3,386.24	-
Bulletproof Vest Partnership	41-693	2				-	-	-
Buckle Up / Click It or Ticket	41-507	1		5,600.00		5,600.00	5,600.00	-
Alcohol Education, Rehabilitation Program	41-501	2	722.16	1,225.84		1,225.84	1,225.84	-
Cops in Shops- Summer Shore Initiative	41-694	1	4,480.00	3,360.00		3,360.00	3,360.00	-
Distracted Driver / U-Text, U-Drive / U-Pay	41-509	1	4,200.00	11,200.00		11,200.00	11,200.00	-
USDA Communities Grant Program	41-754	2				-	-	-
USDA Public Facilities Grant Program	41-695	2				-	-	-
NJDEP	41-564	2				-	-	-
Safe & Secure	41-779	1	45,150.00			-	-	-
Drunk Driving Enforcement Fund	41-722	2				-	-	-
NJDOT - State Grant	41-559	2		2,805,736.00		2,805,736.00	2,805,736.00	-
Cape May County Open Space Grant	41-871	2	935,650.00			-	-	-
Cape May County - NJ Council on the Arts Grant	41-873	2	14,405.00	4,750.00		4,750.00	4,750.00	-
						-	-	-

## 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>Public and Private Programs Offset by Revenues</b>								
ACM JIF Safety Incentive Program	40-586	2	3,000.00	3,000.00		3,000.00	3,000.00	-
ACM JIF Optional Safety Budget Program	40-587	2	2,500.00	2,500.00		2,500.00	2,500.00	-
ACM JIF EPL/Cyber Risk Management Program	40-841	2	725.00	725.00		725.00	725.00	-
NJDCA	41-590	2		75,000.00		75,000.00	75,000.00	-
DHS/FEMA SAFER Hiring Grant	41-711	1		1,533,808.00		1,533,808.00	1,533,808.00	-
GWTIDA Municipal Event Support	40-501	1	125,000.00	100,000.00		100,000.00	100,000.00	-
NJEDA	41-587	2		1,761,750.00		1,761,750.00	1,761,750.00	-
Cooperative Housing Inspection Program	41-526	1	9,996.00	29,977.00		29,977.00	29,977.00	-
Assistance to Firefighters	41-518	2		36,943.23		36,943.23	36,943.23	-
Clean Communities	41-602	1	36,557.41	36,859.04		36,859.04	36,859.04	-
USDA Economic Impact Initiative	41-755	2				-	-	-
Urban Enterprise Zone Administrative	41-876	1	63,929.00	164,985.00		164,985.00	164,985.00	-
Urban Enterprise Zone Assistance Fund	41-877	2	1,385,369.00	1,474,926.00		1,474,926.00	1,474,926.00	-
Neighborhood Preservation Program	41-690	2	125,000.00	125,000.00		125,000.00	125,000.00	-
USDA Community Facilities Grant	41-769	2				-	-	-
NJBPU	41-754	2				-	-	-
						-	-	-

## 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
Wildwood BID Grant Funding	40-691	2				-	-	-
Small Cities Grant	41-755	2		400,000.00		400,000.00	400,000.00	-
Stormwater Assistance Program	41-564	2				-	-	-
South Jersey Gas : First Responders Grant Program	40-541	2				-	-	-
Drive Sober or Get Pulled Over	41-509	1		8,050.00		8,050.00	8,050.00	-
Wawa Foundation Public Safety Award	40-501	2				-	-	-
Summer Shore Pedestrian Awareness	41-504	1				-	-	-
USDOT - Federal Grant	41-739	2	208,000.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		2,993,828.34	8,630,054.67	-	8,630,054.67	8,630,054.67	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		3,394,774.34	9,108,700.67	-	9,108,700.67	9,103,828.39	4,872.28
<b>Detail:</b>								
<b>Salaries &amp; Wages</b>	<b>34-305</b>	<b>1</b>	576,751.41	2,261,393.04	-	2,261,393.04	2,256,520.76	4,872.28
<b>Other Expenses</b>	<b>34-305</b>	<b>2</b>	2,818,022.93	6,847,307.63	-	6,847,307.63	6,847,307.63	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		75,000.00	75,000.00	XXXXXXXXXX	138,300.00	138,300.00	-
						-		-
Boardwalk Repairs	44-903		100,000.00			-	-	-
						-		-
Public Safety Equipment - Police Radios & Cameras	44-904		68,550.00	198,650.00		198,650.00	183,652.42	14,997.58
						-		-
Back-Bay & DPW Remediation / Violations	44-905		100,000.00			-	-	-
						-		-
Municipal Parking Lot Improvements / Solar	44-903					-	-	-
						-		-
Municipal Building Imprvmnts - DPW Facility	44-905		7,300.00			-	-	-
						-		-
Improvements to Beach Boxes	44-903		23,000.00	20,000.00		20,000.00	18,450.00	1,550.00
						-		-
Public Works Department - Purchase of Equipment	44-903			10,000.00		10,000.00	10,000.00	-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<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>	44-999		373,850.00	303,650.00	-	366,950.00	350,402.42	16,547.58

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		2,215,140.00	2,189,600.00		2,189,600.00	2,189,596.59	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		173,000.00			-	-	XXXXXXXXXX
Interest on Bonds	45-930		1,115,280.00	1,186,445.00		1,186,445.00	1,186,419.88	XXXXXXXXXX
Interest on Notes	45-935		486,670.00	598,350.00		598,350.00	598,333.32	XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940		34,210.00	34,205.00		34,205.00	34,200.74	XXXXXXXXXX
						-		XXXXXXXXXX
USDA/Rural Development Program:	XXXXXXXXXX					-		XXXXXXXXXX
Loan Repayments for Principal and Interest	45-944			-		-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	<b>45-999</b>		4,024,300.00	4,008,600.00	-	4,008,600.00	4,008,550.53	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				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		16,000.00	16,000.00	XXXXXXXXXX	16,000.00	16,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
DCFT - Unfunded Ord 1183-20	46-892		8.82		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		16,008.82	16,000.00	XXXXXXXXXX	16,000.00	16,000.00	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		7,808,933.16	13,436,950.67	-	13,500,250.67	13,478,781.34	21,419.86

## 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	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
<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		7,808,933.16	13,436,950.67	-	13,500,250.67	13,478,781.34	21,419.86
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		41,166,678.16	45,217,926.27	-	45,217,926.27	43,342,329.38	1,405,547.42
<b>(M) Reserve for Uncollected Taxes</b>	50-899		80,000.00	91,955.76	XXXXXXXXXX	91,955.76	91,955.76	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		41,246,678.16	45,309,882.03	-	45,309,882.03	43,434,285.14	1,405,547.42

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	34-299	33,357,745.00	31,780,975.60	-	31,717,675.60	29,863,548.04	1,384,127.56
<b>Municipal Purposes within "CAPS"</b>	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Other Operations</b>	34-300	-	-	-	-	-	-
<b>Uniform Construction Code</b>	22-999	-	-	-	-	-	-
<b>Shared Service Agreements</b>	42-999	400,946.00	478,646.00	-	478,646.00	473,773.72	4,872.28
<b>Additional Appropriations Offset by Revenues</b>	34-303	-	-	-	-	-	-
<b>Public &amp; Private Programs Offset by Revenues</b>	40-999	2,993,828.34	8,630,054.67	-	8,630,054.67	8,630,054.67	-
<b>Total Operations Excluded from "CAPS"</b>	34-305	3,394,774.34	9,108,700.67	-	9,108,700.67	9,103,828.39	4,872.28
<b>(C) Capital Improvements</b>	44-999	373,850.00	303,650.00	-	366,950.00	350,402.42	16,547.58
<b>(D) Municipal Debt Service</b>	45-999	4,024,300.00	4,008,600.00	-	4,008,600.00	4,008,550.53	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	16,008.82	16,000.00	XXXXXXXXXX	16,000.00	16,000.00	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	80,000.00	91,955.76	XXXXXXXXXX	91,955.76	91,955.76	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	41,246,678.16	45,309,882.03	-	45,309,882.03	43,434,285.14	1,405,547.42

**DEDICATED WATER UTILITY BUDGET**

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	980,612.19	1,026,175.00	1,026,175.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	<b>980,612.19</b>	<b>1,026,175.00</b>	<b>1,026,175.00</b>
Rents	08-503	10,547,000.00	9,875,000.00	10,547,439.35
Miscellaneous	08-505	509,000.00	295,000.00	509,383.25
Reserve to Pay Notes	08-508	10,110.00		
<b>Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Governement Services</b>	<b>XXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
Deficit (General Budget)	08-549			
<b>Total Water Utility Revenues</b>	<b>08-599</b>	<b>12,046,722.19</b>	<b>11,196,175.00</b>	<b>12,082,997.60</b>

**DEDICATED WATER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	2,213,200.00	2,054,775.00		2,019,775.00	1,950,739.72	69,035.28
Other Expenses	55-502	2,270,300.00	2,049,800.00		2,036,917.29	1,530,023.17	506,894.12
Terminal Leave - Salaries and Wages	55-501	1.00	1.00		35,001.00	35,001.00	-
Insurance	55-503	1,319,000.00	1,264,700.00		1,264,700.00	1,130,669.87	134,030.13
					-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	1.00	1.00	XXXXXXXXXX	1.00	-	1.00
Capital Outlay	55-512	2,051,850.00	1,925,000.00		1,925,000.00	1,675,536.85	249,463.15
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	1,810,150.00	1,749,100.00		1,753,859.38	1,749,910.86	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-	-	XXXXXXXXXX
Interest on Bonds	55-522	639,500.00	712,700.00		718,490.00	698,621.19	XXXXXXXXXX
Interest on Notes	55-523	32,445.00			2,333.33	2,333.33	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

## DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
City of Wildwood - Indirect Costs	55-550	719,924.00	700,998.00	XXXXXXXXXX	700,998.00	700,998.00	XXXXXXXXXX
City of Wildwood - Rio Grande Phase I	55-550	10,862.00	10,862.00	XXXXXXXXXX	10,862.00	10,862.00	XXXXXXXXXX
DCFT - Unfunded Ord #1147-19		207,204.19		XXXXXXXXXX	-	-	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	237,700.00	232,600.00		232,600.00	232,549.98	50.02
Social Security System (O.A.S.I.)	55-541	169,300.00	157,200.00		157,200.00	137,927.97	19,272.03
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	8,050.00	7,200.00		7,200.00	6,705.74	494.26
Defined Contribution Retirement Program		1.00	7,500.00		7,500.00	-	7,500.00
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532	357,234.00	323,738.00	XXXXXXXXXX	323,738.00	323,738.00	XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL WATER UTILITY APPROPRIATIONS</b>	55-599	12,046,722.19	11,196,175.00	-	11,196,175.00	10,185,617.68	986,739.99

## DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Operating Surplus Anticipated	08-501	873,376.00	694,203.00	694,203.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	<b>873,376.00</b>	<b>694,203.00</b>	<b>694,203.00</b>
Rents	08-503	5,671,900.00	5,726,000.00	5,671,904.83
Miscellaneous	08-505	150,000.00	100,000.00	151,439.95
Interest on Investments and Deposits	08-511	150,000.00	110,000.00	154,147.26
Reserve to Pay Loan	08-508	-	-	-
Reserve to Pay Bonds	08-508	-	-	-
ARRA Debt Service Subsidy	08-508	10,000.00	10,000.00	18,896.88
Sewer Capital Fund Balance	08-509	200,000.00	-	-
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Rents	08-520	1,328,100.00	1,012,278.00	1,012,278.00
Deficit (General Budget)	08-549			
<b>Total Sewer Utility Revenues</b>	<b>08-599</b>	<b>8,383,376.00</b>	<b>7,652,481.00</b>	<b>7,702,869.92</b>

**DEDICATED SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	466,000.00	474,600.00		491,600.00	459,598.70	32,001.30
Other Expenses	55-502	495,000.00	435,250.00		362,393.86	234,609.37	127,784.49
Terminal Leave - Salaries and Wages	55-501	1.00	1.00		30,001.00	30,001.00	-
Insurance	55-503	432,100.00	378,300.00		398,300.00	398,022.60	277.40
CMCMUA User Charges	55-504	4,303,840.00	4,192,000.00		4,192,000.00	4,191,417.00	583.00
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	1.00	1.00	XXXXXXXXXX	1.00	-	1.00
Capital Outlay	55-512	936,000.00	500,000.00		480,000.00	108,702.81	371,297.19
					-		-
					-		-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	688,206.00	646,650.00		655,864.62	655,841.30	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521	-	-		-	-	XXXXXXXXXX
Interest on Bonds	55-522	437,600.00	443,800.00		460,441.52	460,441.52	XXXXXXXXXX
Interest on Notes	55-523	-	-		-	-	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

**DEDICATED SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
City of Wildwood - Indirect Costs	55-550	225,200.00	197,211.00	XXXXXXXXXX	197,211.00	197,211.00	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540	60,600.00	57,399.00		57,399.00	57,346.30	52.70
Social Security System (O.A.S.I.)	55-541	36,000.00	37,000.00		37,000.00	32,834.64	4,165.36
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	1,800.00	1,600.00		1,600.00	1,508.05	91.95
Defined Contribution Retirement Program		1.00	1.00		1.00	-	1.00
					-		-
					-		-
<b>Judgements</b>	55-531				-		XXXXXXXXXX
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX	-		XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545	301,027.00	288,668.00	XXXXXXXXXX	288,668.00	288,668.00	XXXXXXXXXX
<b>TOTAL SEWER UTILITY APPROPRIATIONS</b>	55-599	8,383,376.00	7,652,481.00	-	7,652,481.00	7,116,202.29	536,255.39

## 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		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		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

## DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Housing and Community Development Act of 1974; Recycling Program; Tourism Development Commission Fund; Special Events Donations (NJSA 40A:5-29); Parking Offenses Adjudication Act (PL 1989); Sanitary Landfill Facilities Closure and Contingency Fund; UCC Code Enforcement Developers Fees- Housing Trust Fund (NJS 52-27D-124 e et seq.); Memorial Benches Donation (NJSA 40A:5-29); Community Center Donations - NJSA 40A:5-29; Police K-9 Unit Donations; Accumulated Absence; Storm Recovery Trust Fund; Avenue of the Stars Donations; City Beautification Donations; Beach Patrol Donations; Beach Events Donations; Uniform Fire Safety Act - Penalty Monies; Recreation; Disposal of Forfeited Property (PL 1985 Ch 135); Self-Insurance Program; Workers Compensation Insurance Program; Lifeguard Pension; Developer's Escrow Fund (NJSA 40:55D-53.1); Police Youth Camp Program 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."

## APPENDIX TO BUDGET STATEMENT

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

ASSETS	
Cash and Investments	10,556,279.67
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	7,775,086.75
Receivables with Offsetting Reserves:	xxxxxxx
Taxes Receivable	13.00
Tax Title Lien Receivable	15,783.58
Property Acquired by Tax Title Lien Liquidation	766,900.00
Other Receivables	2,947,387.23
Deferred Charges Required to be in 2026 Budget	16,000.00
Deferred Charges Required to be in Budgets Subsequent to 2026	-
<b>Total Assets</b>	<b>22,077,450.23</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>	
*Cash Liabilities	13,152,088.69
Reserves for Receivables	3,730,083.81
Surplus	5,195,277.73
<b>Total Liabilities, Reserves and Surplus</b>	<b>22,077,450.23</b>

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

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

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	5,155,620.47	4,039,543.08
CURRENT REVENUE ON A CASH BASIS:	xxxxxxx	xxxxxxx
Current Taxes:*(Percentage Collected 2025: 99.83%, 2024: 99.87%)	45,859,392.24	42,754,955.87
Delinquent Taxes	21,372.63	13,957.85
Other Revenues and Additions to Income	21,585,960.43	25,584,128.53
Total Funds	72,622,345.77	72,392,585.33
EXPENDITURES AND TAX REQUIREMENTS:	xxxxxxx	xxxxxxx
Municipal Appropriations	45,309,882.03	46,603,277.53
School Taxes (Including Local and Regional)	15,259,589.00	14,402,657.00
County Taxes (Including Added Tax Amounts)	5,907,597.01	5,467,097.44
Special District Taxes	950,000.00	750,000.00
Other Expenditures and Deductions from Income		13,932.89
Total Expenditures and Tax Requirements	67,427,068.04	67,236,964.86
Less: Expenditures to be Raised by Future Taxes	-	-
Total Adjusted Expenditures and Tax Requirements	67,427,068.04	67,236,964.86
Surplus Balance, December 31	5,195,277.73	5,155,620.47

\*Nearest even percentage may be used

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

Surplus Balance, December 31	5,195,277.73
Current Surplus Anticipated in 2026 Budget	2,500,000.00
Surplus Balance Remaining	2,695,277.73

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

**CITY OF WILDWOOD  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The City of Wildwood's Capital Plan Priorities are as follows:

1. Boardwalk Reconstruction;
2. Landfill Closure;
3. Stormwater Resiliency Program;
4. Purchase of an Electric Trash Truck;
5. Community Solar Program;
6. Green Initiative Program;
7. Acquisition of Various Equipment;
8. Road Reconstruction;
9. Acquisition of ITT Equipment
10. Improvements to Municipal Facilities and Grounds; and
11. Purchase of a Pumper Fire Truck.

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

Local Unit

**CITY OF WILDWOOD**

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:	I	-							
Boardwalk Repairs	I-01	600,000.00		100,000.00					500,000.00
Acquisition of Vehicles	I-02	2,383,500.00			12,000.00			240,000.00	2,131,500.00
Acquisition of Equipment	I-03	3,127,800.00		66,750.00	15,500.00			310,000.00	2,735,550.00
Building/Facilities Repairs and Improvements	I-04	16,377,100.00			28,000.00			560,000.00	15,789,100.00
Acquisition of Ambulance	I-05	945,000.00							945,000.00
Road Reconstruction	I-06	6,662,500.00							6,662,500.00
Improvement to Recreational Facilities	I-07	6,806,700.00			5,000.00			100,000.00	6,701,700.00
Acquisition of Fire Truck	I-08	1,575,000.00							1,575,000.00
Back Bay Improvements	I-09	100,000.00		100,000.00					-
Boardwalk Reconstruction	I-10	9,633,800.00							9,633,800.00
Wharf Concrete / Bulkhead Repairs	I-11	9,712,500.00							9,712,500.00
Acquisition of ITT Equipment	I-12	1,055,850.00		32,100.00	4,500.00	-	-	90,000.00	929,250.00
Traffic Light Refurbishment	I-13	-							-
Reassessment	I-14	630,000.00							630,000.00
Contamination/Remediation	I-15	630,000.00			10,000.00			200,000.00	420,000.00
Demolition of Buildings	I-16	100,000.00							100,000.00
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	60,339,750.00	-	298,850.00	75,000.00	-	-	1,500,000.00	58,465,900.00

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

Local Unit

CITY OF WILDWOOD

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	
		-							
WATER CAPITAL:	II	-							
Various Improvements & Acquisitions	II-01	3,210,006.00			1.00			510,000.00	2,700,005.00
Various Improvements & Acquisitions	II-02	22,806,000.00						1,071,000.00	21,735,000.00
Water System Improvements	II-03	32,886,000.00						10,710,000.00	22,176,000.00
Replacement of Water Mains	II-04	7,022,874.00						1,079,874.00	5,943,000.00
Distribution System Improvements	II-05	8,379,000.00						3,213,000.00	5,166,000.00
Capital Outlay	II-06	13,380,360.00		2,051,850.00				-	11,328,510.00
		-							
		-							
SEWER CAPITAL:	III	-							
Sewer System Improvements	III-01	4,716,006.00		761,000.00	1.00			-	3,955,005.00
Manhole Replacement	III-02	3,974,250.00						-	3,974,250.00
Bulkhead Replacement	III-03	3,339,000.00						1,071,000.00	2,268,000.00
Major Repair to Outfall Lines	III-04	3,433,500.00						-	3,433,500.00
Acquisition of Equipment	III-05	438,486.00						69,666.00	368,820.00
Distribution System Improvements	III-06	14,332,500.00						6,961,500.00	7,371,000.00
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	117,917,982.00	-	2,812,850.00	2.00	-	-	24,686,040.00	90,419,090.00

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

Local Unit

CITY OF WILDWOOD

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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<b>TOTAL - ALL PROJECTS</b>	XXXXX	178,257,732.00	-	3,111,700.00	75,002.00	-	-	26,186,040.00	148,884,990.00

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

Local Unit

CITY OF WILDWOOD

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:	I	-							
Boardwalk Repairs	I-01	600,000.00	2040	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Acquisition of Vehicles	I-02	2,383,500.00	2040	252,000.00	409,500.00	367,500.00	409,500.00	367,500.00	577,500.00
Acquisition of Equipment	I-03	3,127,800.00	2040	392,250.00	574,150.00	865,000.00	312,600.00	552,500.00	431,300.00
Building/Facilities Repairs and Improvements	I-04	16,377,100.00	2040	588,000.00	2,152,500.00	884,100.00	11,235,000.00	1,365,000.00	152,500.00
Acquisition of Ambulance	I-05	945,000.00	2030	-	-	472,500.00	-	472,500.00	-
Road Reconstruction	I-06	6,662,500.00	2040	-	1,522,500.00	1,260,000.00	1,360,000.00	1,260,000.00	1,260,000.00
Improvement to Recreational Facilities	I-07	6,806,700.00	2031	105,000.00	5,546,700.00	525,000.00	-	630,000.00	-
Acquisition of Fire Truck	I-08	1,575,000.00	2030	-	-	-	1,575,000.00	-	-
Back Bay Improvements	I-09	100,000.00	2027	100,000.00	-	-	-	-	-
Boardwalk Reconstruction	I-10	9,633,800.00	2030	-	-	7,428,800.00	2,205,000.00	-	-
Wharf Concrete / Bulkhead Repairs	I-11	9,712,500.00	2040	-	3,412,500.00	-	3,150,000.00	-	3,150,000.00
Acquisition of ITT Equipment	I-12	1,055,850.00	2040	126,600.00	95,100.00	273,600.00	164,100.00	143,100.00	253,350.00
Traffic Light Refurbishment	I-13	-	2028	-	-	-	-	-	-
Reassessment	I-14	630,000.00	2029	-	630,000.00	-	-	-	-
Contamination/Remediation	I-15	630,000.00	2030	210,000.00	-	210,000.00	210,000.00	-	-
Demolition of Buildings	I-16	100,000.00	2030	-	-	-	-	-	100,000.00
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	60,339,750.00	<b>XXXXXXXXXX</b>	1,873,850.00	14,442,950.00	12,386,500.00	20,721,200.00	4,890,600.00	6,024,650.00

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

Local Unit

CITY OF WILDWOOD

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
		-							
WATER CAPITAL:	II	-							
Various Improvements & Acquisitions	II-01	3,210,006.00	2040	510,001.00	520,001.00	530,001.00	540,001.00	550,001.00	560,001.00
Various Improvements & Acquisitions	II-02	22,806,000.00	2040	1,071,000.00	1,092,000.00	1,113,000.00	16,200,000.00	1,650,000.00	1,680,000.00
Water System Improvements	II-03	32,886,000.00	2040	10,710,000.00	10,920,000.00	7,791,000.00	1,134,000.00	1,155,000.00	1,176,000.00
Replacement of Water Mains	II-04	7,022,874.00	2040	1,079,874.00	1,365,000.00	1,113,000.00	1,134,000.00	1,155,000.00	1,176,000.00
Distribution System Improvements	II-05	8,379,000.00	2029	3,213,000.00	-	-	3,402,000.00	-	1,764,000.00
Capital Outlay	II-06	13,380,360.00	--	2,051,850.00	2,092,887.00	2,133,924.00	2,261,959.00	2,304,638.00	2,535,102.00
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		-							
SEWER CAPITAL:	III	-							
Sewer System Improvements	III-01	4,716,006.00	--	761,001.00	771,001.00	781,001.00	791,001.00	801,001.00	811,001.00
Manhole Replacement	III-02	3,974,250.00	2040	-	1,092,000.00	-	1,134,000.00	866,250.00	882,000.00
Bulkhead Replacement	III-03	3,339,000.00	2040	1,071,000.00	-	1,113,000.00	-	1,155,000.00	-
Major Repair to Outfall Lines	III-04	3,433,500.00	2040	-	-	1,669,500.00	-	-	1,764,000.00
Acquisition of Equipment	III-05	438,486.00	2040	69,666.00	71,032.00	72,398.00	73,764.00	75,130.00	76,496.00
Distribution System Improvements	III-06	14,332,500.00	2029	6,961,500.00	-	-	7,371,000.00	-	-
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	117,917,982.00	<b>XXXXXXXXXX</b>	27,498,892.00	17,923,921.00	16,316,824.00	34,041,725.00	9,712,020.00	12,424,600.00

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

Local Unit

CITY OF WILDWOOD

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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<b>TOTAL - ALL PROJECTS</b>	<b>XXXXX</b>	178,257,732.00	<b>XXXXXXXXXX</b>	29,372,742.00	32,366,871.00	28,703,324.00	54,762,925.00	14,602,620.00	18,449,250.00

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

Local Unit CITY OF WILDWOOD

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
GENERAL CAPITAL:	-									
Boardwalk Repairs	600,000.00	100,000.00	500,000.00	-			-			
Acquisition of Vehicles	2,383,500.00	-	21,000.00	129,500.00			2,233,000.00			
Acquisition of Equipment	3,127,800.00	66,750.00	296,250.00	147,000.00			2,617,800.00			
Building/Facilities Repairs and Improvements	16,377,100.00	-	100,000.00	802,100.00			15,475,000.00			
Acquisition of Ambulance	945,000.00	-	-	45,000.00			900,000.00			
Road Reconstruction	6,662,500.00	-	100,000.00	312,500.00			6,250,000.00			
Improvement to Recreational Facilities	6,806,700.00	-	-	329,130.00			6,477,570.00			
Acquisition of Fire Truck	1,575,000.00	-	-	75,000.00			1,500,000.00			
Back Bay Improvements	100,000.00	100,000.00	-	-			-			
Boardwalk Reconstruction	9,633,800.00	-	-	463,800.00			9,170,000.00			
Wharf Concrete / Bulkhead Repairs	9,712,500.00	-	-	462,500.00			9,250,000.00			
Acquisition of ITT Equipment	1,055,850.00	32,100.00	535,500.00	25,470.00			462,780.00			
Traffic Light Refurbishment	-	-	-	-			-			
Reassessment	630,000.00	-	-	30,000.00			600,000.00			
Contamination/Remediation	630,000.00	-	-	30,000.00			600,000.00			
Demolition of Buildings	100,000.00	-	100,000.00	-			-			
	-									
<b>TOTAL - THIS PAGE</b>	60,339,750.00	298,850.00	1,652,750.00	2,852,000.00	-	-	55,536,150.00	-	-	-

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

Local Unit

CITY OF WILDWOOD

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
	-										
WATER CAPITAL:	-										
Various Improvements & Acquisitions	3,210,006.00			6.00				3,210,000.00			
Various Improvements & Acquisitions	22,806,000.00			-				22,806,000.00			
Water System Improvements	32,886,000.00			-				32,886,000.00			
Replacement of Water Mains	7,022,874.00			-				7,022,874.00			
Distribution System Improvements	8,379,000.00			-				8,379,000.00			
Capital Outlay	13,380,360.00	2,051,850.00	11,328,510.00	-				-			
	-										
	-										
SEWER CAPITAL:	-										
Sewer System Improvements	4,716,006.00	761,000.00	3,955,000.00	6.00				-			
Manhole Replacement	3,974,250.00			-				3,974,250.00			
Bulkhead Replacement	3,339,000.00			-				3,339,000.00			
Major Repair to Outfall Lines	3,433,500.00			-				3,433,500.00			
Acquisition of Equipment	438,486.00			-				438,486.00			
Distribution System Improvements	14,332,500.00			-				14,332,500.00			
	-										
<b>TOTAL - THIS PAGE</b>	117,917,982.00	2,812,850.00	15,283,510.00	12.00	-	-	-	99,821,610.00	-	-	-

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

Local Unit CITY OF WILDWOOD

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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<b>TOTAL - ALL PROJECTS</b>	178,257,732.00	3,111,700.00	16,936,260.00	2,852,012.00	-	-	55,536,150.00	99,821,610.00	-	-

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: CITY OF WILDWOOD

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.

3/11/2026  
Date

lbrown@wildwoodnj.gov  
Clerk of the Governing Body