

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	3,239,425.59	4,700,000.00	(1,460,574.41)	-31.08%
Local	7,750,663.00	7,100,103.00	650,560.00	9.16%
State Aid	383,678.92	383,678.92	-	0.00%
State & Federal Grants	176,064.14	1,757,395.74	(1,581,331.60)	-89.98%
Delinquent Tax	345,000.00	310,000.00	35,000.00	11.29%
Local Purpose Tax	18,155,919.12	17,441,245.72	714,673.40	4.10%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	30,050,750.77	31,692,423.38	(1,641,672.61)	-5.18%
APPROPRIATIONS				
Salaries & Wages	9,217,267.34	8,860,079.00	357,188.34	4.03%
Other Expenses	12,709,303.00	12,204,655.00	504,648.00	4.13%
Statutory & Deferred Charges	2,082,174.00	2,026,228.00	55,946.00	2.76%
State & Federal Grants	181,064.14	1,762,395.74	(1,581,331.60)	-89.73%
Capital (without grants)	435,900.00	1,807,400.00	(1,371,500.00)	-75.88%
Debt Service	4,582,100.00	4,162,500.00	419,600.00	10.08%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	842,942.29	869,165.64	(26,223.35)	-3.02%
TOTAL APPROPRIATIONS	30,050,750.77	31,692,423.38	(1,641,672.61)	-0.0518
Adopted Emergencies	-	-	-	-

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	18,155,919.12	17,441,245.72	714,673.40	4.10%
Local Tax Rate	0.7510	0.7250	0.0260	3.58%
Assessed Valuation	2,417,714,300	2,406,995,800	10,718,500	0.45%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.00%	CAP COLA		
CAP Base from Prior Year	19,048,792.00	19,048,792.00	18,155,919.12	MAX
Rate Applied	2.00%	3.50%	18,155,919.12	ACTUAL
Allowable CAP	19,429,767.84	19,715,499.72	0.00	+ OR ()
Additions:			Must be zero or () to Introduce Budget	
See Sheet 3b	522,286.45	522,286.45		
Other				
Total CAP Allowable	19,952,054.29	20,237,786.17		
Budget Expenditures Sheet 19	19,662,744.34	19,662,744.34		
Remaining or (Excess)	289,309.95	575,041.82		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	6,439,425.59	9,327,592.28	(2,888,166.69)
Used to Fund Budget	3,239,425.59	4,700,000.00	(1,460,574.41)
Remaining Balance	3,200,000.00	4,627,592.28	(1,427,592.28)

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.99%	98.95%	0.04%
Used for Reserve for Taxes	97.65%	97.50%	0.15%
Remaining	1.34%	1.45%	-0.11%

BOROUGH OF WILDWOOD CREST

<u>SUMMARY OF TAX RATES</u>							<u>LEVY CHANGE PER VARIOUS ASSESSED VALUES</u>						
	<u>Estimated 2026</u>		<u>Actual 2025</u>		Change	%	Property Assessment	<u>Estimated 2026</u>		<u>Actual 2025</u>		Total Tax Change	Local Tax Change
	Levy Amount	Rate	Levy Amount	Rate				Total Tax	Local Tax	Total Tax	Local Tax		
COUNTY:													
County Tax (General)	6,958,201.52	0.288	6,821,766.20	0.284	0.004	1.34%	100,000.00	1,483.63	750.95	1,447.00	725.00	36.63	25.95
County Library	1,109,732.93	0.046	1,087,973.46	0.045	0.001	2.00%	125,000.00	1,854.53	938.69	1,808.75	906.25	45.78	32.44
County Health		-			-	#DIV/0!	150,000.00	2,225.44	1,126.43	2,170.50	1,087.50	54.94	38.93
County Open Space	410,936.84	0.017	402,879.25	0.017	(0.000)	-0.02%	175,000.00	2,596.35	1,314.17	2,532.25	1,268.75	64.10	45.42
Total All County Levies	8,478,871.29	0.351	8,312,618.91	0.346	0.005	1.36%	200,000.00	2,967.26	1,501.91	2,894.00	1,450.00	73.26	51.91
SCHOOLS:													
Local School	9,235,094.28	0.382	9,054,014.00	0.376	0.006	1.59%	225,000.00	3,338.16	1,689.65	3,255.75	1,631.25	82.41	58.40
Regional School	-	-	-		-	#DIV/0!	250,000.00	3,709.07	1,877.38	3,617.50	1,812.50	91.57	64.88
Regional High School	-	-	-		-	#DIV/0!	275,000.00	4,079.98	2,065.12	3,979.25	1,993.75	100.73	71.37
					-	#DIV/0!	300,000.00	4,450.88	2,252.86	4,341.00	2,175.00	109.88	77.86
					-	#DIV/0!	325,000.00	4,821.79	2,440.60	4,702.75	2,356.25	119.04	84.35
					-	#DIV/0!	350,000.00	5,192.70	2,628.34	5,064.50	2,537.50	128.20	90.84
Additional Local School					-	#DIV/0!	375,000.00	5,563.60	2,816.08	5,426.25	2,718.75	137.35	97.33
School Debt Service	-	-	-		-	#DIV/0!	400,000.00	5,934.51	3,003.82	5,788.00	2,900.00	146.51	103.82
					-	#DIV/0!	425,000.00	6,305.42	3,191.55	6,149.75	3,081.25	155.67	110.30
					-	#DIV/0!	450,000.00	6,676.33	3,379.29	6,511.50	3,262.50	164.83	116.79
SPECIAL DISTRICTS:					-	#DIV/0!	475,000.00	7,047.23	3,567.03	6,873.25	3,443.75	173.98	123.28
Special District Tax	-		-		-	#DIV/0!	500,000.00	7,418.14	3,754.77	7,235.00	3,625.00	183.14	129.77
LOCAL PURPOSE TAX	18,155,919.12	0.751	17,441,245.72	0.725	0.026	3.58%	600,000.00	8,901.77	4,505.72	8,682.00	4,350.00	219.77	155.72
Municipal Library	-	-	-		-	#DIV/0!	750,000.00	11,127.21	5,632.15	10,852.50	5,437.50	274.71	194.65
Municipal Open Space	-	-	-		-	#DIV/0!	1,000,000.00	14,836.28	7,509.54	14,470.00	7,250.00	366.28	259.54
Arts and Cultural	-	0	-		-	#DIV/0!	1,250,000.00	18,545.35	9,386.92	18,087.50	9,062.50	457.85	324.42
TOTAL ALL LEVIES	35,869,884.69	1.484	34,807,878.63	1.447	0.03663	0.025313	1,500,000.00	22,254.42	11,264.31	21,705.00	10,875.00	549.42	389.31
NET VALUATION TAXABLE	2,417,714,300		2,406,995,800										

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF WILDWOOD CREST

COUNTY: CAPE MAY

<u>Don Cabrera</u> Mayor's Name	<u>12.31.2029</u> Term Expires
---	--

Governing Body Members	
Name	Term Expires
<u>Toni Fuscellaro</u>	<u>12.31.2029</u>
<u>Joseph Franco, Jr.</u>	<u>12.31.2029</u>

Municipal Officials	
<u>Patricia Feketics</u> Municipal Clerk	<u>08.15.2015</u> Date of Orig. Appt.
<u>Lyndsey Herman</u> Tax Collector	<u>C-1744</u> Cert. No.
<u>Francine Springer</u> Chief Financial Officer	<u>T-8246</u> Cert. No.
<u>Michael S. Garcia</u> Registered Municipal Accountant	<u>N-0684</u> Cert. No.
<u>Ronald Gelzunas</u> Municipal Attorney	<u>472</u> Lic. No.
<u> </u> 	
<u> </u> 	

Official Mailing Address of Municipality

Borough Administration Building
6101 Pacific Avenue
Wildwood Crest, New Jersey 08260

Fax #: 609.522.7108

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of WILDWOOD CREST, County of CAPE MAY for the Fiscal Year 2026

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

Be it Further Resolved, that said Budget be published on the official website www.wildwoodcrest.org on March 19th, 2026;

Also, if applicable, it will be advertised in the following on-line publication of The Herald on March 19th, 2026.

The Governing Body of the BOROUGH of WILDWOOD CREST does hereby approve the following as the Budget for the year 2026:

RECORDED VOTE

(Insert Last Name)

Ayes

Francio
Fuscellaro

Nays

--

Abstained

--

Absent

Cabrera

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMISSIONERS of the BOROUGH of WILDWOOD CREST, County of CAPE MAY, on March 18th, 2026.

A Hearing on the Budget and Tax Resolution will be held at Borough Administration Building, on April 15th, 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.

Sheet 2

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)			XXXXXXXXXXXX
1. Appropriations within "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}			19,662,744.34
2. Appropriations excluded from "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}			9,545,064.14
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			9,545,064.14
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	97.65%	Percent of Tax Collections	842,942.29
		Building Aid Allowance 2026 - \$	[REDACTED]
		for Schools-State Aid 2025 - \$	[REDACTED]
4. Total General Appropriations (Item 9, Sheet 29)			30,050,750.77
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			11,894,831.65
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)			XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)			18,155,919.12
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			-
(c) Minimum Library Tax			-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	31,692,423.38	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	31,692,423.38	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	30,836,374.24	-	-	-	-	-	-
Reserved	854,920.80	-	-	-	-	-	-
Unexpended Balances Canceled	1,128.34	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	31,692,423.38	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	31,160,359.22
Cap Base Adjustment:	
Subtotal	<u>31,160,359.22</u>
Exceptions Less:	
Total Other Operations	3,881,170.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	161,000.00
Total Additional Appropriations	
Total Capital Improvements	1,807,400.00
Total Debt Service	4,162,500.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	1,230,331.58
Judgements	
Total Deferred Charges	
Cash Deficit	-
Reserve for Uncollected Taxes	869,165.64
Total Exceptions	<u>12,111,567.22</u>
Amount on Which CAP is Applied	19,048,792.00
2.0% CAP	<u>380,975.84</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	19,429,767.84

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		19,429,767.84
Additions:		
New Construction (Assessor Certification)		104,239.78
2024 Cap Bank Available		234,069.56
2025 Cap Bank Available		183,977.11
Total Additions		<u>522,286.45</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	<u>19,952,054.29</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>285,731.88</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>20,237,786.17</u>
Total General Appropriations for Municipal Purposes		<u>19,662,744.34</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(575,041.82)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026 \$ 3,444,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 444,000.00

3,000,000.00

Budgeted Group Insurance - Inside CAP 3,000,000.00

Budgeted Group Insurance - Utilities

Budgeted Group Insurance - Outside CAP

TOTAL 3,000,000.00

Instead of receiving Health Benefits, 13 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 50,000.00

"2010" LEVY CAP BANKS:

2023

Maximum Allowable Amount to be Raised by Taxation	16,965,841
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)	<u>16,353,448</u>
Amount Used in CY 2026	<u>612,393</u>
Balance to Expire	<u>1,351</u>
	<u>611,042</u>

2024

Maximum Allowable Amount to be Raised by Taxation	17,354,706
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)	<u>17,044,609</u>
Amount Used in CY 2026	<u>310,097</u>
Balance to Carry Forward (CY 2027)	-
	<u>310,097</u>

2025

Maximum Allowable Amount to be Raised by Taxation	17,917,701
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	<u>17,441,246</u>
Amount Used in CY 2026	<u>476,455</u>
Balance to Carry Forward (CY 2027 - CY2028)	<u>476,455</u>

2026

Maximum Allowable Amount to be Raised by Taxation	18,155,919
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	<u>18,155,919</u>
	(0)

Total Levy CAP Bank 786,552

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	17,441,245.72
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>17,441,245.72</u>
Plus 2% CAP Increase	<u>348,824.91</u>
ADJUSTED TAX LEVY	<u>17,790,070.63</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>17,790,070.63</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

17,790,070.63

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	1,200.00
Allowable Pension Obligations Increases	38,329.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	220,729.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>260,258.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	

ADJUSTED TAX LEVY

18,050,328.63

Additions:

New Ratables - Increase for new construction	14,377,900
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.725</u>
New Ratable Adjustment to Levy	104,239.78
Amounts approved by Referendum	
Levy CAP Bank Applied	1,350.71

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

18,155,919.12

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

18,155,919.12

OVER OR (UNDER) 2% LEVY CAP

0.00

(must be equal or under for Introduction)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
1. Surplus Anticipated	08-101	3,239,425.59	4,700,000.00	4,700,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	3,239,425.59	4,700,000.00	4,700,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103			
Other	08-104	153,000.00	153,000.00	153,200.00
Fees and Permits	08-105	300,000.00	277,000.00	308,249.00
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	68,000.00	57,000.00	71,922.71
Other	08-109			
Interest and Costs on Taxes	08-112	71,000.00	71,000.00	72,392.54
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	468,000.00	450,000.00	472,772.89
Interest on Investments and Deposits	08-113	590,000.00	640,000.00	597,224.54
Anticipated Utility Operating Surplus	08-114			
Recreation Income - Pool	08-105	120,000.00	93,000.00	126,138.28
TV Cable Franchise Fee	08-105	47,408.00	49,861.00	49,861.67
Municipal Concession Income	08-105	406,000.00	297,000.00	316,761.10

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Interest and Costs on Delinquent Sewer Rents		10,100.00	7,000.00	11,780.98
Ambulance Fees		185,000.00	201,000.00	187,185.71
Sewer Rents		3,610,000.00	3,700,000.00	3,615,751.60
Sewer Rents - Increase in rates		465,000.00	181,170.00	181,170.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	6,493,508.00	6,177,031.00	6,164,411.02

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	383,678.92	383,678.92	383,588.81
Garden State Trust	09-206			
Watershed Aid	09-207			
Total Section B: State Aid Without Offsetting Appropriations	09-001	383,678.92	383,678.92	383,588.81

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	106,000.00	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Drunk Driving Enforcement Fund	10-745	6,234.90	2,814.24	2,814.24
Mayors Wellness Mental Health Grant - Walmart	10-634	-	9,000.00	9,000.00
Police Body Armor	10-726	2,902.24	2,312.29	2,312.29
				-
Drive Sober or Get Pulled Over	10-509		4,900.00	4,900.00
				-
State Housing Inspection - Local	10-708	18,689.00	3,756.00	3,756.00
				-
Click It or Ticket Grant	10-504		2,800.00	2,800.00
				-
ARPA Boardwalk Grant	10-765	-	1,087,425.00	1,087,425.00
				-
CMC Division of Culture and Heritage Regrant	10-507	3,525.00	3,700.00	3,700.00
				-
Local Efficiency Achievement Program	10-639		125,000.00	125,000.00
				-
US Bulletproof Vest Partnership	10-727	-	3,111.05	3,111.05
Small Cities CDBG - ADA Bathrooms	10-794		336,110.00	336,110.00
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
GWTIDA Create in the Crest Arts Festival	10-671		3,500.00	3,500.00
				-
Recycling Tonnage Grant	10-569		14,067.60	14,067.60
Wellness Donation	10-634	1,000.00		-
Clean Communities	10-602		31,321.56	31,321.56
NJ Urban and Community Forestry Grant	10-621	20,000.00		-
Small Cities CDBG - ADA Bathrooms	10-794		-	-
2025 UEZ Grant	10-879	-	75,194.00	75,194.00
GWTIDA - Summer Events Grant	10-807	34,000.00	30,500.00	30,500.00
2025 UEZ Admin	10-879	-	7,519.00	7,519.00
JIF Incentive Program	10-825		2,500.00	2,500.00
Distracted Driving Crackdown Grant	10-508		2,800.00	2,800.00
Summer Shore Pedestrian Awareness Grant	10-504		4,200.00	4,200.00
	10-879		-	-
2025 Donation Public Access at Lake for DEP	10-885		4,865.00	4,865.00
FY2026 UEZ Admin Budget	10-879	8,155.00	-	-
FY 2026 UEZ Assistance Fund	10-879	81,558.00	-	-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	176,064.14	1,757,395.74	1,757,395.74

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	175,000.00	177,000.00	175,922.62
Beach Operation Offset	08-108	349,155.00	356,072.00	356,606.20
Ancitipated General Capital Fund Balance	08-228	300,000.00	100,000.00	100,000.00
Beach Box Revenue	08-240	281,000.00	260,000.00	281,702.42
GWTIDA Event Support Funding	08-241	30,000.00	30,000.00	30,000.00
Beach Box Rate increase per Ordinance	08-240	16,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	1,151,155.00	923,072.00	944,231.24

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	3,239,425.59	4,700,000.00	4,700,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	6,493,508.00	6,177,031.00	6,164,411.02
Total Section B: State Aid Without Offsetting Appropriations	09-001	383,678.92	383,678.92	383,588.81
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	106,000.00	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	176,064.14	1,757,395.74	1,757,395.74
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,151,155.00	923,072.00	944,231.24
Total Miscellaneous Revenues	13-099	8,310,406.06	9,241,177.66	9,249,626.81
4. Receipts from Delinquent Taxes	15-499	345,000.00	310,000.00	314,176.29
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	11,894,831.65	14,251,177.66	14,263,803.10
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	18,155,919.12	17,441,245.72	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	18,155,919.12	17,441,245.72	18,060,808.95
7. Total General Revenues	13-299	30,050,750.77	31,692,423.38	32,324,612.05

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 REVENUE AND FINANCE:						-	-	
Director's Office						-	-	
Salaries and Wages	20-110	1	19,500.00	19,500.00		-	-	
Other Expenses	20-110	2	1,200.00	1,200.00		1,200.00	1,200.00	
						-	-	
Borough Administration						-	-	
Salaries and Wages	20-120	1	250,000.00	300,000.00		288,500.00	248,878.67	
Other Expenses	20-120	2	138,050.00	138,800.00		138,800.00	91,167.81	
Municipal Election Expense	20-120	2	1,800.00	1,800.00		1,800.00	1,351.21	
Financial Administration					-	-	-	
Salaries and Wages	20-130	1	353,000.00	363,000.00		365,000.00	363,489.58	
Other Expenses	20-130	2	104,500.00	104,400.00		104,400.00	98,436.38	
Municipal Audit	20-135	2	40,000.00	40,000.00		40,000.00	40,000.00	
				-		-	-	
Collection of Taxes	20-145	1				-	-	
Salaries and Wages	20-145	1	182,000.00	155,000.00		155,000.00	141,185.42	
Other Expenses	20-145	2	32,400.00	28,800.00		28,800.00	25,020.34	
Assessment of Taxes						-	-	
Salaries and Wages	20-150	1	47,500.00	44,000.00		44,500.00	44,400.36	
Other Expenses	20-150	2	11,000.00	11,475.00		11,475.00	4,580.89	

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: (CONT.)						-		-
						-		-
	21-180	1		-		-	-	-
	21-180	2		-		-	-	-
						-		-
Insurance						-		-
General Liability Insurance	23-210	2	329,089.00	199,538.00		169,538.00	155,822.00	13,716.00
Workers Compensation Insurance	23-215	2	361,654.00	450,462.00		450,462.00	450,462.00	-
Employee Group Insurance	23-220	2	3,000,000.00	2,940,000.00		2,875,000.00	2,663,448.28	211,551.72
						-		*
Health Benefit Waiver						-		-
Salaries and Wages	23-222	1	50,000.00	30,000.00		38,000.00	37,289.91	710.09
						-		-
						-		-
	22-196	1		-		-	-	-
	22-196	2		-		-	-	-
Utility Billing						-		-
Other Expenses	31-455	2	13,100.00	13,100.00		13,100.00	9,885.25	3,214.75
Green Team						-		-
Other Expenses	20-170	2	5,000.00	7,000.00		7,000.00	3,668.88	3,331.12

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 AFFAIRS AND						-		-
PUBLIC SAFETY:						-		-
Director's Office						-		-
Salaries and Wages	20-110	1	21,750.00	21,150.00		21,150.00	21,101.86	48.14
Other Expenses	20-110	2	1,200.00	1,200.00		1,200.00	746.06	453.94
						-		-
						-		-
Land Use Administration						-		-
Salaries and Wages	21-180	1	33,000.00	30,000.00		30,000.00	29,033.42	966.58
Other Expenses	21-180	2	110,895.00	107,395.00		107,395.00	104,656.99	2,738.01
Police						-		-
Salaries and Wages	25-240	1	3,357,317.34	3,146,414.00		3,173,914.00	3,172,884.75	1,029.25
Other Expenses	25-240	2	401,385.00	421,885.00		438,885.00	438,104.93	780.07
						-		-
Traffic Maintenance						-		-
Salaries and Wages	25-245	1	190,000.00	182,000.00		185,000.00	183,614.82	1,385.18
Other Expenses	25-245	2	68,350.00	63,350.00		63,350.00	58,947.80	4,402.20
						-		-
						-		-
	31-440	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
DEPARTMENT OF PUBLIC AFFAIRS AND						-		-
PUBLIC SAFETY: (CONT.)						-		-
Emergency Management Services						-		-
Salaries and Wages	25-252	1	6,000.00	8,000.00		8,000.00	8,000.00	-
Other Expenses	25-252	2	4,000.00	4,000.00		4,000.00	4,000.00	-
						-		-
Consolidated Dispatch						-		-
Other Expenses	25-250	2	405,000.00	265,000.00		265,000.00	265,000.00	-
						-		-
Ambulance Service						-		-
Salaries and Wages	25-261	1	733,000.00	700,000.00		773,000.00	772,361.72	638.28
Other Expenses	25-261	2	81,000.00	81,000.00		86,000.00	83,458.66	2,541.34
						-		-
Fire Department						-		-
Salaries and Wages	25-265	1	4,000.00	4,000.00		4,000.00	3,500.00	500.00
Other Expenses	25-265	2	237,000.00	242,000.00		242,000.00	211,840.23	30,159.77
						-		-
Uniform Fire Safety Act (PL 1983, c383) Fire Official						-		-
Salaries and Wages	25-265	1	183,000.00	167,000.00		167,000.00	161,452.00	5,548.00
Other Expenses	25-265	2	25,100.00	24,000.00		24,000.00	22,712.51	1,287.49

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 AFFAIRS AND						-		-
PUBLIC SAFETY: (CONT.)						-		-
Animal Control						-		-
Other Expenses	27-340	2	28,000.00	35,000.00		35,000.00	23,366.74	11,633.26
						-		-
Lifeguards						-		-
Salaries and Wages	28-380	1	844,200.00	838,815.00		801,815.00	800,432.41	1,382.59
Other Expenses	28-380	2	75,580.00	75,580.00		95,580.00	78,049.07	17,530.93
						-		-
Local Code Enforcement						-		-
Salaries and Wages	22-196	1	50,000.00	65,000.00		45,500.00	45,353.92	146.08
Other Expenses	22-196	2	6,000.00	6,000.00		6,000.00	4,664.63	1,335.37
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

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
DEPARTMENT OF PUBLIC WORKS, PARKS. AND						-		-
PUBLIC PROPERTY:						-		-
Director's Office						-		-
Salaries and Wages	20-110	1	24,000.00	23,200.00		23,200.00	23,080.20	119.80
Other Expenses	20-110	2	1,200.00	1,200.00		1,200.00	1,145.00	55.00
						-		-
Legal						-		-
Other Expenses	20-155	2	200,000.00	225,000.00		225,000.00	221,850.00	3,150.00
						-		-
Engineer						-		-
Other Expenses	20-155	2	60,000.00	100,000.00		75,000.00	52,714.74	22,285.26
						-		-
Sewer						-		-
Salaries and Wages	26-290	1	165,000.00	135,000.00		115,000.00	113,845.42	1,154.58
Other Expenses	26-290	2	63,800.00	83,800.00		63,800.00	33,529.04	30,270.96
						-		-
Public Works						-		-
Salaries and Wages	26-300	1	750,000.00	730,000.00		770,000.00	766,924.95	3,075.05
Other Expenses	26-300	2	125,000.00	120,600.00		120,600.00	119,783.81	816.19
						-		-

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, PARKS. AND						-	-	
PUBLIC PROPERTY: (Cont.)						-	-	
Sanitation						-	-	
Salaries and Wages	26-305	1	550,000.00	500,000.00		552,500.00	551,749.04	750.96
Other Expenses	26-305	2	20,000.00	30,000.00		30,000.00	10,260.03	19,739.97
						-	-	
Recreation Buildngs						-	-	
Other Expenses	26-310	2	130,000.00	130,000.00		105,000.00	102,130.50	2,869.50
						-	-	
Public Parks and Buildngs						-	-	
Salaries and Wages	26-310	1	200,000.00	204,000.00		204,000.00	185,300.90	18,699.10
Other Expenses	26-310	2	261,500.00	265,000.00		265,000.00	253,553.37	11,446.63
						-	-	
Fleet Maintenance						-	-	
Salaries and Wages	26-315	1	268,000.00	243,000.00		249,000.00	247,224.98	1,775.02
Other Expenses	26-315	2	250,000.00	250,000.00		250,000.00	242,416.27	7,583.73
						-	-	
Recreation						-	-	
Salaries and Wages	28-370	1	530,000.00	510,000.00		510,000.00	509,452.85	547.15
Other Expenses	28-370	2	69,700.00	70,400.00		70,400.00	61,100.02	9,299.98

Sheet 15c

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, PARKS. AND						-		-
PUBLIC PROPERTY: (Cont.)						-		-
Tourism						-		-
Salaries and Wages	28-370	1	70,000.00	70,000.00		70,000.00	65,792.19	4,207.81
Other Expenses	28-370	2	133,800.00	129,500.00		136,500.00	134,246.36	2,253.64
						-		-
Beach Maintenance						-		-
Salaries and Wages	28-380	1	50,000.00	50,000.00		50,000.00	49,649.25	350.75
Other Expenses	28-380	2	110,000.00	110,000.00		110,000.00	104,927.19	5,072.81
						-		-
Landfill						-		-
Other Expenses	32-465	2	350,000.00	350,000.00		350,000.00	316,071.29	33,928.71
						-		-
Information Technology						-		-
Other Expenses	31-440	2	124,000.00	114,000.00		89,000.00	72,642.10	16,357.90
						-		-
						-		-
						-		-
						-		-
						-		-

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	180,000.00	198,000.00		211,000.00	210,449.39	550.61
Other Expenses	22-195	2	19,000.00	19,000.00		19,000.00	16,312.76	2,687.24
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
UTILITY EXPENSES AND BULK PURCHASES:						-		-
Accumulated Absence Liability	30-415	1	-	5,000.00		5,000.00	5,000.00	-
Electric	31-430	2	210,000.00	170,000.00		200,000.00	183,932.84	16,067.16
Fuel	31-460	2	160,000.00	170,000.00		155,000.00	138,370.10	16,629.90
Street Lighting	31-435	2	245,000.00	235,000.00		240,000.00	227,645.75	12,354.25
Water/Fire Hydrants	31-445	2	240,000.00	247,000.00		247,000.00	190,043.95	56,956.05
Natural Gas	31-446	2	95,000.00	75,000.00		75,000.00	69,561.54	5,438.46
Communications	31-440	2	120,000.00	125,000.00		125,000.00	120,853.70	4,146.30
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		17,580,570.34	17,025,564.00	-	17,022,564.00	16,273,929.03	748,634.97
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		17,580,570.34	17,025,564.00	-	17,022,564.00	16,273,929.03	748,634.97
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	9,111,267.34	8,742,079.00	-	8,860,079.00	8,761,448.01	98,630.99
Other Expenses (Including Contingent)	34-201	2	8,469,303.00	8,283,485.00	-	8,162,485.00	7,512,481.02	650,003.98

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
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	567,749.00	594,291.00		594,291.00	594,291.00	-
Social Security System (O.A.S.I.)	36-472	680,000.00	650,000.00		653,000.00	652,447.87	552.13
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	811,425.00	757,937.00		757,937.00	757,937.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	20,000.00	20,000.00		20,000.00	20,000.00	-
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	3,000.00	1,000.00		1,000.00		1,000.00
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	2,082,174.00	2,023,228.00	-	2,026,228.00	2,024,675.87	1,552.13
(F) Judgments	37-480				-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855				-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	19,662,744.34	19,048,792.00	-	19,048,792.00	18,298,604.90	750,187.10

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		4,075,000.00	3,881,170.00	-	3,881,170.00	3,873,458.00	7,712.00

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Municipal Court (Shared with Township of Lower)						-		-
Other Expenses	42-108	2	165,000.00	161,000.00		161,000.00	159,650.00	1,350.00
						-		-
Construction Code Office						-		-
Salary and Wages	42-125	1	106,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Interlocal Municipal Service Agreements	42-999	271,000.00	161,000.00	-	161,000.00	159,650.00	1,350.00

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899		5,000.00	5,000.00		5,000.00	-	5,000.00
						-	-	-
State Housing Inspection	41-708	2	18,689.00	3,756.00		3,756.00	3,756.00	-
						-	-	-
Police Body Armor Grant	41-726	2	2,902.24	2,312.29		2,312.29	2,312.29	-
						-	-	-
Drunk Driving Enforcement Fund	41-510	2	6,234.90	2,814.24		2,814.24	2,814.24	-
Mayor's Wellness Mental Health Grant	41-634	2	-	9,000.00		9,000.00	9,000.00	-
Bullet Proof Vest Grant	41-693	2	-	3,111.05		3,111.05	3,111.05	-
						-	-	-
Wellness Donation	41-634	2	1,000.00	-		-	-	-
						-	-	-
Summer Shore Pedestrian Awareness Grant	41-504	2		4,200.00		4,200.00	4,200.00	-
						-	-	-
Click it or Ticket Grant	41-507	2		2,800.00		2,800.00	2,800.00	-
						-	-	-
Drive Sober or Get Pulled Over Grant	41-509	2		4,900.00		4,900.00	4,900.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
2025 UEZ Admin Grant	41-878	2	-	7,519.00		7,519.00	7,519.00	-
2025 UEZ Grant	41-878	2	-	75,194.00		75,194.00	75,194.00	-
2026 UEZ Admin Grant	41-878	2	8,155.00	-		-	-	-
2026 UEZ Grant	41-878	2	81,558.00			-	-	-
Recycling Tonnage Grant	41-701	2		14,067.60		14,067.60	14,067.60	-
						-	-	-
Clean Communities	41-770	2		31,321.56		31,321.56	31,321.56	-
						-	-	-
Leap Efficiency Achievement Program	41-640	2		125,000.00		125,000.00	125,000.00	-
						-	-	-
JIF Incentive Program Grant	41-824	2		2,500.00		2,500.00	2,500.00	-
						-	-	-
GWTIDA - Summer Event Grant	41-807	2	34,000.00	30,500.00		30,500.00	30,500.00	-
						-	-	-
Small Cities CDBG - ADA Bathrooms	41-794	2		336,110.00		336,110.00	336,110.00	-
						-	-	-
CMC Division of Culture and Heritage Regrant	41-873	2	3,525.00	3,700.00		3,700.00	3,700.00	-

Sheet 24a

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
	41-639	2				-	-	-
						-	-	-
DCA Boardwalk Grant ARPA	41-795	2		1,087,425.00		1,087,425.00	1,087,425.00	-
						-	-	-
2025 Donation Public Access at Lake for DEP	41-885	2		4,865.00		4,865.00	4,865.00	-
						-	-	-
Distracted Driving Crackdown Grant	41-508	2		2,800.00		2,800.00	2,800.00	-
						-	-	-
GWTIDA Create in the Crest Arts Festival	41-877	2		3,500.00		3,500.00	3,500.00	-
						-	-	-
NJ Urban and Community Forestry grant	41-622	2	20,000.00			-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		181,064.14	1,762,395.74	-	1,762,395.74	1,757,395.74	5,000.00
Total Operations - Excluded from "CAPS"	34-305		4,527,064.14	5,804,565.74	-	5,804,565.74	5,790,503.74	14,062.00
Detail:								
Salaries & Wages	34-305	1	106,000.00	-	-	-	-	-
Other Expenses	34-305	2	4,416,064.14	5,799,565.74	-	5,799,565.74	5,790,503.74	9,062.00

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
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901			1,000,000.00	XXXXXXXXXX	1,000,000.00	1,000,000.00	-
Emergency Sanitary and Storm Sewer Repairs	44-904		30,000.00	70,000.00		70,000.00	15,110.00	54,890.00
						-		-
Fire Department Equipment	44-904		72,400.00	197,400.00		197,400.00	197,197.20	202.80
						-		-
Purchase fo Vehicles and Large Equipment	44-904		-	115,000.00		115,000.00	114,445.06	554.94
						-		-
Purchase of Equipment and Computers	44-904		33,500.00	155,000.00		155,000.00	120,826.04	34,173.96
						-		-
Improvement to Borough Roads	44-904			-		-		-
						-		-
Improvements to Borough Buildings and Property	44-904					-		-
			-			-		-
Acquistion of Beach Boxes and Equipment	44-904		-	20,000.00		20,000.00	19,150.00	850.00
						-		-
Capital Lease Program	44-904		300,000.00	250,000.00		250,000.00	250,000.00	-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		435,900.00	1,807,400.00	-	1,807,400.00	1,716,728.30	90,671.70

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		2,220,000.00	2,200,000.00		2,200,000.00	2,200,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925					-		XXXXXXXXXX
Interest on Bonds	45-930		1,023,100.00	1,108,000.00		1,108,000.00	1,107,742.49	XXXXXXXXXX
Interest on Notes	45-935		480,000.00	-		-		XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal & Interest Payments	45-942					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
New Jersey Environmental Infrastructure Trust						-		XXXXXXXXXX
Prinicpal	45-943		777,000.00	762,000.00		762,000.00	761,729.17	XXXXXXXXXX
Interest	45-943		82,000.00	92,500.00		92,500.00	91,900.00	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	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
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		4,582,100.00	4,162,500.00	-	4,162,500.00	4,161,371.66	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		9,545,064.14	11,774,465.74	-	11,774,465.74	11,668,603.70	104,733.70

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		9,545,064.14	11,774,465.74	-	11,774,465.74	11,668,603.70	104,733.70
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		29,207,808.48	30,823,257.74	-	30,823,257.74	29,967,208.60	854,920.80
(M) Reserve for Uncollected Taxes	50-899		842,942.29	869,165.64	XXXXXXXXXX	869,165.64	869,165.64	XXXXXXXXXX
9. Total General Appropriations	34-499		30,050,750.77	31,692,423.38	-	31,692,423.38	30,836,374.24	854,920.80

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	19,662,744.34	19,048,792.00	-	19,048,792.00	18,298,604.90	750,187.10
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	4,075,000.00	3,881,170.00	-	3,881,170.00	3,873,458.00	7,712.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	271,000.00	161,000.00	-	161,000.00	159,650.00	1,350.00
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	181,064.14	1,762,395.74	-	1,762,395.74	1,757,395.74	5,000.00
Total Operations Excluded from "CAPS"	34-305	4,527,064.14	5,804,565.74	-	5,804,565.74	5,790,503.74	14,062.00
(C) Capital Improvements	44-999	435,900.00	1,807,400.00	-	1,807,400.00	1,716,728.30	90,671.70
(D) Municipal Debt Service	45-999	4,582,100.00	4,162,500.00	-	4,162,500.00	4,161,371.66	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	842,942.29	869,165.64	XXXXXXXXXX	869,165.64	869,165.64	XXXXXXXXXX
Total General Appropriations	34-499	30,050,750.77	31,692,423.38	-	31,692,423.38	30,836,374.24	854,920.80

Sheet 30

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

Disposal of Forfeited Property (P.L. 1986, C. 135), Police Retirees Self Insurance Program, Board of Recreation Commission (N.J.S.A. 40:12-1 et seq.), Self Insurance Program, Developers Escrow Fees (N.J.S.A. 40:55D-53.01), Accumulated Absences Reserve, Tourism Development Commission, Tourism Improvement and Development District Fees, Uniform Fire Safety Act - Penalty Monies, Wildwood Crest Beautification Projects (40A:5-29), Parking Offenses Adjudication Act (P.L. 1989, C.137), Snow Removal Trust Fund (P.L. 2001, c.138) Street Opening Trust, UCC Code Enforcement Fee 3rd Party (N.J.S.A. 52:27C-119), Affordable Housing Trust, Donations for Crest Arts Pavilion Improvements and Crest Arts Pavilion Improvements in Memory of Thomas Ridings., Donation to Support Community Activities, and Inmate Welfare Fund - Commissary Account.

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

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	12,794,313.39
Due from State of N.J.(c. 20, P.L. 1961)	552.50
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	349,304.46
Tax Title Lien Receivable	
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	118,686.90
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	13,262,857.25
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	6,355,440.30
Reserves for Receivables	467,991.36
Surplus	6,439,425.59
Total Liabilities, Reserves and Surplus	13,262,857.25

School Tax Levy Unpaid	2,597,853.76
Less: School Tax Deferred	1,150,000.00
*Balance Included in Above "Cash Liabilities"	1,447,853.76

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

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	9,327,592.28	8,983,891.73
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 98.99%, 2024: 98.95%)	34,583,870.65	33,842,620.10
Delinquent Taxes	314,176.29	347,017.30
Other Revenues and Additions to Income	9,607,790.36	10,346,074.10
Total Funds	53,833,429.58	53,519,603.23
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	29,967,208.60	27,244,550.23
School Taxes (Including Local and Regional)	9,054,014.00	8,803,964.00
County Taxes (Including Added Tax Amounts)	8,351,867.62	8,143,496.72
Special District Taxes		
Other Expenditures and Deductions from Income	20,913.77	-
Total Expenditures and Tax Requirements	47,394,003.99	44,192,010.95
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	47,394,003.99	44,192,010.95
Surplus Balance, December 31	6,439,425.59	9,327,592.28

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	6,439,425.59
Current Surplus Anticipated in 2026 Budget	3,239,425.59
Surplus Balance Remaining	3,200,000.00

2026
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

**BOROUGH OF WILDWOOD CREST
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Borough of Wildwood Crest has detailed in the attached the planned cost and funding sources for Capital Improvements throughout the municipality including the road improvement program, building and grounds program as well as various other equipment purchases.

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

Local Unit BOROUGH OF WILDWOOD CREST

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	
Emergency Sanitary and Storm Sewer Repairs	1	90,000.00		30,000.00					60,000.00
Fire Department Equipment	2	144,800.00		72,400.00					72,400.00
Purchase of Equipment and Computers	3	33,500.00		33,500.00					
Capital Lease Program	4	900,000.00		300,000.00					600,000.00
Improvements to Roads and Drainage	5	5,850,000.00			-			5,850,000.00	
Fishing Pier	6	2,400,000.00			120,000.00			2,280,000.00	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	9,418,300.00	-	435,900.00	120,000.00	-	-	8,130,000.00	732,400.00

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

Local Unit

BOROUGH OF WILDWOOD CREST

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 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	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

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

Local Unit

BOROUGH OF WILDWOOD CREST

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	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	9,418,300.00	-	435,900.00	120,000.00	-	-	8,130,000.00	732,400.00

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

Local Unit

BOROUGH OF WILDWOOD CREST

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
Emergency Sanitary and Storm Sewer Repairs	1	90,000.00	12.31.2026	30,000.00	30,000.00	30,000.00			
Fire Department Equipment	2	144,800.00	12.31.2026	72,400.00	72,400.00				
Purchase of Equipment and Computers	3	33,500.00	12.31.2026	33,500.00					
Capital Lease Program	4	900,000.00	12.31.2026	300,000.00	300,000.00	300,000.00			
Improvements to Roads and Drainage	5	5,850,000.00	06.30.2027	5,850,000.00					
Fishing Pier	6	2,400,000.00	06.30.2027	2,400,000.00					
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	9,418,300.00	XXXXXXXXXX	8,685,900.00	402,400.00	330,000.00	-	-	-

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

Local Unit

BOROUGH OF WILDWOOD CREST

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	9,418,300.00	XXXXXXXXXX	8,685,900.00	402,400.00	330,000.00	-	-	-

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

Local Unit BOROUGH OF WILDWOOD CREST

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
Emergency Sanitary and Storm Sewer Repairs	90,000.00	30,000.00	60,000.00	-						
Fire Department Equipment	144,800.00	72,400.00	72,400.00	-						
Purchase of Equipment and Computers	33,500.00	33,500.00		-						
Capital Lease Program	900,000.00	300,000.00	600,000.00	-						
Improvements to Roads and Drainage	5,850,000.00			-			5,850,000.00			
Fishing Pier	2,400,000.00			120,000.00			2,280,000.00			
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	9,418,300.00	435,900.00	732,400.00	120,000.00	-	-	8,130,000.00	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	xxxxxx	xxxxxxxxxxxxxx
Within "CAPS"	xxxxxx	xxxxxxxxxxxxxx
(a & b) Operations Including Contingent	34-201	\$ 17,580,570.34
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,082,174.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	xxxxxx	xxxxxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 4,527,064.14
(c) Capital Improvements	44-999	\$ 435,900.00
(d) Municipal Debt Service	45-999	\$ 4,582,100.00
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 842,942.29
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 30,050,750.77

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 15th day of April, 2026. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2026 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 15th day of April, 2026, pfeketics@wildwoodcrest.org, Clerk
Signature

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

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

Contracting Unit: BOROUGH OF WILDWOOD CRES

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.

N/A

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.

03.18.2026
Date

pfeketics@wildwoodcrest.org
Clerk of the Governing Body