

2025 MUNICIPAL BUDGET

Municipal Budget of the City of Salem City, County of Salem for the Fiscal Year 2025

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

14th day of April, 2025

and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 17th day of April, 2025

Signed by: Ben Angeli
Clerk
125 west Broadway
Address
Salem, NJ 08079
Address
856-935-0373
Phone Number

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

Certified by me, this 14th day of April, 2025

DocuSigned by:
Fred S. Calabrese
Registered Municipal Accountant
Woodbury, New Jersey 08096
Address
6 North Broad Street, Suite 201
Address
856-435-6200
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this 14th day of April, 2025

Signed by:
[Signature]
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____,

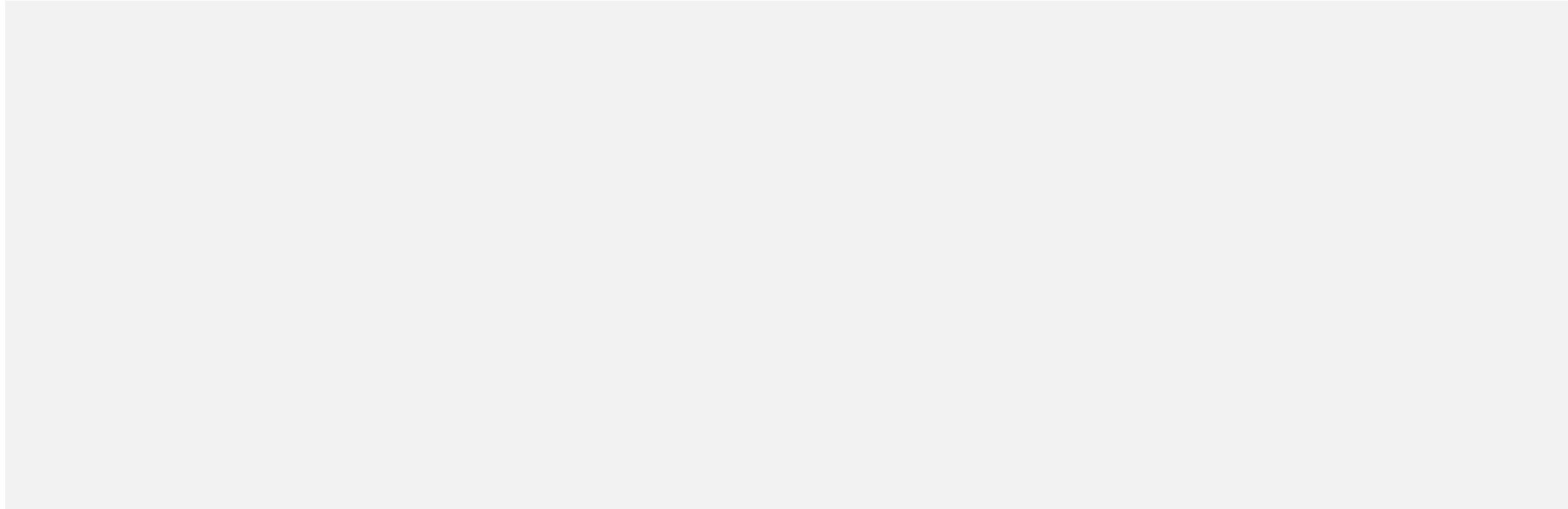
By: _____

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

Contracting Unit: Salem City

Year Ending: December 31, 2024

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.

04/17/2025
Date

Signed by:
Ben Angeli
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**
 Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
 Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**
 Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- h) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- i) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
 On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- j) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

****Instructions to Complete the 2024 to 2025 "Data Rollover" Process****

- a) Download from FAST or have saved on your computer the 2024 adopted budget workbook.
- b) On the 2025 budget, navigate to the "Key Inputs" tab.
****IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.****
- c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.
- d) First, click the button for current fund. It will prompt you to select your 2024 adopted excel budget from your computer.
 Once the 2024 adopted budget is selected, the function runs automatically. **WARNING: The functionality may cause the screen to briefly flash rapidly.**
- e) Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same as the current fund process.
- f) Once complete, review the 2025 template to ensure information has successfully copied from the 2024 adopted budget.
PLEASE NOTE:
 If an incorrect version of the budget template was used in 2024, the budget data may not migrate properly to the 2025 budget template.
 While every effort was made to ensure the integrity of data for both the current fund and utility fund, it is the responsibility of the municipality to ensure accuracy.
 Prior year appropriations will reflect amounts from the 2024 adopted budget. Therefore, prior year appropriation amounts may need to be manually adjusted after the data migration is complete in order to reflect any amendments, transfers, cancellations, and emergencies that took place throughout the year. The columns to the right of each appropriation sheet should continue to be utilized for these functions.
NOTE: Due to structural changes in the 2025 Budget Document, the Data Migration for Sheet 5 has been temporarily paused. You will need to manually enter the data for this sheet. The feature will resume for Sheet 5 next year.

Information Required for Municipal Budget Document:	Municipal Budget Version 2025.0		
Responses and Data			
Name and County of Municipality	Salem City, Salem County		
Full Name of Municipality	CITY OF SALEM		
County of Municipality	SALEM		
Name of Municipality	SALEM		
Type	CITY		
Governing Body Type	COUNCIL MEMBERS		
Location	City of Salem		
Address	125 West Broadway		
Address	Salem, NJ 08079		
Phone	856-935-0373		
Fax	856-935-4095		
Clerk	Ben Angeli	Cert #	Date of Original Appt.
Tax Collector	Jennifer Koeturius	C-1959	8/1/2019
Chief Financial Officer	Stephen Labb	8499	
Registered Municipal Accountant	Fred S. Caltabiano	N-0416	
Municipal Attorney	Jim Maley	525	
Newspaper	South Jersey Times		
Date of Introduction	Day	Month	
Date of Advertisement	14	April	
Date of Public Hearing	1	May	
	12	May	
Time of Public Hearing	6:30		
Net Valuation Taxable Current		116,617,230	
Net Valuation Taxable Prior		114,888,810	
		1,728,420	
Budget Year	2025	Budget Year Type:	Calendar Year <i>Calendar or State Fiscal</i>
Municipal Code	1712		

How many utilities does municipality have?*	1
Utility #	Utility Type
Utility 1	
Utility 2	
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

*Select "0" if you do not have any utilities.

Capital Improvement Program	
# of Years	6
Beginning Year	2025
Ending Year	2030

Page Count - Standard or Expanded:		Start with "Standard" and move to "Expanded" only as needed.
Grant Revenues (Sheet 9)	Standard	"Standard" will provide two (2) sheets for Grant Revenues.
Other Special Item Revenues (Sheet 10)	Standard	"Standard" will provide two (2) sheets for Other Special Items of Revenue.
General Appropriations (Sheet 15)	Standard	"Standard" will provide nine (9) sheets for General Appropriations.
Grant Appropriations (Sheet 24)	Standard	"Standard" will provide three (3) sheets for Grant Appropriations.
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	"Standard" will provide three (3) sheets per section.

Hide/Unhide "Summary" Tabs:	
Summary Data, Budget Summary, Tax Summary	Unhidden

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2025 MUNICIPAL BUDGET**

		YEAR 2025	YEAR 2024
1	Total General Appropriations for 2025 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	11,227,998.81	XXXXXXXXXXXX
2	Local District School Tax		2,625,360.00
	Actual		
	Estimate	2,700,000.00	XXXXXXXXXXXX
3	Regional School District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
4	Regional High School Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
5	County Tax		2,043,856.66
	Actual		
	Estimate	2,084,000.00	XXXXXXXXXXXX
6	Special District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
7	Municipal Open Space		
	Actual		
	Estimate		XXXXXXXXXXXX
8	Municipal Arts and Culture		
	Actual		
	Estimate		XXXXXXXXXXXX
9	Total General Appropriations & Other Taxes	16,011,998.81	
10	Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	8,079,037.00	
11	Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	7,932,961.81	
12	Amount of Item 11 divided by 78.00%		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	10,170,463.86	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	2,700,000.00	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	2,084,000.00	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	-	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	5,386,463.86	
	Total Amount (Line 12)	10,170,463.86	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	2,237,502.05	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	11,227,998.81	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	2,237,502.05	
	Subtotal	13,465,500.86	
	Less: Item 10 - Total Anticipated Revenues	8,079,037.00	
	Amount to Be Raised by Taxation in Municipal Budget	5,386,463.86	

Local Tax for Municipal Purpose	5,314,559.56
Addition to Local District School Tax	
Minimum Library Tax	71,904.30

CITY OF SALEM

SUMMARY OF 2025 BUDGET

Total Budget	13,465,500.86	100.0%	Future Budget Projections					
			2026	2027	2028	2029	2030	
Employee Costs:								
Salaries & Wages								
Sheet 17	4,018,893.75		102.00%	4,099,271.63	4,181,257.06	4,264,882.20	4,350,179.84	4,437,183.44
Sheet 25	-		102.00%	-	-	-	-	-
Total	<u>4,018,893.75</u>			<u>4,099,271.63</u>	<u>4,181,257.06</u>	<u>4,264,882.20</u>	<u>4,350,179.84</u>	<u>4,437,183.44</u>
Social Security								
Sheet 19	240,000.00		102.00%	244,800.00	249,696.00	254,689.92	259,783.72	264,979.39
Pensions etc.								
Sheet 19	289,644.00		102.00%	295,436.88	301,345.62	307,372.53	313,519.98	319,790.38
Sheet 19	627,108.00		105.00%	658,463.40	691,386.57	725,955.90	762,253.69	800,366.38
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	165,000.00		106.00%	174,900.00	185,394.00	196,517.64	208,308.70	220,807.22
Direct Employee Costs	<u>5,340,645.75</u>	39.7%						
General Liability Insurance								
Sheet 14	<u>5,000.00</u>	0.0%						
Debt Service:								
Sheet 27	<u>287,500.00</u>	2.1%						
Reserve for Uncollected Taxes:								
Sheet 29	<u>2,237,502.05</u>	16.6%						
Capital Funds:								
Sheet 26a	<u>510,000.00</u>	3.8%						
Deferred Charges:								
Sheet 28	<u>-</u>	0.0%						
Grants:								
Sheet 25 (less Salaries & Wages above)	<u>485.00</u>	0.0%						
All Other Departmental OE's:								
Various Line Items	<u>5,084,368.06</u>	37.8%	102.00%	5,186,055.42	5,289,776.53	5,395,572.06	5,503,483.50	5,613,553.17
Projected Budget Totals				<u>10,658,927.33</u>	<u>10,898,855.77</u>	<u>11,144,990.25</u>	<u>11,397,529.43</u>	<u>11,656,679.98</u>

CITY OF SALEM 2025 BUDGET FUNDING

Budget Funding:	
Fund Balance	2,356,050.00
Local Revenues	1,839,752.00
State Aid	3,018,235.00
Grants	-
Delinquent Tax	775,000.00
Local Purpose Tax	<u>5,386,463.86</u>
	<u>13,375,500.86</u>
Ratables	116,617,230
Tax Rate	4.557
Increase	0.453

Project Tax Results				
2026	2027	2028	2029	2030
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
<u>10,658,927.33</u>	<u>10,723,855.77</u>	<u>10,794,990.25</u>	<u>10,872,529.43</u>	<u>10,956,679.98</u>
<u>10,658,927.33</u>	<u>10,898,855.77</u>	<u>11,144,990.25</u>	<u>11,397,529.43</u>	<u>11,656,679.98</u>
124,617,230	132,617,230	140,617,230	148,617,230	156,617,230
8.553	8.086	7.677	7.316	6.996
3.996	(0.467)	(0.409)	(0.361)	(0.320)

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	2,356,050.00	1,307,000.00	1,049,050.00	80.26%
Local	1,929,752.00	1,919,115.00	10,637.00	0.55%
State Aid	3,018,235.00	3,447,189.13	(428,954.13)	-12.44%
State & Federal Grants	-	833,919.44	(833,919.44)	-100.00%
Delinquent Tax	775,000.00	775,000.00	-	0.00%
Local Purpose Tax	5,314,559.56	4,715,264.05	599,295.51	12.71%
Minimum Library Tax	71,904.30	61,190.63	10,713.67	17.51%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	13,465,500.86	13,058,678.25	406,822.61	3.12%
APPROPRIATIONS				
Salaries & Wages	4,018,893.75	3,762,074.00	256,819.75	6.83%
Other Expenses	5,179,135.30	4,406,246.63	772,888.67	17.54%
Statutory & Deferred Charges	1,231,984.76	1,196,698.38	35,286.38	2.95%
State & Federal Grants	485.00	834,419.44	(833,934.44)	-99.94%
Capital (without grants)	510,000.00	10,000.00	500,000.00	#####
Debt Service	287,500.00	562,655.00	(275,155.00)	-48.90%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	2,237,502.05	2,286,584.80	(49,082.75)	-2.15%
TOTAL APPROPRIATIONS	13,465,500.86	13,058,678.25	406,822.61	0.031153
Adopted Emergencies		-		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	5,314,559.56	4,715,264.05	599,295.51	12.71%
Local Tax Rate	4.5573	4.1042	0.4531	11.04%
Assessed Valuation	116,617,230	114,888,810	1,728,420	1.50%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	5,314,559.56 MAX	5,314,559.56 ACTUAL
CAP Base from Prior Year	8,340,190.38	8,340,190.38	(0.00)	+ OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	8,548,695.14	8,632,097.04	Must be zero or () to Introduce Budget	
Additions:				
See Sheet 3b	346,569.42	346,569.42		
Other				
Total CAP Allowable	8,895,264.56	8,978,666.47		
Budget Expenditures Sheet 19	9,744,493.51	9,744,493.51		
Remaining or (Excess)	(849,228.95)	(765,827.04)		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	2,964,261.10	1,437,730.93	1,526,530.17
Used to Fund Budget	2,356,050.00	1,307,000.00	1,049,050.00
Remaining Balance	608,211.10	130,730.93	477,480.17

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	80.01%	74.29%	5.72%
Used for Reserve for Taxes	78.00%	76.00%	2.00%
Remaining	2.01%	-1.71%	3.72%

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: CITY OF SALEM

COUNTY: SALEM

<u>Jody Veler</u> Mayor's Name	<u>December 31, 2027</u> Term Expires
------------------------------------------	-------------------------------------------------

Municipal Officials	
<u>Ben Angeli</u> Municipal Clerk	<u>8/1/2019</u> Date of Orig. Appt.
<u>Jennifer Koeturius</u> Tax Collector	<u>C-1959</u> Cert. No.
<u>Stephen Labb</u> Chief Financial Officer	<u>8499</u> Cert. No.
<u>Fred S. Caltabiano</u> Registered Municipal Accountant	<u>N-0416</u> Cert. No.
<u>Jim Maley</u> Municipal Attorney	<u>525</u> Lic. No.
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Official Mailing Address of Municipality

City of Salem
125 West Broadway
Salem, NJ 08079

Fax #: 856-935-4095

Governing Body Members	
Name	Term Expires
<u>Earl Gage</u>	<u>12/31/2026</u>
<u>Tim Gregory</u>	<u>12/31/2026</u>
<u>Vaughn Groce</u>	<u>12/31/2025</u>
<u>Sharon Kellum</u>	<u>12/31/2028</u>
<u>Ceil Smith</u>	<u>12/31/2025</u>
<u>Jamal Long</u>	<u>12/31/2027</u>
<u>Cody Loatman</u>	<u>12/31/2027</u>
<u>Sharen Cline</u>	<u>12/31/2028</u>
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MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the _____ CITY _____ of _____ SALEM _____, County of _____ SALEM _____ for the Fiscal Year 2025

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2025;

Be it Further Resolved, that said Budget be published in the _____ South Jersey Times _____

in the issue of _____ May 1 _____, 2025

The Governing Body of the _____ CITY _____ of _____ SALEM _____ does hereby approve the following as the Budget for the year 2025:

RECORDED VOTE

(Insert Last Name)

Ayes

Cline
Gage
Groce
Kellum
Loatman
Smith
Gregory

Nays

Abstained

Absent

Long

Notice is hereby given that the Budget and Tax Resolution was approved by the _____ COUNCIL MEMBERS _____ of the _____ CITY _____ of _____ SALEM _____, County of _____ SALEM _____, on _____ April _____ 14 _____, 2025.

A Hearing on the Budget and Tax Resolution will be held at _____ City of Salem _____, on _____ May _____ 12 _____, 2025 at _____ 6:30 _____ o'clock _____ P.M. _____ at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2025
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)}	9,744,493.51
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	1,483,505.30
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	1,483,505.30
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	2,237,502.05
78.00% Percent of Tax Collections	
Building Aid Allowance 2025 - \$	[REDACTED]
for Schools-State Aid 2024 - \$	[REDACTED]
4. Total General Appropriations (Item 9, Sheet 29)	13,465,500.86
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	8,079,037.00
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)	5,314,559.56
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	71,904.30

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	13,009,827.33	3,801,299.31	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	48,850.92						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	13,058,678.25	3,801,299.31	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	12,781,364.89	2,921,901.29	-	-	-	-	-
Reserved	336,709.12	0.00	-	-	-	-	-
Unexpended Balances Canceled	(59,395.76)	879,398.02	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	13,058,678.25	3,801,299.31	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2024	13,009,827.33	Allowable Operating Appropriations before	
Cap Base Adjustment:	36,055.00	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	8,548,695.14
Subtotal	13,045,882.33		
Exceptions Less:		Additions:	
Total Other Operations	805,710.63	New Construction (Assessor Certification)	13,227.19
Total Uniform Construction Code		2023 Cap Bank Available	-
Total Interlocal Service Agreement	132,500.00	2024 Cap Bank Available	2.23
Total Additional Appropriations	80,000.00	PERS - Former Utility Fund Employees	73,740.00
Total Capital Improvements	10,000.00	Fire Hydrants	99,600.00
Total Debt Service	562,655.00	Retirees Health Insurance - Former Utility Employee	160,000.00
Transferred to Board of Education	15,954.00	Total Additions	346,569.42
Type I School Debt			
Total Public & Private Programs	785,568.52	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	8,895,264.56
Judgements			
Total Deferred Charges	26,719.00		
Cash Deficit		Additional Increase to COLA rate. 3.5%	
Reserve for Uncollected Taxes	2,286,584.80	Amount of Increase allowable. 1.0%	83,401.90
Total Exceptions	4,705,691.95		
Amount on Which CAP is Applied	8,340,190.38	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	8,978,666.47
2.5% CAP	208,504.76		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	9,744,493.51
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	8,548,695.14	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	765,827.04

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 - 2025	<u>\$ 2,449,000.00</u>
----------------------------------------	------------------------

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp.	<u>264,000.00</u>
-------------------------------------	-------------------

<u>2,185,000.00</u>

Budgeted Group Insurance - Inside CAP	<u>1,978,668.00</u>
---------------------------------------	---------------------

Budgeted Group Insurance - Utilities	<u> </u>
--------------------------------------	-----------------------------

Budgeted Group Insurance - Outside CAP	<u>206,332.00</u>
----------------------------------------	-------------------

TOTAL	<u><u>2,185,000.00</u></u>
-------	----------------------------

Instead of receiving Health Benefits, 1 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u><u>\$ 5,000.00</u></u>

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	4,715,264.05
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>4,715,264.05</u>
Plus 2% CAP Increase	<u>94,305.28</u>
ADJUSTED TAX LEVY	<u>4,809,569.33</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>4,809,569.33</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

4,809,569.33

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	244,383.00
Allowable Pension Obligations Increases	8,290.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>252,673.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>155.00</u>

ADJUSTED TAX LEVY

5,062,087.33

Additions:

New Ratables - Increase for new construction	322,300
Prior Year's Local Purpose Tax Rate (per \$100)	<u>4.104</u>
New Ratable Adjustment to Levy	13,227.19
Amounts approved by Referendum	
Levy CAP Bank Applied	<u>239,245.04</u>

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

5,314,559.56

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

5,314,559.56

OVER OR (UNDER) 2% LEVY CAP

(0.00)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2022

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025)	513,643
Amount Used in CY 2025	239,245
Balance to Expire	<u>274,398</u>

2023

Maximum Allowable Amount to be Raised by Taxation	4,882,127
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2026)	4,787,354
Amount Used in CY 2025	94,773
Balance to Carry Forward (CY 2026)	<u>94,773</u>

2024

Maximum Allowable Amount to be Raised by Taxation	5,274,542
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	4,715,264
Amount Used in CY 2025	559,278
Balance to Carry Forward (CY 2026 - CY2027)	<u>559,278</u>

2025

Maximum Allowable Amount to be Raised by Taxation	5,314,560
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	5,314,560
	0

Total Levy CAP Bank

654,051

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
1. Surplus Anticipated	08-101	2,356,050.00	1,307,000.00	1,307,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,356,050.00	1,307,000.00	1,307,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	29,800.00	19,800.00	42,566.44
Other	08-109			
Interest and Costs on Taxes	08-112	100,000.00	100,000.00	124,824.90
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	400,000.00		
Anticipated Utility Operating Surplus	08-114			
Street Opening Permits	08-120	12,500.00	2,500.00	54,220.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	542,300.00	122,300.00	221,611.34

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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
Municipal Alliance	10-506		1,940.00	1,940.00
Clean Communities	10-602		15,088.46	15,088.46
Recycling Tonnage	10-569		4,560.09	4,560.09
Body Armour Grant - 2023	10-505		1,843.75	1,843.75
Body Armour Grant - 2024	10-505		2,110.92	2,110.92
US Department of Agriculture Communities Facilities Grant	10-857		44,800.00	44,800.00
New Jersey Transportation Trust Fund Awards	10-584		217,806.00	217,806.00
Office of the Secretary of State 2024 MLK Program	10-882		1,300.00	1,300.00
American Recovery Plan - County of Salem	10-883		492,570.22	492,570.22
NJ DEP Town Bank Watershed and Pumping Station Study	10-594		51,900.00	51,900.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	-	833,919.44	833,919.44

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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	1,297,452.00	1,716,815.00	1,684,638.44

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Summary of Revenues				
	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,356,050.00	1,307,000.00	1,307,000.00
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	542,300.00	122,300.00	221,611.34
Total Section B: State Aid Without Offsetting Appropriations	09-001	3,018,235.00	3,447,189.13	3,447,188.60
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	90,000.00	80,000.00	109,143.00
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	-	833,919.44	833,919.44
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,297,452.00	1,716,815.00	1,684,638.44
Total Miscellaneous Revenues	13-099	4,947,987.00	6,200,223.57	6,296,500.82
4. Receipts from Delinquent Taxes	15-499	775,000.00	775,000.00	990,244.12
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	8,079,037.00	8,282,223.57	8,593,744.94
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	5,314,559.56	4,715,264.05	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXXX
c) Minimum Library Tax	07-192	71,904.30	61,190.63	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	5,386,463.86	4,776,454.68	5,205,704.00
7. Total General Revenues	13-299	13,465,500.86	13,058,678.25	13,799,448.94

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
General Government						-		-
General Administration						-		-
Salaries and Wages	20-100	1	124,848.00	124,848.00		114,348.00	113,958.14	389.86
Other Expenses	20-100	2	3,500.00	3,500.00		11,000.00	6,735.78	4,264.22
						-		-
Grant Coordinator/Administrator						-		-
Salaries and Wages	20-101	1	80,000.00	80,000.00		80,000.00	48,296.12	31,703.88
						-		-
Mayor and Council						-		-
Salaries and Wages	20-110	1	61,600.00	56,000.00		56,000.00	55,721.86	278.14
Other Expenses	20-110	2	30,400.00	24,000.00		21,000.00	16,433.92	4,566.08
						-		-
Municipal Clerk						-		-
Salaries and Wages	20-120	1	135,252.00	135,252.00		112,252.00	102,984.24	9,267.76
Other Expenses	20-120	2	23,500.00	23,500.00		23,500.00	22,190.98	1,309.02
						-		-
Financial Administration (Treasury)						-		-
Salaries and Wages	20-130	1	135,800.00	200,800.00		185,800.00	183,675.82	2,124.18
Other Expenses	20-130	2	27,000.00	27,000.00		35,125.00	27,043.68	8,081.32
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Audit Services	20-135	2	50,575.00	50,575.00		50,575.00	50,575.00	-
						-		-
Revenue Administration (Tax Collection)						-		-
Salaries and Wages	20-145	1	125,300.00	93,636.00		113,636.00	110,444.99	3,191.01
Other Expenses	20-145	2	14,600.00	11,850.00		12,725.00	12,568.06	156.94
						-		-
Tax Assessment Administration (Tax Assessor)						-		-
Salaries and Wages	20-150	1	28,690.00	28,690.00		28,690.00	24,791.52	3,898.48
Other Expenses	20-150	2	9,000.00	9,000.00		9,000.00	3,310.18	5,689.82
						-		-
Legal Services (Legal Dept.)						-		-
Other Expenses	20-155	2	170,000.00	166,000.00		206,000.00	165,655.15	40,344.85
						-		-
Engineering Services	20-165	2	45,000.00	35,000.00		68,000.00	57,799.33	10,200.67
						-		-
Economic Development Agencies						-		-
Other Expenses	20-170	2	25,000.00	25,000.00		25,000.00	16,905.51	8,094.49
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Land Use Administration						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	3,600.00	3,600.00		3,600.00	2,850.00	750.00
Other Expenses	21-180	2	20,000.00	20,000.00		15,000.00	9,476.34	5,523.66
						-		-
Insurance						-		-
Liability Insurance	23-210	2	372,600.00	348,539.00		348,539.00	348,539.00	-
Workers Compensation Insurance	23-215	2	155,581.00	147,081.00		145,001.00	145,001.00	-
Employee Group Insurance	23-220	2	1,978,668.00	1,487,148.00		1,405,148.00	1,464,713.76	*
Health Benefits Waiver	23-222	1	5,000.00	5,000.00		-		-
Unemployment Insurance	23-225	2	5,000.00	5,000.00		5,000.00	3,086.99	1,913.01
Retiree Group Insurance - Former Utility Fund Employees	23-220	2	160,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public Safety						-		-
Police Department						-		-
Salaries and Wages	25-240	1	2,372,000.00	2,084,528.00		2,134,528.00	2,122,862.48	11,665.52
Other Expenses	25-240	2	90,000.00	90,000.00		95,580.00	86,765.02	8,814.98
						-		-
Office of Emergency Management (OEM)						-		-
Salaries and Wages	25-252	1	7,600.00	7,600.00		7,600.00	6,763.73	836.27
						-		-
Aid to Volunteer Ambulance Companies	25-260	2	84,600.00	84,600.00		41,600.00	39,546.50	2,053.50
						-		-
Aid to Volunteer Fire Companies	25-255	2	55,000.00	50,000.00		25,000.00	6,709.95	18,290.05
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public Works						-		-
Streets and Road Maintenance						-		-
Salaries and Wages	26-290	1	592,487.75	475,361.00		510,361.00	510,361.00	-
Other Expenses	26-290	2	54,503.00	40,000.00		42,500.00	41,121.88	1,378.12
						-		-
Street Cleaning						-		-
Salaries and Wages	26-291	1	70,100.00	65,994.00		68,494.00	67,112.93	1,381.07
Other Expenses	26-291	2	350.00	350.00		350.00	350.00	-
						-		-
Buildings and Grounds						-		-
Other Expenses	26-310	2	94,500.00	94,500.00		94,500.00	81,176.22	13,323.78
						-		-
Vehicle Maintenance						-		-
Other Expenses	26-315	2	36,900.00	31,900.00		34,400.00	33,105.75	1,294.25
						-		-
Property Clean Up						-		-
Other Expenses	26-290	2	-	45,000.00		25,000.00	2,050.00	22,950.00
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Health and Human Services						-		-
Animal Control Services						-		-
Other Expenses	27-340	2	54,360.00	54,360.00		54,360.00	49,760.30	4,599.70
						-		-
Recreation						-		-
Maintenance of Parks						-		-
Other Expenses	28-375	2	30,000.00	25,000.00		25,000.00	9,608.06	15,391.94
						-		-
Court and Public Defender						-		-
Municipal Court						-		-
Salaries and Wages	43-490	1	130,870.00	125,473.00		125,473.00	110,442.30	15,030.70
Other Expenses	43-490	2	18,470.00	17,000.00		17,000.00	16,205.01	794.99
						-		-
Public Defender						-		-
Other Expenses	43-495	2	9,900.00	9,900.00		14,900.00	6,015.85	8,884.15
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Utilities and Bulk Purchases						-		-
Electricity/Natural Gas	31-430	2	165,000.00	132,225.00		132,225.00	132,225.00	-
Street Lighting	31-435	2	175,000.00	142,000.00		142,000.00	141,086.34	913.66
Telephone/Telecommunications	31-440	2	89,000.00	89,000.00		89,000.00	87,121.50	1,878.50
Natural Gas	31-446	2	-	17,355.00		17,355.00	17,282.56	72.44
Petroleum Products (Heating Oil)	31-447	2	-	18,400.00		18,400.00	10,188.28	8,211.72
Petroleum Products (Gasoline)	31-447	2	-	58,000.00		58,000.00	57,916.02	83.98
Fire Hydrants Services	31-460	2	99,600.00			-		-
Petroleum Products	31-447	2	76,400.00			-		-
Landfill/Solid Waste Disposal Cost						-		-
Other Expenses	32-465	2	244,275.00	139,725.00		155,725.00	141,473.70	14,251.30
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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				-		-
						-		-
Housing Regulation						-		-
Salaries and Wages	22-196	1	145,746.00	100,820.00		105,820.00	105,113.32	706.68
Other Expenses	22-196	2	30,000.00	30,000.00		30,000.00	17,200.48	12,799.52
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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		8,518,175.75	7,140,110.00	-	7,140,110.00	6,892,321.55	307,354.21
B. Contingent	35-470	2	10,000.00	10,000.00	XXXXXXXXXX	10,000.00	1,296.03	8,703.97
Total Operations Including Contingent - within "CAPS"	34-201		8,528,175.75	7,150,110.00	-	7,150,110.00	6,893,617.58	316,058.18
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	4,018,893.75	3,587,602.00	-	3,646,602.00	3,565,378.45	81,223.55
Other Expenses (Including Contingent)	34-201	2	4,509,282.00	3,562,508.00	-	3,503,508.00	3,328,239.13	234,834.63

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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		289,644.00	202,097.00		202,097.00	202,097.00	-
Social Security System (O.A.S.I.)	36-472		240,000.00	230,000.00		230,000.00	225,487.48	4,512.52
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		627,108.00	533,201.00		533,201.00	533,201.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477					-		-
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		1,216,317.76	1,154,025.38	-	1,154,025.38	1,149,512.86	4,512.52
(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		9,744,493.51	8,304,135.38	-	8,304,135.38	8,043,130.44	320,570.70

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Education (Including Library)						-		-
Maintenance of Free Public Library	29-390	2	71,904.30	61,190.63		61,190.63	61,190.63	-
						-		-
						-		-
Landfill/Solid Waste Disposal Cost						-		-
Other Expenses	32-465	2		48,050.00		48,050.00	48,050.00	-
						-		-
Insurance						-		-
Employee Group Insurance	23-221	2	206,332.00	49,190.00		49,190.00	49,190.00	-
Liability Insurance	23-210	2	43,464.00	11,461.00		11,461.00	11,461.00	-
Workers Compensation Insurance	23-215	2	60,653.00	5,319.00		5,319.00	5,319.00	-
						-		-
						-		-
1977 CAP Waivers						-		-
Police Department Salaries and Wages		1		115,472.00		115,472.00	115,472.00	-
Police and Firemen's Retirement System of NJ	36-475	2		90,141.00		90,141.00	90,141.00	-
Insurance Employee Group Insurance	23-221	2		388,662.00		388,662.00	388,662.00	-
Landfill/Solid Waste Disposal Cost Other Expenses	32-465	2		36,225.00		36,225.00	36,225.00	-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		382,353.30	805,710.63	-	805,710.63	805,710.63	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Police Dispatch - County of Salem	42-115	2	132,500.00	132,500.00		132,500.00	130,425.00	2,075.00
						-		-
Financial Administration Treasury		2	65,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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		197,500.00	132,500.00	-	132,500.00	130,425.00	2,075.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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
Garbage and Trash Collection						-		-
Other Expenses	32-465	2	90,000.00	80,000.00		80,000.00	65,936.58	14,063.42
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		90,000.00	80,000.00	-	80,000.00	65,936.58	14,063.42

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2	485.00	500.00		500.00	485.00	-
Municipal Alliance	41-506	2		1,940.00		1,940.00	1,940.00	-
Clean Communities	41-602	2		15,088.46		15,088.46	15,088.46	-
Recycling Tonnage	41-569	2		4,560.09		4,560.09	4,560.09	-
Body Armour Grant - 2023	41-505	2		1,843.75		1,843.75	1,843.75	-
Body Armour Grant - 2024	41-505	2		2,110.92		2,110.92	2,110.92	-
US Department of Agriculture Communities Facilities Grant	41-857	2		44,800.00		44,800.00	44,800.00	-
New Jersey Transportation Trust Fund Awards	41-584	2		217,806.00		217,806.00	217,806.00	-
Office of the Secretary of State 2024 MLK Program	41-882	2		1,300.00		1,300.00	1,300.00	-
American Recovery Plan - County of Salem	41-883	2		492,570.22		492,570.22	492,570.22	-
NJ DEP Town Bank Watershed and Pumping Station Study	41-594	2		51,900.00		51,900.00	51,900.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS" (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		485.00	834,419.44	-	834,419.44	834,404.44	-
Total Operations - Excluded from "CAPS"	34-305		670,338.30	1,852,630.07	-	1,852,630.07	1,836,476.65	16,138.42
Detail:								
Salaries & Wages	34-305	1	-	115,472.00	-	115,472.00	115,472.00	-
Other Expenses	34-305	2	670,338.30	1,737,158.07	-	1,737,158.07	1,721,004.65	16,138.42

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(C) Capital Improvements - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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		510,000.00	10,000.00	-	10,000.00	10,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920			250,000.00		250,000.00	250,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925					-		XXXXXXXXXX
Interest on Bonds	45-930			25,155.00		25,155.00	25,000.00	XXXXXXXXXX
Interest on Notes	45-935					-		XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal & Interest Payments	45-942					-		XXXXXXXXXX
						-		XXXXXXXXXX
Debt Service Guarantee	45-942	2	275,000.00	275,000.00		275,000.00	275,000.00	XXXXXXXXXX
Demolition Loan	45-943	2	12,500.00	12,500.00		12,500.00	12,500.00	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		26,719.00	XXXXXXXXXX	26,719.00	26,719.00	XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875			XXXXXXXXXX	-		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
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	-	26,719.00	XXXXXXXXXX	26,719.00	26,719.00	XXXXXXXXXX	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-		XXXXXXXXXX	XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405	15,667.00	15,954.00	XXXXXXXXXX	15,954.00	15,954.00	XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	1,483,505.30	2,467,958.07	-	2,467,958.07	2,451,649.65	16,138.42	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 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	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		1,483,505.30	2,467,958.07	-	2,467,958.07	2,451,649.65	16,138.42
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		11,227,998.81	10,772,093.45	-	10,772,093.45	10,494,780.09	336,709.12
(M) Reserve for Uncollected Taxes	50-899		2,237,502.05	2,286,584.80	XXXXXXXXXX	2,286,584.80	2,286,584.80	XXXXXXXXXX
9. Total General Appropriations	34-499		13,465,500.86	13,058,678.25	-	13,058,678.25	12,781,364.89	336,709.12

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	9,744,493.51	8,304,135.38	-	8,304,135.38	8,043,130.44	320,570.70
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	382,353.30	805,710.63	-	805,710.63	805,710.63	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	197,500.00	132,500.00	-	132,500.00	130,425.00	2,075.00
Additional Appropriations Offset by Revenues	34-303	90,000.00	80,000.00	-	80,000.00	65,936.58	14,063.42
Public & Private Programs Offset by Revenues	40-999	485.00	834,419.44	-	834,419.44	834,404.44	-
Total Operations Excluded from "CAPS"	34-305	670,338.30	1,852,630.07	-	1,852,630.07	1,836,476.65	16,138.42
(C) Capital Improvements	44-999	510,000.00	10,000.00	-	10,000.00	10,000.00	-
(D) Municipal Debt Service	45-999	287,500.00	562,655.00	-	562,655.00	562,500.00	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	26,719.00	XXXXXXXXXX	26,719.00	26,719.00	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	15,667.00	15,954.00	XXXXXXXXXX	15,954.00	15,954.00	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	2,237,502.05	2,286,584.80	XXXXXXXXXX	2,286,584.80	2,286,584.80	XXXXXXXXXX
Total General Appropriations	34-499	13,465,500.86	13,058,678.25	-	13,058,678.25	12,781,364.89	336,709.12

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512		95,000.00		95,000.00		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520		665,210.00		665,210.00	245,311.56	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522		176,500.00		176,500.00	43,886.35	XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriation Reserves	55-543		26,173.71	XXXXXXXXXX	26,173.71	26,173.71	XXXXXXXXXX
Overexpenditure of Budget Appropriations	55-544		54,675.60	XXXXXXXXXX	54,675.60	54,675.60	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540		73,740.00		73,740.00	73,740.00	-
Social Security System (O.A.S.I.)	55-541		60,000.00		60,000.00	54,006.89	0.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL UTILITY APPROPRIATIONS	55-599	-	3,801,299.31	-	3,801,299.31	2,921,901.29	0.00

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
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 2024
		2025	2024	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
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 2024
		2025	2024	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
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 2025 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:

Parking Offenses Adjudication Act, Construction Code Fees, Accumulated Absences, Developer's Escrow Fund, Sanitary Landfill Facilities Closure and Contingency Fund, Municipal Public Defender, Community Development Block Grant Act of 1974, UDAG Loan Repayment Program, Shade Tree Commission Donations, Municipal Pool Donations, Outside Employment of Off-Duty Municipal Police Officer

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, 2024

ASSETS	
Cash and Investments	20,199,054.05
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	3,664,550.60
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	612,796.73
Tax Title Lien Receivable	9,813,709.33
Property Acquired by Tax Title Lien Liquidation	5,417,200.00
Other Receivables	5,159,759.05
Deferred Charges Required to be in 2025 Budget	59,565.76
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	44,926,635.52

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	23,757,815.03
Reserves for Receivables	18,204,559.39
Surplus	2,964,261.10
Total Liabilities, Reserves and Surplus	44,926,635.52

School Tax Levy Unpaid	1,320,656.91
Less: School Tax Deferred	1,232,229.00
*Balance Included in Above "Cash Liabilities"	88,427.91

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	1,437,730.93	1,077,957.56
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 80.01%, 2023: 74.29%)	7,599,674.48	7,136,244.39
Delinquent Taxes	990,244.12	1,093,475.15
Other Revenues and Additions to Income	8,538,213.98	9,722,939.91
Total Funds	18,565,863.51	19,030,617.01
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	10,831,489.21	12,721,399.51
School Taxes (Including Local and Regional)	2,625,360.00	2,711,487.00
County Taxes (Including Added Tax Amounts)	2,055,195.28	2,030,982.06
Special District Taxes		
Other Expenditures and Deductions from Income	149,123.68	344,354.09
Total Expenditures and Tax Requirements	15,661,168.17	17,808,222.66
Less: Expenditures to be Raised by Future Taxes	59,565.76	215,336.58
Total Adjusted Expenditures and Tax Requirements	15,601,602.41	17,592,886.08
Surplus Balance, December 31	2,964,261.10	1,437,730.93

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	2,964,261.10
Current Surplus Anticipated in 2025 Budget	2,356,050.00
Surplus Balance Remaining	608,211.10

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

2025

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.

CITY OF SALEM
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Council of the City of Salem has set forth the attached Capital Improvement Program.
This Program is provided to inform the City residents of the anticipated capital improvement to be undertaken by the City.

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

CITY OF SALEM

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Various Capital Equipment	1	500,000.00		500,000.00					
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CAPITAL BUDGET (Current Year Action) 2025

Local Unit

CITY OF SALEM

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
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TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2025

Local Unit

CITY OF SALEM

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
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TOTAL - ALL PROJECTS	XXXXX	500,000.00	-	500,000.00	-	-	-	-	-

6 YEAR CAPITAL PROGRAM - 2025 to 2030 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

CITY OF SALEM

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
Various Capital Equipment	1	500,000.00	2025-2026	500,000.00					
		-							
		-							
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TOTAL - THIS PAGE	XXXXX	500,000.00	XXXXXXXXXX	500,000.00	-	-	-	-	-

**6 YEAR CAPITAL PROGRAM - 2025 to 2030
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

CITY OF SALEM

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 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Various Capital Equipment	500,000.00	500,000.00								
	-									
	-									
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TOTAL - THIS PAGE	500,000.00	500,000.00	-	-	-	-	-	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 8,528,175.75
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,216,317.76
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 670,338.30
(c) Capital Improvements	44-999	\$ 510,000.00
(d) Municipal Debt Service	45-999	\$ 287,500.00
(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	\$ 15,667.00
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 2,237,502.05
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 13,465,500.86

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 2025. 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 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2025, _____, Clerk

Signature

CITY OF SALEM

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	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:					Payment of Bond Principal	54-920-2				XXXXXXXXXX
					Rate Assessed: \$					Payment of Bond Anticipation Notes and Capital Notes
Total Tax Collected to date: \$										Interest on Bonds
					Total Expended to date: \$					Interest on Notes
Total Acreage Preserved to date: (Acres)										Reserve for Future Use
					Recreation land preserved in 2024: (Acres)					Total Trust Fund Appropriations:
Farmland preserved in 2024: (Acres)										

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

Contracting Unit: CITY OF SALEM

Year Ending: December 31, 2024

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

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

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

Date

Clerk of the Governing Body