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.**
f) 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.
g) In all applicable signature lines, insert the email address of the applicable official.
h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
i) 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)**.
j) 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)**.
k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
m) 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.**
n) 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 2025 to 2026 "Data Rollover" Process

a) Download from FAST or have saved on your computer the 2025 adopted budget workbook.
b) On the 2026 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 2025 adopted excel budget from your computer.
e) Once the 2025 adopted budget is selected, the function runs automatically. **WARNING**: **The functionality may cause the screen to briefly flash rapidly.**
f) 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.
g) Once complete, review the 2026 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 2025, 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 2025 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 2026 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 2026.0 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			
			Cert #	Date of Original Appt.
Clerk	Ben Angeli		C-1959	8/1/2019
Tax Collector	Jennifer Koeturius		8499	
Chief Financial Officer	Stephen Labb		N-0416	
Registered Municipal Accountant	Fred S. Caltabiano		525	
Municipal Attorney	Jim Maley			
Website URL for Publishing	cityofsalemnj.gov			
Date of Website Posting	24th	April	4/24/2026	**17 day(s) between publication and hearing**
On-line Publication for Publishing			5/11/2026	
Date of On-line Publication Posting				
	Day	**Month**		
Date of Introduction	13th	April	4/13/2026	**28 day(s) between intro and hearing**
Date of Public Hearing	11th	May	5/11/2026	
Time of Public Hearing	5:30			
Net Valuation Taxable Current		107,810,770		
Net Valuation Taxable Prior		116,617,230		
		(8,806,460)		
Budget Year	**2026**	**Budget Year Type:**	**Calendar Year**	*Calendar or State Fiscal*
Municipal Code	1712			

How many utilities does municipality have?*	0	*One (1) utility listed by default. Select "0" if you do not have any utilities.	
Utility #	**Utility Name**	**Utility Type**	**Capital Improvement Program**
Utility 1			**# of Years** 6
Utility 2			**Beginning Year** 2026
Utility 3			**Ending Year** 2031
Utility 4			
Utility 5			
Utility 6			
Utility Assessment (Tab 37)			
Utility Assessment (Tab 38)			

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

2026 Municipal Budget

of the CITY of SALEM County of SALEM for the year 2026.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated			
	2026		2025	
1. Surplus	2,103,000.00		2,356,050.00	
2. Total Miscellaneous Revenues	7,115,688.08		5,961,461.96	
3. Receipts from Delinquent Taxes	775,000.00		775,000.00	
4. a) Local Tax for Municipal Purposes	5,050,669.41		4,951,290.33	
b) Addition to Local School District Tax				
c) Minimum Library Tax	78,025.63		71,904.30	
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	5,128,695.04		5,023,194.63	
Total General Revenues	15,122,383.12		14,115,706.59	

Summary of Appropriations	2026 Budget		Final 2025 Budget	
1. Operating Expenses: Salaries & Wages	4,099,088.00		4,018,893.75	
Other Expenses	6,929,837.39		5,999,886.26	
2. Deferred Charges & Other Appropriations	1,216,160.00		1,141,843.76	
3. Capital Improvements	283,074.00		510,000.00	
4. Debt Service (Include for School Purposes)	302,194.95		287,500.00	
5. Reserve for Uncollected Taxes	2,292,028.78		2,157,582.82	
Total General Appropriations	15,122,383.12		14,115,706.59	
Total Number of Employees	40		40	

Balance of Outstanding Debt							
Interest		-					
Principal		146,264.80					
Outstanding Balance		146,264.80					

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 13, 2026.

A hearing on the budget and tax resolution will be held at 113 Market St, Salem NJ, on May 11, 2026 at 5:30 o'clock PM at which time and place objections to the Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested parties.

Copies of the budget are available in the office of the Municipal Clerk at the Municipal Building, 125 West Broadway, Salem NJ New Jersey, Monday - Friday during the hours of 9:00 AM to 4:00 PM.

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

			YEAR 2026	YEAR 2025
1	Total General Appropriations for 2026 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)		12,830,354.34	XXXXXXXXXX
2	Local District School Tax	Actual		2,678,473.00
		Estimate	2,812,632.66	XXXXXXXXXX
3	Regional School District Tax	Actual		
		Estimate		XXXXXXXXXX
4	Regional High School Tax	Actual		
		Estimate		XXXXXXXXXX
5	County Tax	Actual		2,359,028.76
		Estimate	2,476,984.95	XXXXXXXXXX
6	Special District Tax	Actual		
		Estimate		XXXXXXXXXX
7	Municipal Open Space	Actual		
		Estimate		XXXXXXXXXX
8	Municipal Arts and Culture	Actual		
		Estimate		XXXXXXXXXX
9	Total General Appropriations & Other Taxes		18,119,971.95	
10	Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)		9,993,688.08	
11	Cash Required from 2026 to Support Local Municipal Budget and Other Taxes		8,126,283.87	
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, AFS Sheet 22)		10,418,312.65	

Analysis of Item 12:	
Local School District Tax (Line 2 Above)	2,812,632.66
Regional School District Tax (Line 3 Above)	-
Regional High School Tax (Line 4 Above)	-
County Tax (Line 5 Above)	2,476,984.95
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	5,128,695.04
Total Amount (Line 12)	10,418,312.65

13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	2,292,028.78
	Computation of "Tax in Local Municipal Budget"	
	Item 1 - Total General Appropriations	12,830,354.34
	Item 13 - Appropriation: Reserve for Uncollected Taxes	2,292,028.78
	Subtotal	15,122,383.12
	Less: Item 10 - Total Anticipated Revenues	9,993,688.08
	Amount to Be Raised by Taxation in Municipal Budget	5,128,695.04

Local Tax for Municipal Purpose		5,050,669.41
Addition to Local District School Tax		
Minimum Library Tax		78,025.63

CITY OF SALEM
SUMMARY OF 2026 BUDGET

					Future Budget Projections				
Total Budget		15,122,383.12	100.0%		2027	2028	2029	2030	2031
Employee Costs:									
Salaries & Wages									
Sheet 17	4,022,919.00			***102.00%***	4,103,377.38	4,185,444.93	4,269,153.83	4,354,536.90	4,441,627.64
Sheet 25	76,169.00			***102.00%***	77,692.38	79,246.23	80,831.15	82,447.78	84,096.73
Total		4,099,088.00			4,181,069.76	4,264,691.16	4,349,984.98	4,436,984.68	4,525,724.37
Social Security									
Sheet 19		276,000.00		***102.00%***	281,520.00	287,150.40	292,893.41	298,751.28	304,726.30
Pensions etc.									
Sheet 19		285,393.00		***102.00%***	291,100.86	296,922.88	302,861.33	308,918.56	315,096.93
Sheet 19		555,761.00		***105.00%***	583,549.05	612,726.50	643,362.83	675,530.97	709,307.52
Sheet 19		-							
Sheet 20		-							
Insurance									
Sheet 14		213,000.00		***106.00%***	225,780.00	239,326.80	253,686.41	268,907.59	285,042.05
Direct Employee Costs		**5,429,242.00**	**35.9%**						
General Liability Insurance									
Sheet 14		25,000.00	0.2%						
Debt Service:									
Sheet 27		302,194.95	2.0%						
Reserve for Uncollected Taxes:									
Sheet 29		2,292,028.78	15.2%						
Capital Funds:									
Sheet 26a		283,074.00	1.9%						
Deferred Charges:									
Sheet 28		84,000.00	0.6%						
Grants:									
Sheet 25 (less Salaries & Wages above)		367,651.08	2.4%						
All Other Departmental OE's:									
Various Line Items		6,339,192.31	41.9%	***102.00%***	6,465,976.16	6,595,295.68	6,727,201.59	6,861,745.62	6,998,980.54
				Projected Budget Totals	12,028,995.83	12,296,113.41	12,569,990.55	12,850,838.70	13,138,877.71

CITY OF SALEM
2026 BUDGET FUNDING

Budget Funding:		Project Tax Results				
		2027	2028	2029	2030	2031
Fund Balance	2,103,000.00		25,000.00	50,000.00	75,000.00	100,000.00
Local Revenues	1,547,452.00		150,000.00	300,000.00	450,000.00	600,000.00
State Aid	5,112,585.00					
Grants	365,651.08					
Delinquent Tax	775,000.00					
Local Purpose Tax	5,128,695.04	12,028,995.83	12,121,113.41	12,219,990.55	12,325,838.70	12,438,877.71
	15,032,383.12	12,028,995.83	12,296,113.41	12,569,990.55	12,850,838.70	13,138,877.71
Ratables	107,810,770	115,810,770	123,810,770	131,810,770	139,810,770	147,810,770
Tax Rate	4.685	***10.387***	***9.790***	***9.271***	***8.816***	***8.415***
Increase	0.439	***5.702***	***(0.597)***	***(0.519)***	***(0.455)***	***(0.401)***

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	2,103,000.00	2,356,050.00	(253,050.00)	-10.74%
Local	1,637,452.00	1,929,752.00	(292,300.00)	-15.15%
State Aid	5,112,585.00	3,301,585.00	1,811,000.00	54.85%
State & Federal Grants	365,651.08	730,124.96	(364,473.88)	-49.92%
Delinquent Tax	775,000.00	775,000.00	-	0.00%
Local Purpose Tax	5,050,669.41	4,951,290.33	99,379.08	2.01%
Minimum Library Tax	78,025.63	71,904.30	6,121.33	8.51%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	15,122,383.12	14,115,706.59	1,006,676.53	7.13%
APPROPRIATIONS				
Salaries & Wages	4,099,088.00	3,974,893.75	124,194.25	3.12%
Other Expenses	6,562,186.31	5,702,276.30	859,910.01	15.08%
Statutory & Deferred Charges	1,216,160.00	1,172,843.76	43,316.24	3.69%
State & Federal Grants	367,651.08	730,609.96	(362,958.88)	-49.68%
Capital (without grants)	283,074.00	510,000.00	(226,926.00)	-44.50%
Debt Service	302,194.95	287,500.00	14,694.95	5.11%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	2,292,028.78	2,157,582.82	134,445.96	6.23%
TOTAL APPROPRIATIONS	15,122,383.12	14,535,706.59	586,676.53	0.040361
Adopted Emergencies		420,000.00		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	2,977,823.54	2,964,261.10	13,562.44
Used to Fund Budget	2,103,000.00	2,356,050.00	(253,050.00)
Remaining Balance	874,823.54	608,211.10	266,612.44

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	5,050,669.41	4,951,290.33	99,379.08	2.01%
Local Tax Rate	4.6848	4.2458	0.4390	10.34%
Assessed Valuation	107,810,770	116,617,230	(8,806,460)	-7.55%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.00%	CAP COLA		
			5,929,140.65	MAX
			5,050,669.41	ACTUAL
CAP Base from Prior Year	9,082,610.51	9,082,610.51	(878,471.24)	+ OR ( )
Rate Applied	2.00%	3.50%		
Allowable CAP	9,264,262.72	9,400,501.88	Must be zero or ( ) to	
Additions:			Introduce Budget	
See Sheet 3b	22,227.37	22,227.37		
Other				
Total CAP Allowable	9,286,490.09	9,422,729.24		
Budget Expenditures Sheet 19	9,422,631.68	9,422,631.68		
Remaining or (Excess)	(136,141.59)	97.56		

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	80.07%	80.07%	0.00%
Used for Reserve for Taxes	78.00%	78.00%	0.00%
Remaining	2.07%	2.07%	0.00%

CITY OF SALEM

SUMMARY OF TAX RATES

	Estimated 2026		Actual 2025			
	Levy Amount	Rate	Levy Amount	Rate	Change	%
COUNTY:						
County Tax (General)	2,430,594.62	2.255	2,314,372.40	1.985	0.270	13.60%
County Library		-			-	#DIV/0!
County Health		-			-	#DIV/0!
County Open Space	46,390.33	0.043	44,656.36	0.038	0.005	12.37%
Total All County Levies	2,476,984.95	2.298	2,359,028.76	2.023	0.275	13.58%
SCHOOLS:						
Local School	2,812,632.66	2.609	2,678,473.00	2.297	0.312	13.59%
Regional School	-	-	-		-	#DIV/0!
Regional High School	-	-	-		-	#DIV/0!
Additional Local School						
School Debt Service	-	-	-		-	#DIV/0!
SPECIAL DISTRICTS:						
Special District Tax	-		-		-	#DIV/0!
LOCAL PURPOSE TAX	5,050,669.41	4.685	4,951,290.33	4.246	0.439	10.34%
Municipal Library	78,025.63	0.072	71,904.30	0.062	0.011	17.38%
Municipal Open Space	-	-	-		-	#DIV/0!
Arts and Cultural	-	0	-		-	#DIV/0!
TOTAL ALL LEVIES	10,418,312.65	9.664	10,060,696.39	8.627	1.03641	0.120134
NET VALUATION TAXABLE	107,810,770		116,617,230			

LEVY CHANGE PER VARIOUS ASSESSED VALUES

	Estimated 2026		Actual 2025			
Property Assessment	Total Tax	Local Tax	Total Tax	Local Tax	Total Tax Change	Local Tax Change
100,000.00	9,663.52	4,684.75	8,627.11	4,245.76	1,036.41	438.99
125,000.00	12,079.40	5,855.94	10,783.89	5,307.20	1,295.51	548.74
150,000.00	14,495.28	7,027.13	12,940.66	6,368.64	1,554.61	658.49
175,000.00	16,911.16	8,198.32	15,097.44	7,430.08	1,813.71	768.24
200,000.00	19,327.04	9,369.51	17,254.22	8,491.52	2,072.82	877.98
225,000.00	21,742.91	10,540.70	19,411.00	9,552.97	2,331.92	987.73
250,000.00	24,158.79	11,711.89	21,567.77	10,614.41	2,591.02	1,097.48
275,000.00	26,574.67	12,883.07	23,724.55	11,675.85	2,850.12	1,207.23
300,000.00	28,990.55	14,054.26	25,881.33	12,737.29	3,109.22	1,316.98
325,000.00	31,406.43	15,225.45	28,038.11	13,798.73	3,368.33	1,426.72
350,000.00	33,822.31	16,396.64	30,194.88	14,860.17	3,627.43	1,536.47
375,000.00	36,238.19	17,567.83	32,351.66	15,921.61	3,886.53	1,646.22
400,000.00	38,654.07	18,739.02	34,508.44	16,983.05	4,145.63	1,755.97
425,000.00	41,069.95	19,910.20	36,665.22	18,044.49	4,404.73	1,865.72
450,000.00	43,485.83	21,081.39	38,821.99	19,105.93	4,663.84	1,975.46
475,000.00	45,901.71	22,252.58	40,978.77	20,167.37	4,922.94	2,085.21
500,000.00	48,317.59	23,423.77	43,135.55	21,228.81	5,182.04	2,194.96
600,000.00	57,981.11	28,108.52	51,762.66	25,474.57	6,218.45	2,633.95
750,000.00	72,476.38	35,135.66	64,703.32	31,843.22	7,773.06	3,292.44
1,000,000.00	96,635.18	46,847.54	86,271.10	42,457.62	10,364.08	4,389.92
1,250,000.00	120,793.97	58,559.43	107,838.87	53,072.03	12,955.10	5,487.40
1,500,000.00	144,952.76	70,271.31	129,406.65	63,686.43	15,546.12	6,584.88

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: CITY OF SALEM **COUNTY:** SALEM

Jody Veler	December 31, 2027
Mayor's Name	**Term Expires**

Municipal Officials

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

Governing Body Members

Name	Term Expires
Tim Gregory	12/31/2026
Jermaine Key	12/31/2029
Kiersten Westley Henson	12/31/2026
Virginia Jared	12/31/2029
Jamal Long	12/31/2027
Sharon Kellum	12/31/2028
Sharen Cline	12/31/2028
Doug Wright	12/31/2026

Official Mailing Address of Municipality

City of Salem
125 West Broadway
Salem, NJ 08079

Fax #: 856-935-4095

2026
MUNICIPAL BUDGET

Municipal Budget of the **CITY** of **SALEM**, County of **SALEM** for the Fiscal Year 2026.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 13th day of April, 2026 and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 13th day of April, 2026

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 13th day of April, 2026

Registered Municipal Accountant
6 North Broad Street, Suite 201
Address
Woodbury, NJ 08096
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 13th day of April, 2026

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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

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

Dated: _____ **, 2026** **By:** _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the CITY of SALEM, County of SALEM for the Fiscal Year 2026

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

Be it Further Resolved, that said Budget be published on the offical website cityofsalemnj.gov on April 24th, 2026;

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

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

RECORDED VOTE
(Insert Last Name)

Ayes	**Gregory** **Key** **Westley Henson** **Jared** **Long** **Kellum** **Cline** **Wright**	**Nays**	**Abstained** **Absent**

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 13th, 2026.

A Hearing on the Budget and Tax Resolution will be held at City of Salem, on May 11th, 2026 at 5:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	xxxxxxxxxxx
1. Appropriations within "CAPS" -	xxxxxxxxxxx
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	9,422,631.68
2. Appropriations excluded from "CAPS" -	xxxxxxxxxxx
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	3,407,722.66
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	3,407,722.66
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated *78.00%* Percent of Tax Collections	2,292,028.78
Building Aid Allowance 2026 - $	
4. Total General Appropriations (Item 9, Sheet 29) for Schools-State Aid 2025 - $	15,122,383.12
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	9,993,688.08
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	xxxxxxxxxxx
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	5,050,669.41
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	78,025.63

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	14,115,706.59	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	420,000.00	-	-	-	-	-	-
Total Appropriations	14,535,706.59	-	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	13,226,529.74	-	-	-	-	-	-
Reserved	1,269,176.85	-	-	-	-	-	-
Unexpended Balances Canceled	40,000.00	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	14,535,706.59	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	14,115,706.59
Cap Base Adjustment:	104,117.00
Subtotal	14,219,823.59
Exceptions Less:	
Total Other Operations	1,148,353.30
Total Uniform Construction Code	
Total Interlocal Service Agreement	197,500.00
Total Additional Appropriations	90,000.00
Total Capital Improvements	510,000.00
Total Debt Service	287,500.00
Transferred to Board of Education	15,667.00
Type I School Debt	
Total Public & Private Programs	730,609.96
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	2,157,582.82
Total Exceptions	5,137,213.08
Amount on Which CAP is Applied	9,082,610.51
2.0% CAP	181,652.21
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)	9,264,262.72

CAP CALCULATION

Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)			9,264,262.72
Additions:			
New Construction (Assessor Certification)			10,387.52
2024 Cap Bank Available			
2025 Cap Bank Available			11,839.85
Total Additions			22,227.37
Maximum Appropriations within "CAPS" Sheet 19 @		2.0%	9,286,490.09
Additional Increase to COLA rate.	3.5%		
Amount of Increase allowable.	1.5%		136,239.16
Maximum Appropriations within "CAPS" Sheet 19 @		3.5%	9,422,729.24
Total General Appropriations for Municipal Purposes *(Sheet 19, H-1)*			9,422,631.68
Over or (Under) Appropriations Cap			(97.56)

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		$ 3,395,000.00
Estimated Amounts to be Contributed by Employees:		
Contribution from all eligible emp.	275,000.00	
		3,120,000.00
Budgeted Group Insurance - Inside CAP		1,710,689.00
Budgeted Group Insurance - Utilities		
Budgeted Group Insurance - Outside CAP		1,409,311.00
TOTAL		3,120,000.00

Instead of receiving Health Benefits, 5 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	$ 25,000.00

"2010" LEVY CAP BANKS:

2023	
Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2026)	94,773
Amount Used in CY 2026	
Balance to Expire	94,773
2024	
Maximum Allowable Amount to be Raised by Taxation	5,274,542
Amount to be Raised by Taxation for Municipal Purpose	4,715,264
Available for Banking (CY 2026 - CY 2027)	559,278
Amount Used in CY 2026	
Balance to Carry Forward (CY 2027)	559,278
2025	
Maximum Allowable Amount to be Raised by Taxation	5,314,560
Amount to be Raised by Taxation for Municipal Purpose	5,314,560
Available for Banking (CY 2026 - CY 2028)	-
Amount Used in CY 2026	
Balance to Carry Forward (CY 2027 - CY2028)	-
2026	
Maximum Allowable Amount to be Raised by Taxation	5,929,141
Amount to be Raised by Taxation for Municipal Purpose	5,050,669
Available for Banking (CY 2027 - CY 2029)	878,471
Total Levy CAP Bank	1,437,749

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	4,951,290.33
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	4,951,290.33
Plus 2% CAP Increase	99,025.81
ADJUSTED TAX LEVY	5,050,316.14
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	5,050,316.14

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		5,050,316.14
Exclusions:		
Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase	736,668.00	
Allowable Pension Obligations Increases		
Allowable LOSAP Increase		
Allowable Capital Improvements Increase	33,074.00	
Allowable Debt Service and Capital Leases Inc.	54,695.00	
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies	84,000.00	
Add Total Exclusions		908,437.00
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		40,000.00
ADJUSTED TAX LEVY		5,918,753.14
Additions:		
New Ratables - Increase for new construction	244,700	
Prior Year's Local Purpose Tax Rate (per $100)	4.245	
New Ratable Adjustment to Levy		10,387.52
Amounts approved by Referendum		
Levy CAP Bank Applied		
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		5,929,140.65
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		5,050,669.41
OVER OR (UNDER) 2% LEVY CAP		(878,471.24)
(must be equal or under for Introduction)		

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
1. Surplus Anticipated	08-101	2,103,000.00	2,356,050.00	2,356,050.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,103,000.00	2,356,050.00	2,356,050.00
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	29,800.00	63,364.91
Other	08-109			
Interest and Costs on Taxes	08-112	100,000.00	100,000.00	414,230.04
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	400,000.00	400,000.00	656,051.67
Anticipated Utility Operating Surplus	08-114			
Street Opening Permits	08-120	12,500.00	12,500.00	61,499.63

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	**08-001**	542,300.00	542,300.00	1,195,146.25

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212	3,700,000.00	1,889,000.00	1,889,000.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,412,585.00	1,412,585.00	1,412,584.52
Garden State Trust	09-206			
Watershed Aid	09-207			
Total Section B: State Aid Without Offsetting Appropriations	**09-001**	5,112,585.00	3,301,585.00	3,301,584.52

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Garbage and Trash - Pick Up Stickers	08-240	90,000.00	90,000.00	107,519.00
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	90,000.00	90,000.00	107,519.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Alliance	10-506		1,940.00	1,940.00
Clean Communities	10-602	13,926.74	14,964.96	14,964.96
Recycling Tonnage	10-569	4,178.34		-
Body Armour Grant - 2023	10-505			-
Body Armour Grant - 2024	10-505			-
US Department of Agriculture Communities Facilities Grant	10-857			-
New Jersey Transportation Trust Fund Awards	10-584	194,846.00	213,220.00	213,220.00
Office of the Secretary of State 2024 MLK Program	10-882			-
American Recovery Plan - County of Salem	10-883			-
NJ DEP Town Bank Watershed and Pumping Station Study	10-594			-
Revitalization Plan Grant	10-595		500,000.00	500,000.00
NJ EDA Food Security Planning Grant	10-621	2,700.00		-
Stormwater Assistance	10-564	50,000.00		-
NJHOMES	10-622	50,000.00		-
Plan4HealthNJ	10-623	50,000.00		-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
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				-
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				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	365,651.08	730,124.96	730,124.96

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Cable TV Franchise Fee	08-117	35,440.00	35,640.00	35,454.76
PILOT (Whispering Waters)	08-130	374,988.00	395,088.00	375,049.00
PILOT (Senior Village)	08-130	13,500.00	13,500.00	13,500.00
South Jersey Port Agreement	08-250	31,224.00	31,224.00	118,727.37
Liquidation of Interfunds Receivable	08-240	300,000.00	322,000.00	224,888.25
Reserve for Payment of Debt/Capital (General Capital Fund Balance Sheet Reserve)	08-244	250,000.00	500,000.00	500,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	1,005,152.00	1,297,452.00	1,267,619.38

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Summary of Revenues	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,103,000.00	2,356,050.00	2,356,050.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total Section A: Local Revenues	08-001	542,300.00	542,300.00	1,195,146.25
Total Section B: State Aid Without Offsetting Appropriations	09-001	5,112,585.00	3,301,585.00	3,301,584.52
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	90,000.00	107,519.00
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	365,651.08	730,124.96	730,124.96
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,005,152.00	1,297,452.00	1,267,619.38
Total Miscellaneous Revenues	13-099	7,115,688.08	5,961,461.96	6,601,994.11
4. Receipts from Delinquent Taxes	15-499	775,000.00	775,000.00	1,063,808.83
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	9,993,688.08	9,092,511.96	10,021,852.94
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	5,050,669.41	4,951,290.33	XXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXX
c) Minimum Library Tax	07-192	78,025.63	71,904.30	XXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	5,128,695.04	5,023,194.63	5,219,571.05
7. Total General Revenues	13-299	15,122,383.12	14,115,706.59	15,241,423.99

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
General Government						-		-
General Administration						-		-
Salaries and Wages	20-100	1	104,848.00	124,848.00		124,848.00	87,665.93	37,182.07
Other Expenses	20-100	2	3,500.00	3,500.00		3,500.00	1,802.74	1,697.26
						-		-
Grant Coordinator/Administrator						-		-
Salaries and Wages	20-101	1	80,000.00	80,000.00		80,000.00	61,982.12	18,017.88
Other Expenses	20-101	2	10,000.00			-		-
Mayor and Council						-		-
Salaries and Wages	20-110	1	61,600.00	61,600.00		61,600.00	57,407.95	4,192.05
Other Expenses	20-110	2	30,400.00	30,400.00		28,400.00	16,324.13	12,075.87
						-		-
Municipal Clerk						-		-
Salaries and Wages	20-120	1	104,752.00	135,252.00		129,252.00	90,784.93	38,467.07
Other Expenses	20-120	2	23,500.00	23,500.00		23,500.00	18,197.68	5,302.32
						-		-
Financial Administration (Treasury)						-		-
Salaries and Wages	20-130	1	135,800.00	135,800.00		115,800.00	108,394.62	7,405.38
Other Expenses	20-130	2	42,000.00	27,000.00		27,000.00	24,336.13	2,663.87
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
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	138,400.00	125,300.00		125,300.00	120,277.53	5,022.47
Other Expenses	20-145	2	15,725.00	14,600.00		14,600.00	14,401.23	198.77
						-		-
Tax Assessment Administration (Tax Assessor)						-		-
Salaries and Wages	20-150	1	28,690.00	28,690.00		28,690.00	24,502.30	4,187.70
Other Expenses	20-150	2	9,000.00	9,000.00	420,000.00	429,000.00	424,952.61	4,047.39
						-		-
Legal Services (Legal Dept.)						-		-
Other Expenses	20-155	2	180,000.00	170,000.00		170,000.00	169,845.94	154.06
Liquidation Tax Title Liens	20-155	2				-		-
Engineering Services	20-165	2	45,000.00	45,000.00		45,000.00	37,967.10	7,032.90
						-		-
Economic Development Agencies						-		-
Other Expenses	20-170	2	40,000.00	25,000.00		23,000.00	14,780.00	8,220.00
						-		-
Historic Preservation	20-175	2	2,100.00			-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Land Use Administration						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	3,600.00	3,600.00		3,600.00	2,820.65	779.35
Other Expenses	21-180	2	20,000.00	20,000.00		16,000.00	9,935.80	6,064.20
						-		-
Insurance						-		-
Liability Insurance	23-210	2	430,626.00	372,600.00		372,600.00	372,600.00	-
Workers Compensation Insurance	23-215	2	223,802.00	155,581.00		155,581.00	155,409.76	171.24
Employee Group Insurance	23-220	2	1,502,689.00	1,492,840.00		1,484,440.00	1,364,767.01	119,672.99
Health Benefits Waiver	23-222	1	25,000.00	5,000.00		5,000.00		5,000.00
Unemployment Insurance	23-225	2	5,000.00	5,000.00		5,000.00	2,750.03	2,249.97
Retiree Group Insurance - Former Utility Fund Employees	23-220	2	208,000.00	160,000.00		160,000.00	160,000.00	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public Safety						-		-
Police Department						-		-
Salaries and Wages	25-240	1	2,295,831.00	2,218,194.00		2,218,194.00	2,021,321.53	196,872.47
Other Expenses	25-240	2	90,000.00	90,000.00		148,400.00	100,200.00	48,200.00
						-		-
Office of Emergency Management (OEM)						-		-
Salaries and Wages	25-252	1	7,600.00	7,600.00		7,600.00	7,187.73	412.27
						-		-
Aid to Volunteer Ambulance Companies	25-260	2	87,560.68	84,600.00		94,800.00	94,712.00	88.00
						-		-
Aid to Volunteer Fire Companies	25-255	2	59,048.00	55,000.00		55,000.00	44,415.13	10,584.87
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public Works						-		-
Streets and Road Maintenance						-		-
Salaries and Wages	26-290	1	630,700.00	592,487.75		573,487.75	527,959.25	45,528.50
Other Expenses	26-290	2	56,503.00	54,503.00		54,503.00	54,499.64	3.36
						-		-
Street Cleaning						-		-
Salaries and Wages	26-291	1	74,000.00	70,100.00		71,100.00	71,100.00	-
Other Expenses	26-291	2	350.00	350.00		350.00	219.94	130.06
						-		-
Buildings and Grounds						-		-
Other Expenses	26-310	2	95,500.00	94,500.00		94,500.00	88,730.24	5,769.76
						-		-
Vehicle Maintenance						-		-
Other Expenses	26-315	2	71,900.00	36,900.00		36,900.00	36,553.55	346.45
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Health and Human Services						-		-
Animal Control Services						-		-
Other Expenses	27-340	2	54,360.00	54,360.00		54,360.00	45,849.78	8,510.22
						-		-
Recreation						-		-
Maintenance of Parks						-		-
Other Expenses	28-375	2	30,000.00	30,000.00		21,000.00	8,375.00	12,625.00
						-		-
Court and Public Defender						-		-
Municipal Court						-		-
Salaries and Wages	43-490	1	130,870.00	130,870.00		130,870.00	113,304.21	17,565.79
Other Expenses	43-490	2	18,470.00	18,470.00		18,470.00	17,770.69	699.31
						-		-
Public Defender						-		-
Other Expenses	43-495	2	9,900.00	9,900.00		9,900.00		9,900.00
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Utilities and Bulk Purchases						-		-
Electricty/Natural Gas	31-430	2	165,000.00	165,000.00		173,000.00	171,991.00	1,009.00
Street Lighting	31-435	2	175,000.00	175,000.00		165,800.00	148,188.80	17,611.20
Telephone/Telecommunications	31-440	2	89,000.00	89,000.00		89,000.00	81,369.00	7,631.00
Fire Hydrants Services	31-460	2	99,600.00	99,600.00		59,600.00	58,036.23	1,563.77
Petroleum Products	31-447	2	89,400.00	76,400.00		89,400.00	82,733.23	6,666.77
Water	31-445	2				-		-
						-		-
						-		-
						-		-
Landfill/Solid Waste Disposal Cost						-		-
Other Expenses	32-465	2	208,050.00	208,050.00		208,050.00	168,375.36	39,674.64
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CURRENT FUND - APPROPRIATIONS

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

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

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
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	201,228.00	145,746.00		145,746.00	145,746.00	-
Other Expenses	22-196	2	30,000.00	30,000.00		28,000.00	18,498.17	9,501.83
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CURRENT FUND - APPROPRIATIONS

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

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Accumulated Leave Compensation	30-415	2	10,000.00	1,000.00		1,000.00		1,000.00
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
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Total Operations {Item 8(A)} within "CAPS"	34-199		8,304,477.68	7,842,316.75	420,000.00	8,231,316.75	7,499,617.67	731,699.08
B. Contingent	35-470	2	1,000.00	10,000.00	XXXXXXXXXX	10,000.00		10,000.00
Total Operations Including Contingent - within "CAPS"	34-201		8,305,477.68	7,852,316.75	420,000.00	8,241,316.75	7,499,617.67	741,699.08
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	4,022,919.00	3,865,087.75	-	3,821,087.75	3,440,454.75	380,633.00
Other Expenses (Including Contingent)	34-201	2	4,282,558.68	3,987,229.00	420,000.00	4,420,229.00	4,059,162.92	361,066.08

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Budget Appropriations	46-862	2		59,565.76	XXXXXXXXXX	59,565.76	59,565.76	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (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		285,393.00	289,644.00		289,644.00	289,644.00	-
Social Security System (O.A.S.I.)	36-472		276,000.00	240,000.00		271,000.00	255,784.83	15,215.17
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		555,761.00	536,967.00		536,967.00	536,967.00	-
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**		1,117,154.00	1,126,176.76	-	1,157,176.76	1,141,961.59	15,215.17
(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**		9,422,631.68	8,978,493.51	420,000.00	9,398,493.51	8,641,579.26	756,914.25

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Education (Including Library)						-		-
Maintenance of Free Public Library	29-390	2	78,025.63	71,904.30		71,904.30		71,904.30
						-		-
Insurance						-		-
Employee Group Insurance	23-221	2	689,936.00	206,332.00		206,332.00	206,332.00	-
Liability Insurance	23-210	2		43,464.00		43,464.00	43,464.00	-
Workers Compensation Insurance	23-215	2		60,653.00		60,653.00	60,653.00	-
						-		-
1977 CAP Waivers - Local Finance Board						-		-
Aid to Volunteer Ambulance Companies		2	266,372.00			-		-
Water		2	36,000.00			-		-
Police and Firemen's Retirement System of NJ		2	53,267.00	90,141.00		90,141.00	90,141.00	-
Legal Services - Liquidation Tax Title Liens		2	50,000.00			-		-
Landfill/Solid Waste Disposal Cost Other Expenses		2	68,225.00	36,225.00		36,225.00	36,225.00	-
Police Department Salaries and Wages		1	76,169.00	153,806.00		153,806.00	153,806.00	-
Liability Insurance		2	19,139.00			-		-
Workers Compensation Insurance		2	9,947.00			-		-
Employee Group Insurance		2	719,375.00	485,828.00		485,828.00	485,828.00	-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
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Total Other Operations - Excluded from "CAPS"	34-300		2,066,455.63	1,148,353.30	-	1,148,353.30	1,076,449.00	71,904.30

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Police Dispatch - County of Salem	42-115	**2**	131,841.00	132,500.00		132,500.00	131,133.00	1,367.00
						-		-
Financial Administration Treasury	42-104	2	67,500.00	65,000.00		65,000.00	65,000.00	-
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CURRENT FUND - APPROPRIATIONS

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

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		199,341.00	197,500.00	-	197,500.00	196,133.00	1,367.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
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	90,000.00		90,000.00	90,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		90,000.00	90,000.00	-	90,000.00	90,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2	2,000.00			-	-	-
Municipal Alliance	41-506	2		2,425.00		2,425.00	2,425.00	-
Clean Communities	41-602	2	13,926.74	14,964.96		14,964.96	14,964.96	-
New Jersey Transportation Trust Fund Awards	41-584	2	194,846.00	213,220.00		213,220.00	213,220.00	-
Revitalization Plan Grant	41-595	2		500,000.00		500,000.00	500,000.00	-
Recycling Tonnage	41-569	2	4,178.34			-	-	-
NJ EDA Food Security Planning Grant	41-621	2	2,700.00			-	-	-
Stormwater Assistance	41-564	2	50,000.00			-	-	-
NJHOMES	41-622	2	50,000.00			-	-	-
Plan4HealthNJ	41-623	2	50,000.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

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

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-		-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		367,651.08	730,609.96	-	730,609.96	730,609.96	-
Total Operations - Excluded from "CAPS"	34-305		2,723,447.71	2,166,463.26	-	2,166,463.26	2,093,191.96	73,271.30
Detail:								
Salaries & Wages	34-305	1	76,169.00	153,806.00	-	153,806.00	153,806.00	-
Other Expenses	34-305	2	2,647,278.71	2,012,657.26	-	2,012,657.26	1,939,385.96	73,271.30

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Down Payments on Improvements	**44-902**					-		-
Capital Improvement Fund	**44-901**		-	10,000.00	**XXXXXXXXXX**	10,000.00	10,000.00	-
Various Capital Equipment	**44-903**		250,000.00	500,000.00		500,000.00	61,008.70	438,991.30
Various Streets Improvements	44-904		33,074.00			-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Public and Private Programs Offset by Revenues:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865				-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Capital Improvements Excluded from "CAPS"	44-999	283,074.00	510,000.00	-	510,000.00	71,008.70	438,991.30

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Payment of Bond Principal	45-920					-		xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	45-925					-		xxxxxxxxxx
Interest on Bonds	45-930					-		xxxxxxxxxx
Interest on Notes	45-935		17,100.00			-		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	240,000.00	275,000.00		275,000.00	235,000.00	xxxxxxxxxx
Demolition Loan	45-943	2	12,500.00	12,500.00		12,500.00	12,500.00	xxxxxxxxxx
Demolition Loan	45-943	2	32,594.95			-		xxxxxxxxxx
						-		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 for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
						-		xxxxxxxxxx
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						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
						-		xxxxxxxxxx
Total Municipal Debt Service Excluded from "CAPS"	45-999		302,194.95	287,500.00	-	287,500.00	247,500.00	xxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		84,000.00		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		84,000.00	-	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. 40:48-	29-405		15,006.00	15,667.00	XXXXXXXXXX	15,667.00	15,667.00	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		3,407,722.66	2,979,630.26	-	2,979,630.26	2,427,367.66	512,262.60

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925				-		XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407				-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409	-	-	-	-	-	XXXXXXXXXX
(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	3,407,722.66	2,979,630.26	-	2,979,630.26	2,427,367.66	512,262.60
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	12,830,354.34	11,958,123.77	420,000.00	12,378,123.77	11,068,946.92	1,269,176.85
(M) Reserve for Uncollected Taxes	50-899	2,292,028.78	2,157,582.82	XXXXXXXXXX	2,157,582.82	2,157,582.82	XXXXXXXXXX
9. Total General Appropriations	34-499	15,122,383.12	14,115,706.59	420,000.00	14,535,706.59	13,226,529.74	1,269,176.85

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(H-1) Total General Appropriations for	34-299	9,422,631.68	8,978,493.51	420,000.00	9,398,493.51	8,641,579.26	756,914.25
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	2,066,455.63	1,148,353.30	-	1,148,353.30	1,076,449.00	71,904.30
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	199,341.00	197,500.00	-	197,500.00	196,133.00	1,367.00
Additional Appropriations Offset by Revenues	34-303	90,000.00	90,000.00	-	90,000.00	90,000.00	-
Public & Private Programs Offset by Revenues	40-999	367,651.08	730,609.96	-	730,609.96	730,609.96	-
Total Operations Excluded from "CAPS"	34-305	2,723,447.71	2,166,463.26	-	2,166,463.26	2,093,191.96	73,271.30
(C) Capital Improvements	44-999	283,074.00	510,000.00	-	510,000.00	71,008.70	438,991.30
(D) Municipal Debt Service	45-999	302,194.95	287,500.00	-	287,500.00	247,500.00	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	84,000.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Boar	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	15,006.00	15,667.00	XXXXXXXXXX	15,667.00	15,667.00	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	2,292,028.78	2,157,582.82	XXXXXXXXXX	2,157,582.82	2,157,582.82	XXXXXXXXXX
Total General Appropriations	34-499	15,122,383.12	14,115,706.59	420,000.00	14,535,706.59	13,226,529.74	1,269,176.85

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

DEDICATED ASSESSMENT BUDGET UTILITY

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

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

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, Self Insurance, 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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	18,859,335.66
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	819,773.84
Tax Title Lien Receivable	8,332,713.93
Property Acquired by Tax Title Lien Liquidation	5,314,000.00
Other Receivables	1,791,623.37
Deferred Charges Required to be in 2026 Budget	84,000.00
Deferred Charges Required to be in Budgets Subsequent to 2026	336,000.00
Total Assets	35,537,446.80

LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	16,301,512.12
Reserves for Receivables	16,258,111.14
Surplus	2,977,823.54
Total Liabilities, Reserves and Surplus	35,537,446.80

School Tax Levy Unpaid	1,347,070.00
Less: School Tax Deferred	1,232,229.00
*Balance Included in Above "Cash Liabilities"	114,841.00

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	2,964,261.10	1,437,730.93
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 80.08%, 2024: 80.01%)	8,116,182.46	7,599,674.48
Delinquent Taxes	1,063,808.83	990,244.12
Other Revenues and Additions to Income	8,323,190.95	8,538,213.98
Total Funds	20,467,443.34	18,565,863.51
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	12,338,123.77	10,831,489.21
School Taxes (Including Local and Regional)	2,678,473.00	2,625,360.00
County Taxes (Including Added Tax Amounts)	2,375,721.23	2,055,195.28
Special District Taxes		
Other Expenditures and Deductions from Income	517,301.80	149,123.68
Total Expenditures and Tax Requirements	17,909,619.80	15,661,168.17
Less: Expenditures to be Raised by Future Taxes	420,000.00	59,565.76
Total Adjusted Expenditures and Tax Requirements	17,489,619.80	15,601,602.41
Surplus Balance, December 31	2,977,823.54	2,964,261.10

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	2,977,823.54
Current Surplus Anticipated in 2026 Budget	2,103,000.00
Surplus Balance Remaining	874,823.54

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

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.

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)
2026

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 - 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	
Various Capital Equipment/Projects	1	250,000.00		250,000.00					
		-							
		-							
		-							
		-							
		-							
		-							
		-							
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		-							
TOTAL - THIS PAGE	**XXXXX**	250,000.00	-	250,000.00	-	-	-	-	-

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Sheet 40b

CAPITAL BUDGET (Current Year Action)
2026

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 - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
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Sheet 40b1

CAPITAL BUDGET (Current Year Action)
2026

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 - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
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TOTAL - ALL PROJECTS	**XXXXX**	250,000.00	-	250,000.00	-	-	-	-	-

Sheet 40b - Totals

6 YEAR CAPITAL PROGRAM - 2026 to 2031
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 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
Various Capital Equipment/Projects	1	250,000.00	2026-2027	250,000.00					
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TOTAL - THIS PAGE	**XXXXX**	250,000.00	**XXXXXXXXXX**	250,000.00	-	-	-	-	-

6 YEAR CAPITAL PROGRAM - 2026 to 2031
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 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
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TOTAL - THIS PAGE	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

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

Local Unit CITY OF SALEM

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
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TOTAL - ALL PROJECTS	**XXXXX**	250,000.00	**XXXXXXXXXX**	250,000.00	-	-	-	-	-

Sheet 40c - Totals

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

Local Unit CITY OF SALEM

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	 3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	 7b Self Liquidating	 7c Assessment	 7d School
Various Capital Equipment/Projects	250,000.00	250,000.00		-						
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6 YEAR CAPITAL PROGRAM - 2026 to 2031
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit: CITY OF SALEM

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	 3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	 7b Self Liquidating	 7c Assessment	 7d School
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6 YEAR CAPITAL PROGRAM - 2026 to 2031
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit CITY OF SALEM

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2026	 3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	 7b Self Liquidating	 7c Assessment	 7d School
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TOTAL - ALL PROJECTS	250,000.00	250,000.00	-	-	-	-	-	-	-	-

Sheet 40d - Totals

SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION

Be it Resolved by the **COUNCIL MEMBERS** of the **CITY** of **SALEM**, County of **SALEM** that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

(a) $ 5,050,669.41 (Item 2 below) for municipal purposes, and

(b) $ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,

(c) $ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.

(d) $ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

(e) $ - (Sheet 44) Arts and Culture Trust Fund Levy

(f) $ 78,025.63 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes	Gregory Key Henson Long Kellum Cline Wright	**Nays**		**Abstained**	
				Absent	Jared

SUMMARY OF REVENUES

1.	General Revenues				
	Surplus Anticipated			08-100	$ 2,103,000.00
	Miscellaneous Revenues Anticipated			13-099	$ 7,115,688.08
	Receipts from Delinquent Taxes			15-499	$ 775,000.00
2.	AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			07-190	$ 5,050,669.41
3.	AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
	Item 6, Sheet 42	07-195	$ -		
	Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	$ -		
	TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY				$ -
4.	To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:				
	Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)			07-191	
5.	AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			07-192	$ 78,025.63
	Total Revenues			13-299	$ 15,122,383.12

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	**XXXXXX**	**XXXXXXXXXXXX**
Within "CAPS"	**XXXXXX**	**XXXXXXXXXXXX**
(a & b) Operations Including Contingent	34-201	$ 8,305,477.68
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	$ 1,117,154.00
(g) Cash Deficit	46-885	$ -
Excluded from "CAPS"	**XXXXXX**	**XXXXXXXXXXXX**
(a) Operations - Total Operations Excluded from "CAPS"	34-305	$ 2,723,447.71
(c) Capital Improvements	44-999	$ 283,074.00
(d) Municipal Debt Service	45-999	$ 302,194.95
(e) Deferred Charges - Municipal	46-999	$ 84,000.00
(f) Judgments	37-480	$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	$ 15,006.00
(g) Cash Deficit	46-885	$ -
(k) For Local District School Purposes	29-410	$ -
(m) Reserve for Uncollected Taxes	50-899	$ 2,292,028.78
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	$ 15,122,383.12

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 13th day of October, 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 13th day of October, 2026, cityadmin@cityofsalemnj.gov, Clerk

Signature

CITY OF SALEM **OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

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

APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	Expended 2025 Paid or Charged	Expended 2025 Reserved
Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	54-385-1				-
Other Expenses	54-385-2				-
Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	54-375-1				-
Other Expenses	54-372-2				-
Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	54-176-1				-
Other Expenses	54-176-2				-
					-
Acquisition of Lands for Recreation and Conservation	54-915-2				-
Acquisition of Farmland	54-916-2				-
Down Payments on Improvements	54-902-2				-
Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	54-920-2				xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Interest on Bonds	54-930-2				xxxxxxxxxx
Interest on Notes	54-935-2				xxxxxxxxxx
Reserve for Future Use	54-950-2				-
Total Trust Fund Appropriations:	54-499	-	-	-	-

Summary of Program

Year Referendum Passed/Implemented: *(Date)*

Rate Assessed: $

Total Tax Collected to date: $

Total Expended to date: $

Total Acreage Preserved to date: *(Acres)*

Recreation land preserved in 2025: *(Acres)*

Farmland preserved in 2025: *(Acres)*

CITY OF SALEM **ARTS AND CULTURE TRUST FUND**

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

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

Summary of Program

Year Referendum Passed/Implemented: _____
(Date)

Rate Assessed: $ _____

Total Tax Collected to date: $ _____

Total Expended to date: $ _____

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

Contracting Unit: **CITY OF SALEM** Year Ending: December 31, 2025

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

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

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

Date

cityadmin@cityofsalemnj.gov
Clerk of the Governing Body