

2014
MUNICIPAL BUDGET

Municipal Budget of the _____ City _____ of _____ Salem _____ County of _____ Salem _____ for the Calendar Year 2014.

It is hereby certified 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

_____ 17th _____ day of _____ March _____, 2014
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this _____ 17th _____ day of _____ March _____, 2014

Clerk
17 New Market Street

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 _____ 17th _____ day of _____ March _____, 2014

Registered Municipal Accountant
Voorhees, New Jersey 08043
Address

601 White Horse Road
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 of 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. 40A:4-1 et seq.

Certified by me, this _____ 17th _____ day of _____ March _____, 2014

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET *(Do not advertise this Certification form)*
It is hereby certified that the amount 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: _____ 2014
By: _____

CERTIFICATION OF APPROVED BUDGET
It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.
STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services
Dated: _____ 2014
By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the City of Salem, County of Salem for the Calendar Year 2014

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2014

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

in the issue of April 10, 2014

The Governing Body of the City of Salem does hereby approve the following as the Budget for the year 2013

**RECORDED VOTE
(INSERT LAST NAME)**

Ayes

[]

Nays

[]

Abstained

[]

Absent

[]

Notice is hereby given that the Budget and Tax Resolution was approved by the City Council of the City of Salem, County of Salem, on March 17, 2014

A Hearing on the Budget and Tax Resolution will be held at The Municipal Building, on April 21, 2014 at

7:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other interested persons.

**EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	Water Utility	Water/Sewer Utility	-
Budget Appropriations - Adopted Budget	8,230,643.95		3,318,890.00	
Budget Appropriation Added by N.J.S 40A:4-87	86,244.62			
Emergency Appropriations				
Total Appropriations	8,316,888.57	-	3,318,890.00	-
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	7,182,884.59		3,263,534.86	
Reserved	1,134,002.66		26,579.32	
Unexpended Balances Canceled	1.32		28,775.82	
Total Expenditures and Unexpended Balances Cancelled	8,316,888.57	-	3,318,890.00	-
Overexpenditures*	-	-	-	-

Explanations of Appropriations for "Other Expenses"
The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages."

Some of the items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.,

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc;

Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

*See Budget Appropriation items so marked to the right of column (Expended 2013 Reserved.)

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Appropriation CAP Calculation (1977 Cap)

The municipal budget for the calendar year 2014 has been prepared within the constraints imposed by Chapter 68, Public Laws of 1976, commonly know as the Appropriation Cap La This law imposes a limit on municipal expenditures, which, for the City of Salem, is Calculated as follow

Total General Appropriations for 2013 CAP Base Adjustments	\$ 8,230,644.00	Amount on which 0.50 CAP is Applied (brought forward	\$ 6,080,304.00
		0.50 CAP	30,401.52
		Allowable Operating Appropriations before Additional Exceptions per N.J.S.A. 40A:4-45.3	6,110,705.52
Subtotal	<u>8,230,644.00</u>		
Less Exceptions:		Additional Exceptions:	
Total Other Operations	\$ 94,169.00	Available from Banking - 2012	\$ 66,032.82
Total Uniform Construction Code (UCC)		Available from Banking - 2013	226,007.96
Total Interlocal Service Agreements	126,480.00	Assessed Value of New Construction per Assessor's Certification	799.22
Total Additional Appropriations	87,875.00	Additional Increase in CAPS per COLA Ordinance	182,409.12
Total Public-Private Offsets	34,858.00	Total Additional Exceptions	<u>475,249.12</u>
Total Capital Improvements		Total Allowable Appropriations Within CAPS for 2014	<u>\$ 6,585,954.64</u>
Total Debt Service	517,740.00	Total Appropriations Within CAPS for 2014	<u>\$ 6,002,355.21</u>
Total Deferred Charges	21,000.00		
Judgments			
Cash Deficit of Preceding Year			
Total Appropriation for School Purposes			
Transferred to Board of Education	16,232.00		
Reserve for Uncollected Taxes	<u>1,251,986.00</u>		
Total Exceptions	<u>2,150,340.00</u>		
Amount on which 0.50 CAP is Applied (carried forward	6,080,304.00		

NOTE: Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. 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 "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Levy CAP Calculation

Chapter 62 of the Laws of 2007 imposed a Property Tax Levy CAP which was amended by P.L. 2008, Chapter 6 and further amended by P.L. 2010, Chapter 44 (S-29 R1) approved July 13, 2010. The law (N.J.S.A. 40A:4-45.44 through 45.47) establishes a formula that limits increases in the local unit amount to be raised by taxation for each local unit budget. The budget contained herewith is within the limits imposed by this law and for the City of Salem is calculated as follows:

Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$ 4,119,314.81	Balance (carried forward)	4,243,156.53
Cap Base Adjustment (+/-)			
Less: Prior Year Deferred Charges to Future Taxation Unfunded	21,000.00	Less - Cancelled or Unexpended Exclusions	1.32
Less: Prior Year Deferred Charges - Emergencies			
Less: Prior Year Recycling Tax		Adjusted Tax Levy After Exclusions	4,243,155.21
Less: Changes in Service Provider - Transfer of Service/ Function			
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	4,098,314.81	Additions:	
Plus: 2% Cap increase	81,966.30	New Ratables - Increased in Valuations	\$ 44,900.00
Adjusted Tax Levy	4,180,281.11	Prior Year's Local Municipal Purpose Tax Rate (per \$100)	1.780
Plus: Assumption of Service/ Function		Net Ratable Adjustment to Levy	799.22
Adjusted Tax Levy Prior to Exclusions	4,180,281.11	CY 2011 Cap Bank Utilized in CY 2014	
		Amounts Approved by Referendum	
Exclusions:		Maximum Allowable Amount to be Raised by Taxation	\$ 4,243,954.43
Allowable Shared Service Agreements Increase			
Allowable Health Insurance Cost Increase		Amount to be Raised by Taxation for Municipal Purposes	\$ 4,209,145.40
Allowable Pension Obligations Increase			
Allowable LOSAP Increase		Unused CY 2014 Tax Levy Available for Banking (CY 2015 - CY 2017)	\$ 34,809
Allowable Capital Improvements Increase	40,000.00		
Allowable Debt Service and Capital Leases Increase			
Recycling Tax Appropriation			
Deferred Charges to Future Taxation Unfunded	22,875.42		
Current Year Deferred Charges - Emergencies			
Add Total Exclusions	62,875.42		
Balance (carried forward)	4,243,156.53		

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Split Function Appropriations:

The following appropriation(s) are appropriated inside and outside of th appropriation CAP:

PERS Bill

Current Fund	137,625.00
Utility Func	68,813.00
	<u>206,438.00</u>
	-

Health Insurance Appropriation Recap:

The following is a recap of Health Insurance Costs for the Current Budget Yea

Total Health Insurance Cost	\$ 1,481,940.00
Less: Employee Contributions	<u>100,000.00</u>
Net Costs Appropriated	<u>\$ 1,381,940.00</u>
Current Fund Budget Inside CAF	\$ 1,161,940.00
Current Fund Budget Outside CAF	-
Utility Fund Budget Appropriation (part of OE)	<u>220,000.00</u>
	<u>\$ 1,381,940.00</u>

**Explanatory Statement - (Continued)
Budget Message**

Analysis of Compensated Absence Liability

**Legal basis for benefit
(check applicable items)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
NON - Union		152,692.75		X	
BCWA		151,006.95	X		
BCWA - Water Sewer		109,458.52	X		
FOP		216,702.16	X		
Totals	- days	629,860.38			
Total Funds Reserved as of end of 2013		33,350.27			
Total Funds Appropriated in 2014		-			

CURRENT FUND- ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2014	2013	in 2013
1. Surplus Anticipated	08-101	475,000.00	200,000.00	200,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	475,000.00	200,000.00	200,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103			
Other	08-104	-	2,000.00	215.00
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	86,900.00	123,000.00	86,913.65
Other	08-109			
Interest and Costs on Taxes	08-112	142,422.00	110,743.00	174,463.39
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Street Opening Permits	08-115	3,000.00	3,000.00	4,500.00
Cable Television Franchise Fee	08-116	53,151.00	53,151.00	53,151.57

CURRENT FUND- ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001	285,473.00	291,894.00	319,243.61

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2014	2013	in 2013
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction				
Code Fees Offset with Appropriations(N.J.S. 40A:4-36 & 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	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Appropriations (NJS 40A:4-45.3h and NJAC 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 Cash
		2014	2013	in 2013
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
Recycling Tonnage Grant	10-701		8,912.27	8,912.27
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770	10,998.14		
Municipal Alliance on Alcoholism and Drug Abuse	10-703	7,456.77		
US Marshalls Equitable Sharing	10-727			
Body Armor Fund	10-721		376.64	376.64
New Jersey Motor Vehicle Commission	10-726	94,085.04	92,136.59	92,136.59
New Jersey Transportation Trust - Grieves Parkway	10-799			
Drive Sober or Get Pulled Over	10-798		2,600.00	2,600.00
Salem County JAG	10-797		2,000.00	2,000.00
JAG Grant	10-796		12,452.00	12,452.00
DOJ Police Grant	10-795		2,625.00	2,625.00

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2014	2013	in 2013
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
with Prior Written Consent of Director of Local Government Services - Other Special Items	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106			
Whispering Waters Pilot Agreement	08-125	312,000.00	312,000.00	300,000.00
Senior Village Pilot Agreement	08-126	16,500.00	13,500.00	22,500.00
County of Salem Pilot Agreement	08-127	26,192.00	25,000.00	26,192.80
South Jersey Gas Agreement	08-128	31,224.00	31,224.00	31,224.37
Resource Officer	08-129	87,718.40	100,756.00	87,718.40
Liquidation of Interfund - General Capital Fund	08-130	-	400,000.00	400,000.00
Body Armor Fund	08-131	-	2,049.81	2,049.81
Motor Vehicle Commission Police	08-132	-	1,948.45	1,948.45
Reserve for Payment of Bonds and Notes	08-133	120,000.00	100,000.00	100,000.00
Sale of Fire Truck	08-134	-	18,900.00	18,900.00
Nelson House Settlement - Refund of Prior Year Expenses	08-135	-	60,000.00	60,000.00

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2014	2013	in 2013
Summary of Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	475,000.00	200,000.00	200,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services(sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001	285,473.00	291,894.00	319,243.61
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,395,939.00	1,395,939.00	1,395,939.24
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section D: Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section E:Director of Local Government Services-Additional Revenues	08-003	82,063.00	87,875.00	82,063.00
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section F:Director of Local Government Services-Public and Private Revenues	10-001	112,539.95	121,102.50	121,102.50
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section G:Director of Local Government Services-Other Special Items	08-004	593,634.40	1,065,378.26	1,050,533.83
Total Miscellaneous Revenues	13-099	2,469,649.35	2,962,188.76	2,968,882.18
4. Receipts from Delinquent Taxes	15-499	930,000.00	962,000.00	934,311.62
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	3,874,649.35	4,124,188.76	4,103,193.80
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	4,209,145.40	4,119,314.81	xxxxxxxxxxx
b) Addition to Local District School Tax	07-191	-		xxxxxxxxxxx
c) Minimum Library Tax	07-192	71,353.40	73,385.00	
 Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	4,280,498.80	4,192,699.81	4,337,813.28
7. Total General Revenues	13-299	8,155,148.15	8,316,888.57	8,441,007.08

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS"							
GENERAL GOVERNMENT							
Human Resources:							
Other Expenses	20-105-2	3,000.00	5,000.00		1,000.00	420.00	580.00
Mayor and Council:							
Salaries and Wages	20-110-1	55,000.00	56,700.00		56,700.00	54,419.43	2,280.57
Other Expenses	20-110-2	25,000.00	28,000.00		27,000.00	21,450.61	5,549.39
Municipal Clerk:							
Salaries and Wages	20-120-1	83,000.00	77,700.00		82,700.00	82,368.34	331.66
Other Expenses	20-120-2	28,530.00	31,700.00		27,700.00	22,537.50	5,162.50
Financial Administration:							
Salaries and Wages	20-130-1	122,500.00	121,500.00		122,100.00	122,062.76	37.24
Other Expenses	20-130-2	16,020.00	17,800.00		17,800.00	13,311.42	4,488.58

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Audit:							
Other Expenses	20-135-2	45,000.00	50,000.00		40,000.00	7,983.00	32,017.00
Revenue Administration:							
Salaries and Wages	20-145-1	53,250.00	52,200.00		52,900.00	52,817.04	82.96
Other Expenses	20-145-2	7,850.00	7,850.00		13,850.00	13,819.92	30.08
Assessment of Taxes:							
Salaries and Wages	20-150-1	23,508.00	23,103.00		24,003.00	23,981.53	21.47
Other Expenses	20-150-2	9,000.00	6,500.00		17,600.00	17,553.30	46.70
Legal Services and Costs:							
Salaries and Wages	20-155-1	77,270.00	77,270.00		77,370.00	77,356.88	13.12
Other Expenses	20-155-2	1,700.00	1,700.00		2,300.00	2,039.76	260.24
Engineering Services and Costs:							
Other Expenses	20-165-2	12,000.00	12,000.00		12,000.00	5,000.00	7,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public Buildings and Grounds:							
Other Expenses	26-310-2	30,000.00	30,000.00		37,000.00	36,797.57	202.43
Housing Regulation:							
Salaries and Wages	22-200-1	115,000.00	125,900.00		105,900.00	99,517.66	6,382.34
Other Expenses	22-200-2	8,500.00	9,740.00		12,540.00	12,525.16	14.84
Community Action Program:							
Salaries and Wages	27-360-1	6,000.00	6,000.00		6,000.00	224.60	5,775.40
Other Expenses	27-360-2	1,000.00	2,500.00		1,000.00	-	1,000.00
INSURANCE							
General Liability	23-210-2	250,000.00	244,000.00		248,200.00	248,117.32	82.68
Workers Compensation	23-215-2	130,000.00	104,000.00		118,500.00	118,328.99	171.01
Employee Group Health	23-220-2	1,161,940.00	1,141,156.00		1,141,156.00	156,282.77	984,873.23

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" (Continued)							
LAND USE ADMINISTRATION							
Planning Board							
Other Expenses	21-180-2	13,500.00	14,200.00		21,600.00	21,551.73	48.27
PUBLIC SAFETY							
Fire:							
Other Expenses	25-265-2	45,000.00	50,000.00		51,500.00	51,355.30	144.70
Police:							
Salaries and Wages	25-240-1	1,755,000.00	1,840,000.00		1,820,000.00	1,805,482.08	14,517.92
Other Expenses	25-240-2	78,000.00	85,000.00		75,000.00	53,276.98	21,723.02
First Aid Organization Contribution	25-260-2	10,000.00	10,000.00		8,500.00	6,116.35	2,383.65

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Office of Emergency Management:							
Salaries and Wages	25-252-1	8,200.00	8,200.00		8,470.00	8,466.03	3.97
STREETS AND ROADS							
Road Repair and Maintenance:							
Salaries and Wages	26-290-1	364,350.00	357,204.00		357,204.00	354,390.91	2,813.09
Other Expenses	26-290-2	27,500.00	29,000.00		29,100.00	29,049.32	50.68
SANITATION							
Street Cleaning:							
Salaries and Wages	26-300-1	50,750.00	49,750.00		49,910.00	49,905.52	4.48
Other Expenses	26-300-2	700.00	700.00		1,100.00	1,062.56	37.44
Sanitary Landfill:							
Salaries and Wages	26-305-1	2,400.00	2,400.00		2,400.00	2,400.00	
Other Expenses	26-305-2	83,600.00	83,600.00		98,600.00	98,442.58	157.42

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" (Continued)							
Vehicle Maintenance	26-315-2	30,675.00	34,080.00		38,980.00	37,826.83	1,153.17
HEALTH AND WELFARE							
Public Health Services:							
Other Expenses	27-330-2	350.00	350.00		350.00		350.00
Dog Regulation:							
Other Expenses	27-340-2	22,600.00	25,000.00		25,000.00	25,000.00	
RECREATION AND EDUCATION							
Parks and Playgrounds:							
Other Expenses	28-375-2	25,200.00	28,000.00		25,000.00	17,377.00	7,623.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" (Continued)							
OTHER COMMON OPERATING FUNCTIONS							
MUNICIPAL COURT							
Salaries and Wages	43-490-1	98,000.00	98,000.00		91,070.00	82,494.92	8,575.08
Other Expenses	43-490-2	17,000.00	19,000.00		14,000.00	11,014.56	2,985.44
Public Defender (P.L. 1997, C.256)							
Other Expenses	43-495-2	9,730.00	9,730.00		9,730.00	9,637.20	92.80

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" (Continued)							
UTILITY EXPENSES AND BULK PURCHASES							
Street Lighting	31-435	120,000.00	122,000.00		117,000.00	116,138.48	861.52
Telephone	31-440	66,000.00	75,000.00		78,800.00	78,782.46	17.54
Heating Oil	31-447	25,000.00	25,000.00		20,000.00	17,688.83	2,311.17
Gasoline	31-460	86,000.00	99,000.00		84,000.00	73,518.98	10,481.02
Natural Gas	31-446	13,755.00	13,755.00		14,055.00	14,037.61	17.39
Electricity	31-430	82,000.00	65,000.00		81,400.00	81,344.15	55.85

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
State Uniform Construction Code							
Construction Official							
Salaries and Wages	22-195-1						
Other Expenses	22-195-2						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" (Continued)							
UNCLASSIFIED (CONTINUED):	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Operations {item 8(A)} within "CAPS"	34-199	5,300,378.00	5,376,288.00	-	5,368,088.00	4,235,275.94	1,132,812.06
B. Contingent	35-470						
Total Operations Including Contingent-within "CAPS"	34-201	5,300,378.00	5,376,288.00	-	5,368,088.00	4,235,275.94	1,132,812.06
Detail:							
Salaries and Wages	34-201-1	2,814,228.00	2,895,927.00	-	2,856,727.00	2,815,887.70	40,839.30
Other Expenses (Including Contingent)	34-201-2	2,486,150.00	2,480,361.00	-	2,511,361.00	1,419,388.24	1,091,972.76

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal within "CAPS"	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Overexpenditure of Improvement Authorization	46-892	3,692.15	-	XXXXXXXXXX			XXXXXXXXXX
Deficit in Trust - Other Funds - Uniform Construction Code	46-893		3,179.17	XXXXXXXXXX	3,179.17	3,179.17	XXXXXXXXXX
Overexpenditure of Appropriated Grants	46-894	25,795.06	3,998.26	XXXXXXXXXX	3,998.26	3,998.26	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal within "CAPS"(continued)	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
(2) STATUTORY EXPENDITURES:	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution to:							
Public Employees' Retirement System	36-471	137,625.00	143,741.00		143,741.00	143,741.00	
Social Security System (O.A.S.I)	36-472	152,300.00	152,300.00		154,300.00	154,243.33	56.67
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	380,315.00	398,548.00		398,548.00	398,548.00	
Unemployment Insurance	23-225	2,250.00	2,250.00		8,450.00	8,316.89	133.11
Defined Contribution Retirement Program	36-477						
Total Deferred Charges and Statutory							
Expenditures - Municipal within "CAPS"	34-209	701,977.21	704,016.43	-	712,216.43	712,026.65	189.78
(F) Judgments	37-480						
(G) Cash Deficit of Preceding Year	46-855						
(H-1)Total General Appropriations for Municipal							
Purposes within "Caps"	34-299	6,002,355.21	6,080,304.43	-	6,080,304.43	4,947,302.59	1,133,001.84

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Employee Group Health	23-220-2		20,784.00		20,784.00	20,784.00	
Aid to Library		71,500.00	73,385.00		73,385.00	72,532.68	852.32

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Excluded from "CAPS" (Continued)	FCOA	for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations - Excluded from "CAPS"	34-300	71,500.00	94,169.00	-	94,169.00	93,316.68	852.32

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
(A) Operations - Excluded from "CAPS" (Continued)		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Offset by Increased Fee Revenues (NJAC 5:23-4.17)	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Excluded from "CAPS" (Continued)	FCOA	for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Police Dispatch Service with County of Salem	42-240-2	129,010.00	126,480.00		126,480.00	126,480.00	
Total Shared Service Agreements	42-999	129,010.00	126,480.00	-	126,480.00	126,480.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Recycling Tonnage Grant	41-701		8,912.27		8,912.27	8,912.27	
Drunk Driving Enforcement Fund	41-745						
Municipal Alliance on Alcoholism and Drug Abuse	41-703	7,456.77					
Body Armor Fund	41-721		376.64		376.64	376.64	
US Marshalls Equitable Sharing	41-727						
Clean Communities Program	41-770	10,998.14					
New Jersey Motor Vehicle Commission	41-771	94,085.04	92,136.59		92,136.59	92,136.59	
New Jersey Transportation Trust - Grieves Parkway	41-799						
Drive Sober or Get Pulled Over	41-798		2,600.00		2,600.00	2,600.00	
Salem County JAG	41-797		2,000.00		2,000.00	2,000.00	
JAG Grant	41-796		12,452.00		12,452.00	12,452.00	
DOJ Police Grant	41-795		2,625.00		2,625.00	2,625.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" (Continued)							
Public and Private Programs Offset by Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Continued)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Public and Private Programs Offset							
by Revenues	40-999	112,539.95	121,102.50	-	121,102.50	121,102.50	-
							-
Total Operations - Excluded from "CAPS"	34-305	395,112.95	429,626.50	-	429,626.50	428,625.68	1,000.82
Detail:							
Salaries & Wages	34-305-1	-	-	-	-	-	-
Other Expenses	34-305-2	395,112.95	429,626.50	-	429,626.50	428,625.68	1,000.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
New Jersey DOT Trust Fund Authority Act	41-865						
Total Capital Improvements Excluded from "CAPS"	44-999	40,000.00	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(D)Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920	285,000.00	275,000.00		275,000.00	275,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		-		-	-	XXXXXXXXXX
Interest on Bonds	45-930	106,786.00	117,740.00		117,740.00	117,738.68	XXXXXXXXXX
Interest on Notes	45-935		-		-	-	XXXXXXXXXX
Green Trust Loan Program:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
USDA Loan:							XXXXXXXXXX
Loan Repayments for Principal and Interest	45-942		-		-	-	XXXXXXXXXX
Debt Service Guarantee	45-943	105,000.00	125,000.00		125,000.00	125,000.00	XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Total Municipal Debt Service-Excluded from "CAPS"	45-999	496,786.00	517,740.00	-	517,740.00	517,738.68	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal Excluded from "CAPS"							
(1) DEFERRED CHARGES:	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxx			xxxxxxxxxxx
5 Years(N.J.S.40A:4-55)	46-875			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations-				xxxxxxxxxxx			xxxxxxxxxxx
3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
Deferred to Future Taxation Unfunded - Ord 96-16	46-872		21,000.00	xxxxxxxxxxx	21,000.00	21,000.00	xxxxxxxxxxx
Deferred to Future Taxation Unfunded -	46-872			xxxxxxxxxxx			xxxxxxxxxxx
Ord 08-09 (2770.99), 08-23 (5645.43), 06-13 (14459.00)		22,875.42		xxxxxxxxxxx			xxxxxxxxxxx
Total Deferred Charges - Municipal-				xxxxxxxxxxx			xxxxxxxxxxx
Excluded from "CAPS"	46-999	22,875.42	21,000.00	xxxxxxxxxxx	21,000.00	21,000.00	xxxxxxxxxxx
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxxxxxxxx			xxxxxxxxxxx
(N)Transferred to Board of Education for Use of				xxxxxxxxxxx			xxxxxxxxxxx
Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	15,911.00	16,232.00	xxxxxxxxxxx	16,232.00	16,232.00	xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G)With Prior Consent of Local Finance Board:				xxxxxxxxxxx			xxxxxxxxxxx
Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal				xxxxxxxxxxx			xxxxxxxxxxx
Purposes Excluded from "CAPS"	34-309	970,685.37	984,598.50	-	984,598.50	983,596.36	1,000.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes-Excluded from "CAPS"	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
(1) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxxx
Total of Type 1 District School Debt Service -Excluded from "CAPS"	48-999	-	-	-	-	-	xxxxxxxxxxx
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxxx			xxxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxxxxxxxx
Total of Deferred Charges and Statutory Expenditures- Local School- Excluded from "CAPS"	29-409	-	-	-	-	-	xxxxxxxxxxx
(K)Total Municipal Appropriations for Local District School Purposes {(item (1) and (j)- Excluded from "CAPS"	29-410	-	-	-	-	-	xxxxxxxxxxx
(O) Total General Appropriations - Excluded from "CAPS"	34-399	970,685.37	984,598.50	-	984,598.50	983,596.36	1,000.82
(L)Subtotal General Appropriations {items (H-1) and (O)}	34-400	6,973,040.58	7,064,902.93	-	7,064,902.93	5,930,898.95	1,134,002.66
(M) Reserve for Uncollected Taxes	50-899	1,182,107.57	1,251,985.64	xxxxxxxxxxx	1,251,985.64	1,251,985.64	xxxxxxxxxxx
9. Total General Appropriations	34-499	8,155,148.15	8,316,888.57	-	8,316,888.57	7,182,884.59	1,134,002.66

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Summary of Appropriations							
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	6,002,355.21	6,080,304.43	-	6,080,304.43	4,947,302.59	1,133,001.84
	xxxxxxx						
(A) Operations- Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Other Operations	34-300	71,500.00	94,169.00	-	94,169.00	93,316.68	852.32
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	129,010.00	126,480.00	-	126,480.00	126,480.00	-
Additional Appropriations Offset by Revs.	34-303	82,063.00	87,875.00	-	87,875.00	87,726.50	148.50
Public & Private Progs Offset by Revs.	40-999	112,539.95	121,102.50	-	121,102.50	121,102.50	-
Total Operations- Excluded from "CAPS"	34-305	395,112.95	429,626.50	-	429,626.50	428,625.68	1,000.82
(C) Capital Improvements	44-999	40,000.00	-	-	-	-	-
(D) Municipal Debt Service	45-999	496,786.00	517,740.00	-	517,740.00	517,738.68	xxxxxxxxxxx
(E) Total Deferred Charges (sheet 28)	46-999	22,875.42	21,000.00	xxxxxxxxxxx	21,000.00	21,000.00	xxxxxxxxxxx
(F) Judgements	37-480	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(G) Cash Deficit	46-885	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(K) Local District School Purposes	24-410	-	-	-	-	-	xxxxxxxxxxx
(N) Transferred to Board of Education	29-405	15,911.00	16,232.00	xxxxxxxxxxx	16,232.00	16,232.00	xxxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	1,182,107.57	1,251,985.64	xxxxxxxxxxx	1,251,985.64	1,251,985.64	xxxxxxxxxxx
Total General Appropriations	34-499	8,155,148.15	8,316,888.57	-	8,316,888.57	7,182,884.59	1,134,002.66

DEDICATED WATER UTILITY BUDGET

DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	-	-	-
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599	-	-	-

* Note: Use pages 31, 32 and 33 for water utility only

All other utilities use sheets 34, 35 and 36

DEDICATED WATER UTILITY BUDGET - (CONTINUED)

* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 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						
Capital Outlay	55-512						
Debt Service		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxx
Payment of Bond Anticipation Notes and							
Capital Notes	55-521						xxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxx
							xxxxxxxxxx

DEDICATED WATER UTILITY BUDGET - (CONTINUED) * Note: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 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
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I)	55-541						
Unemployment Compensation Insurance							
(N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxx			xxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxx			xxxxxxxxxx
Total Water Utility Appropriations	55-599	-	-	-	-	-	-

DEDICATED WATER/SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER/SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501	75,000.00	-	-
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	75,000.00	-	-
Rents		2,743,000.00	2,747,577.00	2,743,234.96
Miscellaneous		360,204.00	364,813.00	476,343.53
Cell Tower Revenue		-		
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Additional Rents		264,016.01		-
Connection Fee		-	150,390.00	150,390.00
Reserve for Interconnect		-	56,110.00	56,110.00
Deficit(General Budget)	08-549			
Total Water/Sewer Utility Revenues	08-599	3,442,220.01	3,318,890.00	3,426,078.49

Use a separate set of sheets for each separate Utility.

3,007,016

DEDICATED WATER/SEWER UTILITY BUDGET - (CONTINUED)

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	55-501	925,000.00	942,600.00		942,600.00	917,139.39	25,460.61
Other Expenses	55-502	1,430,100.00	1,200,000.00		1,200,000.00	1,200,000.00	
Capital Improvements:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	20,000.00		xxxxxxxxxx			
Capital Outlay	55-512						
Debt Service	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	55-520	517,530.00	505,730.00		505,730.00	505,729.90	xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521	-	-		-	-	xxxxxxxxxx
Interest on Bonds	55-522	348,400.00	393,686.00		393,686.00	364,910.55	xxxxxxxxxx
Interest on Notes	55-523	-	-		-	-	xxxxxxxxxx
							xxxxxxxxxx

DEDICATED WATER/SEWER UTILITY BUDGET - (CONTINUED)

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 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 Appropriations:	55-xxx	18,733.01	132,803.00	xxxxxxxxxx	132,803.00	132,802.73	xxxxxxxxxx
Ordinance 07-15, 08-18, 09-15		40,000.00		xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Contribution to:							
Public Employees' Retirement System	55-540	68,813.00	71,871.00		71,871.00	71,871.00	
Social Security System (O.A.S.I.)	55-541	73,644.00	72,200.00		72,200.00	71,081.29	1,118.71
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficits in Operation in Prior Years	55-532			xxxxxxxxxx			xxxxxxxxxx
Surplus(General Budget)	55-545			xxxxxxxxxx			xxxxxxxxxx
Total Water/Sewer Utility Appropriations	55-599	3,442,220.01	3,318,890.00	-	3,318,890.00	3,263,534.86	26,579.32

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash 2013
		2014	2013	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash 2013
		2014	2013	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET		UTILITY		
14. DEDICATED REVENUE FROM	FCOA	2014	2013	Realized In Cash 2013
Assessment Cash	53-101			
Deficit (_____)	53-885			
Total _____ Assessment Revenues	53-899	-	-	-
				Expended 2013
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	2014	2013	Paid or Charged
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total _____ Utility	53-999	-	-	-
Assessment Appropriations				

Dedication by Rider- (N.J.S. 40a:4-39) The dedicated revenues anticipated during the year 2014 from Animal Control;, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; 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 De
Community Development Block Grant Act of 1974, UDAG Loan Repayment Program, Shade Tree Commission Donations

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

(Insert additional appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2013

ASSETS		
Cash and Investments	1110100	1,713,925.65
Prepaid Debt Service		209,250.00
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxxxx
Taxes Receivable	1110300	1,232,385.92
Tax Title Liens Receivable	1110400	977,000.27
Property Acquired by Tax Title Lien Liquidation	1110500	280,700.00
Other Receivables	1110600	309,727.33
Deferred Charges Required to be in 2014 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	
Total Assets	1110900	4,722,989.17

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,339,233.59
Reserves for Receivables	2110200	2,799,813.52
Surplus	2110300	583,942.06
Total Liabilities, Reserves and Surplus		4,722,989.17

School Tax Levy Unpaid	2220110	1,256,114.94
Less School Tax Deferred	2220200	1,232,229.00
*Balance Included in Above "Cash Liabilities"	2220300	23,885.94

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	2310100	333,688.41	1,317,795.56
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2013 87.35%, 2012 86.05%)	2310200	7,739,778.82	7,514,495.54
Delinquent Taxes	2310300	934,311.62	955,529.44
Other Revenues and Additions to Income	2310400	3,424,112.48	3,383,606.67
Total Funds	2310500	12,431,891.33	13,171,427.21
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	7,064,901.61	7,921,628.23
School Taxes (Including Local and Regional)	2310700	2,496,014.00	2,312,230.00
County Taxes(Including Added Tax Amounts)	2310800	2,157,937.18	2,110,155.72
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	129,096.48	493,724.85
Total Expenditures and Tax Requirements	2311100	11,847,949.27	12,837,738.80
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	11,847,949.27	12,837,738.80
Surplus Balance - December 31st	2311400	583,942.06	333,688.41

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	583,942.06
Current Surplus Anticipated in 2014 Budget	2311600	475,000.00
Surplus Balance Remaining	2311700	108,942.06

(Important: This appendix must be included in advertisement of budget.

2014

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.S.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 purpose 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 the 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 immediate previous three years, and is not adopting CIP

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Capital Projects identified herein reflect the plans of the governing body and will only become effective upon successful passage of the applicable ordinance.

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	xxxxxxx	xxxxxxxxxxxxx
Within "CAPS"	xxxxxxx	xxxxxxxxxxxxx
(a&b) Operations including Contingent	34-201	\$ 5,300,378.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 701,977.21
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 395,112.95
(c) Capital Improvements	44-999	\$ 40,000.00
(d) Municipal Debt Service	45-999	\$ 496,786.00
(e) Deferred Charges - Municipal	46-999	\$ 22,875.42
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 &17.3)	29-405	\$ 15,911.00
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	50-899	\$ 1,182,107.57
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 8,155,148.15

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 _____, 2014. 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 2014 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 _____, 2014 _____, Clerk
signature

LOCAL UNIT City of Salem COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash	APPROPRIATIONS	FCOA	Appropriated		Expended 2013	
		2014	2013	2013			2014	2013	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	-			Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
Reserve Funds:					Salaries & Wages	54-375-1				-
					Other Expenses	54-375-2				-
					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
					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				-
<p style="text-align: center;"><i>Summary of Program</i></p> <p>Year Referendum Passed/Implemented: _____</p> <p>Rate Assessed: \$ _____</p> <p>Total Tax Collected to date \$ _____</p> <p>Total Expended to date: \$ _____</p> <p>Total Acreage Preserved to date _____</p> <p>Recreation land preserved in 2012: _____</p> <p>Farmland preserved in 2012: _____</p>					Down Payments on Improvements	54-906-2				-
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
					Payment of Bond Principal	54-920-2				xxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
					Interest on Bonds	54-930-2				xxxxxxx
					Interest on Notes	54-935-2				xxxxxxx
					Reserve for Future Use	54-950-2				-
					Total Trust Fund Appropriations:	54-499	-	-	-	-

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

Contracting Unit: City of Salem

Year Ending: 12/31/2013

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

- 1
- 2
- 3
- 4

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 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

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2014 MUNICIPAL BUDGET**

		YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015-	6,973,040.58	XXXXXXXXXX
2. Local District School Tax -	80016-		2,496,014.00
Actual			
Estimate**	80017-	2,583,374.49	XXXXXXXXXX
3. Regional School District Tax -	80025-		
Actual			
Estimate*	80026-	-	XXXXXXXXXX
4. Regional High School Tax -	80018-		
Actual			
School Budget	80019-	-	XXXXXXXXXX
Estimate*			
5. County Tax	80020-		2,153,876.17
Actual			
Estimate*	80021-	2,229,261.84	XXXXXXXXXX
6. Special District Taxes	80022-		
Actual			
Estimate*	80023-	-	XXXXXXXXXX
7. Municipal Open Space Tax	80027-		
Actual			
Estimate*	80028-	-	XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	11,785,676.91	
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)	80024-02	3,874,649.35	
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	7,911,027.56	
11. Amount of item 10 Divided by 87.00% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	9,093,135.12	
<u>Analysis of Item 11:</u>			
Local District School Tax (Amount Shown on Line 2 Above)	2,583,374.49		* Must not be stated in an amount less than actual Tax of year 2013.
Regional School District Tax (Amount Shown on Line 3 Above)	-		** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2012 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional High School Tax (Amount Shown on Line 4 Above)	-		
County Tax (Amount Shown on Line 5 Above)	2,229,261.84		
Special District Tax (Amount Shown on Line 6 Above)	-		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-		
Tax in Local Municipal Budget	4,280,498.80		
Total Amount (see Line 11)	9,093,135.12		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	1,182,107.57	
<u>Computation of "Tax in Local Municipal Budget"</u>			
Item 1 - Total General Appropriations		6,973,040.58	
Item 12 - Appropriation: Reserve for Uncollected Taxes		1,182,107.57	
Sub-Total		8,155,148.15	
Less: Item 9 - Total Anticipated Revenues		3,874,649.35	
Amount to be Raised by Taxation in Municipal Budget 80024-07		4,280,498.80	Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.