

2012 MUNICIPAL DATA SHEET
(Must Accompany 2012 Budget)

MUNICIPALITY: CITY OF SALEM

COUNTY: SALEM

<u>Robert L. Davis</u> Mayor's Name	<u>12/31/2012</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>Robert Johnson</u>	<u>12/31/2012</u>
<u>James G. Waddington</u>	<u>12/31/2012</u>
<u>Karen Tuthill</u>	<u>12/31/2013</u>
<u>Charles Washington, Jr.</u>	<u>12/31/2013</u>
<u>Horace Johnson</u>	<u>12/31/2014</u>
<u>Robert Lanard</u>	<u>12/31/2014</u>
<u>Sherman Hampton</u>	<u>12/31/2015</u>
<u>Karen Roots</u>	<u>12/31/2015</u>

Municipal Officials	
<u>Tom Smith</u> Municipal Clerk	<u>3/1/2010</u> Date of Orig. Appt.
<u>David Crescenzi</u> Tax Collector	<u>1356</u> Cert No.
<u>David Crescenzi</u> Chief Financial Officer	<u>341</u> Cert No.
<u>Henry J. Ludwigen</u> Registered Municipal Accountant	<u>425</u> Lic No.
<u>David Puma</u> Municipal Attorney	

Official Mailing Address of Municipality

City of Salem

17 New Market Street

Salem, NJ 08079

Fax #: 856-935-4095

Please attach this to your 2012 Budget and Mail to:

Director, Division of Local Government Services
Department of Community Affairs
PO Box 803
Trenton NJ 08625

FEB 29 2012

Division Use Only	
Municode:	_____
Public Hearing Date:	_____

2012

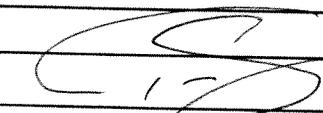
MUNICIPAL BUDGET

Municipal Budget of the _____ City _____ of _____ Salem _____ County of _____ Salem _____ for the Calendar Year 2012.

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

_____ 27th _____ day of _____ February _____, 2012
 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 _____ 27th _____ day of _____ February _____, 2012



 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 _____ 27th _____ day of _____ February _____, 2012



 Registered Municipal Accountant
 Voorhees, New Jersey 08043

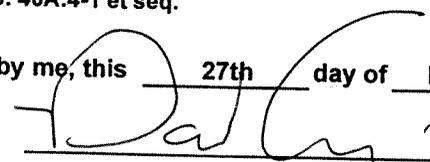
 Address
 601 White Horse Road

 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 _____ 27th _____ day of _____ February _____, 2012



 Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

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
 By: _____

Dated: _____ 2012

(Do not advertise this Certification form)

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: _____ 2012 By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the City of Salem, County of Salem for the Calendar Year 2012

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2012

Be it Further Resolved, that said Budget be published in the Today's Sunbeam

in the issue of March 22, 2012

The Governing Body of the City of Salem does hereby approve the following as the Budget for the year 2012.

RECORDED VOTE
(INSERT LAST NAME)

Ayes

Washington
Roots
H. Johnson
Sherman Hampton
R. Johnson
Tuthill

Nays

LANARD

Abstained

[]

Absent

Washington

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 February 27th, 2012

A Hearing on the Budget and Tax Resolution will be held at The Municipal Building, on April 2, 2012 at

7:00 PM o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2012 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2012
General Appropriations For:(Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS"-	XXXXXXXXXXXX
(a) Municipal Purposes {(item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	6,144,880.09
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXX
(a) Municipal Purposes {item H-2, Sheet 28}(N.J.S. 40A:4-45.3 as amended)}	1,736,749.37
(b) Local District School Purposes in Municipal Budget(item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS"(item O, sheet 29)	1,736,749.37
3. Reserve for Uncollected Taxes (item M, Sheet 29) Based on Estimated	
88.00% Percent of Tax Collections	1,112,818.50
4 Total General Appropriations (item 9, Sheet 29)	
Building Aid Allowance 2012 - \$	
for Schools-State Aid 2011 - \$	8,994,447.96
5. Less: Anticipated Revenues Other Than Current Property Tax (item 5, Sheet 11)	
(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	4,531,758.37
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (item 6(a), Sheet 11)	4,389,923.25
(b) Addition to Local District School Tax (item 6(b), Sheet 11)	-
(c) Minimum Library Tax	72,766.34

**EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2011 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	Water Utility	Water Sewer Utility	Water Sewer Utility
Budget Appropriations - Adopted Budget	7,966,396.93		3,241,407.00	
Budget Appropriation Added by N.J.S 40A:4-87	70,561.66			
Emergency Appropriations				
Total Appropriations	8,036,958.59	-	3,241,407.00	-
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	7,467,811.52		3,226,937.20	
Reserved	549,341.91		14,365.19	
Unexpended Balances Canceled	19,805.16		104.61	
Total Expenditures and Unexpended Balances Cancelled	8,036,958.59	-	3,241,407.00	-
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 2011 Reserved.)

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Appropriation CAP Calculation (1977 Cap)

The municipal budget for the calendar year 2012 has been prepared within the constraints imposed by Chapter 68, Public Laws of 1976, commonly know as the Appropriation Cap Law. This law imposes a limit on municipal expenditures, which, for the City of Salem, is Calculated as follows:

Total General Appropriations for 2011	\$ 7,966,397.00	Amount on which 2.5% CAP is Applied (brought forward)	\$ 5,940,522.00
CAP Base Adjustments		2.5% CAP	148,513.05
Subtotal	<u>7,966,397.00</u>	Allowable Operating Appropriations before Additional Exceptions per N.J.S.A. 40A:4-45.3	6,089,035.05
Less Exceptions:		Additional Exceptions:	
Total Other Operations	\$ 98,899.00	Available from Banking - 2010	\$ 460,845.18
Total Uniform Construction Code (UCC)	-	Available from Banking - 2011	86,396.09
Total Interlocal Service Agreements	130,000.00	Assessed Value of New Construction per Assessor's Certification	6,072.99
Total Additional Appropriations	88,200.00	Additional Increase in CAPS per COLA Ordinance	59,405.22
Total Public-Private Offset	117,908.00	Total Additional Exceptions	<u>612,719.48</u>
Total Capital Improvements	50,000.00	Total Allowable Appropriations Within CAPS for 2012	\$ <u>6,701,754.53</u>
Total Debt Service	483,248.00	Total Appropriations Within CAPS for 2012	\$ <u>6,144,880.09</u>
Total Deferred Charges	64,500.00		
Judgments	-		
Cash Deficit of Preceding Year	-		
Total Appropriation for School Purposes	-		
Transferred to Board of Education	16,518.00		
Reserve for Uncollected Taxes	976,602.00		
Total Exceptions	<u>2,025,875.00</u>		
Amount on which 2.5% CAP is Applied (carried forward)	5,940,522.00		

NOTE:

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	\$ 3,926,592.00	Balance (carried forward)	4,885,097.84
Cap Base Adjustment (+/-)			
Less: Prior Year Deferred Charges to Future Taxation Unfunded	14,500.00	Less - Cancelled or Unexpended Exclusions	3,287.00
Less: Prior Year Deferred Charges - Emergencies			
Less: Prior Year Recycling Tax			
Less: Changes in Service Provider - Transfer of Service/ Function		Adjusted Tax Levy After Exclusions	4,881,810.84
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	3,912,092.00	Additions:	
Plus: 2% Cap increase	78,241.84	New Ratables - Increased in Valuations	\$ 363,000.00
Adjusted Tax Levy	3,990,333.84	Prior Year's Local Municipal Purpose Tax Rate (per \$100)	1.673
Plus: Assumption of Service/ Function		Net Ratable Adjustment to Levy	6,072.99
Adjusted Tax Levy Prior to Exclusions	3,990,333.84	CY 2011 Cap Bank Utilized in CY 2012	
Exclusions:		Amounts Approved by Referendum	
Allowable Shared Service Agreements Increase			
Allowable Health Insurance Cost Increase	80,178.00	Maximum Allowable Amount to be Raised by Taxation	\$ 4,887,883.83
Allowable Pension Obligations Increase			
Allowable LOSAP Increase		Amount to be Raised by Taxation for Municipal Purposes	\$ 4,462,689.59
Allowable Capital Improvements Increase			
Allowable Debt Service and Capital Leases Increase	793,586.00	Unused CY 2012 Tax Levy Available for Banking (CY 2013 - CY 2015)	\$ 425,194.24
Recycling Tax Appropriation			
Deferred Charges to Future Taxation Unfunded	21,000.00		
Current Year Deferred Charges - Emergencies			
Add Total Exclusions	894,764.00		
Balance (carried forward)	4,885,097.84		

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Split Function Appropriations:

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

PERS Bill	
Current Fund	141,600.00
Utility Operating Fund	70,796.00
	<u>212,396.00</u>

Health Insurance Appropriation Recap:

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

Total Health Insurance Cost	\$ 1,114,000.00
Less: Employee Contributions	<u>48,000.00</u>
Net Costs Appropriated	<u>\$ 1,066,000.00</u>
Current Fund Budget Inside CAP	\$ 1,005,142.00
Current Fund Budget Outside CAP	60,858.00
	<u>\$ 1,066,000.00</u>

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

Analysis of Compensated Absence Liability

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
NON - Union		138,587.49		X	
BCWA		132,934.87	X		
BCWA - Water Sewer		123,827.19	X		
FOP		218,187.65	X		
Totals	- days	613,537.20			
	Total Funds Reserved as of end of 2011	33,350.27			
	Total Funds Appropriated in 2012	-			

CURRENT FUND- ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2011
		2012	2011	
1. Surplus Anticipated				
	08-101	1,291,000.00	765,000.00	765,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services				
	08-102			
Total Surplus Anticipated				
	08-100	1,291,000.00	765,000.00	765,000.00
3. Miscellaneous Revenues - Section A: Local Revenues				
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Other	08-103			
Fees and Permits	08-104	150.00	150.00	3,205.00
Fines and Costs:	08-105			
Municipal Court	xxxxxxx			
Other	08-110	120,100.00	141,500.00	124,381.76
Interest and Costs on Taxes	08-109			
Interest and Costs on Assessments	08-112	90,000.00	90,000.00	120,134.55
Parking Meters	08-115			
Interest on Investments and Deposits	08-111			
Anticipated Utility Operating Surplus	08-113			
Street Opening Permits	08-114	180,000.00	180,000.00	180,000.00
Cable Television Franchise Fee	08-115	3,000.00	3,250.00	3,000.00
	08-116	50,000.00	30,500.00	54,842.03

CURRENT FUND- ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2011
		2012	2011	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001	443,250.00	445,400.00	485,563.34

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2012	2011	in 2011
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:				
Additional Dedicated Uniform Construction Code Fees Offset with	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Appropriations (NJS 40A:4-45.3h and NJAC 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2012	2011	in 2011
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	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Recycling Tonnage Grant	10-701	3,254.71	2,014.21	2,014.21
Drunk Driving Enforcement Fund	10-745	1,802.14	5,015.71	5,015.71
Clean Communities Program	10-770		9,523.23	9,523.23
Municipal Alliance on Alcoholism and Drug Abuse	10-703	782.33	13,103.12	13,103.12
US Marshalls Equitable Sharing	10-727		22,980.00	22,980.00
Body Armor Grant	10-721	2,630.19	3,581.63	3,581.63
JAG Grant	10-722		12,000.00	12,000.00
Click It or Ticket	10-724		4,000.00	4,000.00
State Highway Grant - TEA	10-725		39,690.00	39,690.00
New Jersey Motor Vehicle Commission	10-726		70,561.66	70,561.66

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2012	2011	in 2011
Summary of Revenues				
1. Surplus Anticipated (Sheet 4, #1)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services(sheet 4, #2)	08-101	1,291,000.00	765,000.00	765,000.00
3. Miscellaneous Revenues	08-102	-	-	-
Total Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section B: State Aid Without Offsetting Appropriations	08-001	443,250.00	445,400.00	485,563.34
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	09-001	1,395,939.00	1,395,939.00	1,395,939.00
Special items of General Revenue Anticipated with Prior Written Consent of	08-002	-	-	-
Total Section D: Director of Local Government Services - Shared Service Agreements				
Special items of General Revenue Anticipated with Prior Written Consent of	11-001	-	-	-
Total Section E: Director of Local Government Services-Additional Revenues				
Special items of General Revenue Anticipated with Prior Written Consent of	08-003	88,200.00	88,200.00	89,215.00
Total Section F: Director of Local Government Services-Public and Private Revenues				
Special items of General Revenue Anticipated with Prior Written Consent of	10-001	8,469.37	182,469.56	182,469.56
Total Section G: Director of Local Government Services-Other Special Items				
Total Miscellaneous Revenues	08-004	503,500.00	375,000.00	362,692.80
4. Receipts from Delinquent Taxes	13-099	2,439,358.37	2,487,008.56	2,515,879.70
5. Subtotal General Revenues (Items 1,2,3 and 4)	15-499	801,400.00	780,000.00	750,036.15
6. Amount to be Raised by Taxes for Support of Municipal Budget:	13-199	4,531,758.37	4,032,008.56	4,030,915.85
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	xxxxxxx			
b) Addition to Local District School Tax	07-190	4,389,923.25	3,926,591.73	xxxxxxxxxxx
c) Minimum Library Tax	07-191	-		xxxxxxxxxxx
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-192	72,766.34	78,358.30	
7. Total General Revenues	07-199	4,462,689.59	4,004,950.03	3,830,386.18
	13-299	8,994,447.96	8,036,958.59	7,861,302.03

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	for 2011 by Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT							-
Human Resources:							-
Other Expenses	20-105-2	8,200.00	5,000.00		8,200.00	8,101.00	99.00
Mayor and Council:							-
Salaries and Wages	20-110-1	56,700.00	56,700.00		56,700.00	56,700.00	-
Other Expenses	20-110-2	29,000.00	35,000.00		29,000.00	27,395.00	1,605.00
Municipal Clerk:							-
Salaries and Wages	20-120-1	76,137.00	67,624.00		78,824.00	78,736.06	87.94
Other Expenses	20-120-2	31,700.00	19,000.00		31,700.00	31,626.59	73.41
Financial Administration:							-
Salaries and Wages	20-130-1	118,930.00	117,200.00		117,700.00	117,637.08	62.92
Other Expenses	20-130-2	17,800.00	14,000.00		17,800.00	17,711.20	88.80
							-
							-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2011	
(A) Operations - within "CAPS" (Continued)	FCOA	for 2012	for 2011	for 2011 by Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Audit:							-
Other Expenses	20-135-2	50,000.00	50,000.00		50,000.00	28,542.66	21,457.34
Revenue Administration:							-
Salaries and Wages	20-145-1	51,100.00	49,499.54		51,099.54	51,016.19	83.35
Other Expenses	20-145-2	7,850.00	9,000.00		7,850.00	7,830.08	19.92
Assessment of Taxes:							-
Salaries and Wages	20-150-1	22,650.00	22,332.00		22,332.00	22,332.00	-
Other Expenses	20-150-2	6,500.00	15,000.00		6,500.00	6,289.36	210.64
Legal Services and Costs:							-
Salaries and Wages	20-155-1	77,270.00	77,000.00		77,270.00	77,261.92	8.08
Other Expenses	20-155-2	1,700.00	7,000.00		1,700.00	1,694.52	5.48
Other Expenses - Debt Issuance Costs	20-155-2	100,000.00					-
Engineering Services and Costs:							-
Other Expenses	20-165-2	12,000.00	15,000.00		15,000.00	10,000.00	5,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2011	
(A) Operations - within "CAPS" (Continued)	FCOA	for 2012	for 2011	for 2011 by Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
							-
Public Buildings and Grounds:							-
Other Expenses	26-310-2	30,000.00	30,000.00		30,000.00	29,897.53	102.47
							-
Housing Regulation:							-
Salaries and Wages	22-200-1	123,350.00	96,500.00		100,710.00	100,707.45	2.55
Other Expenses	22-200-2	9,740.00	10,250.00		9,740.00	9,505.11	234.89
							-
Community Action Program:							-
Salaries and Wages	27-360-1	6,000.00	6,000.00		6,000.00	6,000.00	-
Other Expenses	27-360-2	2,500.00	1,000.00		2,500.00	2,500.00	-
							-
INSURANCE							-
General Liability	23-210-2	223,736.00	223,736.00		223,736.00	223,736.00	-
Workers Compensation	23-215-2	101,325.00	101,325.00		101,325.00	101,325.00	-
Employee Group Health	23-220-2	1,005,142.00	952,101.00		952,101.00	537,134.29	414,966.71
							-
							-

DEDICATED WATER SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2011
		2012	2011	
Operating Surplus Anticipated	08-501	336,000.00	491,407.00	491,407.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	336,000.00	491,407.00	491,407.00
Rents		2,505,000.00	2,375,000.00	2,505,391.88
Miscellaneous		325,000.00	225,000.00	353,648.43
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Impact Fee			150,000.00	150,000.00
Deficit(General Budget)	08-549			
Total Water Sewer Utility Revenues	08-599	3,166,000.00	3,241,407.00	3,500,447.31

Use a separate set of sheets for each separate Utility.

DEDICATED WATER SEWER UTILITY BUDGET - (CONTINUED)

11. APPROPRIATIONS FOR WATER SEWER UTILITY	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	for 2011 by Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	55-501	940,000.00	950,000.00		925,700.00	919,832.80	5,867.20
Other Expenses	55-502	1,055,000.00	1,045,000.00		1,069,300.00	1,065,875.55	3,424.45
							-
							-
							-
Capital Improvements:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Down Payments on Improvements	55-510						-
Capital Improvement Fund	55-511			xxxxxxxxxx			-
Capital Outlay	55-512						-
							-
							-
Debt Service	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	55-520	446,760.00	436,110.00		436,110.00	436,103.43	xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521	4,769.00	4,769.00		4,769.00	4,769.00	xxxxxxxxxx
Interest on Bonds	55-522	382,953.00	468,600.00		468,600.00	468,587.65	xxxxxxxxxx
Interest on Notes	55-523	12,062.00	7,989.00		7,989.00	7,903.31	xxxxxxxxxx
							xxxxxxxxxx

DEDICATED WATER SEWER UTILITY BUDGET - (CONTINUED)

11. APPROPRIATIONS FOR WATER SEWER UTILITY	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	for 2011 by Emergency Appropriation	Total for 2011 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	70,796.00	73,639.00		73,639.00	73,639.00	-
Social Security System (O.A.S.I.)	55-541	73,660.00	75,300.00		75,300.00	70,226.46	5,073.54
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	180,000.00	180,000.00	xxxxxxxxxx	180,000.00	180,000.00	xxxxxxxxxx
Total Water Sewer Utility Appropriations	55-599	3,166,000.00	3,241,407.00	-	3,241,407.00	3,226,937.20	14,365.19

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash 2011
		2012	2011	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2011 Paid or Charged
		2012	2011	
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 2011
		2012	2011	
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 2011 Paid or Charged
		2012	2011	
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	2012	2011	Realized In Cash 2011
Assessment Cash	53-101			
Deficit (_____)	53-885			
Total _____ Assessment Revenues	53-899	-	-	-
				Expended 2011 Paid or Charged
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	2012	2011	
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. 40a:4-39) The dedicated revenues anticipated during the year 2012 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, Accumulated Absences, Developer's Escrow Fund, Sanitary Landfill Facilities Closure and Contingency Fund, Municipal Public Defender, Community Development Block Grant Act of 1974, UDAG Loan Repayment Program, Shade Tree Commission Donations

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

(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, 2011

ASSETS		
Cash and Investments	1110100	2,412,214.02
Due from State of N.J.(c20,P.L. 1971)	1111000	
Prepaid Debt Service	1110200	3,450.00
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxxx
Taxes Receivable	1110300	1,098,268.70
Tax Title Liens Receivable	1110400	640,322.51
Property Acquired by Tax Title Lien Liquidation	1110500	280,700.00
Other Receivables	1110600	474,990.91
Deferred Charges Required to be in 2012 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2012	1110800	
Total Assets	1110900	4,909,946.14

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,029,288.89
Reserves for Receivables	2110200	2,494,282.12
Surplus	2110300	1,386,375.13
Total Liabilities, Reserves and Surplus		4,909,946.14

School Tax Levy Unpaid	2220110	1,257,884.60
Less School Tax Deferred	2220200	1,032,229.00
*Balance Included in Above		
"Cash Liabilities"	2220300	225,655.60

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2011	YEAR 2010
Surplus Balance, January 1st	2310100	821,917.27	819,028.98
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2011 86.55%, 2010 89.26%)	2310200	7,506,676.66	7,608,816.53
Delinquent Taxes	2310300	750,036.15	816,460.68
Other Revenues and Additions to Income	2310400	4,467,428.00	3,359,869.69
Total Funds	2310500	13,546,058.08	12,604,175.88
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	7,040,551.06	7,054,645.54
School Taxes (Including Local and Regional)	2310700	2,515,767.00	2,497,622.00
County Taxes(Including Added Tax Amounts)	2310800	2,137,125.85	2,204,878.48
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	466,239.04	25,112.59
Total Expenditures and Tax Requirements	2311100	12,159,682.95	11,782,258.61
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	12,159,682.95	11,782,258.61
Surplus Balance - December 31st	2311400	1,386,375.13	821,917.27

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2012 Budget

Surplus Balance December 31, 2011	2311500	1,386,375.13
Current Surplus Anticipated in 2012 Budget	2311600	1,291,000.00
Surplus Balance Remaining	2311700	95,375.13

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

2012

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 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.

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 ordinances.

SECTION 2 - UPON ADOPTION FOR YEAR 201:
(Only to be Included in the Budget as Finally Adopted)

RESOLUTION

Be it Resolved by the City Council 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)\$ 4,389,923.25 (Item 2 below) for municipal purposes, and
- (b)\$ - (Item 3 below) for school purposes in Type I School District only (N.J.S. 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. 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)\$ 72,766.34 (Item 5 below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes {

Nays {

Abstained {

Absent {

SUMMARY OF REVENUES

1. General Revenues		
Surplus Anticipated	08-100	1,291,000.00
Miscellaneous Revenues Anticipated	13-099	2,439,358.37
Receipts from Delinquent Taxes	15-499	801,400.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	4,389,923.25
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. 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 AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	-
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY		
	07-192	72,766.34
Total Revenues	13-299	8,994,447.96

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a&b) Operations including Contingent	34-201	\$ 5,460,070.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 684,810.09
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 372,527.37
(c) Capital Improvements	44-999	\$ 50,000.00
(d) Municipal Debt Service	45-999	\$ 1,276,834.00
(e) Deferred Charges - Municipal	46-999	\$ 21,000.00
(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	\$ 16,388.00
(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	\$ 1,112,818.50
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 8,994,447.96

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 _____, 2012. 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 2012 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 _____, 2012 _____, 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 2011	
		2012	2011	2011			2012	2011	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	-			Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Reserve Funds:					Salaries & Wages	54-375-1				-
					Other Expenses	54-375-2				-
					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					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	54-906-2				-
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	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 Revenues:	54-299	-	-	-	Total Trust Fund Appropriations:	54-499	-	-	-	-

Summary of Program

Year Referendum Passed/Implemented: _____

Rate Assessed: _____

Total Tax Collected to date _____

Total Expended to date: _____

Total Acreage Preserved to date _____

Recreation land preserved in 2011: _____

Farmland preserved in 2011: _____

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

Contracting Unit: City of Salem

Year Ending: 12/31/2011

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

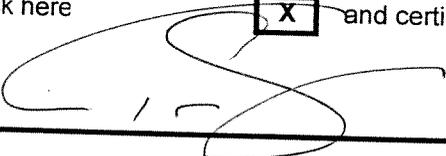
For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

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

and certify below.

2/28/2012

Date



Clerk of the Governing Body