



Board of County Commissioners

**RESOLUTION ADOPTING THE 2026 TEMPORARY BUDGET**

**WHEREAS**, the Salem County Board of County Commissioners desires to make temporary appropriations to cover the period between the beginning of the budget year and the adoption of its regular budget; and

**WHEREAS**, 35% of the total operating appropriations in the 2025 budget exclusive of any appropriations made for Debt Service, Capital Improvement, and Social Services was the sum of \$32,091,540.16 (thirty-two million, ninety-one thousand, five hundred forty dollars and sixteen cents); and

**WHEREAS**, the attached appropriations total less than 35% of the total appropriations made in the preceding fiscal year.

**NOW, THEREFORE, BE IT RESOLVED** that the following temporary appropriations be made for the year 2026:

**SEE ATTACHED SCHEDULE**

I hereby certify the foregoing to be a true resolution adopted by the Salem County Board of County Commissioners at its annual reorganization meeting held on January 7, 2026.

  
 STACY L. PENNINGTON  
 Clerk of the Board

RECORD OF VOTE

COMMISSIONER	RESOLUTION MOVED	RESOLUTION SECOND	AYE	NAY	ABSTAIN	ABSENT
Deputy Director Taylor	✓		✓			
Commissioner Timmerman			✓			
Commissioner Collier			✓			
Commissioner Ramsay		✓	✓			
Director Laury			✓			

✓ Indicates Vote

Department Initials \_\_\_\_\_

COUNTY OF SALEM  
TEMPORARY BUDGET

<b>APPROPRIATIONS</b>	<b>ACCOUNT #'S</b>	<b>2025 SALARIES &amp; WAGES</b>	<b>2026 SALARIES &amp; WAGES</b>	<b>2025 OTHER EXPENSES</b>	<b>2026 OTHER EXPENSES</b>
ADMINISTRATION S&W	01-20-100-100-101	\$ 101,600.00	\$ 35,560.00		
ADMINISTRATION OTHER	01-20-100-100-218			\$ 10,000.00	\$ 3,500.00
CLERK OF THE BOARD S&W	01-20-102-156-101	\$ 127,000.00	\$ 44,450.00		
CLERK OF THE BOARD OTHER	01-20-102-156-218			\$ 17,000.00	\$ 5,950.00
PERSONNEL/HR S&W	01-20-104-158-101	\$ 381,500.00	\$ 133,525.00		
PERSONNEL/HR OTHER	01-20-104-158-218			\$ 251,580.00	\$ 88,053.00
COUNTY CLERK S&W	01-20-120-196-101	\$ 491,000.00	\$ 171,850.00		
COUNTY CLERK OTHER	01-20-120-196-218			\$ 40,000.00	\$ 34,000.00
BOARD OF ELECTION S&W	01-20-121-410-101	\$ 410,000.00	\$ 143,500.00		
BOARD OF ELECTION OTHER	01-20-121-410-218			\$ 568,884.00	\$ 199,109.40
CO CLERK ELECTION COSTS	01-20-123-408-218			\$ 250,000.00	\$ 87,500.00
COUNTY TREASURER S&W	01-20-130-120-101	\$ 303,000.00	\$ 106,050.00		
COUNTY TREASURER OTHER	01-20-130-120-218			\$ 95,500.00	\$ 33,425.00
GRANT MANAGEMENT OTHER	01-20-131-320-218			\$ 15,000.00	\$ 5,000.00
PURCHASING S&W	01-20-133-130-101	\$ 173,000.00	\$ 60,550.00		
PURCHASING OTHER	01-20-133-130-218			\$ 42,000.00	\$ 14,700.00
PRINTER MAINTENANCE	01-20-134-130-218			\$ 15,000.00	\$ -
BOND COSTS	01-20-135-120-218			\$ 50,000.00	\$ 17,500.00
AUDITOR OTHER	01-20-135-182-218			\$ 145,250.00	\$ 50,837.50
INFORMATION TECHNOLOGY S&W	01-20-140-122-101	\$ 289,000.00	\$ 113,400.00		
INFORMATION TECHNOLOGY OTHER	01-20-140-122-218			\$ 1,150,648.00	\$ 402,726.80
COUNTY ADJUSTER S&W	01-20-141-183-101	\$ 30,000.00	\$ 10,500.00		
COUNTY ADJUSTER OTHER	01-20-141-183-218			\$ 500.00	\$ 500.00
BOARD OF TAXATION S&W	01-20-150-405-101	\$ 150,000.00	\$ 60,500.00		
BOARD OF TAXATION OTHER	01-20-150-405-218			\$ 28,300.00	\$ 9,905.00
COUNTY COUNSEL SW	01-20-155-101-101	\$ 61,000.00	\$ 21,350.00		
COUNTY COUNSEL OTHER	01-20-155-101-218			\$ 150,000.00	\$ 52,500.00

COUNTY OF SALEM  
TEMPORARY BUDGET

<i>APPROPRIATIONS</i>	<i>ACCOUNT #'S</i>	<i>2025 SALARIES &amp; WAGES</i>	<i>2026 SALARIES &amp; WAGES</i>	<i>2025 OTHER EXPENSES</i>	<i>2026 OTHER EXPENSES</i>
LABOR COUNSEL OTHER	01-20-155-102-218			\$ 260,000.00	\$ 100,000.00
SPECIAL COUNSEL OTHER	01-20-155-103-218			\$ 65,000.00	\$ 25,000.00
COUNTY SURROGATE S&W	01-20-160-550-101	\$ 389,000.00	\$ 136,150.00		
COUNTY SURROGATE OTHER	01-20-160-550-218			\$ 56,500.00	\$ 19,775.00
ENGINEER S&W	01-20-165-460-101	\$ 363,000.00	\$ 127,050.00		
ENGINEER OTHER	01-20-165-460-218			\$ 179,500.00	\$ 62,825.00
ECONOMIC DEVELOPMENT S&W	01-20-170-320-101	\$ 78,000.00	\$ 27,300.00		
ECONOMIC DEVELOPMENT OTHER	01-20-170-320-218			\$ 50,000.00	\$ 17,500.00
CULTURE & HERITAGE S&W	01-20-171-305-101	\$ 78,000.00	\$ 27,300.00		
CULTURE & HERITAGE OTHER	01-20-171-305-218			\$ 40,000.00	\$ 14,000.00
PLANNING BOARD S&W	01-21-180-318-101	\$ 66,000.00	\$ 23,100.00		
PLANNING BOARD OTHER	01-21-180-318-218			\$ 45,000.00	\$ 50,000.00
WEIGHTS & MEASURES S&W	01-22-201-498-101	\$ 58,000.00	\$ 20,300.00		
WEIGHTS & MEASURES OTHER	01-22-201-498-218			\$ 100.00	\$ 100.00
OTHER INSURANCE PREMIUM OTHER	01-23-210-136-218			\$ 60,000.00	\$ 35,000.00
NJ DISABILITY INSURANCE OTHER	01-23-210-150-218			\$ 67,700.00	\$ 35,000.00
SELF-INSURANCE AL-GL OTHER	01-23-210-167-218			\$ 1,397,000.00	\$ 400,000.00
WORKERS COMPENSATION OTHER	01-23-215-165-218			\$ 1,178,000.00	\$ 315,000.00
GROUP INSURANCE HOSPITAL OTHER	01-23-220-134-218			\$ 9,495,000.00	\$ 3,323,250.00
GROUP INSURANCE DENTAL OTHER	01-23-220-135-218			\$ 165,000.00	\$ 57,750.00
POST RETIREMENT HEALTH BENEFITS	01-23-220-136-218			\$ 7,215,000.00	\$ 2,525,250.00
UNEMPLOYMENT COMP INS	01-23-225-155-218			\$ 51,000.00	\$ 17,850.00

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911 S&W	01-25-250-337-101	\$ 2,588,000.00	\$ 905,800.00		
911 OTHER	01-25-250-337-218			\$ 187,000.00	\$ 65,450.00
EMERGENCY SERVICES S&W	01-25-252-335-101	\$ 562,000.00	\$ 196,700.00		
EMERGENCY SERVICES OTHER	01-25-252-335-218			\$ 98,850.00	\$ 34,597.50
MEDICAL EXAMINER OTHER	01-25-254-620-218			\$ 250,119.00	\$ 64,000.00
EMERGENCY MEDICAL SERVICES	01-25-261-335-218			\$ 1,750,000.00	\$ -
SHERIFFS S&W	01-25-270-540-101	\$ 4,012,156.00	\$ 1,404,254.60		
SHERIFFS OTHER	01-25-270-540-218			\$ 260,000.00	\$ 91,000.00
PROSECUTOR S&W	01-25-275-575-101	\$ 5,263,000.00	\$ 1,842,050.00		
PROSECUTOR OTHER	01-25-275-575-218			\$ 365,000.00	\$ 127,750.00
JAIL S&W	01-25-280-580-101	\$ 17,662,000.00	\$ 5,339,145.00		
JAIL OTHER	01-25-280-580-218			\$ 1,993,167.00	\$ 697,608.45
BAIL FORFEITURES	01-25-280-600-218			\$ 10,000.00	\$ 3,500.00
INMATE MEDICAL OTHER	01-25-280-700-218			\$ 1,075,000.00	\$ 376,250.00
JUVENILE DETENTION OTHER	01-25-281-520-218			\$ 385,000.00	\$ 150,000.00
ALTERNATIVE YOUTH SHELTER SERVICES OTHER	01-25-281-535-218			\$ 213,131.00	\$ -
ROADS & BRIDGES S&W	01-26-292-735-101	\$ 2,164,000.00	\$ 757,400.00		
ROADS & BRIDGES OTHER	01-26-292-735-218			\$ 260,000.00	\$ 91,000.00
SNOW REMOVAL	01-26-312-000-218			\$ 200,000.00	\$ 200,000.00
FACILITIES MANAGEMENT S&W	01-26-310-210-101	\$ 1,000,000.00	\$ 350,000.00		
FACILITIES MANAGEMENT OTHER	01-26-310-210-218			\$ 400,000.00	\$ 140,000.00
FACILITIES MGMT/ALTERATIONS & RENOVATIONS	01-26-310-215-218				

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VEHICLE MAINTENANCE OTHER	01-26-315-000-261			\$ 210,000.00	\$ 73,500.00
MOSQUITO EXT COMM OTHER	01-26-320-750-218			\$ 213,880.00	\$ 90,000.00
WAR VETERANS BURIALS OTHER	01-27-332-232-218			\$ 19,000.00	\$ -
WOMENS SERVICES	01-27-333-603-218			\$ -	\$ -
OFFICE ON THE DISABLED OTHER	01-27-336-686-218			\$ 10,000.00	\$ 3,500.00
OFFICE ON AGING S&W	01-27-341-680-101	\$ -	\$ -		
OFFICE ON AGING OTHER	01-27-341-680-218			\$ -	\$ -
MENTAL STATE SHARE (DMHS) OTHER	01-27-343-141-218			\$ -	\$ -
MENTAL LOCAL SHARE (DMHS) OTHER	01-27-343-142-218			\$ 899,925.00	\$ -
MENTAL RETARDED STATE SHARE (DDD) OTHER	01-27-344-143-218			\$ -	\$ -
***WELFARE BOARD SERVICES OTHER	01-27-345-610-218			\$ 152,661.00	\$ 38,165.25
***ASSIST. SUPPL SEC ST SH OTHER	01-27-345-626-218			\$ 312,749.00	\$ 78,187.25
***(TANF) LOCAL NEEDY FAMILY OTHER	01-27-345-635-218			\$ 60,323.00	\$ 15,080.75
***WELFARE BOARD ADMINISTRATION OTHER	01-27-345-646-218			\$ 2,132,067.00	\$ 533,016.75
PUBLIC HEALTH S&W	01-27-350-601-101	\$ 659,000.00	\$ 230,650.00		

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PUBLIC HEALTH NURSING OTHER	01-27-350-602-218			\$ 46,550.00	\$ 16,292.50
PUBLIC HEALTH ADMINISTRATION OTHER	01-27-350-603-218			\$ 41,883.00	\$ 14,659.05
PUBLIC HEALTH ENVIRONMENTAL OTHER	01-27-350-604-218			\$ 14,510.00	\$ 5,078.50
COMMISSION ON WOMEN OTHER	01-27-355-495-218			\$ 1,350.00	\$ -
PARKS & PLAYGROUND OTHER	01-28-370-276-218			\$ 42,500.00	\$ 14,875.00
SALEM COMMUNITY COLLEGE OTHER	01-29-395-435-218			\$ 3,089,364.00	\$ 779,988.00
REIMB. RESIDENTS 2 YEAR OUT CO. COLLEGE OTHER	01-29-395-438-218			\$ 100,000.00	\$ 35,000.00
VOCATIONAL TECHNICAL SCHOOL OTHER	01-29-400-425-218			\$ 1,828,758.00	\$ 449,511.00
COUNTY EXTENSION S&W	01-29-401-250-101	\$ 185,000.00	\$ 64,750.00		
COUNTY EXTENSION OTHER	01-29-401-250-218			\$ 6,000.00	\$ 14,600.00
CONTRIBUTION TO MUNICIPAL LIBRARIES	01-29-401-300-218			\$ 5,000.00	\$ -
SUPERINTENDENT OF SCHOOL S&W	01-29-402-415-101	\$ 139,000.00	\$ 48,650.00		
SUPERINTENDENT OF SCHOOL OTHER	01-29-402-415-218			\$ 9,000.00	\$ 3,150.00
COUNTY SPECIAL SERVICES SCHOOL DISTRICTS OTHER	01-29-405-412-218			\$ 10,000.00	\$ 13,000.00
VETERANS SERVICES BUREAU S&W	01-30-411-280-101	\$ 89,000.00	\$ 31,150.00		
VETERANS SERVICES BUREAU OTHER	01-30-411-280-218			\$ 850.00	\$ 12,947.50
COMMUNITY BUS SERVICES S&W	01-30-412-789-101	\$ 770,000.00	\$ 269,500.00		
COMMUNITY BUS SERVICES OTHER	01-30-412-789-218			\$ 424,119.00	\$ 148,441.65

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ACCUMULATED LEAVE OTHER	01-30-415-184-218			\$ 400,000.00	\$ 100,000.00
UTILITY ACCOUNTS OTHER	01-31-430-000-801			\$ 3,000,000.00	\$ 1,050,000.00
CONTINGENT OTHER	01-32-301-181-218			\$ 215,000.00	\$ 75,250.00
PUBLIC EMPLOYEE RETIREMENT OTHER	01-36-471-192-218			\$ 2,534,813.00	\$ -
SOCIAL SECURITY OTHER	01-36-472-198-218			\$ 2,926,240.00	\$ 1,024,184.00
POLICE & FIRE RETIREMENT OTHER	01-36-475-193-218			\$ 5,335,325.00	\$ -
DCRP	01-36-476-194-218			\$ 70,000.00	\$ 24,500.00
FEMA DEOBLIGATION	01-30-414-200-218			\$ -	\$ -
JUDGEMENTS	01-37-480-120-218			\$ -	\$ -
MATCHING FUNDS FOR GRANTS OTHER	01-41-899-132-218			\$ 435,000.00	\$ 152,250.00
**CAPITAL IMPROVEMENT	01-44-901-115-218			\$ 465,000.00	\$ -
**PURCHASE OF VEHICLES	01-44-917-903-218			\$ -	\$ -

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**PURCHASE OF RAMPS	01-44-917-904-218			\$ 7,000.00	\$ -
*BOND-COUNTY COLLEGE OTHER	01-45-920-140-218			\$ 670,000.00	\$ 805,000.00
*BOND-OTHER BONDS	01-45-920-145-218			\$ 3,515,100.00	\$ 3,789,900.00
*VOCATION SCHOOL BONDS	01-45-920-147-218			\$ 610,000.00	\$ 640,000.00
*BOND ANTICIPATION NOTES(BAN)	01-45-920-148-218			\$ -	\$ -
*INTEREST-VOCATIONAL SCHOOL BONDS OTHER	01-45-930-159-218			\$ 217,838.00	\$ 196,487.50
*INTEREST-COLLEGE BONDS OTHER	01-45-930-160-218			\$ 193,347.00	\$ 308,951.58
*INTEREST OTHER BOND	01-45-930-163-218			\$ 1,247,813.00	\$ 1,552,797.93
*INTEREST OTHER NOTE	01-45-930-165-218			\$ -	\$ -
*SALEM COUNTY IMP AUTHORITY LEASE PYMT	01-45-941-901-218			\$ 1,396,000.00	\$ 1,373,500.00
*ENERGY SAV IMP PROG LEASE PYMT-PRINCIPAL	01-45-942-901-218			\$ 281,588.00	\$ 288,649.99
*ENERGY SAV IMP PROG LEASE PYMT-INTEREST	01-45-943-901-218			\$ 57,237.00	\$ 52,984.44
EMERGENCY APPROPRIATION-WALKER SETTLEMENT	01-46-872-103-218			\$ -	\$ -
DEFERRED CHARGES FROM 2024				\$ 223,349.00	\$ -

COUNTY OF SALEM  
 TEMPORARY BUDGET

**GRANTS**

JJC FAMILY COURT				\$	220,139.00
JJC PARTNERSHIP				\$	100,261.00
AREA PLAN GRANT				\$	949,843.00
STATE COUNCIL FOR THE ARTS				\$	200,000.00
HISTORICAL COMMISSION GRANT				\$	47,500.00
NJHC REVOLUTION-ERA HISTORY SIGNAGE GRANT				\$	16,300.00
TRANSPORTATION ALTERNATIVE SET-ASIDE PROGRAM				\$	1,264,000.00
COUNTY AID				\$	4,503,535.00

TOTALS \$ 38,642,256.00 \$ 12,702,484.60 \$ 64,032,868.00 \$ 31,119,689.29

2025 BUDGET TOTALS \$ 102,675,124.00  
 2026 TEMPORARY GRAND TOTAL \$ 43,822,173.89

\*DEBT SERVICE  
 \*\*CAPITAL IMPROVEMENTS  
 \*\*\*WELFARE CALCULATION