

2018 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2017 BUDGET)

MUNICIPALITY: BOROUGH OF ELMER

COUNTY: SALEM

CAP

<u>JOSEPH P. STEMBERGER</u> Mayor's Name	<u>12/31/19</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>LEWIS M. SCHNEIDER</u>	<u>12/31/18</u>
<u>LYNDA DAVIS</u>	<u>12/31/19</u>
<u>CYNTHIA L. NOLAN</u>	<u>12/31/20</u>
<u>R. MATTHEW RICHARDS</u>	<u>12/31/20</u>
<u>STEVEN A. SCHALICK</u>	<u>12/31/19</u>
<u>JAMES W. ZEE III</u>	<u>12/31/18</u>

Municipal Officials	
<u>SARAH D. WALKER</u> Municipal Clerk	<u>9/1/2015</u> Date of Orig. Appt. <u>C1901</u> Cert No.
<u>JAMES V. DAVIS</u> Tax Collector	<u>T1625</u> Cert No.
<u>CYNTHIA A. STRANG</u> Chief Financial Officer	<u>NO226</u> Cert No.
<u>RAYMOND COLAVITA</u> Registered Municipal Accountant	<u>423</u> License No.
<u>BRIAN J. DUFFIELD</u> Municipal Attorney	

Official Mailing Address of Municipality

BOROUGH OF ELMER

P. O. BOX 882, 120 S. MAIN STREET

ELMER, NEW JERSEY 08318

Fax #: (856) 358-8019

Please attach this to your 2018 Budget and mail to:

Director, Division of Local Government Services
 Department of Community Affairs
 P. O. Box 803
 Trenton, NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of ELMER, County of SALEM for the Fiscal Year 2018.

Be It Resolved that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2018;

Be It Further Resolved that said Budget be published in the **ELMER TIMES**

in the issue of April 26, 2018.

The Governing Body of the BOROUGH of ELMER does hereby approve the following as the Budget for the year 2018;

RECORDED VOTE
(insert last name)

AYES: Schneider
Davis
Nolan
Richards
Schalick
Zee

NAYS:

ABSTAINED:

ABSENT:

Notice is hereby given that the Budget and Tax Resolution was approved by the **BOROUGH COUNCIL** of the **BOROUGH of ELMER, COUNTY of SALEM, on April 11, 2018.**

A Hearing on the Budget and Tax Resolution will be held at ELMER BOROUGH HALL, 120 S. MAIN STREET, on MAY 9, 2018, at 7:30 o'clock p.m. at which time and place objections to said Budget and Tax Resolution for the year 2018 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2018
General Appropriations for: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	\$ 817,553.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3, as amended)}	166,013.27
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	166,013.27
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 95.9 Percent of Tax Collections	160,455.73
4. Total General Appropriations (Item 9, Sheet 29)	1,144,022.00
5. Less: Anticipated Revenue Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	489,632.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows):	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve of Uncollected Taxes (Item 6(a), Sheet 11)	654,390.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

LEVY CAP SUMMARY

The following summarizes the levy CAP calculation for the 2018 budget:

Net prior year Amount to be Raised by Taxation for Municipal Purposes:	\$ 634,680.00
Less: Prior Year Deferred Charges to Future Taxation Unfunded	-
Less: Prior Year Recycling Tax	<u>2,200.00</u>
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	\$ 632,480.00
Plus: 2% CAP increase	<u>12,649.60</u>
Adjusted Tax Levy Prior to Exclusions	\$ <u>645,129.60</u>
Increased by Exclusions:	
Allowable Capital Improvements Increase	\$ 5,000.00
Recycling Tax Appropriation	<u>2,250.00</u>
Add Total Exclusions	\$ <u>7,250.00</u>
Less Cancelled or Unexpended Exclusions	\$ <u>4.84</u>
Adjusted Tax Levy After Exclusions	\$ 652,374.76
Increased by Additions:	
Increased by New Ratable Adjustment to Levy (\$79,300 x \$.60)	\$ 475.80
2017 Cap Bank Utilized in 2018	<u>1,539.44</u>
Maximum Allowable Amount to be Raised by Taxation	\$ <u>654,390.00</u>
Amount to be Raised by Taxation for Municipal Purposes	\$ <u>654,390.00</u>
Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)	\$ <u>(0.00)</u>

Sheet 3b (a)

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

THE LOCAL GOVERNMENT CAP LAW

Chapter 89, Public Laws of 1990 as amended, places limits on municipal expenditures. Commonly referred to as the Local Government CAP Law, it limits increases in municipal appropriations to the lesser of 5% or an annually computed variable percentage index rate which reflects increases in the basic costs of governmental operations (the index rate) over that appropriated for the previous year.

The CAP calculations upon which the 2018 budget was prepared are as follows:

THE LOCAL GOVERNMENT CAP LAW

Total General Appropriations:		\$ 1,060,486.00
CAP Base Adjustment:		-
Exceptions Less:		
Total Other Operations	\$ 6,000.00	
Total Capital Improvements	1,000.00	
Total Debt Service	74,158.00	
Total Interlocal Service Agreements	40,000.00	
Total Deferred Charges	-	
Total Public and Private Programs	8,497.05	
Transferred to Board of Education	8,029.00	
Reserve for Uncollected Taxes	<u>118,110.95</u>	
Total Exceptions		<u>255,795.00</u>
Amount on Which 3.5% CAP Is Applied		\$ 804,691.00
3.5% CAP		<u>28,164.19</u>
Allowable Appropriations Before Additional Exceptions (N.J.S.A. 40A:4-45.3)		\$ 832,855.19
Modifications:		
2016 Bank		26,383.49
2017 Bank		23,031.72
CAP Add-on: New Construction		<u>475.80</u>
Total General Appropriations for Municipal Purposes within 3.5% CAP		<u>\$ 882,746.20</u>

Sheet 3b (b)

NOTE:

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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

RECAP OF SPLIT FUNCTIONS

There are no split functions in the 2018 budget.

ANALYSIS OF NONRECURRING REVENUES

The 2018 budget nonrecurring revenue is Sale of Municipal Assets in the amount of \$55,000.

Sheet 3b (c)

- NOTE:
- MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
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 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).

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
1. Surplus Anticipated	08-101	135,000.00	145,700.00	145,700.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	135,000.00	145,700.00	145,700.00
3. Miscellaneous Revenue - Section A: Local Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits (Paid Ambulance Fees)	08-105			
Fines and Costs:	XXXXXX			
Municipal Court	08-110	56,000.00	54,000.00	69,407.44
Other	08-109			
Interest and Costs on Taxes	08-112	15,000.00	14,000.00	18,579.04
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	2,300.00	2,300.00	3,042.42
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenue - Section A: Local Revenues (continued)				
Total Section A: Local Revenues	08-001	73,300.00	70,300.00	91,028.90

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section B: State Aid without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200	15,054.00	18,444.00	18,444.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	111,499.00	108,109.00	108,109.00
Total Section B: State Aid without Offsetting Appropriations	09-001	126,553.00	126,553.00	126,553.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2018	2017	Cash in 2017
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Construction Code Fees	08-160			
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A;4-45.3H AND N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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 in 2017
		2018	2017	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Sale of Municipal Assets		55,000.00		
Total Section E: Special Items of Revenue Anticipated with Prior Written	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Consent of Director of Local Government Services - Additional Revenues	08-003	55,000.00	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Public Health Priority Funding - 1977	10-785			
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701	2,617.70	2,293.36	2,293.36
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-725		4,000.00	4,000.00
Municipal Alliance on Alcoholism and Drug Abuse	10-703	4,178.00	4,178.00	4,178.00
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704			
Neighborhood Preservation - Balance Housing	10-705			
Alcohol Education and Rehabilitation Fund				
Small Cities Grant	10-707			
Body Armor Fund	10-753	982.07	981.19	981.19
Salem Health and Wellness Fund of the Community Foundation of New Jersey:				
Elmer Walking Trail	10-780	20,000.00		
Salem County Cultural and Heritage Commission 2018 Arts Grant	10-781	5,000.00		

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2018	2017	Cash in 2017
SUMMARY OF REVENUES	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	135,000.00	145,700.00	145,700.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	73,300.00	70,300.00	91,028.90
Total Section B: State Aid without Offsetting Appropriations	09-001	126,553.00	126,553.00	126,553.00
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 - Interlocal Municipal 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	55,000.00	-	-
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	32,777.77	11,452.55	11,452.55
Special Items of General Revenue Anticipated with Prior Written Consent of				
Total Section G: Director of Local Government Services - Other Special Items	08-004	4,000.00	13,200.00	4,224.68
Total Miscellaneous Revenues	13-099	291,630.77	221,505.55	233,259.13
4. Receipts from Delinquent Taxes	15-499	63,001.23	62,600.45	76,604.13
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	489,632.00	429,806.00	455,563.26
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	654,390.00	634,680.00	XXXXXXXXXX
b) Addition to Local District School Tax	07-191			
b) Minimum Library Tax	07-192			XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	654,390.00	634,680.00	1,204,801.70
7. Total General Revenues	13-299	1,144,022.00	1,064,486.00	1,660,364.96

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS"	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
Mayor and Council	20-110						
Salaries and Wages	20-110-1	20,221.00	19,834.00		19,534.00	19,334.00	200.00
Other Expenses	20-110-2	5,950.00	5,700.00		6,700.00	5,728.04	971.96
Municipal Clerk	20-120						
Salaries and Wages	20-120-1	15,810.00	13,600.00		13,600.00	13,494.00	106.00
Other Expenses	20-120-2	8,000.00	10,000.00		10,000.00	4,639.09	5,360.91
Elections	20-120						
Other Expenses	20-120-2	5.00	5.00		5.00	-	5.00
Financial Administration (Treasury)	20-130						
Salaries and Wages	20-130-1	18,054.00	17,709.00		17,309.00	17,259.00	50.00
Other Expenses	20-130-2	9,500.00	9,500.00		8,700.00	7,015.53	1,684.47

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
Audit Services	20-135						
Other Expenses	20-135-2	13,395.00	13,000.00		13,000.00	13,000.00	-
Revenue Administration (Tax Collection)	20-145						
Salaries and Wages	20-145-1	11,500.00	13,159.00		12,459.00	11,557.00	902.00
Other Expenses	20-145-2	6,500.00	6,500.00		7,200.00	5,060.36	2,139.64
Tax Assessment Administration	20-150						
Salaries and Wages	20-150-1	9,180.00	12,159.00		11,459.00	10,842.75	616.25
Other Expenses	20-150-2	3,700.00	3,700.00		3,700.00	2,164.20	1,535.80
Legal Services	20-155						
Other Expenses	20-155-2	18,000.00	27,000.00		31,400.00	28,071.36	3,328.64
Engineering Services	20-165						
Other Expenses	20-165-2	3,000.00	3,000.00		3,000.00	2,262.52	737.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
Public Buildings and Grounds	26-310						
Salaries and Wages	26-310-1	9,511.00	9,491.00		7,491.00	6,586.00	905.00
Other Expenses	26-310-2	21,000.00	17,500.00		20,600.00	17,542.54	3,057.46
Insurance							
Liability	23-210-2	32,500.00	30,199.00		30,199.00	29,342.50	856.50
Workers' Compensation Insurance	23-215-2	23,000.00	22,240.00		20,240.00	19,818.00	422.00
Technology	20-140						
Other Expenses	20-140-2	7,800.00	7,800.00		7,300.00	6,477.05	822.95
LAND USE ADMINISTRATION							
Land Use Board	21-180						
Salaries and Wages	21-180-1	4,764.00	4,710.00		4,710.00	4,710.00	-
Other Expenses	21-180-2	3,700.00	3,700.00		3,700.00	2,474.00	1,226.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
Housing Inspections	22-195						
Salaries and Wages	22-195-1	5,995.00	5,995.00		5,995.00	5,995.00	-
Other Expenses	22-195-2	2,500.00	1,000.00		1,200.00	813.52	386.48
Fire Code Inspector (Uniform Fire Code)	25-265						
Salaries and Wages	25-265-1	7,763.00	7,640.00		7,640.00	7,638.56	1.44
Other Expenses	25-265-2	2,300.00	2,300.00		2,300.00	2,199.54	100.46
PUBLIC WORKS FUNCTION							
Streets and Road Maintenance	26-290						
Other Expenses	26-290-2	19,000.00	19,000.00		19,000.00	14,771.38	4,228.62
SANITATION FUNCTION							
Garbage and Trash Removal	32-305						
Other Expenses	32-305-2	94,500.00	94,500.00		94,500.00	92,290.03	2,209.97
Recycling	32-305						
Other Expenses	32-305-2	35,500.00	32,000.00		32,000.00	31,949.36	50.64

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations Excluded from "CAPS"	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues							
Recycling Tonnage Grant	41-701-2	2,617.70	2,293.36		2,293.36	2,293.36	-
Clean Communities Program							
Other Expenses	41-770-2		4,000.00		4,000.00	4,000.00	-
Municipal Alliance Program (PL 1989, c 74)							
State Share	41-703-2	4,178.00	4,178.00		4,178.00	4,178.00	-
Local Share	41-703-2	1,044.50	1,044.50		1,044.50	1,044.50	-
Body Armor Fund	41-753-2	982.07	981.19		981.19	981.19	-
Salem Health and Wellness Fund of the Community							
Foundation of New Jersey: Elmer Walking Trail	41-780-2	20,000.00					
Salem County Cultural and Heritage Commission 2018							
Arts Grant: Veterans Memorial Park Monument							
County Share	41-780-2	5,000.00					
Local Share	41-780-2	5,000.00					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service Excluded from "CAPS"	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920						XXXXXXXXXX
Payment of Bond Anticipation and Capital Notes	45-925		73,358.00		73,358.00	73,358.00	XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935		800.00		800.00	795.16	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
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							XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999	-	74,158.00	-	74,158.00	74,153.16	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	817,553.00	804,691.00	-	804,491.00	752,767.98	51,723.02
	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	6,250.00	6,000.00		6,200.00	6,003.64	196.36
Uniform Construction Code	22-999	-	-		-	-	-
Shared Service Agreements	42-999	41,000.00	40,000.00		40,000.00	34,537.28	5,462.72
Additional Appropriations Offset by Revenues	34-303	-	-		-	-	-
Public and Private Programs Offset by Revenues	40-999	38,822.27	12,497.05		12,497.05	12,497.05	-
Total Operations Excluded from "CAPS"	34-305	86,072.27	58,497.05	-	58,697.05	53,037.97	5,659.08
(C) Capital Improvements	44-999	61,000.00	1,000.00		1,000.00	1,000.00	-
(D) Municipal Debt Service	45-999	-	74,158.00		74,158.00	74,153.16	XXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999	11,000.00	-	XXXXXXXXXX	-	-	-
(F) Judgments	37-480						
(G) Cash Deficit - with Prior Consent of LFB	46-885			XXXXXXXXXX			XXXXXXXXXX
(K) Local School District Purposes	29-410						XXXXXXXXXX
(N) Transfer to Board of Education	29-405	7,941.00	8,029.00	XXXXXXXXXX	8,029.00	8,029.00	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	160,455.73	118,110.95	XXXXXXXXXX	118,110.95	118,110.95	XXXXXXXXXX
Total General Appropriations	34-499	1,144,022.00	1,064,486.00	-	1,064,486.00	1,007,099.06	57,382.10

DEDICATED WATER UTILITY BUDGET - (continued)

* Note: Use Sheet 32 for Water Utility Only

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2017	
		f6r 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries and Wages	55-501	56,300.00	56,200.00		56,200.00	50,760.72	5,439.28
Other Expenses	55-502	138,000.00	136,900.00		136,900.00	128,993.90	7,906.10
Liability Insurance	55-503	7,950.00	7,600.00		7,600.00	7,568.50	31.50
Group Insurance for Employees	55-504						
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	10,000.00	10,000.00		10,000.00	10,000.00	-
Capital Outlay	55-512	45,000.00	35,000.00		35,000.00	21,786.27	7,213.73
Debt Service:	XXXXXX	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

DEDICATED WATER UTILITY BUDGET - (continued)

* Note: Use Sheet 32 for Water Utility Only

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
Deferred Charge and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530				-		-
					-		-
					-		-
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540	5,500.00	6,100.00		6,100.00	6,100.00	-
Social Security System (O.A.S.I.)	55-541	4,300.00	4,500.00		4,500.00	3,883.27	616.73
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	550.00	600.00		600.00	403.44	196.56
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	267,600.00	256,900.00		256,900.00	229,496.10	21,403.90

DEDICATED ASSESSMENT BUDGET _____ UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
Assessment Cash	53-101			
Deficit (_____ Utility Budget)	53-885			
Total _____ Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2017 Paid or Charged
		2018	2017	
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 2018 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensack 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; Municipal Alliance on Alcoholism and Drug Abuse; Older Americans Act - Program Contributions;

Recreation Trust Fund; Developers' Escrow; Storm Recovery Trust;
Uniform Fire Safety Act Penalty Fees; William Haluszka Estate

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2017

ASSETS		
Cash and Investments	1110100	\$ 872,449.77
Due from State of NJ (C. 20, PL 1981)	1111000	
Federal and State Grants Receivable	1110200	14,178.00
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	73,558.62
Tax Title Liens Receivable	1110400	16,641.36
Property Acquired by Tax Title Lien Liquidation	1110500	20,500.00
Other Receivables	1110600	7,935.42
Deferred Charges Required to be in 2017 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2017	1110800	-
Total Assets	1110900	\$ 1,005,263.17
LIABILITIES, RESERVES AND SURPLUS		
* Cash Liabilities	2110100	\$ 656,992.44
Reserve for Receivables	2110200	118,635.40
Surplus	2110300	229,635.33
Total Liabilities, Reserves and Surplus		\$ 1,005,263.17

		YEAR 2017	YEAR 2016
Surplus Balance, January 1	2310100	\$ 261,952.84	\$ 262,552.37
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes * (Percentage collected: 2017: 97%, 2016: 97%)	2310200	3,233,006.80	3,084,690.22
Delinquent Taxes	2310300	76,604.13	70,495.26
Other Revenues and Additions to Income	2310400	338,359.87	322,545.67
Total Funds	2310500	\$ 3,909,923.64	\$ 3,740,283.52
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	\$ 946,370.21	\$ 935,269.44
School Taxes (Including Local and Regional)	2310700	1,471,612.00	1,363,918.00
County Taxes (Including Added Tax Amounts)	2310800	1,257,715.05	1,173,366.35
Special District Taxes (Municipal Open Space)	2310900		
Other Expenditures and Deductions from Income	2311000	4,591.05	5,776.89
Total Expenditures and Tax Requirements	2311100	\$ 3,680,288.31	\$ 3,478,330.68
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	3,680,288.31	3,478,330.68
Surplus Balance, December 31	2311400	\$ 229,635.33	\$ 261,952.84

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2018 Budget

School Tax Levy Unpaid	2220100	\$ 328,962.00
Less: School Tax Deferred	2220200	-
Balance Included in Above "Cash Liabilities"	2220300	\$ 328,962.00

Surplus Balance December 31, 2017	2311500	\$ 229,635.33
Current Surplus Anticipated in 2018 Budget	2311600	135,000.00
Surplus Balance Remaining	2311700	\$ 94,635.33

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

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to **N.J.A.C. 5:30-4**. It does not 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 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 exceeded more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The 2018 Capital Improvement Program includes the following:

- (1) \$55,000 for purchase of police vehicle
- (2) \$172,000 for reconstruction of State Street
- (3) \$12,000 for retrofit of Borough Hall lighting (Direct Install)

**CAPITAL BUDGET (Current Year Action)
2018**

Local Unit

Borough of Elmer

1 Project Title	2 Project Number	3 Estimated Total Cost	4 Amounts Reserved in Prior Years	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2018					To Be Funded in Future Years
				5a 2017 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Purchase of Police Vehicle	1	\$ 55,000.00		\$ 55,000.00					
Reconstruction of State Street	2	172,000.00			8,600.00		145,000.00	18,400.00	
Retrofit of Borough Hall Lighting	3	12,000.00				4,440.00	7,560.00		
TOTAL - ALL PROJECTS	33-199	\$ 239,000.00	\$ -	\$ 55,000.00	\$ 8,600.00	\$ 4,440.00	\$ 152,560.00	\$ 18,400.00	\$ -

**THREE-YEAR CAPITAL PROGRAM - 2018 - 2020
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

Borough of Elmer

1 Project Title	2 Project Number	3 Estimated Total Cost	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2018	5b 2019	5c 2020	5d 2021	5e 2022	5f 2023
Purchase of Police Vehicle	1	\$ 55,000.00	2018	\$ 55,000.00					
Reconstruction of State Street	2	172,000.00	2018	153,600.00	3,680.00	3,680.00	3,680.00	3,680.00	3,680.00
Retrofit of Borough Hall Lighting	3	12,000.00	2018	12,000.00					
TOTAL - ALL PROJECTS	33-299	\$ 239,000.00		\$ 220,600.00	\$ 3,680.00	\$ 3,680.00	\$ 3,680.00	\$ 3,680.00	\$ 3,680.00

**THREE-YEAR CAPITAL PROGRAM - 2018 - 2020
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

		Local Unit Borough of Elmer									
1 Project Title		2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-in Aid and Other Funds	BONDS AND NOTES			
			3a Current Year 2018	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Purchase of Police Vehicle		\$ 55,000.00	\$ 55,000.00								
Reconstruction of State Street		172,000.00			8,600.00		145,000.00	18,400.00			
Retrofit of Borough Hall Lighting		12,000.00				4,440.00	7,560.00				
TOTAL - ALL PROJECTS	33-399	\$ 239,000.00	\$ 55,000.00	\$ -	\$ 8,600.00	\$ 4,440.00	\$ 152,560.00	\$ 18,400.00	\$ -	\$ -	\$ -

MUNICIPALITY BOROUGH OF ELMER OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2017	APPROPRIATIONS	FCOA	Appropriated		Expended 2017	
		2018	2017				for 2018	for 2017	Paid or Charged	Reserved
Amount to be Raised by Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXX	XXXXXX	XXXXXX
					Salaries and Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Land for Recreation and Conservation:		XXXXXXXX	XXXXXX	XXXXXX	XXXXXX
Reserve Funds:					Salaries and Wages	54-375-1				
					Other Expenses	54-375-2				
					Historic Preservation:					
					Salaries and Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation:	54-915-2	-	-	-	-
					Acquisition of Farmland	54-916-2				
					Down Payments on Improvements	54-902-2				
					Debt Service:		XXXXXXXX	XXXXXX	XXXXXX	XXXXXX
					Payment of Bond Principal	54-920-2				
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				
					Interest on Bonds	54-930-2				
					Interest on Notes	54-935-2				
					Reserve for Future Use	54-950-2				
Total Trust Fund Revenues:	54-299	-	-	-	Total Trust Fund Appropriations	54-499	-	-	-	-

<i>Summary of Program</i>	
Year Referendum Passed/Implemented:	_____ (Date)
Rate Assessed:	\$ _____
Total Tax Collected to Date:	\$ _____
Total Expended to Date:	\$ _____
Total Acreage Preserved to Date:	_____ (Acres)
Recreation Land Preserved in 2018:	_____ (Acres)
Farmland Preserved in 2018:	_____ (Acres)

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

Contracting Unit: Borough of Elmer

Year Ending: December 31, 2018

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.

Date

Clerk of the Governing Body