

2015 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2015 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF ELMER

COUNTY: SALEM

_____ Mayor's Name	_____ Term Expires
JOSEPH P. STEMBERGER	12/31/15

Municipal Officials	
_____ BEVERLY S. RICHARDS Municipal Clerk	{ { 1/1/1987 { Date of Orig. Appt. { 565 { Cert No.
_____ JOANNE EDDY Tax Collector	_____ T1399 Cert No.
_____ CYNTHIA A. STRANG Chief Financial Officer	_____ NO226 Cert No.
_____ RAYMOND COLAVITA Registered Municipal Accountant	_____ 423 License No.
_____ BRIAN DUFFIELD Municipal Attorney	_____

Governing Body Members	
Name	Term Expires
_____ LEWIS M. SCHNEIDER	_____ 12/31/15
_____ LYNDA DAVIS	_____ 12/31/16
_____ CYNTHIA L. NOLAN	_____ 12/31/17
_____ R. MATTHEW RICHARDS	_____ 12/31/17
_____ STEVEN A. SCHALICK	_____ 12/31/16
_____ JAMES W. ZEE III	_____ 12/31/15
_____	_____
_____	_____
_____	_____

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 2015 Budget and mail to:

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

Division Use Only Municipality Code: _____ Public Hearing Date: _____

2015 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of ELMER, County of SALEM for the Fiscal Year 2015

It is hereby certified that the Budget and the 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 11th day of March, 2015 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 11th day of March, 2015.

Beverly S. Richards
Clerk
P. O. Box 882
Address
Elmer, New Jersey 08318
Address
(856) 358-4010
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 11th day of March, 2015.

Raymond Colavita
Registered Municipal Accountant
Address
PO Box 799
(856) 629-1040
Williamstown, New Jersey 08094
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 11th day of March, 2015.

Cynthia A. Strang
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 Division of Local Government Services
By: _____
Dated: _____, 2015

(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 hereby given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY
Department of Community Affairs
Director of Division of Local Government Services
By: _____
Dated: _____, 2015

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of ELMER, County of SALEM for the Fiscal Year 2015.

Be It Resolved that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2015;

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

in the issue of March 26, 2015.

The Governing Body of the BOROUGH of ELMER does hereby approve the following as the Budget for the year 2015;

RECORDED VOTE
(insert last name)

ABSTAINED:

AYES: Schalick

NAYS:

ABSENT: Schneider

Nolan

Richards

Davis

Zee

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 March 11, 2015.

A Hearing on the Budget and Tax Resolution will be held at ELMER BOROUGH HALL, 120 S. MAIN STREET, on APRIL 8, 2015, at 7:30 o'clock p.m. at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

**EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELLED**

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	\$ 1,123,243.00	\$ 262,400.00		
Budget Appropriations Adopted by N.J.S. 40:4-87	11,177.54	-		
Emergency Appropriations	1,044.39	-		
Total Appropriations	\$ 1,135,464.93	\$ 262,400.00		
Expenditures:				
Paid or Charged (including Reserve for Uncollected Taxes)	\$ 1,033,146.58	\$ 193,527.30		
Reserved	102,313.49	43,872.70		
Unexpended Balances Cancelled	4.86	25,000.00		
Total Expenditures and Unexpended Balance Cancelled	\$ 1,135,464.93	\$ 262,400.00		
Overexpenditures *				

* See Budget Appropriation Items so marked to the right of column "Expended 2014 Reserved."

Explanation of Appropriations for
"Other Expenses"

The amounts appropriated under the
title of "Other Expenses" are for operating
costs other than "Salaries and 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.

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

LEVY CAP SUMMARY

The following summarizes the levy CAP calculation for the 2015 budget:

Net prior year Amount to be Raised by Taxation for Municipal Purposes:	\$ 585,903.00
Less: Prior Year Recycling Tax	2,000.00
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	\$ 583,903.00
Plus: 2% CAP increase	11,678.06
Adjusted Tax Levy Prior to Exclusions	\$ 595,581.06
Increased by Exclusions:	
Allowable Pension Obligations Increase	\$ 3,069.00
Recycling Tax Appropriation	2,000.00
Deferred Charges to Future Taxation Unfunded	-
Add Total Exclusions	\$ 5,069.00
Less Cancelled or Unexpended Exclusions	\$ 4.86
Adjusted Tax Levy After Exclusions	\$ 600,645.20
Increased by Additions:	
Increased by New Ratable Adjustment to Levy (\$344,200 x \$.552)	\$ 1,899.98
Maximum Allowable Amount to be Raised by Taxation	\$ 602,545.18
Amount to be Raised by Taxation for Municipal Purposes	\$ 601,328.00
Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)	\$ 1,217.18

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 2015 budget was prepared are as follows:

THE LOCAL GOVERNMENT CAP LAW		
Total General Appropriations:		\$ 1,123,243.00
CAP Base Adjustment:		-
Exceptions Less:		
Total Other Operations	\$ 4,500.00	
Total Capital Improvements	10,000.00	
Total Debt Service	164,721.50	
Total Interlocal Service Agreements	43,875.00	
Total Additional Appropriations	-	
Total Public and Private Programs	6,116.20	
Transferred to Board of Education	8,440.00	
Reserve for Uncollected Taxes	<u>118,959.30</u>	
Total Exceptions		<u>356,612.00</u>
Amount on Which 3.5% CAP Is Applied		\$ 766,631.00
3.5% CAP		<u>26,832.09</u>
Allowable Appropriations Before Additional Exceptions (N.J.S.A. 40A:4-45.3)		\$ 793,463.09
Modifications:		
2013 Bank		29,657.98
2014 Bank		22,579.23
CAP Add-on: New Construction		<u>1,899.98</u>
Total General Appropriations for Municipal Purposes within 3.5% CAP		<u>\$ 847,600.28</u>

Sheet 3b (b)

- 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. 2011 "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

RECAP OF SPLIT FUNCTIONS

There are no split functions in the 2015 budget.

ANALYSIS OF NONRECURRING REVENUES

The 2015 budget includes the revenue item Reserve for Debt Service. This item is listed on the current fund balance sheet of the 2015 Annual Financial Statement. All of this reserve is anticipated in the 2015 budget and, therefore, may not be reoccurring in subsequent years. The revenue is being used to fund debt service.

Deferred school tax was increased by \$169,000.00 as of December 31, 2014, bringing the amount of total school tax deferred to \$583,011.00. The levy for school year July 1, 2014 to June 30, 2015 was \$1,310,641.00.

Sheet 3b (c)

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).

GENERAL REVENUES		Anticipated		Realized in Cash in 2014
		2015	2014	
SUMMARY OF REVENUES				
	FCOA			
1. Surplus Anticipated (Sheet 4, #1)				
	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	08-101	138,000.00	121,000.00	121,000.00
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	79,500.00	105,800.00	99,945.44
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	-	-	-
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of				
	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of				
	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of				
	10-001	7,912.53	16,771.84	16,771.84
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of				
	08-004	49,046.00	90,392.00	90,143.78
Total Miscellaneous Revenues				
	13-099	263,011.53	339,516.84	333,414.06
4. Receipts from Delinquent Taxes				
	15-499	28,000.00	88,000.70	95,824.84
5. Subtotal General Revenues (Items 1, 2, 3 and 4)				
	13-199	429,011.53	548,517.54	550,238.90
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	601,328.00	585,903.00	XXXXXXX
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	601,328.00	585,903.00	668,440.18
7. Total General Revenues				
	13-299	1,030,339.53	1,134,420.54	1,218,679.08