2018 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2017 BUDGET)

BALINICIDAL ITY.

DODOUGH OF FLAFF

		Governing Body Me	embers
JOSEPH P. STEMBERGER	12/31/19	Name	Term Expires
Mayor's Name	Term Expires	LEWIS M, SCHNEIDER	12/31/18
		LYNDA DAVIS	12/31/19
Municipal Officials		CYNTHIA L. NOLAN	12/31/20
	{ 9/1/2015 { Date of Orig. Appt.	R. MATTHEW RICHARDS	12/31/20
SARAH D. WALKER	{C1901		
Municipal Clerk	Cert No.	STEVEN A. SCHALICK	12/31/19
JAMES V. DAVIS	T1625	JAMES W. ZEE III	12/31/18
Tax Collector	Cert No.		
CYNTHIA A. STRANG	NO226		8 8
Chief Financial Officer	Cert No.		
RAYMOND COLAVITA	423		
Registered Municipal Accountant	License No.		k========
BRIAN J. DUFFIELD			\
Municipal Attorney			(()

BOROUGH OF ELMER

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

ELMER, NEW JERSEY 08318

Fax #:

(856) 358-8019

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

Division Use Only	
Municode:	_
Public Hearing Date:	

Sheet A

CAP

2018 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH	of <u>ELMER</u>	, County of	SALEM for the Fiscal Year 2018
It is hereby certified that the Budget and the Cahereof is a true copy of the Budget and Capital Budget 11th day of April, 2018, and that public advertisement will be made in accordar N.J.A.C. 5-30-4.4(d). Certified by me, this 1	approved by resolution of the Governing B	lody on the	Sarah D. Walker Clerk P. O. Box 882 Address Elmer, New Jersey 08318 Address (856) 358-4010 Phone Number
It is hereby certified that the approved Budget a part is an exact copy of the original on file with the Cladditions are correct, all statements contained herein a anticipated revenues equals the total of appropriations Certified by me, this 11th day of April, 2018. Raymond Colavita Registered Municipal Accountant Williamstown, New Jersey 08094 Address	erk of the Governing Body, that all are in proof, and the total of	made a part is ar Governing Body, herein are in prod appropriations ar N.J.S. 40A:4-1 e	rtified that the approved Budget annexed hereto and hereby a exact copy of the original on file with the Clerk of the that all additions are correct, all statements contained of, the total of anticipated revenues equals the total of and the budget is in full compliance with the Local Budget Law, it seq. this 11th day of April, 2018. Cynthia A. Strang Chief Financial Officer
	DO NOT US	E THESE SPACES	
CERTIFICATION OF ADOPTED BUDGE It is hereby certified that the amount to be raised by taxation for loca the approved Budget previously certified by me and any changes re have been made. The adopted Budget is certified with respect to the STATE OF NEW JERSEY Department of Community Director of Division of Loca	al purposes has been compared with equired as a condition to such approval the foregoing only	It is hereby certified t	CERTIFICATION OF APPROVED BUDGET that the Approved Budget made part hereof complies with the requirements of law, by given pursuant to N.J.S. 40A:4-79. STATE OF NEW JERSEY Department of Community Affairs Director of Division of Local Government Services
Dated , 2018 By:		Dated:	2018 By:

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) ABSTAINED:

AYES: Schneider NAYS:

Davis ABSENT:

Nolan Richards Schalick 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 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" -	XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	\$ 817,553,00
2. Appropriations excluded from "CAPS" -	xxxxxxxxxxxx
(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) 5. Less: Anticipated Revenue Other Than Current Property Tax (Item 5, Sheet 11)	1,144,022.00
(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):	xxxxxxxxxxxx
(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) SUMMARY OF 2017 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	\$ 1,060,486.00	\$ 256,900.00		
Budget Appropriations Adopted by N.J.S. 40.4-87	4,000.00			
Emergency Appropriations	_	_		
Total Appropriations	\$ 1,064,486.00	\$ 256,900.00		
Expenditures: Paid or Charged (including Reserve				
for Uncollected Taxes)	\$ 1,007,099.06	\$ 229,496.10		
Reserved	57,382,10	21,403.90		
Unexpended Balances Cancelled	4.84	6,000.00		
Total Expenditures and Unexpended Balance Cancelled	\$ 1,064,486.00	\$ 256,900.00		
Overexpenditures *				

^{*} See Budget Appropriation Items so marked to the right of column "Expended 2017 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 STATE	MENT - (Cor	ntinued)
	BUDGET M	ESSAGE	
LEVY CAP SUMMARY			-
The following summarizes the levy CAP calcula	ation 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 Taxati	on Unfunded		=
Less: Prior Year Recycling Tax			2,200.00
Net Prior Year Tax Levy for Municipal Purpose Tax f	for Cap Calculation	\$	632,480.00
Plus: 2% CAP increase		\- <u></u>	12,649,60
Adjusted Tax Levy Prior to Exclusions		\$	645,129.60
Increased by Exclusions		-	
Allowable Capital Improvements Increase		\$	5,000,00
Recycling Tax Appropriation			2,250.00
Add Total Exclusions		\$	7,250.00
Less Cancelled or Unexpended Exclusions		\$	4.84
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		-	1,539.44
Maximum Allowable Amount to be Raised by Taxation	on	\$	654,390.00
Amount to be Raised by Taxation for Municipal F	Purposes	\$	654,390.00
Amount to be Raised by Taxation for Municipal F	Purposes Under/Over Cap (+/-)	\$	(0.00)

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		118,110.95	
Total Exceptions			 255,795.00
Amount on Which 3.5% CAP Is Applied			\$ 804,691.00
3.5% CAP			28,164,19
Allowable Appropriations Before Additional Exception	s (N.J.S	6.A . 40A 4-45 3)	\$ 832,855.19
Modifications!			
2016 Bank			26,383,49
2017 Bank			23,031.72
CAP Add-on; New Construction			 475.80
Total General Appropriations for Municipal Purposes	within 3	.5% CAP	\$ 882,746,20

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 2018 bud	lget.	
ANALYSIS OF NONRECURRING REVENUES	i e	
	Sale of Municipal Assets in the amount of \$55,000	

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).

CURRENT FUND - ANTICIPATED REVENUES

		Antici	Realized in	
GENERAL REVENUES	FCOA	2018	2017	Cash in 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	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Licenses:	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
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			

		Anticipated		Realized in
GENERAL REVENUES	FCOA	2018	2017	Cash in 2017
Miscellaneous Revenue - Section A: Local Revenues (continued)				
				-
Total Section A: Local Revenues	08-001	73,300.00	70,300.00	91,028.9

		Anticipated		Realized in	
GENERAL REVENUES	FCOA	2018	2017	Cash in 2017	
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	18,444.0	
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	111,499.00	108,109.00	108,109.0	
Total Section B: State Aid without Offsetting Appropriations	09-001	126,553.00	126,553.00	126,553	

		Anticipated		Realized in
GENERAL REVENUES	FCOA	2018	2017	Cash in 2017
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	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Uniform Construction Code Fees	08-160	***************************************	**********	*********
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
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	xxxxxxxxx	xxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002		-	

		Antic	Anticipated	
GENERAL REVENUES	FCOA	2018	2017	Realized in Cash in 2017
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements Offset with Appropriations:	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
				-
Total Section D: Interlocal Municipal Service Agreements Offset with Appropriations	11-001	<u>-</u>	_	-

		Anticipated		
GENERAL REVENUES	FCOA	2018	2017	Realized in Cash in 2017
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	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Sale of Municipal Assets		55,000.00		
Total Section E: Special Items of Revenue Anticipated with Prior Written	XXXXXX	xxxxxxxxx	XXXXXXXXX	XXXXXXXXX
Consent of Director of Local Government Services - Additional Revenues	08-003	55,000.00	_	

		Antici	Realized in		
GENERAL REVENUES	FCOA	2018 2017		Cash in 2017	
B. 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	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	
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			

		Antici	Realized in		
GENERAL REVENUES	FCOA	2018	2017	Cash in 2017	
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 (continued):	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	
Total Section F: Special Items of General Revenue Anticipated with Prior Written	XXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	
Consent of Director of Local Government Services - Public and Private Revenues	10-001	32,777.77	11,452.55	11,452,5	

		Antici	pated	Realized in
GENERAL REVENUES	FCOA	2018	2017	Cash in 2017
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Utility Operating Surplus of Prior Year	08-116		8,500 00	-
Uniform Fire Safety Act	08-106	4,000.00	4,700.00	4,224.68

		Antici	pated	Realized in	
GENERAL REVENUES	FCOA	2018 2017		Cash in 2017	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items (continued):	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	
Total Section G: Special Items of Revenue Anticipated with Prior Written	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	xxxxxxxxx	
Consent of Director of Local Government Services - Other Special Items	08-004	4,000.00	13,200,00	4,224,68	

		Antici	Realized in	
GENERAL REVENUES	FCOA	2018	2017	Cash in 2017
SUMMARY OF REVENUES				
	XXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
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	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
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	xxxxxxxxx
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

8. GENERAL APPROPRIATIONS			Approp	riated		Expended 2017		
(A) Operations within "CAPS"	FCOA	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	

8. GENERAL APPROPRIATIONS			Approp	riated		Expended 2017		
(A) Operations within "CAPS" - (continued)	FCOA	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	
Ta x 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	
		1						

GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)			Approp	riated		Expended	1 2017
	FCOA	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

GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)			Approp		Expended 2017		
	FCOA	for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS							
Police Department	25-240						
Salaries and Wages	25-240-1	157,500 00	153,800.00		153,300 00	152,318.59	981.41
Other Expenses	25-240-2	30,000 00	28,300.00		25,600 00	25,296.44	303 56
Fire	25-265					1 1	
Other Expenses	25-265-2	36,250,00	36,000 00		36,000.00	35,907.23	92 77
Emergency Management Services	25-252						
Salaries and Wages	25-252-1	2,482,00	2,396 00		2,396.00	2,357.46	38.54
Other Expenses	25-252-2	1,100.00	1,000.00		1,000.00	704.17	295.83
First Aid Organization Contribution	25-260-2	21,600 00	17,000.00		15,700.00	15,555,00	145.00

8. GENERAL APPROPRIATIONS			Approp	riated		Expended 2017		
(A) Operations within "CAPS" - (continued)	FCOA	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	5 005 00	5,005,00		5 005 00	5.005.00		
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	
					1			

8. GENERAL APPROPRIATIONS			Approp	riated		Expended	d 2017
(A) Operations within "CAPS" - (continued)	FCOA	for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
HEALTH AND WELFARE FUNCTION							
Board of Health	27-330						
Salaries and Wages	27-330-1	8,280 00	7,716.00		7,316.00	7,056 00	260.00
Other Expenses	27-330-2	2,000,00	2,000 00		2,400 00	1,620.15	779.85
Animal Control Services	27-340						
Salaries and Wages	27-340-1	746.00	731 00		731.00	731.00	-
Other Expenses	27-340-2	4,000 00	4,000 00		4,000 00	1,758.57	2,241.43
RECREATION AND EDUCATION FUNCTION							
Parks and Playgrounds	28-370						
Other Expenses	28-370-2	9,700 00	9,700 00		9,200 00	8,520 54	679 46

8. GENERAL APPROPRIATIONS			Approp	oriated		Expende	d 2017
(A) Operations within "CAPS" - (continued)	FCOA	for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
Celebration of Public Event Anniversary or Holiday	30-420						
Other Expenses	30-420-2	4,500,00	4,500.00		4,500.00	1,233 29	3,266.7
Grantsman	20-130						
Other Expenses	20-130-2	100,00	100.00		100.00	-	100.00

8. GENERAL APPROPRIATIONS			Appro	priated		Expend	ed 2017
(A) Operations within "CAPS" - (continued)	FCOA	for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations Offset	xxxxxx	xxxxxxxxxx	XXXXXXXXXX	xxxxxxxxx	xxxxxxxxxx	xxxxxxxxx	xxxxxxxxx
by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	xxxxxxxxxx	XXXXXXXXXX	xxxxxxxxxx	XXXXXXXXXX	XXXXXXXXXX	xxxxxxxxx
						-	
			1				

8. GENERAL APPROPRIATIONS			Approp	riated		Expende	ed 2017
(A) Operations within "CAPS" - (continued)	FCOA	for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX	XXXXXXXXX	xxxxxxxxx	XXXXXXXXX	XXXXXXXXX	xxxxxxxxx	XXXXXXXXX
Electric	31-430-2	24,000.00	24,000 00		24,000 00	21,127.81	2,872.19
Street Lighting	31-435-2	17,800.00	17,500 00		17,500.00	16,526 54	973.46
Telephone	31-440-2	14,000,00	14,000.00		13,500 00	12,315 29	1,184.71
Heating	31-447-2	10,000.00	9,000,00		9,000.00	6,954 13	2,045.87
Gasoline	31-460-2	8,000,00	6,500,00		8,300.00	7,484.16	815.84
Total Operations { tem 8(A)} within "CAPS"	34-199	764,706.00	751,184.00	_	749,484.00	700,501.70	48,982.30
B. Contingent	35-470			XXXXXXXXX			
Total Operations Including Contingent - within "CAPS"	34-201	764,706.00	751,184.00		749,484.00	700,501.70	48,982,30
Detail:							
Salaries and Wages	34-201-1	271,806.00	268,940.00		263,940 00	259,879 36	4,060.64
Other Expenses (Including Contingent)	34-201-2	492,900.00	482,244.00		485,544.00	440,622.34	44,921 66

B. GENERAL APPROPRIATIONS			Appro	priated		Expend	ed 2017
	FCOA	for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	XXXXXXXXX	xxxxxxxxx	XXXXXXXXXX
(1) DEFERRED CHARGES:	xxxxxx	xxxxxxxxx	XXXXXXXXX	xxxxxxxxxx	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Emergency Authorizations	46-870			xxxxxxxxx			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXX
Prior Year Bill: Technology - Other Expenses	30-410-2	225,00		XXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX	-	-	XXXXXXXXXX
				XXXXXXXXXX			xxxxxxxxx
				xxxxxxxxxx			XXXXXXXXX
				xxxxxxxxxx			XXXXXXXXX
				xxxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxxx
				xxxxxxxxx			xxxxxxxxxx
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				xxxxxxxxx			xxxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx

. GENERAL APPROPRIATIONS			Approp	oriated		Expende	ed 2017
	FCOA	for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	xxxxxx	xxxxxxxxxx	XXXXXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Contribution to: Public Employees' Retirement System	36-471	25,997 00	28,557.00		28,557.00	28,557.00	_
Social Security System (O.A.S.L.)	36-472	22,475 00	21,000.00		21,000.00	19,886.42	1,113.5
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of NJ	36-475						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	2,000,00	1,700.00		2,200.00	1,635.10	564.9
Defined Contribution Retirement Program	36-477	2,150,00	2,250,00		3,250,00	2,187,76	1,062.2
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	52,847.00	53,507,00	-	55,007 00	52,266 28	2,740
(G) Cash Deficit of Preceding Year	46-885						
(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.

8. GENERAL APPROPRIATIONS			Approp	riated		Expended 2017	
(A) Operations Excluded from "CAPS"	FCOA	for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
		XXXXXXXXXX	xxxxxxxxx	XXXXXXXXX	xxxxxxxxx	XXXXXXXXX	XXXXXXXXX
Recycling Tax Appropriation	26-389	2,250,00	2,000.00		2,200,00	2,003.64	196.36
Municipal Library (Ald to Library)	29-390-2	4,000.00	4,000.00		4,000.00	4,000.00	_

B. GENERAL APPROPRIATIONS			Appro			Expende	d 2017
(A) Operations Excluded from "CAPS"	FCOA	for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
					-		
Total Other Operations Excluded from "CAPS"	34-300	6,250.00	6,000.00	-	6,200-00	6,003 64	196.

. GENERAL APPROPRIATIONS			Appro	priated		Expended 2017	
(A) Operations Excluded from "CAPS"	FCOA	for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
Uniform Construction Code	xxxxxx	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXXX	xxxxxxxxx	XXXXXXXXX	XXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4,17)	XXXXXX	xxxxxxxxxx	xxxxxxxxx	xxxxxxxxx	XXXXXXXXXX	XXXXXXXXXX	xxxxxxxxx
otal Uniform Construction Code Appropriations	22-999						

8. GENERAL APPROPRIATIONS			Appro	oriated		Expende	ed 2017
(A) Operations Excluded from "CAPS"	FCOA	for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Joint Municipal Court	42-290-2	41,000,00	40,000,00		40,000.00	34,537.28	5,462.72
	12 200 2	71,000,00	10,000,00		40,000.00	04,001 20	5,402.12
						-	
Total Interlocal Municipal Service Agreements	42-999	41,000.00	40,000.00	-	40,000.00	34,537.28	5,462 72

8. GENERAL APPROPRIATIONS			Appro	priated		Expend	ed 2017
(A) Operations Excluded from "CAPS"	FCOA	for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
			ļ — — — — — — — — — — — — — — — — — — —				
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303		_			_	

B. GENERAL APPROPRIATIONS			Approp	riated		Expende	d 2017
(A) Operations Excluded from "CAPS"	FCOA	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					
	1						

GENERAL APPROPRIATIONS			Approj			Expende	ed 2017
(A) Operations Excluded from "CAPS" - (continued)	FCOA	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 (continued)	xxxxxx	xxxxxxxxx	xxxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
	_						
	_						
	_						
Total 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
Detail:							, , , ,
Salaries and Wages	34-305-1	-	_	_	_	-	_
Other Expenses	34-305-2	86,072.27	58,497.05		58,697.05	53,037.97	5,659

3. GENERAL APPROPRIATIONS			Approp	oriated		Expended 2017	
(C) Capital Improvements Excluded from "CAPS"	FCOA	for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902						
Capital Improvement Fund	44-901	6,000.00	1,000,00	xxxxxxxxx	1,000.00	1,000.00	
Purchase of Police Vehicle	44-903	55,000,00					
						-	

3. GENERAL APPROPRIATIONS			Approp			Expende	ed 2017
(C) Capital Improvements Excluded from "CAPS"	FCOA	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:	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Capital Improvements Excluded from "CAPS"	44-999	61,000,00	1,000.00	_	1,000.00	1,000.00	-

B. GENERAL APPROPRIATIONS			Approp	oriated		Expended 2017	
(D) Municipal Debt Service Excluded from "CAPS"	FCOA	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						XXXXXXXXX
Payment of Bond Anticipation and Capital Notes	45-925		73,358.00		73,358 00	73,358.00	XXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXX
Interest on Notes	45-935		800 00		800,00	795.16	XXXXXXXXX
							XXXXXXXXX
							XXXXXXXXX
							XXXXXXXXX
Green Trust Loan Program:	xxxxxx	xxxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	XXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXX
							xxxxxxxxx
							XXXXXXXXX
							xxxxxxxxx
Capital Lease Obligations							xxxxxxxxx
Principal	45-941						XXXXXXXXX
Interest	45-941						XXXXXXXXX
							XXXXXXXXX
							XXXXXXXXX
							XXXXXXXXX
							XXXXXXXXX
							XXXXXXXXX
							XXXXXXXXX
							XXXXXXXXX
							XXXXXXXXX
							XXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999	_	74,158.00		74,158.00	74,153.16	XXXXXXXXX

8. GENERAL APPROPRIATIONS			Approp		Expended 2017		
(E) Deferred Charges - Municipal -Excluded from "CAPS"	FCOA	for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	XXXXXXXXX	xxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxx			xxxxxxxxx
Special Emergency Authorizations - 5 years (N.J.S. 40A:4-55) Special Emergency Authorizations -	46-875			xxxxxxxxx			xxxxxxxxx
3 years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxx			xxxxxxxxx
				XXXXXXXXX			XXXXXXXXX
Ord 16-5: Replacement of Municipal Building Roof	46-872	11,000.00		XXXXXXXXX			xxxxxxxxx
				XXXXXXXXX			XXXXXXXXX
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			XXXXXXXXX
				XXXXXXXXX			XXXXXXXXX
Total Deferred Charges - Municipal -Excluded from "CAPS"	46-999	11,000 00	-		_	-	
(F) Judgments (N.J.S.A. 40A:4-45,3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	7,941 00	8,029.00	xxxxxxxxx	8,029.00	8,029 00	xxxxxxxxx
(G) With Prior Consent of Local Finance Board:				xxxxxxxxx			XXXXXXXXX
Cash Deficit of Preceding Year	46-885			xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	166,013.27	141 684 05		141,884.05	136,220 13	5,659.0

8. GENERAL APPROPRIATIONS			Approp	oriated		Expende	ed 2017
Cort and District Sales i Surran	FCOA	for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
For Local District School Purposes Excluded from "CAPS"	XXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	XXXXXXXXX
(1) Type 1 District School Debt Service	XXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	xxxxxxxxxx	xxxxxxxxx	XXXXXXXXX
Payment of Bond Principal	48-920						xxxxxxxxx
Payment of Bond Anticipation Notes	48-925						XXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXX
Interest on Notes	48-935						xxxxxxxxx
							XXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999						XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxx	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				xxxxxxxxxx		xxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxxxxxx
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409		-	-			AAAAAAAA
(K) Total Municipal Appropriations for Local District School Purposes (Items (I) and (J) - Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	166,013.27	141 684 05		141,884,05	136,220 13	5,659.08
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	983,566 27	946,375.05	-	946,375.05	888,988 11	57,382.10
(M) Reserve for Uncollected Taxes	50-899	160,455,73	118,110.95	-	118,110.95	118,110.95	xxxxxxxxx
9. Total General Appropriations	34-499	1,144,022 00	1,064,486.00		1,064,486.00	1,007,099.06	57,382.10

B. GENERAL APPROPRIATIONS			Approp	riated		Expende	d 2017
Summary of Appropriations	FCOA	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	<u> </u>	804,491.00	752,767,98	51,723.02
	XXXXXX						
(A) Operations - Excluded from "CAPS"	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
Other Operations	34-300	6,250 00	6,000.00		6,200.00	6,003 64	196.3
Uniform Construction Code	22-999				~		
Shared Service Agreements	42-999	41,000 00	40,000 00		40,000 00	34,537.28	5,462.7
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	5,659.0
(C) Capital Improvements	44-999	61,000.00	1,000.00		1,000 00	1,000.00	-
(D) Municipal Debt Service	45-999	<u> </u>	74,158.00		74,158.00	74,153.16	xxxxxxxxx
(E) Deferred Charges - Excluded from "CAPS"	46-999	11,000 00		xxxxxxxxx	-	<u> </u>	
(F) Judgments	37-480						
(G) Cash Deficit - with Prior Consent of LFB	46-885			xxxxxxxxx			XXXXXXXXXX
(K) Local School District Purposes	29-410						XXXXXXXXX
(N) Transfer to Board of Education	29-405	7,941 00	8,029.00	xxxxxxxxx	8,029 00	8,029.00	XXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	160,455,73	118,110.95	XXXXXXXXX	118,110.95	118,110 95	xxxxxxxxx
Fotal General Appropriations	34-499	1,144,022.00	1,064,486,00		1,064,486.00	1,007,099.06	57,382.

DEDICATED WATER UTILITY BUDGET

14. DEDICATED REVENUES FROM WATER UTILITY		Anticipa	ated	Realized in
	FCOA	2018	2017	Cash in 2017
Operating Surplus Anticipated	08-501	57,200.00	53,200.00	53,200.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	57,200 00	53,200.00	53,200.00
Rents	08-503	208,000.00	202,000.00	233,072.93
Fire Hydrant Service	08-504			
Miscellaneous	08-505	2,400.00	1,700.00	5,673.03
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Deficit (General Budget)	08-549			
Total Water Utility Revenue	08-599	267,600.00	256,900.00	291,945.96

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

All other utilities use sheets 34, 35 and 36.

			Appro	oriated		Expended 2017	
11. APPROPRIATIONS FOR WATER UTILITY	FCOA	f6r 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxxx
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	xxxxxxxxx	xxxxxxxxx	XXXXXXXXXX	xxxxxxxxx	xxxxxxxxx	
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	xxxxxxxxx	XXXXXXXXX	XXXXXXXXXX	xxxxxxxxx	xxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxx
Interest on Notes	55-523						XXXXXXXXX

			Approp	oriated		Expende	ed 2017
11. APPROPRIATIONS FOR WATER UTILITY	FCOA	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	xxxxxxxxx	xxxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxxx
DEFERRED CHARGES:	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Emergency Authorizations	55-530				-		-
STATUTORY EXPENDITURES:	XXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	- - xxxxxxxxxx	xxxxxxxxx	- - 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			xxxxxxxxx			xxxxxxxxx
Surplus (General Budget)	55-545			XXXXXXXXX			XXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	267,600,00	256,900.00		256,900.00	229,496.10	21,403.90

DEDICATED ASSESSMENT BUDGET U	JTILITY
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14. DEDICATED REVENUES FROM		Antici	Realized in	
	FCOA	2018	2017	Cash in 2017
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Approj	oriated	Expended 2017
<u></u>		2018	2017	Paid or Charged
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 AN	D 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

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School Tax Levy Unpaid	2220100	\$ 328,962.00
Less: School Tax Deferred	2220200	- 1
Balance Included in Above "Cash Liabilities"	2220300	\$ 328,962,00

	1	/EAR 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	i .	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) Special District Taxes (Municipal Open Space)	2310800	1,257,715.05		1,173,366,35
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

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.)

2018

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 pia	in 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 mu	ılti-year list of planned capital projects, including the current year.
	Chec	ck appropriate box for number of years covered, including current year.
	x	3 years (Population under 10,000)
		6 years, (Over 10,000 and all county governments)
		years. (Exceeding minimum time period)
		ck if municipality is under 10,000, has not exceeded more than \$25,000 annually for capital purposes in immediately ous 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 = -	2	3	4	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2018						
Project Title	Project Number	Estimated Total Cost	Amounts Reserved in Prior Years	5a 2017 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	To Be Funded in Future Years	
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

						Local Unit		Borough of Elme	er
1	2	3	4		FUNI	DING AMOUNTS	PER BUDGET Y	/EAR	
Project Title	Project Number	Estimated Total Cost	Estimated Completion Time	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	Boro	ugh of Elmer	
1		2	BUDGET APPROPRIATIONS			5	6	BONDS AND NOTE		NOTES	
Project Title		Estimated Total Cost	3a Current Year 2018	3b Future Years	Capital Improve- ment Fund	Capital Surplus	Grants-in Aid and Other Funds	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	FCOA	Anticipated		Realized in	APPROPRIATIONS	FCOA	Appropriated		Expend	led 2017
FROM TRUST FUND	JST FUND Cash in 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:		xxxxxx	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:		xxxxxxx	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	-	-	-	_
Total Trust Fund Revenues:	54-299	-		_	Acquisition of Farmland	54-916-2				
	Summary	of Program			Down Payments on Improvements	54-902-2				
Year Referendum Passed/Imp	lemented:			(Date)	Debt Service:		xxxxxx	xxxxxx	XXXXXX	xxxxxx
Rate Assessed:		\$			Payment of Bond Principal	54-920-2				
Total Tax Collected to D	ate:	\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				
Total Expended to Date:		\$			Interest on Bonds	54-930-2				
Total Acreage Preserved to Date (Acres)		(Acres)	Interest on Notes	54-935-2						
Recreation Land Preser	ved in 2018			(Acres)	Reserve for Future Use	54-950-2				
Farmland Preserved in 2	2018:			(Acres)	Total Trust Fund Appropriations	54-499		_		_

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 awarde please consult N.J.A.C. 5:30-11.1 et. seq. Please identify each change order by name of the pro-	
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For each change order listed above, submit with introduced budget a copy of the gover the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the new lf you have not had a change order exceeding the 20 percent threshold for the year independent of the control of the con	ewspaper notice)
Date	Clerk of the Governing Body