

# 2014 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2014 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF ELMER

COUNTY: SALEM

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

Municipal Officials	
_____ Municipal Clerk	{ } _____ Date of Orig. Appt. { } _____ Cert No.
BEVERLY S. RICHARDS	1/1/1987 565
_____ Tax Collector	_____ Cert No.
JOANNE EDDY	T1399
_____ Chief Financial Officer	_____ Cert No.
CYNTHIA A. STRANG	NO226
_____ Registered Municipal Accountant	_____ License No.
MICHAEL S. GARCIA	472
_____ Municipal Attorney	_____
BRIAN DUFFIELD	_____

Governing Body Members	
Name	Term Expires
_____ LEWIS M. SCHNEIDER	_____ 12/31/15
_____ LYNDA DAVIS	_____ 12/31/16
_____ CYNTHIA L. NOLAN	_____ 12/31/14
_____ STEVEN A. SCHALICK	_____ 12/31/16
_____ ANDREW M. WILLIAMS	_____ 12/31/14
_____ 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 2014 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: _____
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# 2014 MUNICIPAL BUDGET

Municipal Budget of the           BOROUGH           of           ELMER          , County of           SALEM           for the Fiscal Year 2014

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 12th day of March, 2014 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 12th day of March, 2014.

\_\_\_\_\_  
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 12th day of March, 2014.

\_\_\_\_\_  
Michael S. Garcia  
Registered Municipal Accountant  
\_\_\_\_\_  
PO Box 538  
Address  
Ocean City, New Jersey 08226  
\_\_\_\_\_  
(609)399-6333  
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 12th day of March, 2014.

\_\_\_\_\_  
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

Dated: \_\_\_\_\_, 2014

By: \_\_\_\_\_

**(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

Dated: \_\_\_\_\_, 2014

By: \_\_\_\_\_

# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the BOROUGH of ELMER, County of SALEM for the Fiscal Year 2014.

Be It Resolved that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2014;

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

in the issue of March 27, 2014.

The Governing Body of the BOROUGH of ELMER does hereby approve the following as the Budget for the year 2014;

RECORDED VOTE  
(insert last name)

AYES: Nolan

Schalick

Williams

Zee

NAYS:

ABSTAINED:

ABSENT: Schneider

Davis

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 12, 2014.**

A Hearing on the Budget and Tax Resolution will be held at ELMER BOROUGH HALL, 120 S. MAIN STREET, on APRIL 9, 2014, at 7:30 o'clock p.m. at which time and place objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other interested persons.

# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2014
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)}	\$ 766,631.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3, as amended)}	237,652.70
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	237,652.70
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>96</u> Percent of Tax Collections	118,959.30
Building Aid Allowance) 2013 - \$ _____	
for Schools - State Aid) 2012 - \$ _____	
4. Total General Appropriations (Item 9, Sheet 29)	1,123,243.00
5. Less: Anticipated Revenue Other Than Current Property Tax (Item 5, Sheet 11)	537,340.00
(I.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	
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)	585,903.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELLED**

	General Budget	Water Utility	_____ Utility	_____ Utility
Budget Appropriations - Adopted Budget	\$ 1,037,464.00	\$ 259,104.00		
Budget Appropriations Adopted by N.J.S. 40:4-87	157,145.00	-		
Emergency Appropriations	-	-		
Total Appropriations	\$ 1,194,609.00	\$ 259,104.00		
Expenditures:				
Paid or Charged (including Reserve for Uncollected Taxes)	\$ 1,108,060.50	\$ 227,166.40		
Reserved	84,548.33	16,937.60		
Unexpended Balances Cancelled	2,000.17	15,000.00		
Total Expenditures and Unexpended Balance Cancelled	\$ 1,194,609.00	\$ 259,104.00		
Overexpenditures *				

\* See Budget Appropriation Items so marked to the right of column "Expended 2013 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 2014 budget:

Net prior year Amount to be Raised by Taxation for Municipal Purposes:	\$ 566,612.00
Less: Prior Year Recycling Tax	(1,667.00)
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	\$ 564,945.00
Plus: 2% CAP increase	11,299.00
Adjusted Tax Levy Prior to Exclusions	\$ 576,244.00
Increased by Exclusions:	
Recycling Tax Appropriation	\$ 2,000.00
Add Total Exclusions	\$ 2,000.00
Less Cancelled or Unexpended Exclusions	\$ -
<b>Adjusted Tax Levy After Exclusions</b>	<b>\$ 578,244.00</b>
Increased by Additions:	
Increased by New Ratable Adjustment to Levy (\$92,900 x \$.533)	\$ 495.00
2011 Cap Bank Utilized in 2014	3,506.00
2012 Cap Bank Utilized in 2014	3,658.00
Maximum Allowable Amount to be Raised by Taxation	\$ 585,903.00
Amount to be Raised by Taxation for Municipal Purposes	\$ 585,903.00

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 2014 budget was prepared are as follows:

<b>THE LOCAL GOVERNMENT CAP LAW</b>		
Total General Appropriations:		\$ 1,037,464.00
CAP Base Adjustment:		-
Exceptions Less:		
Total Other Operations	\$ 3,667.00	
Total Capital Improvements	10,000.00	
Total Debt Service	93,512.00	
Total Interlocal Service Agreements	42,874.00	
Total Additional Appropriations	-	
Total Public and Private Programs	8,885.00	
Transferred to Board of Education	8,239.00	
Reserve for Uncollected Taxes	<u>117,646.00</u>	
Total Exceptions		<u>284,823.00</u>
Amount on Which 3.5% CAP Is Applied		\$ 752,641.00
3.5% CAP		<u>26,342.44</u>
Allowable Appropriations Before Additional Exceptions (N.J.S.A. 40A:4-45.3)		\$ 778,983.44
Modifications:		
2012 Bank		9,033.72
2013 Bank		30,355.89
CAP Add-on: New Construction		<u>495.16</u>
Total General Appropriations for Municipal Purposes within 3.5% CAP		<u>\$ 818,868.21</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 sw 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 2014 budget.

**ANALYSIS OF NONRECURRING REVENUES**

The 2014 budget includes the revenue item Reserve for Debt Service. This item is listed on the current fund balance sheet of the 2014 Annual Financial Statement. All of this reserve is anticipated in the 2014 budget and, therefore, will not be reoccurring in subsequent years. The revenue is being used to fund debt service.

**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

### SUMMARY OF REVENUES

	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>1. Surplus Anticipated (Sheet 4, #1)</b>				
	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	08-101	121,000.00	126,500.00	126,500.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>				
	08-102			
<b>3. Miscellaneous Revenues:</b>				
Total Section A: Local Revenues				
	08-001	105,800.00	116,000.00	111,978.15
Total Section B: State Aid without Offsetting Appropriations				
	09-001	126,553.00	126,553.00	126,553.28
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	-	-	-
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	5,594.30	164,563.00	164,563.00
Special Items of General Revenue Anticipated with Prior Written Consent of				
Total Section G: Director of Local Government Services - Other Special Items				
	08-004	90,392.00	4,381.00	5,392.06
<b>Total Miscellaneous Revenues</b>				
	13-099	328,339.30	411,497.00	408,486.49
<b>4. Receipts from Delinquent Taxes</b>				
	15-499	88,000.70	90,000.00	104,709.52
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>				
	13-199	537,340.00	627,997.00	639,696.01
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>				
XXXXXX				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes				
	07-190	585,903.00	566,612.00	XXXXXXXXXX
b) Addition to Local District School Tax				
	07-191			
b) Minimum Library Tax				
	07-192			XXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>				
	07-199	585,903.00	566,612.00	577,946.70
<b>7. Total General Revenues</b>				
	13-299	1,123,243.00	1,194,609.00	1,217,642.71









**CURRENT FUND - APPROPRIATIONS**

**8. GENERAL APPROPRIATIONS**

(A) Operations within "CAPS" - (continued)

	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 as Modified by All Transfers	Paid or Charged	Reserved
Housing Inspections	22-195						
Salaries and Wages	22-195-1	3,089.00	3,089.00		3,089.00	3,089.00	-
Other Expenses	22-195-2	150.00	150.00		150.00	-	150.00
Fire Code Inspector (Uniform Fire Code)	25-265						
Salaries and Wages	25-265-1	7,422.00	7,453.00		7,453.00	5,922.00	1,531.00
Other Expenses	25-265-2	3,145.00	3,145.00		3,145.00	1,658.50	1,486.50
<b>PUBLIC WORKS FUNCTION</b>							
Streets and Road Maintenance	26-290						
Other Expenses	26-290-2	17,677.00	17,677.00		17,677.00	12,865.31	4,811.69
<b>SANITATION FUNCTION</b>							
Garbage and Trash Removal	26-305						
Other Expenses	26-305-2	94,034.00	94,034.00		94,034.00	87,360.36	6,673.64
Recycling	26-305						
Other Expenses	26-305-2	34,000.00	34,000.00		34,000.00	32,213.00	1,787.00







































**DEDICATED WATER UTILITY BUDGET**

14. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501	56,000.00	55,604.00	55,604.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>	<b>56,000.00</b>	<b>55,604.00</b>	<b>55,604.00</b>
Rents	08-503	203,400.00	203,000.00	212,136.96
Fire Hydrant Service	08-504			
Miscellaneous	08-505	3,000.00	500.00	10,871.73
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>Deficit (General Budget)</b>	<b>08-549</b>			
<b>Total Water Utility Revenue</b>	<b>08-599</b>	<b>262,400.00</b>	<b>259,104.00</b>	<b>278,612.69</b>

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

All other utilities use sheets 34, 35 and 36.

DEDICATED WATER UTILITY BUDGET - (continued)

\* Note: Use Sheet 32 for Water Utility Only

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 as Modified by All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries and Wages	55-501	52,105.00	50,784.00		50,784.00	49,955.82	828.18
Other Expenses	55-502	148,404.00	149,511.00		149,511.00	140,562.87	8,948.13
Liability Insurance	55-503	5,925.00	3,872.00		3,872.00	2,038.00	1,834.00
Group Insurance for Employees	55-504				-		-
Health Insurance Opt-Out	55-505	1,300.00	1,392.00		1,392.00	1,392.00	-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	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	35,000.00	35,000.00		35,000.00	15,098.00	4,902.00
<b>Debt Service:</b>	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 \_\_\_\_\_ UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR _____ UTILITY	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 by Emergency Appropriation	Total for 2013 as Modified by All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries and Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511						
Capital Outlay	55-512						
<b>Debt Service:</b>	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 ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	51-101			
Deficit (General Budget)	51-886			
<b>Total Assessment Revenues</b>	<b>51-899</b>			
<b>15. APPROPRIATIONS FOR ASSESSMENT DEBT</b>				
Payment of Bond Principal	51-920			Expended 2013 Paid or Charged
Payment of Bond Anticipation Notes	51-925			
<b>Total Assessment Appropriations</b>	<b>51-999</b>			

**DEDICATED WATER UTILITY ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	52-101			
Deficit (General Budget)	52-885			
<b>Total Water Utility Assessment Revenues</b>	<b>52-899</b>			
<b>15. APPROPRIATIONS FOR ASSESSMENT DEBT</b>				
Payment of Bond Principal	52-920			Expended 2013 Paid or Charged
Payment of Bond Anticipation Notes	52-925			
<b>Total Water Utility Assessment Appropriations</b>	<b>52-999</b>			

DEDICATED ASSESSMENT BUDGET \_\_\_\_\_ UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
Assessment Cash	53-101			
Deficit ( _____ Utility Budget)	53-885			
Total _____ Utility Assessment Revenues	53-899			
<b>15. APPROPRIATIONS FOR ASSESSMENT DEBT</b>				
Payment of Bond Principal	53-920	2014	2013	Expended 2013 Paid or Charged
Payment of Bond Anticipation Notes	53-925			
Total _____ Utility	53-999			
Assessment Appropriations	53-999			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2014 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; Snow Removal Trust;  
Uniform Fire Safety Act Penalty Fees

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, 2013**

ASSETS			
Cash and Investments	1110100	\$	771,887.12
Due from State of NJ (C. 20, PL 1981)	1111000		-
Federal and State Grants Receivable	1110200		168,246.00
Receivables with Offsetting Reserves:	XXXXXX		XXXXXXXXXX
Taxes Receivable	1110300		95,776.17
Tax Title Liens Receivable	1110400		6,672.96
Property Acquired by Tax Title Lien Liquidation	1110500		18,100.00
Other Receivables	1110600		125,742.19
Deferred Charges Required to be in 2013 Budget	1110700		-
Deferred Charges Required to be in Budgets Subsequent to 2013	1110800		-
<b>Total Assets</b>	<b>1110900</b>	<b>\$</b>	<b>1,186,424.44</b>
LIABILITIES, RESERVES AND SURPLUS			
* Cash Liabilities	2110100	\$	911,949.40
Reserve for Receivables	2110200		127,808.74
Surplus	2110300		146,666.30
<b>Total Liabilities, Reserves and Surplus</b>		<b>\$</b>	<b>1,186,424.44</b>

  

School Tax Levy Unpaid	2220100	\$	607,003.40
Less: School Tax Deferred	2220200		414,011.00
<b>Balance Included in Above "Cash Liabilities"</b>	<b>2220300</b>	<b>\$</b>	<b>192,992.40</b>

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

		YEAR 2013	YEAR 2012
Surplus Balance, January 1	2310100	\$ 173,441.00	\$ 180,147.00
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes * (Percentage collected: 2013: 96%, 2012: 96%)	2310200	2,732,381.10	2,766,695.00
Delinquent Taxes	2310300	104,709.52	91,769.00
Other Revenues and Additions to Income	2310400	507,191.09	397,647.00
<b>Total Funds</b>	<b>2310500</b>	<b>\$ 3,517,722.71</b>	<b>\$ 3,436,258.00</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	\$ 1,074,962.83	\$ 947,739.00
School Taxes (Including Local and Regional)	2310700	1,293,217.00	1,257,718.00
County Taxes (Including Added Tax Amounts)	2310800	978,863.40	1,053,787.00
Special District Taxes (Municipal Open Space)	2310900		
Other Expenditures and Deductions from Income	2311000	24,013.18	3,573.00
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>\$ 3,371,056.41</b>	<b>\$ 3,262,817.00</b>
Less: Expenditures to be Raised by Future Taxes	2311200		-
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>3,371,056.41</b>	<b>3,262,817.00</b>
<b>Surplus Balance, December 31</b>	<b>2311400</b>	<b>\$ 146,666.30</b>	<b>\$ 173,441.00</b>

\* Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2014 Budget**

Surplus Balance December 31, 2013	2311500	\$	146,666.30
Current Surplus Anticipated in 2014 Budget	2311600		121,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>\$</b>	<b>25,666.30</b>

**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.

## SECTION 2 - UPON ADOPTION FOR YEAR 2014

(Only to be Included in the Budget as Finally Adopted)

### RESOLUTION

Be It Resolved by the **Borough Council** of the **Borough of Elmer, County of Salem**, that the hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- |     |    |            |  |
|-----|----|------------|--|
| (a) | \$ | 585,903.00 | (Item 2 below) for municipal purposes, and   |
| (b) | \$ |            | (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation, and  |
| (c) | \$ |            | (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only  |
| (d) | \$ | -          | (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.<br>(Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy |
| (e) | \$ | -          | (Item 5 below) Minimum Library Tax   |

**RECORDED VOTE**

(Insert last name)

**Ayes:**

Schneider  
Davis  
Nolan  
Schalick  
Williams  
Zee

**Nays:**

**Absent:**

### SUMMARY OF REVENUES:

1. General Revenues			
Surplus Anticipated		08-100	\$ 121,000.00
Miscellaneous Revenues Anticipated		13-099	328,339.30
Receipts from Delinquent Taxes		15-499	88,000.70
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>			
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>			
Item 6, Sheet 42	07-195		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191		
Total Amount to be Raised by Taxation in Type I School Districts Only			
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)		07-191	
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY</b>			
Total Revenues		13-299	\$ 1,123,243.00

**SUMMARY OF APPROPRIATIONS**

<b>5. General APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 715,088.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 51,543.00
(g) Cash Deficit	46-885	\$
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 54,491.20
(c) Capital Improvements	44-999	\$ 10,000.00
(d) Municipal Debt Service	45-999	\$ 164,721.50
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgements	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$ 8,440.00
(m) Reserve for Uncollected Taxes (include other reserves if any)	50-899	\$ 118,959.30
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	\$
<b>Total Appropriations</b>	34-499	\$ 1,123,243.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 9th day of April 2014. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2014 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this \_\_\_\_\_ 9th \_\_\_\_\_ day of \_\_\_\_\_, 2014.

\_\_\_\_\_ Clerk

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Amount to be Raised by Taxation	54-190			-
Interest Income	54-113			
Reserve Funds:				
<b>Total Trust Fund Revenues:</b>	<b>54-299</b>			<b>-</b>

**Summary of Program**

<b>Year Referendum Passed/Implemented:</b>	_____	(Date)
Rate Assessed:	\$ _____	
Total Tax Collected to Date:	\$ _____	
Total Expended to Date:	\$ _____	
Total Acreage Preserved to Date:	_____	(Acres)
Recreation Land Preserved in 2013:	_____	(Acres)
Farmland Preserved in 2013:	_____	(Acres)

APPROPRIATIONS	FCOA	Appropriated		Expended 2013	
		for 2014	for 2013	Paid or Charged	Reserved
Development of Lands for Recreation and Conservation:		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Salaries and Wages	54-385-1				
Other Expenses	54-385-2				
Maintenance of Land for Recreation and Conservation:		XXXXXXX	XXXXXX	XXXXXX	XXXXXX
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				
<b>Total Trust Fund Appropriations</b>	<b>54-499</b>	<b>-</b>	<b>-</b>		<b>-</b>

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

Contracting Unit: Borough of Elmer

Year Ending: December 31, 2013

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 \_\_\_\_\_