

DEDICATED WATER UTILITY BUDGET

14. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-501	52,100.00	56,000.00	56,000.00
Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	52,100.00	56,000.00	56,000.00
Rents	08-503	200,000.00	203,400.00	239,760.32
Fire Hydrant Service	08-504			
Miscellaneous	08-505	1,804.00	3,000.00	3,196.65
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Water Utility Revenue	08-599	253,904.00	262,400.00	298,956.97

* 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 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries and Wages	55-501	55,000.00	52,105.00		52,105.00	50,821.38	1,283.62
Other Expenses	55-502	138,404.00	148,404.00		148,404.00	105,544.12	32,859.88
Liability Insurance	55-503	5,500.00	5,925.00		5,925.00	5,026.00	899.00
Group Insurance for Employees	55-504				-		-
Health Insurance Opt-Out	55-505		1,300.00		1,300.00	1,249.99	50.01
Capital Improvements:	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	12,046.06	7,953.94
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 as Modified by All Transfers	Paid or Charged	Reserved
Deferred Charge and Statutory Expenditures:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530				-		-
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540	5,200.00	5,066.00		5,066.00	4,546.00	520.00
Social Security System (O.A.S.I.)	55-541	4,300.00	4,100.00		4,100.00	3,887.84	212.16
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	500.00	500.00		500.00	405.91	94.09
Judgments	55-531						
Deficit in Operations in Prior Years	55-532				XXXXXXXXXXXX		XXXXXXXXXXXX
Surplus (General Budget)	55-545				XXXXXXXXXXXX		XXXXXXXXXXXX
TOTAL UTILITY APPROPRIATIONS	55-599	253,904.00	262,400.00		262,400.00	193,527.30	43,872.70

DEDICATED _____ UTILITY BUDGET

14. DEDICATED REVENUES FROM _____ UTILITY	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Deficit (General Budget)	08-549			
Total _____ Utility Revenue	08-599			

Use a separate set of sheets for
for separate utility.

DEDICATED _____ UTILITY BUDGET

14. DEDICATED REVENUES FROM _____ UTILITY	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total _____ Utility Revenue	08-599			

Use a separate set of sheets for
for separate utility.

DEDICATED UTILITY BUDGET -(continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated					Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved	
Operating:	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Salaries & Wages	55-501							
Other Expenses	55-502							
Capital Improvements:	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Down Payments on Improvements	55-510							
Capital Improvement Fund	55-511			XXXXXXXXXXXXXXXXXX				
Capital Outlay	55-512							
Debt Service	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Payment of Bond Principal	55-520							
Payment of Bond Anticipation Notes and Capital Notes	55-521							
Interest on Bonds	55-522							
Interest on Notes	55-523							

DEDICATED UTILITY BUDGET -(continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx
				xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgements	55-531						
Deficits in Operation in Prior Years	55-532			xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx
Surplus(General Budget)	55-545			xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx
TOTAL UTILITY APPROPRIATIONS	55-599						

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	2015	Anticipated	2014	Realized in Cash in 2014
	Assessment Cash	51-101			
	Deficit (General Budget)	51-886			
	Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		2015	Appropriated	2014	Expended 2014 Paid or Charged
	Payment of Bond Principal	51-920			
	Payment of Bond Anticipation Notes	51-925			
	Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	2015	Anticipated	2014	Realized in Cash in 2014
	Assessment Cash	52-101			
	Deficit (General Budget)	52-885			
	Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		2015	Appropriated	2014	Expended 2014 Paid or Charged
	Payment of Bond Principal	52-920			
	Payment of Bond Anticipation Notes	52-925			
	Total Water Utility Assessment Appropriations	52-999			

DEDICATED ASSESSMENT BUDGET _____ UTILITY

14. DEDICATED REVENUES FROM	FCOA	2015	Anticipated	2014
Assessment Cash	53-101			Realized in Cash in 2014
Deficit ()	Utility Budget			
	Utility Assessment Revenues			
Total	53-885			
	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		2015	Appropriated	2014
Payment of Bond Principal	53-920			Expended 2014 Paid or Charged
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 2015 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

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, 2014

ASSETS	
Cash and Investments	1110100 \$ 746,168.41
Due from State of NJ (C. 20, PL 1981)	1111000
Federal and State Grants Receivable	1110200
Receivables with Offsetting Reserves:	XXXXXX XXXXXXXX
Taxes Receivable	1110300 37,472.98
Tax Title Liens Receivable	1110400 8,142.16
Property Acquired by Tax Title Lien Liquidation	1110500 20,500.00
Other Receivables	1110600 7,279.65
Deferred Charges Required to be in 20143 Budget	1110700 -
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800 1,044.39
Total Assets	1110900 \$ 820,607.59
LIABILITIES, RESERVES AND SURPLUS	
* Cash Liabilities	2110100 \$ 525,760.15
Reserve for Receivables	2110200 73,394.79
Surplus	2110300 221,452.65
Total Liabilities, Reserves and Surplus	\$ 820,607.59

School Tax Levy Unpaid	2220100 \$ 791,448.60
Less: School Tax Deferred	2220200 583,011.00
Balance Included in Above "Cash Liabilities"	2220300 \$ 208,437.60

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

Surplus Balance, January 1	2310100	YEAR 2014 \$ 153,905.30	YEAR 2013 \$ 173,441.00
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes * (Percentage collected: 2013: 96%, 2012: 96%)	2310200	2,896,486.96	2,732,381.10
Delinquent Taxes	2310300	95,824.84	104,709.52
Other Revenues and Additions to Income	2310400	614,759.88	506,517.60
Total Funds	2310500	\$ 3,760,976.98	\$ 3,517,049.22
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	\$ 1,016,500.77	\$ 1,074,962.83
School Taxes (Including Local and Regional)	2310700	1,310,641.00	1,284,978.00
County Taxes (Including Added Tax Amounts)	2310800	1,036,365.08	978,863.40
Special District Taxes (Municipal Open Space)	2310900		
Other Expenditures and Deductions from Income	2311000	177,061.87	24,339.69
Total Expenditures and Tax Requirements	2311100	\$ 3,540,568.72	\$ 3,363,143.92
Less: Expenditures to be Raised by Future Taxes	2311200	1,044.39	-
Total Adjusted Expenditures and Tax Requirements	2311300	3,539,524.33	3,363,143.92
Surplus Balance, December 31	2311400	\$ 221,452.65	\$ 153,905.30

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2014	2311500	\$ 221,452.65
Current Surplus Anticipated in 2015 Budget	2311600	138,000.00
Surplus Balance Remaining	2311700	\$ 83,452.65

2015
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 2015
 (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) \$ 601,328.00 (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.
- (e) \$ (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

RECORDED VOTE	Ayes:	Schneider	Nays:	
(insert last name)		Davis		
		Nolan		
		Richards		
		Schalick		
		Zee		
			Absent:	

SUMMARY OF REVENUES:

1. General Revenues			
Surplus Anticipated		08-100	\$ 138,000.00
Miscellaneous Revenues Anticipated		13-099	263,011.53
Receipts from Delinquent Taxes		15-499	28,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		07-190	601,328.00
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			
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)		07-191	
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY			
Total Revenues		13-299	\$ 1,030,339.53

SUMMARY OF APPROPRIATIONS

5. General APPROPRIATIONS:		xxxxxx	xxxxxxxxxxxxxxxx
Within "CAPS"		xxxxxx	xxxxxxxxxxxxxxxx
(a & b) Operations Including Contingent		34-201	\$ 704,854.00
(e) Deferred Charges and Statutory Expenditures - Municipal		34-209	\$ 48,960.00
(g) Cash Deficit		46-885	\$
Excluded from "CAPS"		xxxxxx	xxxxxxxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"		34-305	\$ 58,457.03
(c) Capital Improvements		44-999	\$ 1,000.00
(d) Municipal Debt Service		45-999	\$ 87,828.00
(e) Deferred Charges - Municipal		46-999	\$ 1,044.39
(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	\$
(m) Reserve for Uncollected Taxes (include other reserves if any)		50-899	\$ 119,884.11
		07-195	\$
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)			
Total Appropriations		34-499	\$ 1,022,027.53

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 8th day of April 2015. 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 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 8th day of April, 2015. Carole J. Gervasi 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 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014				for 2015	for 2014	Paid or Charged	Reserved
Amount to be Raised by Taxation	54-190			-	Development of Lands for Recreation and Conservation:		XXXXXXX	XXXXXX	XXXXXX	XXXXXX
					Salaries and Wages	54-385-1				
					Other Expenses	54-385-2				
Interest Income	54-113				Maintenance of Land for Recreation and Conservation:		XXXXXXXX	XXXXXX	XXXXXX	XXXXXX
					Salaries and Wages	54-375-1				
					Other Expenses	54-375-2				
Reserve Funds:					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				
Total Trust Fund Revenues:	54-299	-	-	-	Down Payments on Improvements	54-902-2				
Summary of Program					Debt Service:		XXXXXXXX	XXXXXX	XXXXXX	XXXXXX
Year Referendum Passed/Implemented:				(Date)	Payment of Bond Principal	54-920-2				
Rate Assessed:				\$	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				
Total Tax Collected to Date:				\$	Interest on Bonds	54-930-2				
Total Expended to Date:				\$	Interest on Notes	54-935-2				
Total Acreage Preserved to Date:				(Acres)	Reserve for Future Use	54-950-2				
Recreation Land Preserved in 2014:				(Acres)	Total Trust Fund Appropriations	54-499		-	-	-
Farmland Preserved in 2014:				(Acres)						

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

Contracting Unit: Borough of Elmer

Year Ending: December 31, 2015

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.

4-8-15
Date

[Signature]
Clerk of the Governing Body