

**2016 MUNICIPAL DATA SHEET
(Must Accompany 2015 Budget)**

MUNICIPALITY: Township of Elsinboro

COUNTY: Salem

Sean Elwell	12/31/18
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
Sean Elwell	12/31/18
John J. Elk	12/31/17
Douglas Hogate	12/31/16

MUNICIPAL OFFICIALS	
	2/1/12
	Date of Orig. Appt.
Marty Uzdanovics	C-1272
Municipal Clerk	Cert. No.
Joanne Eddy	T1399
Tax Collector	Cert No.
John F. Willadsen	N0409
Chief Financial Officer	Cert No.
Raymond Colavita. CPA, RMA	423
Registered Municipal Accountant	Lic No.
Karin Wood	
Municipal Attorney	

Official Mailing Address of Municipality

Municipal Building

619 Salem\Fort Elfsborg Road

Salem, N.J. 08079

Fax # (856) 935-9011

Please attach this to your 2016 Budget and Mail to:

Division of Local Government Services
Department of Community Affairs
PO Box 803
Trenton NJ 08625

<u>Division Use Only</u>	
Municode:	<u>1703</u>
Public Hearing Date:	<u> </u>

**2016
MUNICIPAL BUDGET**

Municipal Budget of the _____ Township of Elsinboro _____ County of _____ Salem _____ for the Fiscal Year 2016.

It is hereby certified that the Budget and 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

_____ 7th _____ day of _____ March _____, 2016
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 _____ 7th _____ day of _____ March _____, 2016

Marty Uzdanovics
Clerk
Emergency Management Building

Address
619 Salem\ Fort Elfsborg Road Salem, N.J. 08079

Address
(609) 935-2200

Phone Number

It is 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 anticipated revenues equals the total of appropriations.

Certified by me, this _____ 7th _____ day of _____ March _____, 2016

Raymond Colavita, CPA, RMA _____ P. O Box 799
Registered Municipal Accountant _____ Address
Williamstown, N. J. 08094 _____ (856) 629 - 3111
Address _____ Phone Number

It is 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 anticipated revenues equals the total of appropriations and the full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this _____ 7th _____ day of _____ March _____, 2016

John F. Willadsen
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification Form)

CERTIFICATION OF APPROVED 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 of 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 the Division of Local Government Services

Dated: _____, 2014 By: _____

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2014 By: _____

COMMENTS OF CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on this budget

Township of Elsinboro, County of Salem

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Elsinboro, County of Salem for the Fiscal Year 2016

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2016

Be It Further Resolved, that said Budget be published in the SOUTH JERSEY TIMES

in the Issue of March 21, 2016

The Governing Body of the Township of Elsinboro does hereby approve the following as the Budget for the year 2016:

Abstained

RECORDED VOTE
(Insert last name)

Ayes

Nays

Absent

Elwell
Hogate
Elk

Notice is hereby given that the Budget and Tax Resolution was approved by the Township Committee of the Township

of Elsinboro, County of Salem, on March 7, 2016

A Hearing on the Budget and Tax Resolution will be held at The Emergency Management Building, on April 4, 2016 at

07:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2016 may be presented by

taxpayers or other interested persons.

**EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

	YEAR 2016
General Appropriations For:(Reference to Item and sheet number should be omitted in advertised budget)	XXXXXXXXXX XX
1. Appropriations within "CAPS"	XXXXXXXXXX XX
(a)Municipal Purposes (Item H-1, Sheet 19) (N.J.S.A. 40A:4-45.2)	553,645.75
2. Appropriations Excluded from "CAPS"	XXXXXXXXXX XX
(a)Municipal Purposes (Item H-2, Sheet 28) (N.J.S.A. 40A:4-45.3 as amended)	57,470.00
(b)Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded from "CAPS" (Item O, Sheet 29)	57,470.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated	93.90% Percent of Tax Collections 186,055.16
4. Total General Appropriations (Item 9, Sheet 29)	797,170.91
	for Schools - State Aid 2016-\$0.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)	
(ie. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	373,314.14
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget as follows)	XXXXXXXXXX XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	423,856.77
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	0.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2015 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Utility	Utility	Explanations of Appropriations for
Budget Appropriations - Adopted Budget	771,090.09				The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries and Wages."
Budget Appropriations Added by NJSA 40A:4-87					
Emergency Appropriations					Some of the items included in "Other Expenses" are: Materials, supplies and non-bondable equipment;
Total Appropriations	771,090.09				
Expenditures:					Repairs and maintenance of buildings, equipment, roads;
Paid or Charged (Including Reserve for Uncollected Taxes)	717,509.45				
Reserved	53,580.64				Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.
Unexpended Balances Canceled					
Total Expenditures and Unexpended Balances Canceled	771,090.09				Printing and advertising, utility services, Insurance and many other items essential to the services rendered by municipal government.
Overexpenditures*	0.00				

* See Budget Appropriation Items so marked to the right of column "Expended 2015 Reserved"

EXPLANATORY STATEMENT - (Continued)
TOWNSHIP OF ELSINBORO - SALEM COUNTY
BUDGET MESSAGE

Chapter 89, Public laws of 1990 as amended, places limits on municipal expenditures. Commonly referred to as Local Government CAP Law, it limits increases in municipal appropriations to the lesser of 3.5% 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 actual 2015 CAP for the Township of Township of Elsinboro will be reviewed and approved by the Division of Local Government Services, but the calculations upon which this budget was prepared are as follows:

Total General Appropriations 2015	\$771,090.09
Less:	
Total Public and Private Programs - Excluded from CAP	18,629.89
Total Other Operations	
Total Deferred Charges	
Total Capital Improvements - Excluded from CAP	46,000.00
Total Public-Private Offset	
Reserve for Uncollected Taxes	<u>181,189.60</u>
Total Exceptions	<u>245,819.49</u>
Sub Total	525,270.60
Add:	
Cap Basis Adjustments:	
	<u> </u>
Amount on which 3.5% CAP is Applied	525,270.60

CAP CALCULATION (Continued)

Amount on which 3.5% CAP is Applied	\$525,270.60
3.5% CAP	<u>18,384.47</u>
Allowable Appropriations Before Modifications	543,655.07
Modifications:	
Cap Add-on New Construction	243.40
Cap Bank- 2014	15,527.27
Cap Bank- 2015	<u>14,223.93</u>
Total General Appropriations for Municipal Purposes within 3.5% CAP	<u><u>\$573,649.67</u></u>

All Employees are part-time and no health care benefits are provided.

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).

TOWNSHIP OF ELSINBORO - SALEM COUNTY
EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

<u>CAP CALCULATION</u>	
<p>In addition to the Appropriation CAP, there is a new Levy CAP which must be complied beginning with the 2016 Budget herein.</p> <p>There are no split functions or CAP Waiver for 2016.</p> <p>The required Levy CAP Calculation Summary for 2016 is as follows:</p>	
Summary Levy Cap Calculation	
Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$ 408,190
Cap Base Adjustment(+/-)	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	408,190
Plus 2% Cap Increase	8,164
Adjusted Tax Levy Prior to Exclusions	416,354
Exclusions:	
Allowable Pension Obligations Increase	240
Allowable Capital Improvements Increase	
Add Total Exclusions	240
Adjusted Tax Levy After Exclusions	\$ 416,594
Additions:	
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 71,800
Prior Year's Local Municipal Purpose Tax Rate	0.339
New Ratable Adjustment to Levy	\$ 243
CY2014 Cap Bank Utilized in CY 2016	7,020
Maximum Allowable Amount to be Raised by Taxation	\$ 423,857
Amount to be Raised by Taxation for Municipal Purposes	\$ 423,857

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
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

<div style="display: flex; justify-content: space-between; padding: 0 5px;"> Revenues at Risk Non-recurring current appropriations Future Year Appropriation Increases Structural Imbalance Offsets </div>				<p>Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p>Amount</p>	<p>Comment/Explanation</p>
<input checked="" type="checkbox"/>			Liquidation of Tax Title Liens and Foreclosed Property	\$5,000.00	Foreclosure on property	
<input checked="" type="checkbox"/>			Public Buildings and Grounds - Other Expenses	\$15,000.00	Preparation of property for foreclosure and sale	

EXPLANATORY STATEMENT - (Continued)

Budget Message

Analysis of Compensated Absence Liability

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefits	Total Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements*
NONE					
Totals					
	days	\$			
		Total Funds Reserved as of end of 2015:	\$		
		Total Funds Appropriated in 2016:	\$		

*Benefit must be established by local ordinance

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
1.Surplus Anticipated	08-101	210,000.00	190,000.00	190,000.00
2.Surplus Anticipated with Prior Written Consent of Director	08-102			
Total Surplus Anticipated	08-100	210,000.00	190,000.00	190,000.00
3.Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Licenses:	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Alcoholic Beverages	08-103	1,104.00	1,740.00	1,104.00
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx			
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112			
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
3.Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	1,104.00	1,740.00	1,104.00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
3.Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Supplemental Gross Receipts and Franchise Tax				
Legislative Initiative Municipal Block Grant	09-201			
Discretionary Supplemental Property Tax Relief Act (N.J.S.A. 52:27D-118.35)	09-204			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	110,797.00	110,797.00	110,797.00
Municipal Property Tax Assistance	09-210			
Supplemental Energy Receipts Tax	09-203	4,120.00	4,120.00	4,120.00
Reserve for Garden State Preservation Trust	09-206	4,609.00	4,609.00	4,609.00
Garden State Preservation Trust	09-206			
Total Section B: State Aid Without Offsetting Appropriations	09-001	119,526.00	119,526.00	119,526.00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
3.Miscellaneous Revenues - Section C: Dedicated Uniform Construction	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
N.J.A.C. 5:23-4.17):	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Uniform Construction Code Fees	08-160			
Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Additional Dedicated Uniform Construction Code Fees offset with Appropriations	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
(N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17):	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Total Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations	08-002	0.00	0.00	0.00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
3.Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services - Interlocal	xxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Municipal Service Agreements Offset With Appropriations:				

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
3.Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services - Interlocal	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Municipal Service Agreements Offset With Appropriations: (Continued)				
Total Section D: Interlocal Municipal Service Agreements Offset				
With Appropriations	11-001	0.00	0.00	0.00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
3.Miscellaneous Revenues - Section E: Special Items of General				
Revenue Anticipated with Prior Written Consent of Director	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
of Local Government Services: Additional Revenues Offset with	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Appropriations (N.J.S. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Senior Citizen & Disabled Residents Transportation Act	10-330			
Total Section E: Special Item of General Revenue Anticipated with	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Prior Written Consent of Director of Local Government Services -	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Additional Revenue	08-003	0.00	0.00	0.00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
3.Miscellaneous Revenues - Section F: Special Items of General Revenue				
Anticipated with Prior Written Consent of Director of Local	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Government Services - Public and Private Revenues Offset	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
with Appropriations:	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Clean Communities Program	10-770	4,000.00	4,000.00	4,000.00
Alcohol Education and Rehabilitation Fund	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703	3,819.14	3,819.14	3,819.14
NJ Forest Service Community Forestry Program	10-710-2		3,000.00	3,000.00
Drunk Driving Enforcement Fund	10-745-2		4,914.89	4,914.89
Reserve for JIF Safety Incentive Grant	10-712-2	1,755.00		

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
3.Miscellaneous Revenues - Section F: Special Items of General Revenue				
Anticipated with Prior Written Consent of Director of Local	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Government Services - Public and Private Revenues Offset	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
with Appropriations (continued):	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Total Section F: Special Items of General Revenue Anticipated with	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Prior Written Consent of Director of Local Government Services -	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Public and Private Revenues	10-001	9,574.14	15,734.03	15,734.03

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
3.Miscellaneous Revenues - Section G: Special Items of General Revenue	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Anticipated with Prior Written Consent of Director of Local	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Utility Operating Surplus of Prior Years-	08-116			
Uniform Fire Safety Act	08-106			

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2015
		2016	2015	
3.Miscellaneous Revenues - Section G: Special Items of General Revenue	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Anticipated with Prior Written Consent of Director of Local	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Government Services - Other Special Items (continued):	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Total Section G: Special Items of General Revenue Anticipated with	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Prior Written Consent of Director of Local Government Services -	xxxxxxx	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Other Special Items	08-004	0.00	0.00	0.00