BOROUGH OF MOUNT EPHRAIM

2014 BUDGET MESSAGE

The 2014 Mt. Ephraim budget takes into account operating needs while meeting State budget caps and trying to keep the tax rate at a reasonable level. We continue to pursue contracts with our neighboring municipalities and seek less costly options to provide services. At the same time we must plan to cover anticipated retirements of key personnel.

Additional grants have been obtained to continue improvements to our sports fields and parks. Mt. Ephraim has been providing trash collection services for Runnemede since last August in a joint contract with Bellmawr. This work has provided financial benefit to all three communities and it is hoped it will be renewed. A long term contract is in place leasing Borough property for a digital billboard bringing in significant annual revenues.

Budgeted operating expenditures have increased by a net amount of $144,000 (3.5%) mainly due to contracted salary costs and costs to maintain and repair Borough equipment and facilities. Other items (debt, deferred charges and the reserve for uncollected taxes) needed to be increased by only $15,000 this year to meet obligations. For the second year in a row the Borough's assessed valuation has declined, this year by $870,000. Fortunately non-tax revenues have risen by $86,000. Further, the available surplus has stabilized after prior year drops.

This combination resulted in the need to raise an additional $75,170 in municipal property taxes. This amount is $5,210 below the State mandated 2% tax levy cap, after adjustments. The 2014 tax rate would be $1.991 per hundred dollars of assessed value or 5.3 cents (2.8%) higher than 2013. The average residential property assessed at $92,600 would pay $1843 in municipal property taxes, an increase of $48 over 2013.

Without the drop in ratables, the tax increase would be 1.0 cents less than proposed. A revaluation ordered by the County Board of Taxation was postponed from last year and will be done in 2014. This should stabilize this area beginning in 2015 when the new values will take effect. Holding this year's rate to meet the adjusted State cap was difficult but with everyone's support, we can make this budget work.

If there are any suggestions or ideas on any other ways to hold down property taxes, or if anyone has any questions about the budget, do not hesitate to contact any Commissioner. The public hearing is scheduled for Thursday, April 3 at 8 pm.

			2014 MUNICIPAL BUDGET PROPOSAL			
			Borough of Mt. Ephraim			
			Revenues			
			Introduced	3/6/2014		
	2013 Adopted Budget	2013 Actual	Over/(under) Budget	2014 Proposed Budget	$ Increase (Decrease)	% Increase (Decrease)
Appropriated Surplus	$ 237,500.00	$ 237,500.00	$ -	$ 235,000.00	$ (2,500.00)	-1.1%
Licenses - Alcoholic Beverages	$ 3,000.00	$ 3,930.00	$ 930.00	$ 3,000.00	$ -	
Licenses - Other	$ 8,000.00	$ 8,785.00	$ 785.00	$ 8,000.00	$ -	
Fees & Permits	$ 15,000.00	$ 14,916.00	$ (84.00)	$ 14,000.00	$ (1,000.00)	-6.7%
Cable TV Franchise fees	$ 60,000.00	$ 60,489.96	$ 489.96	$ 60,000.00	$ -	
Municipal Court	$ 150,000.00	$ 134,241.84	$ (15,758.16)	$ 134,000.00	$ (16,000.00)	-10.7%
Interest on Taxes	$ 47,000.00	$ 52,811.16	$ 5,811.16	$ 45,000.00	$ (2,000.00)	-4.3%
Sewer Rents	$ 225,000.00	$ 231,302.59	$ 6,302.59	$ 230,000.00	$ 5,000.00	2.4%
Billboard Lease	$ 40,000.00	$ 60,271.63	$ 20,271.63	$ 90,780.00	$ 50,780.00	
Trash Collection Interlocal contracts				$ 26,310.00	$ 26,310.00	
Legislative Block Grant - State Aid			$ -			
Municipal Property Tax Relief - State Aid	$ 29,521.00	$ 29,521.00	$ -	$ 27,391.00	$ (2,130.00)	-5.6%
Energy Receipts Tax - State Aid	$ 384,183.00	$ 384,182.52	$ (0.48)	$ 386,313.00	$ 2,130.00	0.6%
Construction Code Fees	$ 18,000.00	$ 33,058.00	$ 15,058.00	$ 30,000.00	$ 12,000.00	52.2%
Mun. Court Reimbursement - Oaklyn			$ -		$ -	
Drunk Driving Enforcement - State Aid			$ -	$ 2,657.31	$ 2,657.31	39.2%
Clean Communities - State Aid			$ -		$ -	
Recycling Tonnage Grant - State Aid			$ -		$ -	
Camden County Open Space Grant			$ -		$ -	
Alcohol Education - State Aid			$ -		$ -	
Over the Limit Under Arrest Grant			$ -		$ -	
Body Armor - State Aid			$ -		$ -	
Community Development Block Grant - Yr 32			$ -		$ -	
Community Development Block Grant - Yr 35			$ -		$ -	
Community Development Block Grant - Yr 36			$ -		$ -	
Transportation Grant - State Aid			$ -	$ 4,000.00	$ 4,000.00	Sr.Cit. Transporta
NJDOT - Bell Road			$ -	$ 200,000.00	$ 200,000.00	Roosevelt from 2(
County Share of Bell Rd Drainage project			$ -		$ -	
NJDOT - Kings Highway			$ -		$ -	
ARRA - Kings Highway			$ -		$ -	
Open Space Pres Trust/ Comm Rec Facilties En			$ -		$ -	
Unappropriated Reserves:			$ -		$ -	
Clean Communities			$ -		$ -	
Body Armor Replacement Fund			$ -		$ -	
Drunk Driving Enforcement Fund			$ -		$ -	
FEMA grant from Hurricane loss			$ -		$ -	
Reimbursement Off-Duty Trust			$ -		$ -	
			$ -		$ -	
Reserve for Debt Service	$ 31,995.96	$ 31,995.96	$ -	$ 28,400.00	$ (3,595.96)	-80.1%
Delinquent Taxes	$ 189,000.00	$ 210,626.07	$ 21,626.07	$ 200,000.00	$ 11,000.00	5.9%
Total Non-Tax Revenues	$ 1,438,199.96	$ 1,493,631.73	$ 55,431.77	$ 1,724,851.31	$ 286,651.35	19.0%
Municipal Tax Levy	$ 3,404,625.36	$ 3,404,625.36	$ -	$ 3,479,796.00	$ 75,170.64	2.2%
Total Budgeted Revenues	$ 4,842,825.32	$ 4,898,257.09	$ 55,431.77	$ 5,204,647.31	$ 361,821.99	7.4%

	2013	2014		
Municipal Tax Levy	**$ 3,404,625.36**	**$ 3,479,796.00**	$ 75,170.64	2.24%
Tax Levy Allowed	$ 3,404,881.00	$ 3,485,262.00	$ 80,381.00	**2.40%**
Under/(Over) Maximum Permitted Tax Levy	**$ 255.64**	**$ 5,466.00**	$ 5,210.36	781.0%
Net Valuation Taxable (Ratables)	$ 175,671,461	$ 174,801,648	$ (869,813.00)	-0.5%
Municipal Tax Rate	**1.938**	**1.991**	$ 0.053	**2.78%**
Increase/(Decrease) in Muncipal Tax Rate	**0.044**	**0.053**	$ 0.009	
Ave. Assessed Value	$92,600	$92,600	$ -	
Municipal Taxes on Average Assessed Home	$1,795	$1,843	$ 48.75	2.8%
Municipal Tax Increase on Average Assessed	**$40.81**	**$48.75**	$ 7.94	

2014 MUNICIPAL BUDGET PROPOSAL
Borough of Mt. Ephraim
Expenditures
Introduced 3/6/2014

	2013 Adopted Budget	2013 Actual	Over/(under) Budget	2014 Proposed Budget	$ Increase (Decrease)	% Increase (Decrease)
Admin & Exec. - Commissioners						
Salaries and Wages	$ 8,750.00	$ 8,799.96	$ 49.96	$ 8,750.00	$ -	
Other Expenses	$ 2,000.00	$ 3,271.00	$ 1,271.00	$ 3,200.00	$ 1,200.00	60.0%
Municipal Clerk's Office						
Salaries and Wages	$ 12,500.00	$ 12,474.80	$ (25.20)	$ 13,825.00	$ 1,325.00	10.6%
Other Expenses	$ 39,000.00	$ 37,552.05	$ (1,447.95)	$ 39,500.00	$ 500.00	1.3%
Finance Department						
Salaries and Wages	$ 50,000.00	$ 45,689.74	$ (4,310.26)	$ 49,640.00	$ (360.00)	-0.7%
Other Expenses	$ 16,300.00	$ 16,247.03	$ (52.97)	$ 16,360.00	$ 60.00	0.4%
Audit	$ 25,000.00	$ 25,000.00	$ -	$ 25,000.00	$ -	
Tax Collection						
Salaries and Wages	$ 85,500.00	$ 79,082.76	$ (6,417.24)	$ 91,465.00	$ 5,965.00	7.0%
Other Expenses	$ 11,000.00	$ 4,654.32	$ (6,345.68)	$ 11,000.00	$ -	
Liquidation of Tax Title Liens	$ 1,500.00	$ 772.80	$ (727.20)	$ 1,500.00	$ -	
Tax Assessment						
Salaries and Wages	$ 15,585.00	$ 15,180.91	$ (404.09)	$ 15,420.00	$ (165.00)	-1.1%
Other Expenses	$ 2,000.00	$ 1,776.18	$ (223.82)	$ 2,350.00	$ 350.00	17.5%
Legal Services						
Salaries and Wages					$ -	
Other Expenses	$ 46,000.00	$ 43,310.92	$ (2,689.08)	$ 35,000.00	$ (11,000.00)	-23.9%
Engineer						
Other Expenses	$ 15,000.00	$ 48,060.65	$ 33,060.65	$ 20,000.00	$ 5,000.00	33.3%
Planning Board						
Salaries and Wages	$ 9,460.00	$ 9,370.29	$ (89.71)	$ 10,150.00	$ 690.00	7.3%
Other Expenses	$ 10,000.00	$ 13,709.60	$ 3,709.60	$ 14,000.00	$ 4,000.00	40.0%
Construction Office:						
Salaries and Wages	$ 50,650.00	$ 49,658.13	$ (991.87)	$ 52,305.00	$ 1,655.00	3.3%
Other Expenses	$ 2,500.00	$ 3,073.51	$ 573.51	$ 3,100.00	$ 600.00	24.0%
Insurance						
Employees Group Health						
Salaries and Wages - Waiver/buy out	$ 49,000.00	$ 58,380.03	$ 9,380.03	$ 64,000.00	$ 15,000.00	30.6%
Other Expenses	$ 725,000.00	$ 718,368.32	$ (6,631.68)	$ 735,000.00	$ 10,000.00	1.4%
Liability Insurance	$ 107,020.00	$ 107,020.00	$ -	$ 109,390.00	$ 2,370.00	2.2%
Workers Compensation	$ 101,175.00	$ 101,171.96	$ (3.04)	$ 102,950.00	$ 1,775.00	1.8%
Police						
Salaries & Wages	$ 1,142,000.00	$ 1,159,326.98	$ 17,326.98	$ 1,213,620.00	$ 71,620.00	6.3%
Other Expenses	$ 49,000.00	$ 40,577.50	$ (8,422.50)	$ 49,600.00	$ 600.00	1.2%
Office of Emergency Management						
Salaries and Wages	$ 1,365.00	$ 1,363.98	$ (1.02)	$ 1,380.00	$ 15.00	1.1%
Other Expenses	$ 6,000.00	$ 4,779.19	$ (1,220.81)	$ 9,000.00	$ 3,000.00	50.0%
Aid to Volunteer Fire Company						
Other Expenses	$ 48,500.00	$ 48,560.00	$ 60.00	$ 49,000.00	$ 500.00	1.0%
Aid to Volunteer Ambulance						
Other Expenses	$ 9,500.00	$ 9,935.52	$ 435.52	$ 15,000.00	$ 5,500.00	57.9%

2014 MUNICIPAL BUDGET PROPOSAL
Borough of Mt. Ephraim
Expenditures
Introduced 3/6/2014

	2013 Adopted Budget	2013 Actual	Over/(under) Budget	2014 Proposed Budget	$ Increase (Decrease)	% Increase (Decrease)
Streets & Roads						
Salaries and Wages	$ 168,000.00	$ 176,084.08	$ 8,084.08	$ 190,000.00	$ 22,000.00	13.1%
Other Expenses	$ 20,000.00	$ 13,730.08	$ (6,269.92)	$ 20,000.00	$ -	
Solid Waste Collection						
Salaries and Wages	$ 143,900.00	$ 122,457.34	$ (21,442.66)	$ 123,385.00	$ (20,515.00)	-14.3%
Other Expenses	$ 1,500.00	$ 770.90	$ (729.10)	$ 1,500.00	$ -	
Solid Waste Disposal						
Other Expenses	$ 95,000.00	$ 93,426.71	$ (1,573.29)	$ 100,000.00	$ 5,000.00	5.3%
Public Buildings & Grounds						
Salaries and Wages	$ 100.00	$ -	$ (100.00)	$ 100.00	$ -	
Other Expenses	$ 22,000.00	$ 28,162.45	$ 6,162.45	$ 35,000.00	$ 13,000.00	59.1%
Sewer Maintenance						
Salaries and Wages	$ 94,000.00	$ 75,000.04	$ (18,999.96)	$ 80,000.00	$ (14,000.00)	-14.9%
Other Expenses	$ 29,000.00	$ 29,422.64	$ 422.64	$ 50,000.00	$ 21,000.00	72.4%
Vehicle Maintenance					$ -	
Other Expenses	$ 41,000.00	$ 41,061.21	$ 61.21	$ 35,000.00	$ (6,000.00)	-14.6%
Environmental Commission						
Other Expenses	$ 100.00	$ -	$ (100.00)	$ 100.00	$ -	
Animal Control						
Other Expenses				$ 11,815.00	$ 11,815.00	#DIV/0!
Registrar of Vital Statistics					$ -	
Salaries and Wages	$ 1,900.00	$ 1,722.88	$ (177.12)	$ 2,050.00	$ 150.00	7.9%
Other Expenses	$ 650.00	$ -	$ (650.00)	$ 650.00	$ -	
Senior Citizen Programs						
Other Expenses	$ 4,000.00	$ 3,376.31	$ (623.69)	$ 3,000.00	$ (1,000.00)	-25.0%
Celebrations of Public Events						
Other Expenses	$ 2,000.00	$ 1,115.00	$ (885.00)	$ 2,000.00	$ -	
Utility Expenses						
Street Lighting	$ 55,000.00	$ 57,661.65	$ 2,661.65	$ 60,000.00	$ 5,000.00	9.1%
Telephone & telecommunications	$ 27,000.00	$ 26,642.53	$ (357.47)	$ 27,500.00	$ 500.00	1.9%
Water & Fire Hydrants	$ 56,000.00	$ 51,288.94	$ (4,711.06)	$ 58,600.00	$ 2,600.00	4.6%
Vehicle Fuel (gasoline & diesel)	$ 77,500.00	$ 76,688.55	$ (811.45)	$ 77,105.00	$ (395.00)	-0.5%
Heating Fuel Oil	$ 500.00	$ -	$ (500.00)	$ 500.00	$ -	
Electric & Gas	$ 60,000.00	$ 58,840.11	$ (1,159.89)	$ 60,000.00	$ -	
Sewer (CCMUA)	$ 2,500.00	$ 2,341.50	$ (158.50)	$ 2,500.00	$ -	
Inspection of Rentals & Cert of Habitabil						
Salaries and Wages	$ 6,530.00	$ 5,882.44	$ (647.56)	$ 6,690.00	$ 160.00	2.5%
Other Expenses	$ 150.00	$ -	$ (150.00)	$ 150.00	$ -	
Social Security	$ 76,906.00	$ 72,072.80	$ (4,833.20)	$ 75,000.00	$ (1,906.00)	-2.5%
Contribution to PERS (also O/S Caps)	$ 67,175.00	$ 68,677.47	$ 1,502.47	$ 73,600.00	$ 6,425.00	9.6%
Contribution to PFRS (also O/S Caps)	$ 246,514.00	$ 246,514.00	$ -	$ 220,480.00	$ (26,034.00)	-10.6%
Contribution to DCRP	$ 1,000.00	$ -	$ (1,000.00)	$ 1,000.00	$ -	
Unemployment Compensation	$ 9,000.00	$ 855.80	$ (8,144.20)	$ 5,000.00	$ (4,000.00)	-44.4%
Sub-Total Inside CAPS	**$ 3,950,230.00**	**$ 3,920,963.56**	$ (29,266.44)	**$ 4,084,230.00**	$ 134,000.00	3.4%

2014 MUNICIPAL BUDGET PROPOSAL
Borough of Mt. Ephraim
Expenditures
Introduced 3/6/2014

	2013 Adopted Budget	2013 Actual	Over/(under) Budget	2014 Proposed Budget	$ Increase (Decrease)	% Increase (Decrease)
Outside CAP						
Solid Waste Disposal (Recycling Tax)	$ 4,000.00	$ 1,073.64	$ (2,926.36)	$ 1,000.00	$ (3,000.00)	-75.0%
Employees Group Health (also I/S Caps			$ -			
Clean Communities Grant		$ 3,450.37	$ 3,450.37			
Recycling Tonnage Grant			$ -			
Stormwater Regulation						
Salaries and Wages	$ 1,700.00	$ 1,423.32	$ (276.68)	$ 1,700.00	$ -	
Other Expenses	$ 1,050.00	$ 1,050.00	$ -	$ 1,050.00	$ -	
Camden County Open Space Grant			$ -			
Camden County Recycling Rebate			$ -			
Alcohol Educ. Rehab & Enf. Grant			$ -			
Drunk Driving Enforcement Fund			$ -	$ 2,657.31	$ 2,657.31	
CDBG Grant (through Camden Co) - 35	$ 3,000.00	$ 4,000.00	$ 1,000.00		$ (3,000.00)	-100.0%
CDBG Grant (through Camden Co) - 36				$ 4,000.00	$ 4,000.00	
Transportation Trust Fund			$ -	$ 200,000.00	$ 200,000.00	
Shared Municipal Clerk - Barrington	$ 24,360.00	$ 24,360.00	$ -	$ 25,335.00	$ 975.00	4.0%
Shared Court - Oaklyn	$ 124,000.00	$ 104,378.66	$ (19,621.34)	$ 110,000.00	$ (14,000.00)	-11.3%
Shared truck wash - Barrington	$ 4,000.00	$ -	$ (4,000.00)	$ 4,000.00	$ -	
Shared Trash Collection - Runnemede						
Salaries and Wages				$ 18,415.00		
Other Expenses				$ 7,895.00		
Capital Improvement Fund	$ 10,000.00	$ 10,000.00	$ -	$ 20,000.00	$ 10,000.00	100.0%
Bond Principal	$ 105,000.00	$ 105,000.00	$ -	$ 110,000.00	$ 5,000.00	4.8%
Bond Anticipation Note Principal	$ 112,000.00	$ 112,000.00	$ -	$ 112,000.00	$ -	
Bond Interest	$ 139,782.00	$ 139,782.00	$ -	$ 134,140.00	$ (5,642.00)	-4.0%
Note Interest	$ 22,999.00	$ 22,999.00	$ -	$ 21,160.00	$ (1,839.00)	-8.0%
CCIA Loans			$ -			
Principal	$ 31,000.00	$ 31,000.00	$ -	$ 33,000.00	$ 2,000.00	6.5%
Interest	$ 24,704.00	$ 24,703.54	$ (0.46)	$ 23,210.00	$ (1,494.00)	-6.0%
Deferred Chges - Deficit in Dog Fund	$ 3,838.84	$ 3,838.84	$ -	$ 1,506.84	$ (2,332.00)	-60.7%
Subtotal outside CAPS	**$ 611,433.84**	**$ 589,059.37**	$ (22,374.47)	**$ 831,069.15**	$ 219,635.31	35.9%
Reserve for Uncollected Taxes	$ 281,161.48	$ 281,161.48	$ -	$ 289,348.16	$ 8,186.68	2.9%
Total	**$ 4,842,825.32**	**$ 4,791,184.41**	$ (51,640.91)	**$ 5,204,647.31**	$ 361,821.99	7.5%
			$ -			
			$ -			
Budget Summary			$ -			
Salaries and Wages	$ 1,791,940.00	$ 1,867,896.31	$ 75,956.31	$ 1,878,895.00	$ 86,955.00	4.9%
Other Expenses	$ 2,317,400.00	$ 2,185,352.87	$ (132,047.13)	$ 2,374,730.00	$ 57,330.00	2.5%
Grants	$ 3,000.00	$ 7,450.37	$ 4,450.37	$ 206,657.31	$ 203,657.31	6788.6%
Capital	$ 10,000.00	$ 10,000.00	$ -	$ 20,000.00	$ 10,000.00	100.0%
Debt Service & Deferred Charges	$ 439,323.84	$ 439,323.38	$ (0.46)	$ 435,016.84	$ (4,307.00)	-1.0%
Reserve for Uncollected Taxes	$ 281,161.48	$ 281,161.48	$ -	$ 289,348.16	$ 8,186.68	2.9%
TOTAL	$ 4,842,825.32	$ 4,791,184.41	$ (51,640.91)	$ 5,204,647.31	$ 361,821.99	7.5%