

2016 MUNICIPAL BUDGET PROPOSAL

Borough of Mt. Ephraim

Revenues

Introduced

3/29/2016

	2015 Final Budget	2015 Actual	Over/(under) Budget	2016 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
Appropriated Surplus	\$ 235,000.00	\$ 235,000.00	\$ -	\$ 335,000.00	\$ 100,000.00	42.55%
Additional Approp. Surplus for PW Garage Roof				\$ 89,500.00		
Licenses - Alcoholic Beverages	\$ 3,000.00	\$ 3,930.00	\$ 930.00	\$ 3,000.00	\$ -	
Licenses - Other	\$ 4,000.00	\$ 24,184.17	\$ 20,184.17	\$ 4,000.00	\$ -	
Fees & Permits	\$ 18,000.00	\$ 1,254.00	\$ (16,746.00)	\$ 18,000.00	\$ -	
Cable TV Franchise fees	\$ 60,000.00	\$ 66,155.16	\$ 6,155.16	\$ 60,000.00	\$ -	
Municipal Court	\$ 134,370.00	\$ 199,168.13	\$ 64,798.13	\$ 150,000.00	\$ 15,630.00	11.63%
Interest on Taxes	\$ 45,000.00	\$ 57,311.35	\$ 12,311.35	\$ 50,000.00	\$ 5,000.00	11.11%
Sewer Rents	\$ 230,000.00	\$ 224,780.56	\$ (5,219.44)	\$ 224,000.00	\$ (6,000.00)	-2.61%
Billboard Lease	\$ 74,000.00	\$ 74,000.00	\$ -	\$ 75,480.00	\$ 1,480.00	2.00%
Trash Collection Interlocal contracts	\$ 57,000.00	\$ 94,718.40	\$ 37,718.40	\$ 65,000.00	\$ 8,000.00	14.04%
Municipal Property Tax Relief - State Aid	\$ 27,391.00	\$ 21,048.00	\$ (6,343.00)	\$ 21,048.00	\$ (6,343.00)	-23.16%
Energy Receipts Tax - State Aid	\$ 386,313.00	\$ 392,657.00	\$ 6,344.00	\$ 392,656.00	\$ 6,343.00	1.64%
Construction Code Fees	\$ 40,000.00	\$ 48,089.00	\$ 8,089.00	\$ 40,000.00	\$ -	
Clean Communities - State Aid		\$ 9,712.84	\$ 9,712.84			
Recycling Tonnage Grant - State Aid	\$ 6,106.29	\$ 6,106.29	\$ -			
Alcohol Education - State Aid		\$ 235.73	\$ 235.73			
Over the Limit Under Arrest Grant		\$ 3,062.81	\$ 3,062.81			
Drive Sober Get Pulled Over grant	\$ 5,000.00	\$ 5,000.00	\$ -			
Body Armor - State Aid		\$ 1,510.33	\$ 1,510.33			
Community Development Block Grant - Yr 35	\$ 16,000.00	\$ 16,000.00	\$ -			
Community Development Block Grant - Yr 36	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 82,000.00		
Community Development Block Grant - Yr 37				\$ 22,600.00		
Transportation Grant - State Aid		\$ 100,403.44	\$ 100,403.44	\$ -		
Reserve for Debt Service	\$ -		\$ -	\$ 244,000.00	\$ 244,000.00	
Delinquent Taxes	\$ 200,000.00	\$ 273,036.80	\$ 73,036.80	\$ 200,000.00	\$ -	
			\$ -			
Total Non-Tax Revenues	\$ 1,561,180.29	\$ 1,877,364.01	\$ 316,183.72	\$ 2,076,284.00	\$ 515,103.71	32.99%
			\$ -			
Municipal Tax Levy	\$ 3,479,796.00	\$ 3,540,575.12	\$ 60,779.12	\$ 3,562,216.00	\$ 82,420.00	2.37%
			\$ -			
Total Budgeted Revenues	\$ 5,040,976.29	\$ 5,417,939.13	\$ 376,962.84	\$ 5,638,500.00	\$ 597,523.71	11.85%

	2015	2015	2016		
Municipal Tax Levy	\$ 3,479,796.00	\$ 3,479,796.00	\$ 3,562,216.00	\$ 82,420.00	2.37%
Tax Levy Allowed	\$ 3,597,000.00	\$ 3,597,000.00	\$ 3,757,000.00	\$ 160,000.00	4.45%
Under/(Over) Maximum Permitted Tax Levy	\$ 117,204.00	\$ 117,204.00	\$ 194,784.00	\$ 77,580.00	66.19%
Net Valuation Taxable (Ratables)	\$ 278,057,816	\$ 278,057,816	\$ 276,811,603	\$ (1,246,213)	-0.45%
Municipal Tax Rate	1.251		1.287	\$ 0.0354	2.83%
Increase/(Decrease) in Municipal Tax Rate	(0.739)		0.0354	\$ 0.77	-104.79%
Ave. Assessed Value	\$145,000		\$145,000		
Municipal Taxes on Average Assessed Home	\$1,815		\$1,866	\$51	2.83%
Municipal Tax Increase on Average Assessed	(\$28.77)		\$51.34	\$80.12	-278.43%

2016 MUNICIPAL BUDGET PROPOSAL

Borough of Mt. Ephraim

Expenditures

Introduced

3/29/2016

	as of 2/02/16			2016	\$	%
	2015	2015	Over/(under)	Proposed	Increase	Increase
	<u>Adopted Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Admin & Exec. - Commissioners						
Salaries and Wages	\$ 8,750.00	\$ 7,749.96	\$ (1,000.04)	\$ 11,750.00	\$ 3,000.00	34.3%
Other Expenses	\$ 3,500.00	\$ 3,851.00	\$ 351.00	\$ 4,000.00	\$ 500.00	14.3%
Municipal Clerk's Office						
Salaries and Wages	\$ 9,500.00	\$ 9,452.50	\$ (47.50)	\$ 11,000.00	\$ 1,500.00	15.8%
Other Expenses	\$ 56,200.00	\$ 45,654.48	\$ (10,545.52)	\$ 48,000.00	\$ (8,200.00)	-14.6%
Finance Department						
Salaries and Wages	\$ 55,000.00	\$ 59,226.56	\$ 4,226.56	\$ 62,500.00	\$ 7,500.00	13.6%
Other Expenses	\$ 17,000.00	\$ 16,807.12	\$ (192.88)	\$ 18,000.00	\$ 1,000.00	5.9%
Audit	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	
Tax Collection						
Salaries and Wages	\$ 60,000.00	\$ 56,294.44	\$ (3,705.56)	\$ 63,500.00	\$ 3,500.00	5.8%
Other Expenses	\$ 12,525.00	\$ 8,869.95	\$ (3,655.05)	\$ 12,875.00	\$ 350.00	2.8%
Liquidation of Tax Title Liens	\$ 1,500.00	\$ 1,008.00	\$ (492.00)	\$ 1,500.00	\$ -	
Tax Assessment						
Salaries and Wages	\$ 14,350.00	\$ 14,381.36	\$ 31.36	\$ 15,500.00	\$ 1,150.00	8.0%
Other Expenses	\$ 2,850.00	\$ 1,649.55	\$ (1,200.45)	\$ 2,850.00	\$ -	
Legal Services						
Other Expenses	\$ 35,000.00	\$ 32,403.96	\$ (2,596.04)	\$ 42,000.00	\$ 7,000.00	20.0%
Engineer						
Other Expenses	\$ 20,000.00	\$ 31,208.00	\$ 11,208.00	\$ 35,000.00	\$ 15,000.00	75.0%
Planning Board						
Salaries and Wages	\$ 10,150.00	\$ 10,219.66	\$ 69.66	\$ 11,500.00	\$ 1,350.00	13.3%
Other Expenses	\$ 13,650.00	\$ 6,980.76	\$ (6,669.24)	\$ 13,650.00	\$ -	
Construction Office:						
Salaries and Wages	\$ 53,200.00	\$ 53,333.10	\$ 133.10	\$ 56,000.00	\$ 2,800.00	5.3%
Other Expenses	\$ 3,000.00	\$ 2,940.32	\$ (59.68)	\$ 3,000.00	\$ -	
Insurance						
Employees Group Health						
Salaries and Wages - Waiver/buy out	\$ 65,000.00	\$ 47,825.60	\$ (17,174.40)	\$ 60,000.00	\$ (5,000.00)	-7.7%
Other Expenses	\$ 735,000.00	\$ 711,910.70	\$ (23,089.30)	\$ 776,770.00	\$ 41,770.00	5.7%
Liability Insurance	\$ 118,000.00	\$ 117,410.59	\$ (589.41)	\$ 114,000.00	\$ (4,000.00)	-3.4%
Workers Compensation	\$ 103,000.00	\$ 101,722.04	\$ (1,277.96)	\$ 108,000.00	\$ 5,000.00	4.9%
Police						
Salaries & Wages	\$ 1,250,000.00	\$ 1,167,134.98	\$ (82,865.02)	\$ 1,225,000.00	\$ (25,000.00)	-2.0%
Other Expenses	\$ 67,000.00	\$ 57,979.95	\$ (9,020.05)	\$ 93,000.00	\$ 26,000.00	38.8%
Office of Emergency Management						
Salaries and Wages	\$ 1,380.00	\$ 1,422.59	\$ 42.59	\$ 1,500.00	\$ 120.00	8.7%
Other Expenses	\$ 12,000.00	\$ 6,358.84	\$ (5,641.16)	\$ 10,000.00	\$ (2,000.00)	-16.7%
Aid to Volunteer Fire Company						
Other Expenses	\$ 49,980.00	\$ 32,601.16	\$ (17,378.84)	\$ 50,000.00	\$ 20.00	0.0%
Aid to Volunteer Ambulance						
Other Expenses	\$ 12,500.00	\$ 23,084.13	\$ 10,584.13	\$ 13,000.00	\$ 500.00	4.0%

2016 MUNICIPAL BUDGET PROPOSAL

Borough of Mt. Ephraim

Expenditures

Introduced

3/29/2016

	as of 2/02/16			2016			%	
	2015	2015	Over/(under)	2016	\$	\$	Increase	Increase
	<u>Adopted Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed Budget</u>	<u>Increase (Decrease)</u>	<u>(Decrease)</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Streets & Roads								
Salaries and Wages	\$ 200,000.00	\$ 188,699.24	\$ (11,300.76)	\$ 208,000.00	\$ 8,000.00			4.0%
Other Expenses	\$ 27,000.00	\$ 26,728.06	\$ (271.94)	\$ 27,000.00	\$ -			
Solid Waste Collection								
Salaries and Wages	\$ 126,000.00	\$ 126,787.74	\$ 787.74	\$ 125,000.00	\$ (1,000.00)			-0.8%
Other Expenses	\$ 1,500.00	\$ 1,092.06	\$ (407.94)	\$ 1,500.00	\$ -			
Solid Waste Disposal								
Other Expenses	\$ 105,000.00	\$ 97,198.74	\$ (7,801.26)	\$ 157,000.00	\$ 52,000.00			49.5%
Public Buildings & Grounds								
Salaries and Wages	\$ 3,000.00	\$ 2,750.00	\$ (250.00)	\$ 3,500.00	\$ 500.00			16.7%
Other Expenses	\$ 41,600.00	\$ 29,831.84	\$ (11,768.16)	\$ 42,100.00	\$ 500.00			1.2%
Sewer Maintenance								
Salaries and Wages	\$ 50,000.00	\$ 32,941.23	\$ (17,058.77)	\$ 53,000.00	\$ 3,000.00			6.0%
Other Expenses	\$ 50,000.00	\$ 28,329.73	\$ (21,670.27)	\$ 50,000.00	\$ -			
Vehicle Maintenance								
Other Expenses	\$ 39,500.00	\$ 68,352.38	\$ 28,852.38	\$ 65,000.00	\$ 25,500.00			64.6%
Environmental Commission								
Other Expenses	\$ 100.00	\$ -	\$ (100.00)	\$ 100.00	\$ -			
Animal Control								
Other Expenses	\$ 6,815.00	\$ 3,000.00	\$ (3,815.00)	\$ 4,500.00	\$ (2,315.00)			-34.0%
Registrar of Vital Statistics								
Salaries and Wages	\$ 2,000.00	\$ 2,026.94	\$ 26.94	\$ 2,200.00	\$ 200.00			10.0%
Other Expenses	\$ 650.00	\$ 100.00	\$ (550.00)	\$ 650.00	\$ -			
Senior Citizen Programs								
Other Expenses	\$ 4,000.00	\$ 2,867.79	\$ (1,132.21)	\$ 4,000.00	\$ -			
Celebrations of Public Events								
Other Expenses	\$ 2,000.00	\$ (1,065.00)	\$ (3,065.00)	\$ 2,000.00	\$ -			
Utility Expenses								
Street Lighting	\$ 58,000.00	\$ 55,593.13	\$ (2,406.87)	\$ 56,000.00	\$ (2,000.00)			-3.4%
Telephone & telecommunications	\$ 30,000.00	\$ 27,119.53	\$ (2,880.47)	\$ 27,000.00	\$ (3,000.00)			-10.0%
Water & Fire Hydrants	\$ 58,000.00	\$ 60,536.60	\$ 2,536.60	\$ 58,000.00	\$ -			
Vehicle Fuel (gasoline & diesel)	\$ 60,000.00	\$ 52,089.02	\$ (7,910.98)	\$ 52,000.00	\$ (8,000.00)			-13.3%
Electric & Gas	\$ 65,000.00	\$ 60,735.98	\$ (4,264.02)	\$ 65,000.00	\$ -			
Sewer (CCMUA)	\$ 2,500.00	\$ 2,202.76	\$ (297.24)	\$ 3,000.00	\$ 500.00			20.0%
Inspection of Rentals & Cert of Habitabil								
Salaries and Wages	\$ 6,600.00	\$ 6,861.92	\$ 261.92	\$ 7,500.00	\$ 900.00			13.6%
Other Expenses	\$ 150.00	\$ 19.99	\$ (130.01)	\$ 150.00	\$ -			
Social Security	\$ 80,000.00	\$ 73,280.11	\$ (6,719.89)	\$ 75,000.00	\$ (5,000.00)			-6.3%
Contribution to PERS (also O/S Caps)	\$ 71,000.00	\$ 70,434.00	\$ (566.00)	\$ 76,000.00	\$ 5,000.00			7.0%
Contribution to PFRS (also O/S Caps)	\$ 239,000.00	\$ 238,651.00	\$ (349.00)	\$ 264,000.00	\$ 25,000.00			10.5%
Contribution to DCRP	\$ 1,000.00	\$ -	\$ (1,000.00)	\$ 1,000.00	\$ -			
Unemployment Compensation	\$ 5,000.00	\$ 958.96	\$ (4,041.04)	\$ 3,000.00	\$ (2,000.00)			-40.0%
Sub-Total Inside CAPS	\$ 4,150,450.00	\$ 3,912,605.05	\$ (237,844.95)	\$ 4,322,095.00	\$ 171,645.00			4.1%

2016 MUNICIPAL BUDGET PROPOSAL

Borough of Mt. Ephraim

Expenditures

Introduced

3/29/2016

	as of 2/02/16					
	2015	2015	Over/(under)	2016	\$	%
	<u>Adopted Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed Budget</u>	<u>Increase (Decrease)</u>	<u>Increase (Decrease)</u>
Outside CAP						
Solid Waste Disposal (Recycling Tax)	\$ 1,000.00	\$ 1,036.26	\$ 36.26	\$ 7,000.00	\$ 6,000.00	600.0%
Employees Group Health (also I/S Caps			\$ -	\$ 13,230.00	\$ 13,230.00	#DIV/0!
Clean Communities Grant		\$ 9,712.84	\$ 9,712.84		\$ -	#DIV/0!
Recycling Tonnage Grant	\$ 6,106.29	\$ 6,106.29	\$ -		\$ (6,106.29)	-100.0%
Stormwater Regulation			\$ -			
Salaries and Wages	\$ 1,700.00	\$ 1,700.00	\$ -	\$ 1,100.00	\$ (600.00)	-35.3%
Other Expenses	\$ 1,050.00	\$ 1,050.00	\$ -	\$ 1,500.00	\$ 450.00	42.9%
CDBG Grant (through Camden Co) - 34	\$ 16,000.00	\$ 16,000.00	\$ -		\$ (16,000.00)	-100.0%
Drive Sober Get Pulled Over grant	\$ 5,000.00	\$ 5,000.00	\$ -		\$ (5,000.00)	-100.0%
CDBG Grant (through Camden Co) - 35	\$ 20,000.00	\$ 20,000.00	\$ -		\$ (20,000.00)	-100.0%
CDBG Grant (through Camden Co) - 36			\$ -	\$ 82,000.00	\$ 82,000.00	#DIV/0!
CDBG Grant (through Camden Co) - 37				\$ 22,600.00		
Shared Municipal Clerk - Barrington	\$ 25,345.00	\$ 25,344.00	\$ (1.00)	\$ 25,975.00	\$ 630.00	2.5%
Shared Court - Oaklyn	\$ 120,000.00	\$ 120,583.48	\$ 583.48	\$ 131,060.00	\$ 11,060.00	9.2%
Shared truck wash - Barrington	\$ 4,000.00	\$ -	\$ (4,000.00)	\$ 4,000.00	\$ -	
Shared Trash Collection - Runnemede						
Salaries and Wages	\$ 35,000.00	\$ 34,331.45	\$ (668.55)	\$ 45,000.00	\$ 10,000.00	28.6%
Other Expenses	\$ 12,000.00	\$ 12,000.00	\$ -	\$ 20,000.00	\$ 8,000.00	66.7%
Capital Improvement Fund	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 20,000.00	\$ 10,000.00	100.0%
Replacement of Public Works Garage R				\$ 89,500.00		
Bond Principal	\$ 120,000.00	\$ 120,000.00	\$ -	\$ 244,000.00	\$ 124,000.00	103.3%
Bond Anticipation Note Principal	\$ -		\$ -	\$ -	\$ -	#DIV/0!
Bond Interest	\$ 128,100.00	\$ 128,098.71	\$ (1.29)	\$ 237,202.00	\$ 109,102.00	85.2%
Note Interest	\$ 20,900.00	\$ -	\$ (20,900.00)	\$ 2,200.00	\$ (18,700.00)	-89.5%
CCIA Loans						
Principal	\$ 34,000.00	\$ 34,000.00	\$ -	\$ 38,000.00	\$ 4,000.00	11.8%
Interest	\$ 18,230.00	\$ 18,229.95	\$ (0.05)	\$ 16,530.00	\$ (1,700.00)	-9.3%
Deferred Chges - Revaluation	\$ 17,000.00	\$ 17,000.00	\$ -	\$ 17,000.00	\$ -	
Subtotal outside CAPS	\$ 595,431.29	\$ 580,192.98	\$ (15,238.31)	\$ 1,017,897.00	\$ 422,465.71	71.0%
Reserve for Uncollected Taxes	\$ 295,095.00	\$ 295,095.00	\$ -	\$ 298,508.00	\$ 3,413.00	1.2%
Total	\$ 5,040,976.29	\$ 4,787,893.03	\$ (253,083.26)	\$ 5,638,500.00	\$ 597,523.71	11.9%
Budget Summary						
Salaries and Wages	\$ 1,886,630.00	\$ 1,775,313.67	\$ (111,316.33)	\$ 1,903,550.00	\$ 16,920.00	0.9%
Other Expenses	\$ 2,463,915.00	\$ 2,333,336.57	\$ (130,578.43)	\$ 2,667,410.00	\$ 203,495.00	8.3%
Grants	\$ 47,106.29	\$ 56,819.13	\$ 9,712.84	\$ 104,600.00	\$ 57,493.71	122.1%
Capital	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 109,500.00	\$ 99,500.00	995.0%
Debt Service & Deferred Charges	\$ 338,230.00	\$ 317,328.66	\$ (20,901.34)	\$ 554,932.00	\$ 216,702.00	64.1%
Reserve for Uncollected Taxes	\$ 295,095.00	\$ 295,095.00	\$ -	\$ 298,508.00	\$ 3,413.00	1.2%
TOTAL	\$ 5,040,976.29	\$ 4,787,893.03	\$ (253,083.26)	\$ 5,638,500.00	\$ 597,523.71	11.9%

March 29, 2016

ADDENDUM to 2016 Mt. Ephraim Introduced Budget:

#1 – Revenue and Expenditure sheets - 2012 through proposed 2016

- Shows budgeted and actual for each year
- Includes:
 - analysis of Reserve for Uncollected Taxes
 - proposed tax levy compared to State levy cap
 - calculation of tax rate
 - \$ and % change between 2015 and proposed 2016
 - summary of expenditures in six categories

#2 – Highlights – Significant Changes in Revenue and Appropriation lines

#3 – Analysis of the Basis for the Tax Levy Increase for 2016 compared to 2015

#4 – Revenue History by Major Categories – 2012 to proposed 2016

#5 – Surplus History 2012 to proposed 2016

- Includes available, appropriated, regenerated

#6 - Comparison of Revenue and Appropriation lines in proposed 2016 Budget

- Largest \$ amount to smallest \$ amount shown as % of budget
- \$ changes from largest to smallest
- % changes from largest to smallest

Addendum #1 R

2016 MUNICIPAL BUDGET PROPOSAL

Borough of Mt. Ephraim

Multi-Year Comparison

Revenues												Revenues Introduced		%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
												2016		3/29/2016																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
												Proposed Budget	Increase (Decrease)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	201

2016 MUNICIPAL BUDGET PROPOSAL

Borough of Mt. Ephraim

Expenditures

3/29/2016

Multi-Year Comparison

Expenditures

	2012	2013	2014	2015	2016	as of 2/02/16	2015	2016	Increase (Decrease)	%
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Proposed Budget	Increase (Decrease)	Increase (Decrease)
Admin & Exec. - Commissioners										
Salaries and Wages	\$ 8,350.00	\$ 9,150.00	\$ 8,750.00	\$ 8,799.96	\$ 8,750.00	\$ 7,749.96	\$ 8,750.00	\$ 11,750.00	\$ 3,000.00	34.3%
Other Expenses	\$ 4,000.00	\$ 3,200.00	\$ 3,200.00	\$ 3,482.00	\$ 3,500.00	\$ 3,851.00	\$ 3,500.00	\$ 4,000.00	\$ 500.00	14.3%
Municipal Clerk's Office										
Salaries and Wages	\$ 8,870.00	\$ 9,840.00	\$ 12,500.00	\$ 12,474.80	\$ 13,825.00	\$ 16,162.86	\$ 9,500.00	\$ 11,000.00	\$ 1,500.00	15.8%
Other Expenses	\$ 39,700.00	\$ 39,700.00	\$ 39,000.00	\$ 37,552.05	\$ 39,500.00	\$ 36,176.81	\$ 56,200.00	\$ 48,000.00	\$ (8,200.00)	-14.6%
Finance Department										
Salaries and Wages	\$ 49,455.00	\$ 45,705.00	\$ 50,000.00	\$ 45,689.74	\$ 49,640.00	\$ 55,205.11	\$ 55,000.00	\$ 62,500.00	\$ 7,500.00	13.6%
Other Expenses	\$ 16,360.00	\$ 16,360.00	\$ 16,300.00	\$ 16,247.03	\$ 16,360.00	\$ 16,807.39	\$ 17,000.00	\$ 18,000.00	\$ 1,000.00	5.9%
Audit	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	-
Tax Collection										
Salaries and Wages	\$ 85,585.00	\$ 101,585.00	\$ 85,500.00	\$ 79,082.76	\$ 91,465.00	\$ 90,299.64	\$ 60,000.00	\$ 63,500.00	\$ 3,500.00	5.8%
Other Expenses	\$ 11,055.00	\$ 4,905.00	\$ 11,000.00	\$ 4,654.32	\$ 11,000.00	\$ 5,621.52	\$ 12,525.00	\$ 12,875.00	\$ 350.00	2.8%
Liquidation of Tax Title Liens	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 772.80	\$ 1,500.00	\$ 1,079.40	\$ 1,500.00	\$ 1,500.00	\$ -	-
Tax Assessment										
Salaries and Wages	\$ 17,150.00	\$ 17,200.00	\$ 15,585.00	\$ 15,180.91	\$ 15,420.00	\$ 14,253.80	\$ 14,350.00	\$ 15,500.00	\$ 1,150.00	8.0%
Other Expenses	\$ 5,100.00	\$ 2,100.00	\$ 2,000.00	\$ 1,776.18	\$ 2,350.00	\$ 1,979.51	\$ 2,850.00	\$ 2,850.00	\$ -	-
Legal Services										
Other Expenses	\$ 35,000.00	\$ 36,500.00	\$ 46,000.00	\$ 43,310.92	\$ 35,000.00	\$ 26,410.43	\$ 35,000.00	\$ 42,000.00	\$ 7,000.00	20.0%
Engineer										
Other Expenses	\$ 15,000.00	\$ 23,260.00	\$ 15,000.00	\$ 47,110.65	\$ 20,000.00	\$ 16,842.00	\$ 20,000.00	\$ 35,000.00	\$ 15,000.00	75.0%
Planning Board										
Salaries and Wages	\$ 12,030.00	\$ 12,030.00	\$ 9,460.00	\$ 9,370.29	\$ 10,150.00	\$ 10,384.48	\$ 10,150.00	\$ 11,500.00	\$ 1,350.00	13.3%
Other Expenses	\$ 11,000.00	\$ 10,000.00	\$ 10,000.00	\$ 13,709.60	\$ 14,000.00	\$ 8,564.67	\$ 13,650.00	\$ 13,650.00	\$ -	-
Construction Office:										
Salaries and Wages	\$ 42,395.00	\$ 45,815.00	\$ 50,650.00	\$ 49,658.13	\$ 52,305.00	\$ 53,104.92	\$ 53,200.00	\$ 56,000.00	\$ 2,800.00	5.3%
Other Expenses	\$ 2,280.00	\$ 2,455.00	\$ 2,500.00	\$ 3,073.51	\$ 3,100.00	\$ 2,490.44	\$ 3,000.00	\$ 3,000.00	\$ -	-
Insurance										
Employees Group Health										
Salaries and Wages - Waiver/buy out	\$ 49,575.00	\$ 55,175.00	\$ 49,000.00	\$ 58,380.03	\$ 64,000.00	\$ 63,112.59	\$ 65,000.00	\$ 60,000.00	\$ (5,000.00)	-7.7%
Other Expenses	\$ 639,600.00	\$ 688,095.00	\$ 725,000.00	\$ 718,368.32	\$ 735,000.00	\$ 740,669.06	\$ 735,000.00	\$ 776,770.00	\$ 41,770.00	5.7%
Liability Insurance	\$ 111,845.00	\$ 100,845.00	\$ 107,020.00	\$ 107,020.00	\$ 109,390.00	\$ 212,334.74	\$ 118,000.00	\$ 114,000.00	\$ (4,000.00)	-3.4%
Workers Compensation	\$ 100,890.00	\$ 100,000.00	\$ 101,175.00	\$ 101,171.96	\$ 102,950.00	\$ 101,722.04	\$ 103,000.00	\$ 108,000.00	\$ 5,000.00	4.9%
Police										
Salaries & Wages	\$ 1,100,000.00	\$ 1,100,000.00	\$ 1,142,000.00	\$ 1,159,326.98	\$ 1,213,620.00	\$ 1,178,325.75	\$ 1,250,000.00	\$ 1,225,000.00	\$ (25,000.00)	-2.0%
Other Expenses	\$ 45,600.00	\$ 45,600.00	\$ 49,000.00	\$ 40,284.30	\$ 49,600.00	\$ 45,056.00	\$ 67,000.00	\$ 93,000.00	\$ 26,000.00	38.8%
Office of Emergency Management										
Salaries and Wages	\$ 1,350.00	\$ 1,650.00	\$ 1,365.00	\$ 1,363.98	\$ 1,380.00	\$ 1,391.28	\$ 1,380.00	\$ 1,500.00	\$ 120.00	8.7%
Other Expenses	\$ 10,000.00	\$ 10,000.00	\$ 6,000.00	\$ 4,779.19	\$ 9,000.00	\$ 4,875.46	\$ 12,000.00	\$ 10,000.00	\$ (2,000.00)	-16.7%
Aid to Volunteer Fire Company										
Other Expenses	\$ 49,000.00	\$ 51,000.00	\$ 48,500.00	\$ 48,560.00	\$ 49,000.00	\$ 47,241.57	\$ 49,980.00	\$ 50,000.00	\$ 20.00	0.0%
Aid to Volunteer Ambulance										
Other Expenses	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00	\$ 9,800.02	\$ 15,000.00	\$ 12,347.42	\$ 12,500.00	\$ 13,000.00	\$ 500.00	4.0%

2016 MUNICIPAL BUDGET PROPOSAL
Borough of Mt. Ephraim

Multi-Year Comparison Expenditures

	as of 2022/16										2016 Proposed Budget	\$ Increase (Decrease)	%
	2012 Adopted Budget	2012 Actual	2013 Adopted Budget	2013 Actual	2014 Adopted Budget	2014 Actual	2015 Adopted Budget	2015 Actual	Over/(under) Budget				
Streets & Roads													
Salaries and Wages	\$ 133,000.00	\$ 160,000.00	\$ 168,000.00	\$ 176,084.08	\$ 190,000.00	\$ 219,702.38	\$ 200,000.00	\$ 188,699.24	\$ (11,300.76)	\$ 208,000.00	\$ 8,000.00	4.0%	
Other Expenses	\$ 20,500.00	\$ 13,900.00	\$ 20,000.00	\$ 13,730.08	\$ 27,158.00	\$ 33,315.24	\$ 27,000.00	\$ 26,728.06	\$ (271.94)	\$ 27,000.00	\$ -		
Solid Waste Collection													
Salaries and Wages	\$ 133,615.00	\$ 108,015.00	\$ 143,900.00	\$ 122,457.34	\$ 123,385.00	\$ 129,945.65	\$ 126,000.00	\$ 126,787.74	\$ 787.74	\$ 125,000.00	\$ (1,000.00)	-0.8%	
Other Expenses	\$ 32,100.00	\$ 2,100.00	\$ 1,500.00	\$ 770.90	\$ 1,500.00	\$ 1,470.45	\$ 1,500.00	\$ 1,092.06	\$ (407.94)	\$ 1,500.00	\$ -		
Solid Waste Disposal													
Other Expenses	\$ 133,250.00	\$ 109,375.00	\$ 95,000.00	\$ 93,426.71	\$ 100,000.00	\$ 98,714.75	\$ 105,000.00	\$ 97,198.74	\$ (7,801.26)	\$ 157,000.00	\$ 52,000.00	49.5%	
Public Buildings & Grounds													
Salaries and Wages	\$ 1,350.00	\$ 1,350.00	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 3,000.00	\$ 2,750.00	\$ (250.00)	\$ 3,500.00	\$ 500.00	16.7%	
Other Expenses	\$ 24,000.00	\$ 24,000.00	\$ 22,000.00	\$ 28,002.45	\$ 41,600.00	\$ 27,107.14	\$ 41,600.00	\$ 29,831.84	\$ (11,768.16)	\$ 42,100.00	\$ 500.00	1.2%	
Sewer Maintenance													
Salaries and Wages	\$ 92,600.00	\$ 87,550.00	\$ 94,000.00	\$ 75,000.04	\$ 80,000.00	\$ 34,937.22	\$ 50,000.00	\$ 32,941.23	\$ (17,058.77)	\$ 53,000.00	\$ 3,000.00	6.0%	
Other Expenses	\$ 13,000.00	\$ 36,000.00	\$ 29,000.00	\$ 29,422.64	\$ 50,000.00	\$ 43,105.84	\$ 50,000.00	\$ 28,329.73	\$ (21,670.27)	\$ 50,000.00	\$ -		
Vehicle Maintenance													
Other Expenses	\$ 31,000.00	\$ 33,000.00	\$ 41,000.00	\$ 39,680.83	\$ 41,000.00	\$ 51,160.79	\$ 39,500.00	\$ 68,352.38	\$ 28,852.38	\$ 65,000.00	\$ 25,500.00	64.6%	
Environmental Commission													
Other Expenses	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ (100.00)	\$ 100.00	\$ -		
Animal Control													
Other Expenses													
Registrar of Vital Statistics													
Salaries and Wages	\$ 1,825.00	\$ 1,970.00	\$ 1,900.00	\$ 1,722.88	\$ 2,050.00	\$ 2,076.84	\$ 2,000.00	\$ 2,026.94	\$ 26.94	\$ 2,200.00	\$ 200.00	10.0%	
Other Expenses	\$ 650.00	\$ 650.00	\$ 650.00	\$ -	\$ 650.00	\$ -	\$ 650.00	\$ 100.00	\$ (550.00)	\$ 650.00	\$ -		
Senior Citizen Programs													
Other Expenses	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 3,376.31	\$ 5,000.00	\$ 1,875.00	\$ 4,000.00	\$ 2,867.79	\$ (1,132.21)	\$ 4,000.00	\$ -		
Celebrations of Public Events													
Other Expenses	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,115.00	\$ 2,000.00	\$ (1,288.08)	\$ 2,000.00	\$ (1,065.00)	\$ (3,065.00)	\$ 2,000.00	\$ -		
Utility Expenses													
Street Lighting	\$ 65,000.00	\$ 50,000.00	\$ 55,000.00	\$ 57,661.65	\$ 60,000.00	\$ 54,579.04	\$ 58,000.00	\$ 55,593.13	\$ (2,406.87)	\$ 56,000.00	\$ (2,000.00)	-3.4%	
Telephone & telecommunications	\$ 25,000.00	\$ 26,000.00	\$ 27,000.00	\$ 26,615.58	\$ 27,500.00	\$ 27,313.17	\$ 30,000.00	\$ 27,119.53	\$ (2,880.47)	\$ 27,000.00	\$ (3,000.00)	-10.0%	
Water & Fire Hydrants	\$ 54,000.00	\$ 54,000.00	\$ 56,000.00	\$ 51,288.94	\$ 58,600.00	\$ 55,959.45	\$ 58,000.00	\$ 60,536.60	\$ 2,536.60	\$ 58,000.00	\$ -		
Vehicle Fuel (gasoline & diesel)	\$ 80,000.00	\$ 80,000.00	\$ 77,500.00	\$ 76,688.55	\$ 77,105.00	\$ 69,211.27	\$ 60,000.00	\$ 52,089.02	\$ (7,910.98)	\$ 52,000.00	\$ (8,000.00)	-13.3%	
Electric & Gas	\$ 57,000.00	\$ 57,000.00	\$ 60,000.00	\$ 58,840.11	\$ 60,000.00	\$ 59,555.91	\$ 65,000.00	\$ 60,735.98	\$ (4,264.02)	\$ 65,000.00	\$ -		
Sewer (CCMUA)	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00	\$ 2,341.50	\$ 2,500.00	\$ 2,226.50	\$ 2,500.00	\$ 2,202.76	\$ (297.24)	\$ 3,000.00	\$ 500.00	20.0%	
Inspection of Rentals & Cert of Habitability													
Salaries and Wages	\$ 10,605.00	\$ 10,605.00	\$ 6,530.00	\$ 5,882.44	\$ 6,690.00	\$ 6,805.32	\$ 6,600.00	\$ 6,861.92	\$ (261.92)	\$ 7,500.00	\$ 900.00	13.6%	
Other Expenses	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ 150.00	\$ 19.99	\$ (130.01)	\$ 150.00	\$ -		
Social Security	\$ 86,190.00	\$ 77,420.00	\$ 76,906.00	\$ 72,072.80	\$ 75,000.00	\$ 81,998.25	\$ 80,000.00	\$ 73,280.11	\$ (6,719.89)	\$ 75,000.00	\$ (5,000.00)	-6.3%	
Contribution to PERS (also O/S Caps)	\$ 68,747.00	\$ 68,747.00	\$ 67,175.00	\$ 66,677.47	\$ 66,097.00	\$ 66,097.00	\$ 71,000.00	\$ 70,434.00	\$ (566.00)	\$ 76,000.00	\$ 5,000.00	7.0%	
Contribution to PFRS (also O/S Caps)	\$ 224,264.00	\$ 224,264.00	\$ 246,514.00	\$ 246,514.00	\$ 206,225.00	\$ 206,225.00	\$ 239,000.00	\$ 238,651.00	\$ (349.00)	\$ 264,000.00	\$ 25,000.00	10.5%	
Contribution to DCRP	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ (1,000.00)	\$ 1,000.00	\$ -		
Unemployment Compensation	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 855.80	\$ 5,000.00	\$ 959.93	\$ 5,000.00	\$ 958.96	\$ (4,041.04)	\$ 3,000.00	\$ (2,000.00)	-40.0%	
Sub-Total Inside CAPS	\$ 3,824,686.00	\$ 3,815,816.00	\$ 3,950,230.00	\$ 3,918,017.53	\$ 4,084,230.00	\$ 3,971,622.87	\$ 4,150,450.00	\$ 3,912,605.05	\$ (237,844.95)	\$ 4,322,095.00	\$ 171,645.00	4.1%	

#1/E

Multi-Year Comparison
Expenditures

2016 MUNICIPAL BUDGET PROPOSAL
Borough of Mt. Ephraim

Expenditures
Introduced
3/29/2016

	as of 2/02/16					2016	2016		%
	2012	2013	2014	2015	2015	2015	2015	2016	Increase (Decrease)
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Actual	Actual	Actual	Proposed Budget	Increase (Decrease)
									(Decrease)
Outside CAP									
Solid Waste Disposal (Recycling Tax)	\$ 7,000.00	\$ 4,000.00	\$ 1,073.64	\$ 1,000.00	\$ 1,036.26	\$ 36.26	\$ 7,000.00	\$ 6,000.00	600.0%
Employees Group Health (also I/S Caps)	\$ 17,265.00	\$ 17,265.00	\$ 17,265.00	\$ 17,265.00	\$ 17,265.00	\$ 17,265.00	\$ 17,265.00	\$ 13,230.00	#DIV/0!
Clean Communities Grant	\$ 14,782.60	\$ 4,162.64	\$ 3,450.37	\$ 7,990.62	\$ 9,712.84	\$ 9,712.84	\$ 13,230.00	\$ 13,230.00	#DIV/0!
Recycling Tonnage Grant								\$ (6,106.29)	-100.0%
Stormwater Regulation									
Salaries and Wages	\$ 1,640.00	\$ 1,700.00	\$ 1,423.32	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,100.00	\$ (600.00)	-35.3%
Other Expenses	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ 1,500.00	\$ 450.00	42.9%
CDBG Grant (through Camden Co) - 34								\$ (16,000.00)	-100.0%
Drive Sober Get Pulled Over grant								\$ (5,000.00)	-100.0%
CDBG Grant (through Camden Co) - 35								\$ (20,000.00)	-100.0%
CDBG Grant (through Camden Co) - 36								\$ 82,000.00	#DIV/0!
CDBG Grant (through Camden Co) - 37								\$ 22,600.00	
Shared Municipal Clerk - Barrington	\$ 23,880.00	\$ 24,360.00	\$ 24,360.00	\$ 25,335.00	\$ 25,344.00	\$ (1.00)	\$ 25,975.00	\$ 630.00	2.5%
Shared Court - Oaklyn								\$ 131,060.00	\$ 11,060.00
Shared truck wash - Barrington	\$ 4,000.00	\$ 4,000.00	\$ 104,378.66	\$ 110,000.00	\$ 120,583.48	\$ 583.48	\$ 4,000.00	\$ 11,060.00	9.2%
Shared Trash Collection - Runnemede								\$ 4,000.00	
Salaries and Wages									
Other Expenses									
Capital Improvement Fund	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	100.0%
Replacement of Public Works Garage R									
Bond Principal	\$ 100,000.00	\$ 105,000.00	\$ 105,000.00	\$ 110,000.00	\$ 120,000.00	\$ (68.55)	\$ 45,000.00	\$ 10,000.00	28.6%
Bond Anticipation Note Principal	\$ 86,200.00	\$ 112,000.00	\$ 112,000.00	\$ 112,000.00	\$ 12,000.00	\$ 12,000.00	\$ 20,000.00	\$ 8,000.00	66.7%
Bond Interest	\$ 145,163.00	\$ 139,782.00	\$ 71,268.41	\$ 134,140.00	\$ 128,098.71	\$ (1.29)	\$ 237,202.00	\$ 109,102.00	85.2%
Note Interest	\$ 33,850.00	\$ 22,999.00	\$ 22,999.00	\$ 21,160.00	\$ 20,900.00	\$ (20,900.00)	\$ 2,200.00	\$ (18,700.00)	-89.5%
CCIA Loans									
Principal	\$ 29,000.00	\$ 31,000.00	\$ 31,000.00	\$ 33,000.00	\$ 34,000.00	\$ 34,000.00	\$ 38,000.00	\$ 4,000.00	11.8%
Interest	\$ 26,059.00	\$ 24,704.00	\$ 24,703.54	\$ 23,210.00	\$ 18,229.95	\$ (0.05)	\$ 16,530.00	\$ (1,700.00)	-9.3%
Deferred Chges - Revaluation	\$ 30,000.00				\$ 17,000.00		\$ 17,000.00	\$ -	
Subtotal outside CAPS	\$ 695,260.35	\$ 774,482.74	\$ 520,545.78	\$ 831,069.15	\$ 595,431.29	\$ (15,238.31)	\$ 1,017,897.00	\$ 422,465.71	71.0%
Reserve for Uncollected Taxes	\$ 273,905.97	\$ 273,905.97	\$ 281,161.48	\$ 289,348.16	\$ 295,095.00		\$ 298,508.00	\$ 3,413.00	1.2%
Total	\$ 4,797,852.32	\$ 4,864,204.71	\$ 4,719,724.79	\$ 5,204,647.31	\$ 5,040,976.29	\$ (253,083.26)	\$ 5,638,500.00	\$ 597,523.71	11.9%
Budget Summary									
Salaries and Wages	\$ 1,783,820.00	\$ 1,802,765.69	\$ 1,867,896.31	\$ 1,878,895.00	\$ 1,886,630.00	\$ (111,316.33)	\$ 1,903,550.00	\$ 16,920.00	0.9%
Other Expenses	\$ 2,195,701.00	\$ 2,176,655.31	\$ 2,182,406.84	\$ 2,374,730.00	\$ 2,463,915.00	\$ (130,578.43)	\$ 2,667,410.00	\$ 203,495.00	8.3%
Grants	\$ 75,607.04	\$ 142,059.43	\$ 7,450.37	\$ 206,657.31	\$ 47,106.29	\$ 56,819.13	\$ 104,600.00	\$ 57,493.71	122.1%
Capital	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 20,000.00	\$ 10,000.00		\$ 109,500.00	\$ 99,500.00	995.0%
Debt Service & Deferred Charges	\$ 458,818.31	\$ 458,818.31	\$ 370,809.79	\$ 434,296.22	\$ 338,230.00	\$ (20,901.34)	\$ 554,932.00	\$ 216,702.00	64.1%
Reserve for Uncollected Taxes	\$ 273,905.97	\$ 273,905.97	\$ 281,161.48	\$ 289,348.16	\$ 295,095.00		\$ 298,508.00	\$ 3,413.00	1.2%
TOTAL	\$ 4,797,852.32	\$ 4,864,204.71	\$ 4,719,724.79	\$ 5,204,647.31	\$ 5,040,976.29	\$ (253,083.26)	\$ 5,638,500.00	\$ 597,523.71	11.9%

2016 MT. EPHRAIM BUDGET (as introduced 3/29/16) - SIGNIFICANT CHANGES

Addendum #2

REVENUES	Adopted Budget	Introduced Budget	(Decrease)	(Decrease)	Comment
<u>Largest % Increases (10% or more)</u>					
Reserve for Debt Service	\$ -	\$ 244,000.00	244,000	100.00%	Based on funds set aside during conversion of notes to bonds
Appropriated Surplus	\$ 235,000.00	\$ 335,000.00	100,000	42.55%	Surplus has been re-built to allow a larger appropriation
Trash Collection contract	\$ 57,000.00	\$ 65,000.00	8,000	14.04%	Renewal of contract with Bellmawr to collect from Runnemede increases
Municipal Court fines	\$ 134,370.00	\$ 150,000.00	15,630	11.63%	More activity by Police Department to enforce laws
Interest on Taxes	\$ 45,000.00	\$ 50,000.00	5,000	11.11%	Based on prior year and auditor calculation
<u>Largest % Decreases</u>					
Sewer Rents	\$ 230,000.00	\$ 224,000.00	-6,000	-2.61%	Based on prior year's collections
Municipal Property Tax Relief	\$ 27,391.00	\$ 21,048.00	-6,343	-23.16%	Offset with higher Energy Receipts Tax from State
<u>APPROPRIATIONS</u>					
<u>Largest % Increases (% over 10% AND \$ amounts over \$10,000)</u>					
Bond Principal	\$ 120,000	\$ 244,000	\$ 124,000	103.33%	Due to converting notes to bonds
Capital Improvement Fund	\$ 10,000	\$ 20,000	\$ 10,000	100.00%	To cover capital needs
Bond Interest	\$ 128,100	\$ 237,202	\$ 109,102	85.17%	Due to converting notes to bonds
Engineer	\$ 20,000	\$ 35,000	\$ 15,000	75.00%	Anticipation of need for Capital projects
Vehicle Maintenance	\$ 39,500	\$ 65,000	\$ 25,500	64.56%	Due to prior year unusual expenses
Solid Waste Disposal Costs	\$ 105,000	\$ 157,000	\$ 52,000	49.52%	Due to rising disposal rates
Police - Other Expenses	\$ 67,000	\$ 93,000	\$ 26,000	38.81%	To cover leasing a new police vehicle
Contribution to PFRS	\$ 239,000	\$ 264,000	\$ 25,000	10.46%	Based on State billing
<u>Largest % Decreases (% more than 10% AND \$ more than \$5,000)</u>					
Gasoline & Diesel Fuel	\$ 60,000	\$ 52,000	\$ (8,000)	-13.33%	Saving due to lower fuel rates
Municipal Clerk Office	\$ 56,200	\$ 48,000	\$ (8,200)	-14.59%	No municipal election this year
Bond Anticipation Notes - Interest	\$ 20,900	\$ 2,200	\$ (18,700)	-89.47%	Due to converting notes to bonds

ANALYSIS OF BASIS FOR TAX LEVY INCREASE FOR 2016 COMPARED TO 2015

Addendum #3

	2015		2016	<u>DIFFERENCE</u>	
	<u>Adopted Budget</u>		<u>Proposed Budget</u>		
Appropriated Surplus from Operations	\$ 235,000		\$ 335,000	\$	100,000
Other Non-tax Revenue	\$ 1,326,180		\$ 1,547,184	\$	221,004
Revenue sub-total	\$ 1,561,180		\$ 1,882,184	\$	321,004
Operating Budget	\$ 4,745,881		\$ 5,145,892	\$	400,011
Res. For Uncollected Taxes	\$ 295,095		\$ 298,508	\$	3,413
Appropriation sub-total	\$ 5,040,976		\$ 5,444,400	\$	403,424
Difference needed to balance budget	\$ 3,479,796		\$ 3,562,216	\$	82,420
Tax Levy	\$ 3,479,796		\$ 3,562,216	\$	82,420

Excludes grants with offsetting appropriations and PW Garage Roof Replacement in 2016

2016 Budget Addendum #4

MT. EPHRAIM BOROUGH

REVENUE HISTORY
BY CATEGORY

CATEGORY	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Actual	4 YEAR AVE BUDGET	4 YEAR AVE ACTUAL	2016 Introduced
Appropriated Surplus	\$ 220,000.00	\$ 220,000.00	\$ 237,500.00	\$ 237,500.00	\$ 235,000.00	\$ 235,000.00	\$ 235,000.00	\$ 235,000.00	\$ 231,875.00	\$ 231,875.00	\$ 335,000.00
Interest & Costs on Taxes	\$ 47,000.00	\$ 47,123.98	\$ 47,000.00	\$ 52,811.16	\$ 45,000.00	\$ 59,969.86	\$ 45,000.00	\$ 57,311.35	\$ 46,000.00	\$ 54,304.09	\$ 50,000.00
Licences, fees, fines, etc.	\$ 239,000.00	\$ 277,665.01	\$ 254,000.00	\$ 255,420.80	\$ 249,000.00	\$ 308,320.14	\$ 259,370.00	\$ 342,780.46	\$ 250,342.50	\$ 296,046.60	\$ 275,000.00
Sewer Rents	\$ 210,000.00	\$ 227,589.85	\$ 225,000.00	\$ 231,302.59	\$ 230,000.00	\$ 237,496.82	\$ 230,000.00	\$ 224,780.56	\$ 223,750.00	\$ 230,292.46	\$ 224,000.00
Miscellaneous	\$ 59,083.46	\$ 74,003.61	\$ 71,995.96	\$ 92,267.59	\$ 145,490.00	\$ 175,560.05	\$ 131,000.00	\$ 168,718.40	\$ 101,892.36	\$ 127,637.41	\$ 384,480.00
State Aid	\$ 413,704.00	\$ 413,704.00	\$ 413,704.00	\$ 413,703.52	\$ 413,704.00	\$ 413,704.00	\$ 413,704.00	\$ 413,705.00	\$ 413,704.00	\$ 413,704.13	\$ 413,704.00
Taxes (current & delinq.)	\$ 3,533,457.82	\$ 3,548,999.17	\$ 3,593,625.36	\$ 3,615,251.43	\$ 3,679,796.00	\$ 3,695,301.00	\$ 3,679,796.00	\$ 3,813,611.92	\$ 3,621,668.80	\$ 3,668,290.88	\$ 3,762,216.00
SUB-TOTAL w/o grants	\$ 4,722,245.28	\$ 4,809,085.62	\$ 4,842,825.32	\$ 4,898,257.09	\$ 4,997,990.00	\$ 5,125,351.87	\$ 4,993,870.00	\$ 5,255,907.69	\$ 4,889,232.65	\$ 5,022,150.57	\$ 5,444,400.00
Grants w/ offsetting exp.	\$ 134,800.22	\$ 134,800.22	\$ -	\$ -	\$ 244,574.50	\$ 244,574.50	\$ 47,106.29	\$ 162,031.44	\$ 106,620.25	\$ 135,351.54	\$ 194,100.00
TOTAL	\$ 4,857,045.50	\$ 4,943,885.84	\$ 4,842,825.32	\$ 4,898,257.09	\$ 5,242,564.50	\$ 5,369,926.37	\$ 5,040,976.29	\$ 5,417,939.13	\$ 4,995,852.90	\$ 5,157,502.11	\$ 5,638,500.00

5204647.31
\$ 37,917.19

* Excludes Surplus appropriated
for PW Garage Roof

BUDGET SURPLUS HISTORY

Borough of Mt. Ephraim

Budget Addendum #5

CATEGORY	For use in the				For use in the				5 YEAR AVERAGE	
	<u>2012</u> <u>Budget</u>	<u>2013</u> <u>Budget</u>	<u>2014</u> <u>Budget</u>	<u>2015</u> <u>Budget</u>	<u>2016</u> <u>Budget</u>	<u>2017</u> <u>Budget</u>	<u>2018</u> <u>Budget</u>	<u>2019</u> <u>Budget</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>
Unapprop. Prior yr. surplus	\$ 18,616.03	\$ 39,955.00	\$ 74,674.00	\$ 127,364.00	\$ 246,520.01	\$ 246,520.01	\$ 246,520.01	\$ 246,520.01	\$ 246,520.01	\$ 101,425.81
Regenerated Surplus	\$ 241,338.97	\$ 272,219.00	\$ 287,690.00	\$ 354,156.01	\$ 495,652.65	\$ 495,652.65	\$ 495,652.65	\$ 495,652.65	\$ 495,652.65	\$ 330,211.33
Fund Balance	\$ 259,955.00	\$ 312,174.00	\$ 362,364.00	\$ 481,520.01	\$ 742,172.66	\$ 742,172.66	\$ 742,172.66	\$ 742,172.66	\$ 742,172.66	\$ 431,637.13
less: Deferred charges				\$ (86,140.98)	\$ (75,587.37)	\$ (75,587.37)	\$ (75,587.37)	\$ (75,587.37)	\$ (75,587.37)	\$ (32,345.67)
Available Cash Surplus	\$ 259,955.00	\$ 312,174.00	\$ 362,364.00	\$ 395,379.03	\$ 666,585.29	\$ 666,585.29	\$ 666,585.29	\$ 666,585.29	\$ 666,585.29	\$ 399,291.46
Appropriated Surplus	\$ 220,000.00	\$ 237,500.00	\$ 235,000.00	\$ 235,000.00	\$ 335,000.00 *	\$ 335,000.00	\$ 335,000.00	\$ 335,000.00	\$ 335,000.00	\$ 252,500.00
% of Fund Balance Used	84.63%	76.08%	64.85%	48.80%	45.14%	45.14%	45.14%	45.14%	45.14%	63.90%

* Excludes Surplus appropriated for PW Garage Roof

2016 Mt. Ephraim Budget as introduced 3-29-16

Revenue Items as a Percentage of the 2016 Budget

<u>Anticipated Revenues</u>	<u>From Largest to Smallest Amount</u>	<u>% of Grand Total</u>
Tax Levy	\$ 3,562,216.00	65.43%
Energy Receipts Tax	\$ 392,656.00	7.21%
Appropriated Surplus	\$ 335,000.00	6.15%
Reserve for Debt Service	\$ 244,000.00	4.48%
Sewer Rents	\$ 224,000.00	4.11%
Delinquent Taxes	\$ 200,000.00	3.67%
Municipal Court fines	\$ 150,000.00	2.76%
Billboard lease	\$ 75,480.00	1.39%
Trash Collection contract	\$ 65,000.00	1.19%
Cable TV Franchise fees	\$ 60,000.00	1.10%
Interest on Taxes	\$ 50,000.00	0.92%
Construction Code Fees	\$ 40,000.00	0.73%
Municipal Property Tax Relief	\$ 21,048.00	0.39%
Fees & Permits	\$ 18,000.00	0.33%
Licenses - Other	\$ 7,000.00	0.13%
Grand Total	\$ 5,444,400.00	100.00%
Excludes Grants with offsetting appropriations or the PW Garage Roof		

Addendum #6E

2016 Mt. Ephraim Budget as introduced 3-29-16

Appropriation Items as a Percentage of the 2016 Budget

<u>Proposed Appropriations</u>		<u>From Largest to Smallest Amount</u>	<u>% of Grand Total</u>
Police	Salaries & Wages	\$ 1,225,000.00	22.50%
Employees Group	Employee benefits	\$ 850,000.00	15.61%
Reserve for Uncollected Taxes	Offset Tax Collection	\$ 298,508.00	5.48%
Contribution to PFRS	Other Expenses	\$ 264,000.00	4.85%
Bond Principal	Debt Service	\$ 244,000.00	4.48%
Bond Interest	Debt Service	\$ 237,202.00	4.36%
Streets & Roads	Salaries and Wages	\$ 208,000.00	3.82%
Solid Waste Collection	Salaries and Wages	\$ 170,000.00	3.12%
Solid Waste Disposal Costs	Other Expenses	\$ 157,000.00	2.88%
Municipal Court	Shared Services	\$ 131,060.00	2.41%
Insurance	Liability	\$ 114,000.00	2.09%
Insurance	Workers Compensation	\$ 108,000.00	1.98%
Police	Other Expenses	\$ 93,000.00	1.71%
Contribution to PERS	Other Expenses	\$ 76,000.00	1.40%
Social Security	Other Expenses	\$ 75,000.00	1.38%
Electric	Utilities	\$ 65,000.00	1.19%
Vehicle Maintenance	Other Expenses	\$ 65,000.00	1.19%
Tax Collection	Salaries and Wages	\$ 63,500.00	1.17%
Finance Department	Salaries and Wages	\$ 62,500.00	1.15%
Water & Fire Hydrants	Utilities	\$ 58,000.00	1.07%
Street Lighting	Utilities	\$ 56,000.00	1.03%
Construction Office:	Salaries and Wages	\$ 56,000.00	1.03%
Sewer Maintenance	Salaries and Wages	\$ 53,000.00	0.97%
Gasoline & Diesel Fuel	Utilities	\$ 52,000.00	0.96%
Sewer Maintenance	Other Expenses	\$ 50,000.00	0.92%
Aid to Volunteer Fire Company	Other Expenses	\$ 50,000.00	0.92%
Municipal Clerk Office	Other Expenses	\$ 48,000.00	0.88%
Public Buildings & Grounds	Other Expenses	\$ 42,100.00	0.77%
Legal Services	Other Expenses	\$ 42,000.00	0.77%
CCIA loans - Principal	Debt Service	\$ 38,000.00	0.70%
Engineer	Other Expenses	\$ 35,000.00	0.64%
Streets & Roads	Other Expenses	\$ 27,000.00	0.50%
Telephone & Telecommunications	Utilities	\$ 27,000.00	0.50%
Municipal Clerk	Shared Services	\$ 25,975.00	0.48%
Audit	Other Expenses	\$ 25,000.00	0.46%
Solid Waste Collection	Other Expenses	\$ 21,500.00	0.39%
Capital Improvement Fund	Capital Projects Fund	\$ 20,000.00	0.37%
Finance Department	Other Expenses	\$ 18,000.00	0.33%
Revaluation	Deferred Charges	\$ 17,000.00	0.31%
CCIA loans - Interest	Debt Service	\$ 16,530.00	0.30%
Tax Assessment	Salaries and Wages	\$ 15,500.00	0.28%
Planing & Zoning	Other Expenses	\$ 13,650.00	0.25%

<u>Proposed Appropriations</u>		<u>From Largest to Smallest Amount</u>	<u>% of Grand Total</u>
Aid to Volunteer Ambulance	Vehicle Maintenance	\$ 13,000.00	0.24%
Tax Collection	Other Expenses	\$ 14,375.00	0.26%
Admin. & Exec - Commissioners	Salaries and Wages	\$ 11,750.00	0.22%
Planing & Zoning	Salaries and Wages	\$ 11,500.00	0.21%
Municipal Clerk Office	Salaries and Wages	\$ 11,000.00	0.20%
Office of Emergency Management	Other Expenses	\$ 10,000.00	0.18%
Insp of Rentals & Cert of Habitability	Salaries and Wages	\$ 7,500.00	0.14%
Recycling Tax	Other Expenses	\$ 7,000.00	0.13%
Animal Control Services	Other Expenses	\$ 4,500.00	0.08%
Admin. & Exec - Commissioners	Other Expenses	\$ 4,000.00	0.07%
Truck Wash	Shared Services	\$ 4,000.00	0.07%
Senior Citizen Services	Other Expenses	\$ 4,000.00	0.07%
Public Buildings & Grounds	Salaries and Wages	\$ 3,500.00	0.06%
Construction Office:	Other Expenses	\$ 3,000.00	0.06%
Sewerage Disposal Costs	Utilities	\$ 3,000.00	0.06%
Unemployment Compensation	Other Expenses	\$ 3,000.00	0.06%
Tax Assessment	Other Expenses	\$ 2,850.00	0.05%
Bond Anticipation Notes - Interest	Debt Service	\$ 2,200.00	0.04%
Registrar of Vital Statistics	Salaries and Wages	\$ 2,200.00	0.04%
Celebration of Public Events	Other Expenses	\$ 2,000.00	0.04%
Stormwater Management	Other Expenses	\$ 1,500.00	0.03%
Office of Emergency Management	Salaries and Wages	\$ 1,500.00	0.03%
Stormwater Management	Salaries and Wages	\$ 1,100.00	0.02%
Contribution to DCRP	Other Expenses	\$ 1,000.00	0.02%
Registrar of Vital Statistics	Other Expenses	\$ 650.00	0.01%
Insp of Rentals & Cert of Habitability	Other Expenses	\$ 150.00	0.00%
Environmental Commission	Other Expenses	\$ 100.00	0.00%
Bond Anticipation Notes - Principal	Debt Service	\$ -	0.00%
Excludes grants with offsetting appropriations & the PW Roof Replacement			
Grand Total		\$ 5,444,400.00	100.00%

Addendum # 6\$R
2016 Mt. Ephraim Budget

**Dollar Changes in 2016 Adopted Budget
compared to Adopted 2015 Budget**

**From Largest to
Smallest Amount**

<u>Anticipated Revenues</u>	<u>2015 Adopted Budget</u>	<u>2016 Introduced</u>	<u>2016 Increase (Decrease)</u>
Reserve for Debt Service	\$ -	\$ 244,000.00	\$ 244,000
Appropriated Surplus	\$ 235,000.00	\$ 335,000.00	\$ 100,000
Tax Levy	\$ 3,479,796.00	\$ 3,562,216.00	\$ 82,420
Municipal Court fines	\$ 134,370.00	\$ 150,000.00	\$ 15,630
Trash Collection contract	\$ 57,000.00	\$ 65,000.00	\$ 8,000
Energy Receipts Tax	\$ 386,313.00	\$ 392,656.00	\$ 6,343
Interest on Taxes	\$ 45,000.00	\$ 50,000.00	\$ 5,000
Billboard lease	\$ 74,000.00	\$ 75,480.00	\$ 1,480
Delinquent Taxes	\$ 200,000.00	\$ 200,000.00	\$ -
Cable TV Franchise fees	\$ 60,000.00	\$ 60,000.00	\$ -
Construction Code Fees	\$ 40,000.00	\$ 40,000.00	\$ -
Fees & Permits	\$ 18,000.00	\$ 18,000.00	\$ -
Licenses - Other	\$ 7,000.00	\$ 7,000.00	\$ -
Sewer Rents	\$ 230,000.00	\$ 224,000.00	\$ (6,000)
Municipal Property Tax Relief	\$ 27,391.00	\$ 21,048.00	\$ (6,343)
Total	\$ 4,993,870	\$ 5,444,400	\$ 450,530

Excludes Grants with offsetting appropriations or the PW Garage Roof

Addendum # 6\$E

2016 Mt. Ephraim Budget

Dollar Changes in 2016 Adopted Budget compared to Adopted 2015 Budget

			From Largest to Smallest Amount	
			2016	
	<u>Proposed Expenditures</u>	<u>2015 Adopted Budget</u>	<u>2016 Introduced</u>	<u>Increase (Decrease)</u>
Bond Principal	Debt Service	\$ 120,000	\$ 244,000	\$ 124,000
Bond Interest	Debt Service	\$ 128,100	\$ 237,202	\$ 109,102
Solid Waste Disposal Costs	Other Expenses	\$ 105,000	\$ 157,000	\$ 52,000
Employees Group	Employee benefits	\$ 800,000	\$ 850,000	\$ 50,000
Police	Other Expenses	\$ 67,000	\$ 93,000	\$ 26,000
Vehicle Maintenance	Other Expenses	\$ 39,500	\$ 65,000	\$ 25,500
Contribution to PFRS	Other Expenses	\$ 239,000	\$ 264,000	\$ 25,000
Engineer	Other Expenses	\$ 20,000	\$ 35,000	\$ 15,000
Municipal Court	Shared Services	\$ 120,000	\$ 131,060	\$ 11,060
Capital Improvement Fund	Capital Projects Fund	\$ 10,000	\$ 20,000	\$ 10,000
Solid Waste Collection	Salaries and Wages	\$ 161,000	\$ 170,000	\$ 9,000
Streets & Roads	Salaries and Wages	\$ 200,000	\$ 208,000	\$ 8,000
Solid Waste Collection	Other Expenses	\$ 13,500	\$ 21,500	\$ 8,000
Finance Department	Salaries and Wages	\$ 55,000	\$ 62,500	\$ 7,500
Legal Services	Other Expenses	\$ 35,000	\$ 42,000	\$ 7,000
Recycling Tax	Other Expenses	\$ 1,000	\$ 7,000	\$ 6,000
Contribution to PERS	Other Expenses	\$ 71,000	\$ 76,000	\$ 5,000
Insurance	Workers Compensation	\$ 103,000	\$ 108,000	\$ 5,000
CCIA loans - Principal	Debt Service	\$ 34,000	\$ 38,000	\$ 4,000
Tax Collection	Salaries and Wages	\$ 60,000	\$ 63,500	\$ 3,500
Reserve for Uncollected Taxes	Offset Tax Collection	\$ 295,095	\$ 298,508	\$ 3,413
Admin. & Exec - Commissioners	Salaries and Wages	\$ 8,750	\$ 11,750	\$ 3,000
Sewer Maintenance	Salaries and Wages	\$ 50,000	\$ 53,000	\$ 3,000
Construction Office	Salaries and Wages	\$ 53,200	\$ 56,000	\$ 2,800
Municipal Clerk Office	Salaries and Wages	\$ 9,500	\$ 11,000	\$ 1,500
Planing & Zoning	Salaries and Wages	\$ 10,150	\$ 11,500	\$ 1,350
Tax Assessment	Salaries and Wages	\$ 14,350	\$ 15,500	\$ 1,150
Finance Department	Other Expenses	\$ 17,000	\$ 18,000	\$ 1,000
Inspection of Rentals & Cert of Habitability	Salaries and Wages	\$ 6,600	\$ 7,500	\$ 900
Municipal Clerk	Shared Services	\$ 25,345	\$ 25,975	\$ 630
Public Buildings & Grounds	Salaries and Wages	\$ 3,000	\$ 3,500	\$ 500
Admin. & Exec - Commissioners	Other Expenses	\$ 3,500	\$ 4,000	\$ 500
Sewerage Disposal Costs	Utilities	\$ 2,500	\$ 3,000	\$ 500
Public Buildings & Grounds	Other Expenses	\$ 41,600	\$ 42,100	\$ 500
Aid to Volunteer Ambulance	Other Expenses	\$ 12,500	\$ 13,000	\$ 500
Stormwater Management	Other Expenses	\$ 1,050	\$ 1,500	\$ 450
Tax Collection	Other Expenses	\$ 14,025	\$ 14,375	\$ 350
Registrar of Vital Statistics	Salaries and Wages	\$ 2,000	\$ 2,200	\$ 200
Office of Emergency Management	Salaries and Wages	\$ 1,380	\$ 1,500	\$ 120
Aid to Volunteer Fire Company	Other Expenses	\$ 49,980	\$ 50,000	\$ 20
Bond Anticipation Notes - Principal	Debt Service	\$ -	\$ -	\$ -
Re-valuation	Deferred Charges	\$ 17,000	\$ 17,000	\$ -
Streets & Roads	Other Expenses	\$ 27,000	\$ 27,000	\$ -
Electric & Natural Gas	Utilities	\$ 65,000	\$ 65,000	\$ -
Tax Assessment	Other Expenses	\$ 2,850	\$ 2,850	\$ -
Audit	Other Expenses	\$ 25,000	\$ 25,000	\$ -
Inspection of Rentals & Cert of Habitability	Other Expenses	\$ 150	\$ 150	\$ -
Contribution to DCRP	Other Expenses	\$ 1,000	\$ 1,000	\$ -
Truck Wash	Shared Services	\$ 4,000	\$ 4,000	\$ -
Celebration of Public Events	Other Expenses	\$ 2,000	\$ 2,000	\$ -
Registrar of Vital Statistics	Other Expenses	\$ 650	\$ 650	\$ -
Senior Citizen Services	Other Expenses	\$ 4,000	\$ 4,000	\$ -
Water & Fire Hydrants	Utilities	\$ 58,000	\$ 58,000	\$ -
Planing & Zoning	Other Expenses	\$ 13,650	\$ 13,650	\$ -
Construction Office	Other Expenses	\$ 3,000	\$ 3,000	\$ -
Sewer Maintenance	Other Expenses	\$ 50,000	\$ 50,000	\$ -
Environmental Commission	Other Expenses	\$ 100	\$ 100	\$ -

	Proposed Expenditures	2015 Adopted Budget	2016 Introduced	2016 Increase (Decrease)
Stormwater Management	Salaries and Wages	\$ 1,700	\$ 1,100	\$ (600)
CCIA loans - Interest	Debt Service	\$ 18,230	\$ 16,530	\$ (1,700)
Unemployment Compensation	Other Expenses	\$ 5,000	\$ 3,000	\$ (2,000)
Office of Emergency Management	Other Expenses	\$ 12,000	\$ 10,000	\$ (2,000)
Street Lighting	Utilities	\$ 58,000	\$ 56,000	\$ (2,000)
Animal Control Services	Other Expenses	\$ 6,815	\$ 4,500	\$ (2,315)
Telephone	Utilities	\$ 30,000	\$ 27,000	\$ (3,000)
Insurance	Liability Insurance	\$ 118,000	\$ 114,000	\$ (4,000)
Social Security	Other Expenses	\$ 80,000	\$ 75,000	\$ (5,000)
Gasoline & Diesel Fuel	Utilities	\$ 60,000	\$ 52,000	\$ (8,000)
Municipal Clerk Office	Other Expenses	\$ 56,200	\$ 48,000	\$ (8,200)
Bond Anticipation Notes - Interest	Debt Service	\$ 20,900	\$ 2,200	\$ (18,700)
Police	Salaries & Wages	\$ 1,250,000	\$ 1,225,000	\$ (25,000)
	Total	\$ 4,993,870.00	\$ 5,444,400.00	\$ 450,530.00

Excludes Grants with offsetting appropriations or the PW Garage Roof

Addendum #6%R
2016 Mt. Ephraim Budget

Percentage Changes in 2016 Proposed Budget
compared to Adopted 2015 Budget

<u>Anticipated Revenues</u>	<u>2015 Adopted Budget</u>	<u>2016 Introduced Budget</u>	From Largest to Smallest Amount
			<u>2016 % Change</u>
Reserve for Debt Service	\$ -	\$ 244,000.00	100.00%
Appropriated Surplus	\$ 235,000.00	\$ 335,000.00	42.55%
Trash Collection contract	\$ 57,000.00	\$ 65,000.00	14.04%
Municipal Court fines	\$ 134,370.00	\$ 150,000.00	11.63%
Interest on Taxes	\$ 45,000.00	\$ 50,000.00	11.11%
Tax Levy	\$ 3,479,796.00	\$ 3,562,216.00	2.37%
Billboard lease	\$ 74,000.00	\$ 75,480.00	2.00%
Energy Receipts Tax	\$ 386,313.00	\$ 392,656.00	1.64%
Delinquent Taxes	\$ 200,000.00	\$ 200,000.00	0.00%
Cable TV Franchise fees	\$ 60,000.00	\$ 60,000.00	0.00%
Construction Code Fees	\$ 40,000.00	\$ 40,000.00	0.00%
Fees & Permits	\$ 18,000.00	\$ 18,000.00	0.00%
Licenses - Other	\$ 7,000.00	\$ 7,000.00	0.00%
Sewer Rents	\$ 230,000.00	\$ 224,000.00	-2.61%
Municipal Property Tax Relief	\$ 27,391.00	\$ 21,048.00	-23.16%
Total	\$ 4,993,870	\$ 5,444,400	9.02%

Excludes Grants with offsetting appropriations or the PW Garage Roof

Addendum #6%E
2016 Mt. Ephraim Budget

Percentage Changes in 2016 Adopted Budget compared to Adopted 2015 Budget

				Largest Smallest Amount 2016 %
	<u>Proposed Expenditures</u>	<u>2015 Adopted Budget</u>	<u>2016 Introduced</u>	<u>Change</u>
Recycling Tax	Other Expenses	\$ 1,000	\$ 7,000	600.00%
Bond Principal	Debt Service	\$ 120,000	\$ 244,000	103.33%
Capital Improvement Fund	Capital Projects Fund	\$ 10,000	\$ 20,000	100.00%
Bond Interest	Debt Service	\$ 128,100	\$ 237,202	85.17%
Engineer	Other Expenses	\$ 20,000	\$ 35,000	75.00%
Vehicle Maintenance	Other Expenses	\$ 39,500	\$ 65,000	64.56%
Solid Waste Collection	Other Expenses	\$ 13,500	\$ 21,500	59.26%
Solid Waste Disposal Costs	Other Expenses	\$ 105,000	\$ 157,000	49.52%
Stormwater Management	Other Expenses	\$ 1,050	\$ 1,500	42.86%
Police	Other Expenses	\$ 67,000	\$ 93,000	38.81%
Admin. & Exec - Commissioners	Salaries and Wages	\$ 8,750	\$ 11,750	34.29%
Sewerage Disposal Costs	Utilities	\$ 2,500	\$ 3,000	20.00%
Legal Services	Other Expenses	\$ 35,000	\$ 42,000	20.00%
Public Buildings & Grounds	Salaries and Wages	\$ 3,000	\$ 3,500	16.67%
Municipal Clerk Office	Salaries and Wages	\$ 9,500	\$ 11,000	15.79%
Admin. & Exec - Commissioners	Other Expenses	\$ 3,500	\$ 4,000	14.29%
Finance Department	Salaries and Wages	\$ 55,000	\$ 62,500	13.64%
Inspection of Rentals & Cert of Habitabilit	Salaries and Wages	\$ 6,600	\$ 7,500	13.64%
Planing & Zoning	Salaries and Wages	\$ 10,150	\$ 11,500	13.30%
CCIA loans - Principal	Debt Service	\$ 34,000	\$ 38,000	11.76%
Contribution to PFRS	Other Expenses	\$ 239,000	\$ 264,000	10.46%
Registrar of Vital Statistics	Salaries and Wages	\$ 2,000	\$ 2,200	10.00%
Municipal Court	Shared Services	\$ 120,000	\$ 131,060	9.22%
Office of Emergency Management	Salaries and Wages	\$ 1,380	\$ 1,500	8.70%
Tax Assessment	Salaries and Wages	\$ 14,350	\$ 15,500	8.01%
Contribution to PERS	Other Expenses	\$ 71,000	\$ 76,000	7.04%
Employees Group	Employee benefits	\$ 800,000	\$ 850,000	6.25%
Sewer Maintenance	Salaries and Wages	\$ 50,000	\$ 53,000	6.00%
Finance Department	Other Expenses	\$ 17,000	\$ 18,000	5.88%
Tax Collection	Salaries and Wages	\$ 60,000	\$ 63,500	5.83%
Solid Waste Collection	Salaries and Wages	\$ 161,000	\$ 170,000	5.59%
Construction Office	Salaries and Wages	\$ 53,200	\$ 56,000	5.26%
Insurance	Workers Compensation	\$ 103,000	\$ 108,000	4.85%
Streets & Roads	Salaries and Wages	\$ 200,000	\$ 208,000	4.00%
Aid to Volunteer Ambulance	Other Expenses	\$ 12,500	\$ 13,000	4.00%
Tax Collection	Other Expenses	\$ 14,025	\$ 14,375	2.50%
Municipal Clerk	Shared Services	\$ 25,345	\$ 25,975	2.49%
Public Buildings & Grounds	Other Expenses	\$ 41,600	\$ 42,100	1.20%
Reserve for Uncollected Taxes	Offset Tax Collection	\$ 295,095	\$ 298,508	1.16%
Aid to Volunteer Fire Company	Other Expenses	\$ 49,980	\$ 50,000	0.04%
Bond Anticipation Notes - Principal	Debt Service	\$ -	\$ -	0.00%
Re-valuation	Deferred Charges	\$ 17,000	\$ 17,000	0.00%
Streets & Roads	Other Expenses	\$ 27,000	\$ 27,000	0.00%
Electric & Natural Gas	Utilities	\$ 65,000	\$ 65,000	0.00%
Tax Assessment	Other Expenses	\$ 2,850	\$ 2,850	0.00%
Audit	Other Expenses	\$ 25,000	\$ 25,000	0.00%
Inspection of Rentals & Cert of Habitabilit	Other Expenses	\$ 150	\$ 150	0.00%
Contribution to DCRP	Other Expenses	\$ 1,000	\$ 1,000	0.00%
Truck Wash	Shared Services	\$ 4,000	\$ 4,000	0.00%

Celebration of Public Events	Other Expenses	\$ 2,000	\$ 2,000	0.00%
Registrar of Vital Statistics	Other Expenses	\$ 650	\$ 650	0.00%
Senior Citizen Services	Other Expenses	\$ 4,000	\$ 4,000	0.00%
Water & Fire Hydrants	Utilities	\$ 58,000	\$ 58,000	0.00%
Planing & Zoning	Other Expenses	\$ 13,650	\$ 13,650	0.00%
Construction Office	Other Expenses	\$ 3,000	\$ 3,000	0.00%
Sewer Maintenance	Other Expenses	\$ 50,000	\$ 50,000	0.00%
Environmental Commission	Other Expenses	\$ 100	\$ 100	0.00%
Police	Salaries & Wages	\$ 1,250,000	\$ 1,225,000	-2.00%
Insurance	Liability Insurance	\$ 118,000	\$ 114,000	-3.39%
Street Lighting	Utilities	\$ 58,000	\$ 56,000	-3.45%
Social Security	Other Expenses	\$ 80,000	\$ 75,000	-6.25%
CCIA loans - Interest	Debt Service	\$ 18,230	\$ 16,530	-9.33%
Telephone	Utilities	\$ 30,000	\$ 27,000	-10.00%
Gasoline & Diesel Fuel	Utilities	\$ 60,000	\$ 52,000	-13.33%
Municipal Clerk Office	Other Expenses	\$ 56,200	\$ 48,000	-14.59%
Office of Emergency Management	Other Expenses	\$ 12,000	\$ 10,000	-16.67%
Animal Control Services	Other Expenses	\$ 6,815	\$ 4,500	-33.97%
Stormwater Management	Salaries and Wages	\$ 1,700	\$ 1,100	-35.29%
Unemployment Compensation	Other Expenses	\$ 5,000	\$ 3,000	-40.00%
Bond Anticipation Notes - Interest	Debt Service	\$ 20,900	\$ 2,200	-89.47%

Total	\$ 4,993,870.00	\$ 5,444,400.00	9.02%
-------	-----------------	-----------------	-------

Excludes Grants with offsetting appropriations (