

2016 MUNICIPAL DATA SHEET

(Must accompany 2016 budget)

MUNICIPALITY: Borough of Mount Ephraim

COUNTY: Camden

Joseph E. Wolk	05/15/19
Mayor's Name	Term Expires

Municipal Officials		}	3/16/09
Terry Shannon	Municipal Clerk		Date of Orig. Appt.
			C1239
Dorothea Jones	Tax Collector		Cert No.
			T1288
David McPeak	Chief Financial Officer	Cert No.	NO466
Robert P. Inverso	Registered Municipal Accountant	Cert No.	CR00436
Stuart A. Platt	Municipal Attorney	Lic No.	

Official Mailing Address of Municipality

Borough of Mount Ephraim

121 S. Black Horse Pike

Mount Ephraim, New Jersey 08059

Fax# (856) 931-5167

[illegible]

Please attach this to your 2016 Budget and Mail to:

**Director, Division of Local Government Services
Department of Community Affairs
P.O. Box 803
Trenton NJ 08625**

Division Use Only

Municode: _____

Public Hearing Date: _____

2016
MUNICIPAL BUDGET

Municipal Budget of the _____ Borough _____ of _____ Mount Ephraim _____, County of _____ Camden _____ for the 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

_____ 29th _____ 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 _____ 29th _____ day of _____ March _____, 2016

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of appropriations.

Certified by me, this _____ 29th _____ day of _____ March _____, 2016



Registered Municipal Accountant
Marlton, New Jersey 08053

Address _____

651 Route 73 North, Suite 402

Address
856-983-2244

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this _____ 29th _____ day of _____ March _____, 2016

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

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

Dated: _____ 2016 By: _____

Do Not Advertise This Certification Form

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is 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: _____ 2016 By: _____

COMMENTS OR 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

_____ Borough _____ of _____ Mount Ephraim _____ County of _____ Camden _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the _____ Borough _____ of _____ Mount Ephraim _____, County of _____ Camden _____ for the 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 _____ Gloucester City News _____

In the issue of _____ April 14 _____, 2016.

The Governing Body of the _____ Borough _____ of _____ Mount Ephraim _____ does hereby approve the following as the Budget for the Year 2016:

RECORDED VOTE
(Insert last name)

Ayes



Gilmore
Tovinsky
Wolk

Nays



Abstained



Absent



Notice is hereby given that the Budget and Tax Resolution was approved by the _____ Borough Commissioners _____ of the _____ Borough _____ of _____ Mount Ephraim _____, County of _____ Camden _____, on _____ March 29 _____, 2016.
A Hearing on the Budget and Tax Resolution will be held at _____ The Municipal Building _____ on _____ May 5 _____, 2016 at

_____ 8.00 _____ 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
(Cross out one)
interested persons.

				YEAR 2016
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)				XXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"				XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}				4,455,755.00
2. Appropriations excluded from "CAPS"				XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}				884,237.00
(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)				
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)				884,237.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated		97.57%	Percent of Tax Collections	298,508.00
4. Total General Appropriations (Item 9, Sheet 29)		Building Aid Allowance 2015 - \$		5,638,500.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		for Schools - State Aid 2014- \$		2,076,284.00
6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)				XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)				3,562,216.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)				
(c) Minimum Library Tax (Item 6(c), Sheet 11)				

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2015 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	5,040,976.29			
Budget Appropriations Added by N.J.S. 40A:4-87	21,432.01			
Emergency Appropriations				
Total Appropriations	5,062,408.30			
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	4,746,978.35			
Reserved	315,298.85			
Unexpended Balances Canceled	131.10			
Total Expenditures and Unexpended Balances Canceled	5,062,408.30			
Overexpenditures *				

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

Explanations of Appropriations for "Other Expenses"

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages"

Some of the items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment ;

Repairs and maintenance of buildings, equipment, roads, etc.

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, Insurance and many other items essential to the services rendered by municipal government.

	EXPLANATORY STATEMENT - (Continued)		
	BUDGET MESSAGE		
"CAP Calculation"			
The municipal budget for the year 2015 has been prepared within the constraints imposed by Chapter 68, Public laws of 1976, commonly referred to as the "CAPS" Law. This imposes a limit on municipal expenditures, which for the Borough of Mount Ephraim is calculated as follows:			
Total General Appropriations for 2015		\$5,040,976.00	
Subtotal		<u>5,040,976.00</u>	
Less Exceptions:			
Other Operations	\$1,000.00		
Shared Service Agreements	76,345.00		
Public and Private Programs	47,106.00		
Capital Improvements	10,000.00		
Debt Service	321,230.00		
Deferred Charges	17,000.00		
Reserve for Uncollected Taxes	<u>295,095.00</u>		
Total Exceptions		<u>767,776.00</u>	
Amount on which 0% CAP is applied		4,273,200.00	
0% CAP		<u>0.00</u>	
Allowable Operating Appropriations before additional exceptions per (N.J.S.A 40A:4-45.3)		4,273,200.00	
Add:			
2014 Cap Bank		122,515.00	
2015 Cap Bank		109,763.00	
Assessed Valuation of New Construction		4,223.00	
Index Rate Ordinance		<u>149,562.00</u>	
Total Allowable Operating Appropriations		<u><u>\$4,659,263.00</u></u>	

NOTE:

Sheet 25

NOTE: Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 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.)

	EXPLANATORY STATEMENT - (Continued) BUDGET MESSAGE	
The annual review of the Borough's financial position and needs has been completed. As a result, local purpose property taxes to support the 2016 Mt. Ephraim budget, which provides for all the operating needs of the Borough, is proposed to increase for the average residential property by less than a \$1 per week. The budget also is well below all State budget caps. This budget takes advantage of the financial benefits of renewing of our joint contract with Bellmawr to provide trash collection services for Runnemede at an increased rate for Mt. Ephraim. As part of this arrangement, the Borough is able to lease a new trash truck from Runnemede at a very favorable rate instead of needing to purchase one this year. We also will be continuing shared services with other neighboring municipalities for vehicle repair, Municipal Court and Ambulance service. A significant change in the budget is due to actions in 2015 to refinance short term debt (notes) into long term debt (bonds) at historically low interest rates. While the annual debt service is higher, funds were set aside to offset this increase allowing a much lower tax rate. While budgeted expenditures (excluding grants) have actually increased significantly, the non-tax revenues have also gone up enough to offset most of it. Further, the reserve for uncollected taxes needed to be increased by less than \$4,000 this year to meet obligations thanks to an excellent collection rate. This year's assessed valuation is \$276,811,603, a slight decrease of \$1,246,213 or .45% compared to last year. The proposed total municipal property taxes is \$3,562,216. Using the new total assessed value, the proposed 2016 local purpose tax rate is \$1.287 per \$100 in assessed value, a 3.6 cent (2.84%) increase. The total tax levy is \$59,907 below the State mandated tax levy cap, after adjustments. The average residentail property, with an assessed value now calculated as \$145,000, would pay \$1,866 in municipal property taxes, an increase of \$51.51 compared to 2015. 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, May 5, 2016, at 8:00 p.m.		

NOTE:

Sheet 3b(1)

- MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
- 1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
 - 2. 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.)

Explanatory Statement - (continued)

Budget Message

Analysis of Compensated Absence Liability

					Legal basis for benefit (CHECK APPLICABLE ITEMS)
Organization/Individuals Eligible for Benefits	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Police Department	1153	\$371,244	X		
Public Works	360	30,734	X		
Other Departments	33	4,975			X
Totals	1546	\$406,953			
Total Funds Reserved as of end of 2015:		None			
Total Funds Appropriated in 2016:		None			

EXPLANATORY STATEMENT
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES

BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES							
	Revenues at Risk	Non-recurring current appropriations	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item.	Amount	Comment/Explanation
					Put "X" in cell to the left that corresponds to the type of imbalance.		
X					Billboard lease	\$75,480.00	Lease could be cancelled due to billboard falling during windstorm - if not replaced.
	X				Municipal Clerk's office	\$8,200.00	Change due to prior year municipal election repeated only every 4 year.
	X				Police Salary & Wage	\$25,000.00	Extra in prior year due to retirement costs - not expected to be repeated.
	X				Vehicle Fuel	\$8,000.00	Due to lower fuel rates that may not repeat.
	X				Note interest	\$18,700.00	Only due to conversion of short term note debt to long term bond debt.
		X			Police Salary & Wage	\$20,000.00	New contract and step increases plus plans to support 11th officer.
		X			Employee Health Benefits	\$50,000.00	Chap. 78 limiting employee contributions expired.
		X			Sewer Rapairs	\$20,000.00	Expect increasing amount of failures of pipes and pump stations due to age.
		X			Pension	\$25,000.00	Continued rise in State bills.
		X			Bond Principal	\$21,000.00	Based on payment schedule of new long term bond replacing short term notes in 2015.
		X			Note Principal	\$55,000.00	Starting to pay off most recent notes.
			X		Trash Collection contract	\$10,000.00	Anticipated growth in contract with Runnemedede.
			X		Appropriated Surplus	\$50,000.00	Based on anticipated growth.

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

PROPERTY TAX LEVY CAP

Chapter 62 of the Laws of 2007 imposed a Property Tax Levy CAP. The law (N.J.S.A. 40A:4-45.44 through 45.47) establishes a formula that limits increases in the local unit amount to be raised by taxation for each local unit budget. The budget contained herewith is within the limits imposed by this law for the Borough of Mount Ephraim is calculated as follows:

Prior Year Amount to be raised by Taxation	\$	3,479,796.00	
Less: Prior Year Recycling Tax		1,000.00	
Less: Prior Year Deferred Charges: Emergencies			
			3,478,796.00
2% Cap Increase			69,572.00
Adjusted Tax Levy Prior to Exclusions			3,548,368.00
Exclusions:			
Change in Debt Service and Existing County Leases	\$	-	
Allowable Pension Increases		24,733.00	
Allowable Increase in Health Care Costs		27,930.00	
Recycling Tax Appropriation		7,000.00	
Allowable Capital Improvements Increase		10,000.00	
Total Exclusions			69,663.00
Less: Cancelled or Unexpended Exclusions			131.00
Adjusted Tax Levy			3,617,900.00
Additional Exeptions:			
Assessed Value of New Construction per Assessor's Certification		4,223.00	
CY2013 Cap Bank Utilized in CY 2015		0.00	
CY2014 Cap Bank Available in CY 2015		0.00	
Maximum Allowable Amount to be Raised by Taxation			3,622,123.00
Amount to be Raised by Taxation for Municipal Purposes			3,562,216.00

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES		Anticipated		Realized in Cash in 2015
		2016	2015	
1. Surplus Anticipated	08-101	424,500.00	235,000.00	235,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	424,500.00	235,000.00	235,000.00
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	3,000.00	3,000.00	3,930.00
Other	08-104	4,000.00	4,000.00	5,714.17
Fees and Permits	08-105	18,000.00	18,000.00	24,806.00
Fines and Costs:	xxxxxxx		xxxxxxxxxx.xx	xxxxxxxxxx.xx
Municipal Court	08-110	150,000.00	134,370.00	199,168.13
Other	08-109			
Interest and Costs on Taxes	08-112	50,000.00	45,000.00	53,742.36
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-115	224,000.00	230,000.00	227,373.97
	08-115			
Cable TV Franchise Fees	08-116	60,000.00	60,000.00	66,155.16

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2015
		2016	2015	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	509,000.00	494,370.00	580,889.79

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2015
		2016	2015	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200	21,048.00	21,048.00	21,048.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	392,656.00	392,656.00	392,656.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	413,704.00	413,704.00	413,704.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2015
		2016	2015	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Uniform Construction Code Fees	08-160	40,000.00	40,000.00	41,119.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.S.A. 5:23-4.17):	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	40,000.00	40,000.00	41,119.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		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 - Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Shared Services Agreement - Trash Collection - Borough of Runnemede		65,000.00	57,000.00	65,000.00
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	65,000.00	57,000.00	65,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		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 of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Section E: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	xxxxxxx 08-003	xxxxxxxxxx.xx 0.00	xxxxxxxxxx.xx 0.00	xxxxxxxxxx.xx 0.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		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 Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701		6,106.29	6,106.29
Drunk Driving Enforcement Fund	10-745		9,712.84	9,712.84
Clean Communities Program	10-770		9,712.84	9,712.84
Body Armor Grant Fund - Unappropriated Reserves	10-702			
Community Development Block Grant Year 35	10-703		16,000.00	16,000.00
Community Development Block Grant Year 36	10-704		20,000.00	20,000.00
Community Development Block Grant - Year 36 Supplemental	10-705	82,000.00		
Community Development Block Grant - Year 37	10-706	22,600.00		
Drunk Driving Enforcement Fund	10-707			
Alcohol Education/Rehabilitation	10-708			
Body Armor Grant Fund	10-709		1,510.33	1,510.33
Bulletproof Vest	10-710		496.00	496.00
Community Recreation Facilities Enhancement	10-711			
Drive Sober or Get Pulled Over	10-712		5,000.00	5,000.00
	10-713			
	10-714			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		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 Government Services - Public and Private Revenues Offset with Appropriations (continued):	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
	10-713			
	10-714			
Total Section F: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	xxxxxxxxx 10-001	xxxxxxxxxx.xx 104,600.00	xxxxxxxxxx.xx 68,538.30	xxxxxxxxxx.xx 68,538.30

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2015
		2016	2015	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items (continued):	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Section G: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	319,480.00	74,000.00	74,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2015
		2016	2015	
Summary of Revenues				
	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
1. Surplus Anticipated (Sheet 4, #1)	08-101	424,500.00	235,000.00	235,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Section A: Local Revenues	08-001	509,000.00	494,370.00	580,889.79
Total Section B: State Aid Without Offsetting Appropriations	09-001	413,704.00	413,704.00	413,704.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	40,000.00	40,000.00	41,119.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service - Shared Services Agreements	11-001	65,000.00	57,000.00	65,000.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	104,600.00	68,538.30	68,538.30
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	319,480.00	74,000.00	74,000.00
Total Miscellaneous Revenues	13-099	1,451,784.00	1,147,612.30	1,243,251.09
4. Receipts from Delinquent Taxes		200,000.00	200,000.00	273,036.80
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	2,076,284.00	1,582,612.30	1,751,287.89
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	3,562,216.00	3,479,796.00	xxxxxxxxxx.xx
b) Addition to Local District School Tax	17-191			xxxxxxxxxx.xx
c) Minimum Library Tax	07-192			
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	3,562,216.00	3,479,796.00	3,540,575.12
7. Total General Revenues	13-299	5,638,500.00	5,062,408.30	5,291,863.01

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
General Government Functions							
Administrative and Executive							
Salaries and Wages	20-100-1	11,750.00	8,750.00		8,750.00	7,749.96	1,000.04
Other Expenses	20-100-2	4,000.00	3,500.00		3,500.00	3,500.00	0.00
Municipal Clerk							
Salaries and Wages	20-120-1	11,000.00	9,500.00		9,455.00	9,452.50	2.50
Other Expenses	20-120-2	48,000.00	56,200.00		56,200.00	43,924.48	12,275.52
Financial Administration							
Salaries and Wages	20-130-1	62,500.00	55,000.00		59,230.00	59,226.56	3.44
Other Expenses	20-130-2	18,000.00	17,000.00		17,000.00	16,637.80	362.20
Audit Services							
Other Expenses	20-135-2	25,000.00	25,000.00		25,000.00	25,000.00	0.00
Collection of Taxes							
Salaries and Wages	20-145-1	63,500.00	60,000.00		56,400.00	56,294.44	105.56
Other Expenses	20-145-2	12,875.00	12,525.00		12,095.00	8,869.95	3,225.05
Liquidation of Tax Title Liens							
Other Expenses	20-145-2	1,500.00	1,500.00		1,500.00	1,008.00	492.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
General Government Function (Continued)							
Assessment of Taxes							
Salaries and Wages	20-150-1	15,500.00	14,350.00		14,350.00	14,350.00	0.00
Other Expenses	20-150-2	2,850.00	2,850.00		2,850.00	1,649.55	1,200.45
Legal Services & Costs							
Other Expenses	20-155-2	42,000.00	35,000.00		35,000.00	30,479.23	4,520.77
Engineering Services and Costs							
Other Expenses	20-165-2	35,000.00	20,000.00		35,000.00	31,208.00	3,792.00
Planning Board							
Salaries and Wages	20-180-1	11,500.00	10,150.00		10,225.00	10,219.66	5.34
Other Expenses	20-180-2	13,650.00	13,650.00		8,575.00	6,418.54	2,156.46
Insurance:							
Group Health Insurance	23-210-2	776,770.00	735,000.00		735,000.00	711,910.70	23,089.30
Liability Insurance	23-210-2	114,000.00	118,000.00		118,000.00	117,410.59	589.41
Workers Compensation	23-215-2	108,000.00	103,000.00		103,000.00	101,722.04	1,277.96
Health Benefit Waiver	23-221	60,000.00	65,000.00		55,000.00	47,825.60	7,174.40

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
General Government (Continued):							
PUBLIC SAFETY FUNCTIONS							
Police							
Salaries and Wages	25-240-1	1,225,000.00	1,250,000.00		1,250,000.00	1,167,134.98	82,865.02
Other Expenses	25-240-2	93,000.00	67,000.00		62,000.00	56,499.00	5,501.00
Civil Defense and Disaster Control							
Salaries and Wages	25-252-1	1,500.00	1,380.00		1,425.00	1,422.59	2.41
Other Expenses	25-252-2	10,000.00	12,000.00		11,955.00	6,358.84	5,596.16
Aid to Volunteer Fire Companies							
Other Expenses	25-255-2	50,000.00	49,980.00		49,980.00	32,601.16	17,378.84
First Aid Organization - Contribution	25-260-2	13,000.00	12,500.00		18,000.00	15,024.71	2,975.29
Fire Hydrant Service	25-265-2	58,000.00	58,000.00		58,000.00	55,835.97	2,164.03

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
General Government (Continued)							
Public Works Functions							
Road Repairs & Maintenance							
Salaries & Wages	26-290-1	208,000.00	200,000.00		200,000.00	188,699.24	11,300.76
Other Expenses	26-290-2	27,000.00	27,000.00		32,000.00	26,698.07	5,301.93
Garbage & Trash Collection							
Salaries & Wages	26-305-1	125,000.00	126,000.00		126,000.00	125,948.20	51.80
Other Expenses	26-305-2	1,500.00	1,500.00		1,500.00	1,007.06	492.94
Solid Waste Disposal							
Other Expenses	26-305-2	157,000.00	105,000.00		105,000.00	86,484.21	18,515.79
Public Buildings & Grounds							
Salaries & Wages	26-310-1	3,500.00	3,000.00		5,000.00	2,750.00	2,250.00
Other Expenses	26-310-2	42,100.00	41,600.00		34,600.00	29,352.57	5,247.43
Sewer System							
Salaries & Wages	26-311-1	53,000.00	50,000.00		42,000.00	32,941.23	9,058.77
Other Expenses	26-311-2	50,000.00	50,000.00		35,000.00	28,291.29	6,708.71

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
General Government (Continued):							
Vehicle Maintenance							
Other Expenses	26-330-1	65,000.00	39,500.00		69,500.00	65,859.59	3,640.41
HEALTH & HUMAN SERVICES							
Registrar of Vital Statistics							
Salaries & Wages	28-330-1	2,200.00	2,000.00		2,030.00	2,026.94	3.06
Other Expenses	28-330-1	650.00	650.00		620.00	100.00	520.00
PARKS & RECREATION FUNCTIONS							
Recreation Services & Programs							
Other Expenses	26-370-2						
Senior Citizens Transportation							
Other Expenses	28-375-2	4,000.00	4,000.00		4,000.00	2,867.79	1,132.21
Enviromental Commission							
Other Expenses	27-330-3	100.00	100.00		100.00	0.00	100.00
OTHER COMMON OPERATING FUNCTIONS							
Celebration of Public Events							
Other Expenses	30-420-2	2,000.00	2,000.00		2,000.00	0.00	2,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY & BULK PURCHASES							
Electricity	31-430	65,000.00	65,000.00		65,000.00	57,238.30	7,761.70
Street Lighting	31-435	56,000.00	58,000.00		56,480.00	55,593.13	886.87
Telephone	31-440	27,000.00	30,000.00		28,500.00	25,759.34	2,740.66
Fuel Oil	31-447				0.00		0.00
Gasoline	31-460	52,000.00	60,000.00		55,000.00	50,547.33	4,452.67
Sewer	31-455	3,000.00	2,500.00		2,500.00	2,202.76	297.24
MUNICIPAL COURT FUNCTIONS							
Municipal Court							
Salaries & Wages	43-490-1	131,060.00	120,000.00		120,000.00	86,732.18	33,267.82
Other Expenses	43-490-2						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
State Uniform Construction Code							
Construction Code Official							
Salaries & Wages	22-195-1	56,000.00	53,200.00		53,200.00	53,200.00	0.00
Other Expenses	22-195-2	3,000.00	3,000.00		3,000.00	2,850.32	149.68
Inspection of Rentals and Certification of Habitability							
Salaries & Wages	22-196-1	7,500.00	6,600.00		7,065.00	6,861.92	203.08
Other Expenses	22-196-2	150.00	150.00		50.00	19.99	30.01
Stormwater Regulation							
Salaries & Wages	41-711-1	1,100.00	1,700.00		1,700.00	1,700.00	0.00
Other Expenses	41-711-2	1,500.00	1,050.00		1,050.00	1,050.00	0.00
Dog Regulation							
Other Expenses	27-340-2	4,500.00	6,815.00		6,815.00	3,000.00	3,815.00

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
				For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations within "CAPS" - (continued)		for 2016	for 2015				
UNCLASSIFIED:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Operations {Item 8(A)} within "CAPS"	34-199	4,036,755.00	3,877,200.00	0.00	3,877,200.00	3,579,516.31	297,683.69
B. Contingent	35-470			xxxxxxxxxx.xx			
Total Operations Including Contingent - within "CAPS"	34-201	4,036,755.00	3,877,200.00	0.00	3,877,200.00	3,579,516.31	297,683.69
Detail:							
Salaries & Wages	34-201-1	1,989,610.00	1,971,630.00	0.00	1,966,830.00	1,826,710.40	140,119.60
Other Expenses (Including Contingent)	34-201-2	2,047,145.00	1,905,570.00	0.00	1,910,370.00	1,752,805.91	157,564.09

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2015	
		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS" (continued)	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
(2) STATUTORY EXPENDITURES:	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Police & Firemen's Retirement System	36-475	264,000.00	239,000.00		239,000.00	238,651.00	349.00
Public Employees' Retirement System	36-471	76,000.00	71,000.00		71,000.00	70,434.00	566.00
Social Security System (O.A.S.I.)	36-472	75,000.00	80,000.00		80,000.00	73,280.11	6,719.89
Unemployment Compensation Insurance	36-542	3,000.00	5,000.00		5,000.00	958.96	4,041.04
Defined Contribution Retirement Program	36-476	1,000.00	1,000.00		1,000.00		1,000.00
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	419,000.00	396,000.00	0.00	396,000.00	383,324.07	12,675.93
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	4,455,755.00	4,273,200.00	0.00	4,273,200.00	3,962,840.38	310,359.62

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
		xxxxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Recycling Tax	32-465	7,000.00	1,000.00		1,000.00	730.32	269.68
Group Health Insurance	23-210-2	13,230.00					

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations- Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Total Uniform Construction Code Appropriations	22-999	0.00	0.00	0.00	0.00	0.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Borough of Barrington							
Municipal Clerk							
Other Expenses	42-120	25,975.00	25,345.00		25,345.00	25,344.00	1.00
Borough of Barrington							
Shared Truck Wash							
Other Expenses	42-290	4,000.00	4,000.00		4,000.00		4,000.00
Borough of Runnemede							
Shared Trash Collection							
Salaries and Wages		45,000.00	35,000.00		35,000.00	34,331.45	668.55
Other Expenses		20,000.00	12,000.00		12,000.00	12,000.00	0.00
Total Shared Service Agreements	42-999	94,975.00	76,345.00	0.00	76,345.00	71,675.45	4,669.55

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues							
Community Development Block Grant - Year 35	41-709		16,000.00		16,000.00	16,000.00	
Community Development Block Grant - Year 36	41-709		20,000.00		20,000.00	20,000.00	
Community Development Block Grant - Year 36 Supplemental	41-709	82,000.00					
Community Development Block Grant - Year 37	41-709	22,600.00					
Clean Communities Grant	41-702		9,712.84		9,712.84	9,712.84	
Drunk Driving Enforcement Fund	41-865		9,712.84		9,712.84	9,712.84	
Body Armor Grant	41-718		1,510.33		1,510.33	1,510.33	
Alcohol Education/Rehabilitation	41-719						
Open Space Preservation Trust Fund	41-720						
Recycling Tonnage Grant	41-865		6,106.29		6,106.29	6,106.29	
Bulletproof Vest	41-866		496.00		496.00	496.00	
New Jersey Transportation Trust Fund Authority Act	41-867				0.00	0.00	
Drive Sober or Get Pulled Over	41-868		5,000.00		5,000.00	5,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
(A) Operations - Excluded from "CAPS"		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Total Public and Private Programs Offset by Revenues	40-999	104,600.00	68,538.30	0.00	68,538.30	68,538.30	0.00
Total Operations - Excluded from "CAPS"	34-305	219,805.00	145,883.30	0.00	145,883.30	140,944.07	4,939.23
Detail:							
Salaries and Wages	34-305-1	45,000.00	35,000.00		0.00	0.00	0.00
Other Expenses	34-305-2	174,805.00	110,883.30	0.00	145,883.30	140,944.07	4,939.23

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
New Jersey Transportation Trust Fund Authority Act	41-865						
Total Capital Improvements Excluded from "CAPS"	44-999	109,500.00	10,000.00		10,000.00	10,000.00	

CURRENT FUND - APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
(D) Municipal Debt Service - Excluded from "CAPS"		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	244,000.00	120,000.00		120,000.00	120,000.00	XXXXXXXX.XX
Payment of Bond Anticipation Notes and Capital Notes	45-925				0.00	0.00	XXXXXXXX.XX
Interest on Bonds	45-930	237,202.00	128,100.00		128,100.00	128,098.71	XXXXXXXX.XX
Interest on Notes	45-935	2,200.00	20,900.00		20,900.00	20,770.24	XXXXXXXX.XX
Green Trust Loan Program:	xxxxxxx			xxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Loan Repayments for Principal and Interest							xxxxxxxx.xx
Principal	45-940						xxxxxxxx.xx
Interest	45-940						xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
Capital Lease Obligations Approved Prior to 7/1/07							xxxxxxxx.xx
Principal	45-945	38,000.00	34,000.00		34,000.00	34,000.00	xxxxxxxx.xx
Interest	45-945	16,530.00	18,230.00		18,230.00	18,229.95	xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
Total Municipal Debt Service-Excluded from "CAPS"	45-999	537,932.00	321,230.00	0.00	321,230.00	321,098.90	xxxxxxxx.xx

CURRENT FUND - APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
(E) Deferred Charges - Municipal - Excluded from "CAPS"		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Emergency Authorizations	46-870			xxxxxxxx.xx			xxxxxxxx.xx
Special Emergency Authorizations 5 Years (N.J.S. 40A:4-55)	46-875	17,000.00	17,000.00	xxxxxxxx.xx	17,000.00	17,000.00	xxxxxxxx.xx
Special Emergency Authorizations 3 Years (N.J.S. 40A:4-55 & 40A:4-55.13)	46-871			xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	17,000.00	17,000.00	xxxxxxxx.xx	17,000.00	17,000.00	xxxxxxxx.xx
(F) Judgments (N.J.S. 40A:4-45.3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	884,237.00	494,113.30	0.00	494,113.30	489,042.97	4,939.23

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
(I) Type 1 District School Debt Service	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Payment of Bond Principal	48-920						xxxxxxxx.xx
Payment of Bond Anticipation Notes	48-925						xxxxxxxx.xx
Interest on Bonds	48-930						xxxxxxxx.xx
Interest on Notes	48-935						xxxxxxxx.xx
							xxxxxxxx.xx
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999						xxxxxxxx.xx
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Emergency Authorizations - Schools	29-406			xxxxxxxx.xx			xxxxxxxx.xx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxxxxx.xx
Total of Deferred Charges and Statutory Expend- itures - Local School - Excluded from "CAPS"	29-409						xxxxxxxx.xx
(K) Total Municipal Appropriations for Local District School Purposes {items (I) and (J)} - Excluded from "CAPS"	29-410						xxxxxxxx.xx
(O) Total General Appropriations - Excluded from "CAPS"	34-399	884,237.00	494,113.30		494,113.30	489,042.97	4,939.23
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	5,339,992.00	4,767,313.30		4,767,313.30	4,451,883.35	315,298.85
(M) Reserve for Uncollected Taxes	50-899	298,508.00	295,095.00	xxxxxxxx.xx	295,095.00	295,095.00	xxxxxxxx.xx
9. Total General Appropriations	34-499	5,638,500.00	5,062,408.30		5,062,408.30	4,746,978.35	315,298.85

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2015	
		for 2016	for 2015	For 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations: (a+b) Within "CAPS" - Including Contingent	34-299	4,036,755.00	3,877,200.00		3,877,200.00	3,579,516.31	297,683.69
Statutory Expenditures	xxxxxxx	419,000.00	396,000.00		396,000.00	383,324.07	12,675.93
(a) Operations - Excluded from "CAPS"	xxxxxxx		xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Other Operations	34-300	20,230.00	1,000.00		1,000.00	730.32	269.68
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	94,975.00	76,345.00		76,345.00	71,675.45	4,669.55
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	104,600.00	68,538.30		68,538.30	68,538.30	
Total Operations - Excluded from "CAPS"	34-305	219,805.00	145,883.30		145,883.30	140,944.07	4,939.23
(C) Capital Improvements	44-999	109,500.00	10,000.00		10,000.00	10,000.00	
(D) Municipal Debt Service	45-999	537,932.00	321,230.00		321,230.00	321,098.90	xxxxxxxx.xx
(E) Total Deferred Charges (sheet 18 + 28)	46-999	17,000.00	17,000.00	xxxxxxxx.xx	17,000.00	17,000.00	xxxxxxxx.xx
(F) Judgments	37-480						
(G) Cash Deficit	46-885			xxxxxxxx.xx			xxxxxxxx.xx
(K) Local District School Purposes	24-410						xxxxxxxx.xx
(N) Transferred to Board of Education	29-405			xxxxxxxx.xx			xxxxxxxx.xx
(M) Reserve for Uncollected Taxes	50-899	298,508.00	295,095.00	xxxxxxxx.xx	295,095.00	295,095.00	xxxxxxxx.xx
Total General Appropriations	34-499	5,638,500.00	5,062,408.30		5,062,408.30	4,746,978.35	315,298.85

SHEETS 31 THROUGH 37 AND NOT REQUIRED FOR THIS MUNICIPALITY

DEDICATED ASSESSMENT BUDGET [] UTILITY

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2015
	2016	2015	
Assessment Cash			
Deficit (Sewer Utility Budget)			
Total Sewer Utility Assessment Revenues			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Anticipated		Realized in Cash in 2015
	2016	2015	
Payment of Bond Principal			
Payment of Bond Anticipation Notes			
Total Sewer Utility Assessment Appropriations			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2016 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; _____
 Developer's Escrow Fund; Disposal of Forfeited Property; Purchase of Defibrillator Donations and Affordable Housing Trust. _____

are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)

APPENDIX TO BUDGET STATEMENTS

CURRENT FUND BALANCE SHEET - December 31, 2015

ASSETS		
Cash and Investments	1110100	2,575,392.94
Due from State of N.J. (c. 20, P.L. 1981)	1111000	
Federal and State Grants Receivable	1110200	162,904.93
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxx.xx
Taxes Receivable	1110300	237,532.32
Tax Title Liens Receivable	1110400	80,825.65
Property Acquired by Tax Title Lien Liquidation	1110500	9,400.00
Other Receivables	1110600	44,808.67
Deferred Charges Required to be in 2014 Budget	1110700	17,000.00
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	51,000.00
Total Assets	1110900	3,178,864.51
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	2,019,275.55
Reserves for Receivables	2110200	425,003.67
Surplus	2110300	734,585.29
Total Liabilities, Reserves and Surplus		3,178,864.51

School Tax Levy Unpaid	2220100	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND
CHANGE IN CURRENT SURPLUS

		YEAR 2015	YEAR 2014
Surplus Balance, January 1st	2310100	473,932.64	362,364.21
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2015 97.94 2014 97.78 %)	2310200	11,597,650.72	11,647,191.84
Delinquent Taxes	2310300	273,036.80	215,505.69
Other Revenues and Additions to Income	2310400	1,512,413.36	1,547,469.24
Total Funds	2310500	13,857,033.52	13,772,530.98
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	4,767,182.20	4,941,605.31
School Taxes (Including Local and Regional)	2310700	5,937,433.00	5,874,483.00
County Taxes (Including Added Tax Amounts)	2310800	2,414,737.60	2,460,625.38
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	3,095.43	21,884.65
Total Expenditures and Tax Requirements	2311100	13,122,448.23	13,298,598.34
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	13,122,448.23	13,298,598.34
Surplus Balance - December 31st	2311400	734,585.29	473,932.64

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2015	2311500	734,585.29
Current Surplus Anticipated in 2016 Budget	2311600	424,500.00
Surplus Balance Remaining	2311700	310,085.29

2016
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.
If no Capital Budget is included, check the reason why:

- ☐ Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.
- ☐ No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.
Check appropriate box for number of years covered, including current year:

- ☒ 3 years. (Population under 10,000)
- ☐ 6 years. (Over 10,000 and all county governments)
- ☐ _____ years. (Exceeding minimum time period)
- ☐ Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The three year Capital Budget covers the period of time from January 1, 2016 through December 31, 2018.

The projects set forth in this Capital Program have been developed with the assistance of the department heads and will not be subject to commitment or contract until the proper budget appropriation or necessary appropriating and financing ordinance is adopted. It shall be the sole responsibility of the Commissioner's of the Borough to make the necessary budget appropriations or ordinance.

CAPITAL BUDGET (Current Year Action)

2016

Local Unit: _____

Borough of Mount Ephraim

[illegible]

YEAR CAPITAL PROGRAM - 2016 - 2018

Anticipated Project Schedule and Funding Requirements

Local Unit: Borough of Mount Ephraim

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					5f 2021
				5a 2016	5b 2017	5c 2018	5d 2019	5 2020	
Police Vehicle and Related Equipment	1	63,000.00	2016	63,000.00					
Public Works Equipment	2	225,750.00	2016	225,750.00					
Road and Drainage Projects	3	429,000.00	2016	429,000.00					
TOTAL - ALL PROJECTS		717,750.00		717,750.00					

SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit: Borough of Mount Ephraim

Local Unit: Borough of Mount Ephraim										
1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-In- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2016	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Police Vehicle and Related Equipment	63,000.00			3,000.00			60,000.00			
Public Works Equipment	225,750.00			10,750.00			215,000.00			
Road and Drainage Projects	429,000.00			10,000.00		219,000.00	200,000.00			
</										

SECTION 2 - UPON ADOPTION FOR YEAR 2016
(Only to be Included in the Budget as Finally Adopted)
RESOLUTION

Be it Resolved by the _____ Borough Commissioners of the _____ Borough
of _____ Mount Ephraim _____, County of _____ Camden _____ that the budget hereinbefore set forth is hereby
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ _____ 3,562,216.00 (Item 2 below) for municipal purposes, and
(b) \$ _____ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
(c) \$ _____ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
(d) \$ _____ Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
(E) \$ _____ (Item 5 below) Minimum Library Levy

RECORDED VOTE
(Insert last name)

Ayes

Gilmore
Tovinsky
Wolk

Nays

Abstained

Absent

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated			
Miscellaneous Revenues Anticipated	08-100	\$	424,500.00
Receipts from Delinquent Taxes	13-099	\$	1,451,784.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	15-499	\$	200,000.00
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:	07-190	\$	3,562,216.00
Item 6, Sheet 41	07-195	\$	
Item 6(b), sheet 11 (N.J.S. 40A:4-14)	07-191	\$	
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only			
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	\$	
Total Revenues	39990	\$	5,638,500.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXX	XXXXXXXXXXXXXX.XX
Within "CAPS"	XXXXXXX	XXXXXXXXXXXXXX.XX
(a&b) Operations Including Contingent	34-201	\$ 4,036,755.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 419,000.00
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXX	XXXXXXXXXXXXXX.XX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 219,805.00
(c) Capital Improvements	44-999	\$ 109,500.00
(d) Municipal Debt Service	45-999	\$ 537,932.00
(e) Deferred Charges - Municipal	46-999	\$ 17,000.00
(f) Judgements	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	50-899	\$ 298,508.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 5,638,500.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 5th day of May 2016, It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2016 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 5th day of May 2016 _____, Clerk
Signature

COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2015	APPROPRIATIONS	FCOA	Appropriated		Expended 2015	
		2016	2015				2016	2015	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190				Development of Lands of Recreation and Conservation:		xxxxxx.xx	xxxxxx.xx	xxxxxx.xx	xxxxxx.xx
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
Reserve Funds:					Maintenance of Lands for Recreation and Conservation:		xxxxxx.xx	xxxxxx.xx	xxxxxx.xx	xxxxxx.xx
					Salaries & Wages	54-375-1				
					Other Expenses	54-375-2				
					Historic Preservation:		xxxxxx.xx	xxxxxx.xx	xxxxxx.xx	xxxxxx.xx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
Total Trust Fund Revenues:	54-299									
Summary of Program					Acquisition of Land for Recreation and Conservation	54-915-2				
Year Referendum Passed/Implemented:					Acquisition of Farmland	54-916-2				
Rate Assessed:					Down Payments on Improvements	54-906-2				
\$					Debt Service:		xxxxxx.xx	xxxxxx.xx	xxxxxx.xx	xxxxxx.xx
\$					Payment of Bond Principal	54-920-2				xxxxxx.xx
\$					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxx.xx
(Acres)					Interest on Bonds	54-930-2				xxxxxx.xx
(Acres)					Interest on Notes	54-935-2				xxxxxx.xx
(Acres)										
(Acres)					Reserve for Future Use	54-950-2				
(Acres)					Total Trust Fund Appropriations:	54-499				

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

Contracting Unit: Borough of Mount Ephraim

Year Ending: December 31, 2015

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. for regulatory details please consult N.J.A.C. 5:30-11.1 et. seq. Please identify each change order by name of the project.

1.

2.

3.

4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here

☒

and certify below.

March 29, 2016
Date

Clerk of the Governing Body