

# 2014 MUNICIPAL DATA SHEET

**(Must accompany 2014 budget)**

**MUNICIPALITY:** Borough of Mount Ephraim

**COUNTY:** Camden

Joseph E. Wolk	05/15/15
<b>Mayor's Name</b>	<b>Term Expires</b>

Municipal Officials		
Terry Shannon		3/16/09
<b>Municipal Clerk</b>		<b>Date of Orig. Appt.</b>
		C1239
Marie L. Darlington		<b>Cert No.</b>
<b>Tax Collector</b>		T1285
David McPeak		<b>Cert No.</b>
<b>Chief Financial Officer</b>		NO413
Robert P. Inverso		<b>Cert No.</b>
<b>Registered Municipal Accountant</b>		CR00436
Stuart A. Platt		<b>Lic No.</b>
<b>Municipal Attorney</b>		

[illegible]

**Please attach this to your 2014 Budget and Mail to:**

**Director, Division of Local Government Services**

**Department of Community Affairs**

**P.O. Box 803**

**Trenton NJ 08625**

**Official Mailing Address of Municipality**

Borough of Mount Ephraim

121 S. Black Horse Pike

Mount Ephraim, New Jersey 08059

Fax# (856) 931-5167

Sheet A

**Division Use Only**

Municode: \_\_\_\_\_

Public Hearing Date: \_\_\_\_\_

2014  
MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Mount Ephraim \_\_\_\_\_, County of \_\_\_\_\_ Camden \_\_\_\_\_ for the Year 2014.

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

\_\_\_\_\_ 6th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2014  
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 \_\_\_\_\_ 6th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2014

\_\_\_\_\_  
Clerk  
121 S. Black Horse Pike  
Address  
Mount Ephraim, N. J. 08059  
Address  
(856) 931-1546  
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 and the total of anticipated revenues equals the total of appropriations.

Certified by me, this \_\_\_\_\_ 6th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2014

\_\_\_\_\_  
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 \_\_\_\_\_ 6th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2014

\_\_\_\_\_  
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: \_\_\_\_\_ 2014 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: \_\_\_\_\_ 2014 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 2014

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2014;

Be It Further Resolved, that said Budget be published in the Gloucester City News

In the issue of March 20, 2014.

The Governing Body of the Borough of Mount Ephraim does hereby approve the following as the Budget for the Year 2014:

RECORDED VOTE  
(Insert last name)

Ayes



Gilmore  
Greenwold  
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 6, 2014.

A Hearing on the Budget and Tax Resolution will be held at The Municipal Building on April 3, 2014 at

8.00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other interested persons.

(Cross out one)

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

	YEAR 2014
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXXX.XX
1. Appropriations within "CAPS"	XXXXXXXXXXXXXX.XX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	4,198,486.84
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXX.XX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}	716,812.31
(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	716,812.31
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 97.57% Percent of Tax Collections	289,348.16
4. Total General Appropriations (Item 9, Sheet 29)	5,204,647.31
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,724,851.31
6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXX.XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	3,479,796.00
(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 2013 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	4,842,825.32			
Budget Appropriations Added by N.J.S. 40A:4-87	65,836.07			
Emergency Appropriations				
Total Appropriations	4,908,661.39			
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	4,780,327.60			
Reserved	92,262.82			
Unexpended Balances Canceled	36,070.97			
Total Expenditures and Unexpended Balances Canceled	4,908,661.39			
Overexpenditures *				

\* See Budget appropriation Items so marked to the right of column "Expended 2013 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		
<b>"CAP Calculation"</b>			
The municipal budget for the year 2014 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 2013		\$4,842,825.32	
Subtotal		<u>4,842,825.32</u>	
Less Exceptions:			
Other Operations	\$4,000.00		
Shared Service Agreements	28,360.00		
Public and Private Programs			
Capital Improvements	10,000.00		
Debt Service	435,485.00		
Deferred Charges			
Reserve for Uncollected Taxes	<u>281,161.48</u>		
Total Exceptions		<u>759,006.48</u>	
Amount on which 2% CAP is applied		4,083,818.84	
.5% CAP		<u>20,419.09</u>	
Allowable Operating Appropriations before additional exceptions per (N.J.S.A 40A:4-45.3)		4,104,237.93	
Add:			
2012 Cap Bank		112,712.97	
2013 Cap Bank		58,933.10	
Assessed Valuation of New Construction		4,126.00	
Index Rate Ordinance		<u>122,514.57</u>	
Total Allowable Operating Appropriations		<u><u>\$4,402,524.57</u></u>	

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.)

	<div>EXPLANATORY STATEMENT - (Continued)</div> <div>BUDGET MESSAGE</div>	
<p>The 2014 Mt. Ephraim budget takes into account operating needs while meeting State budget caps and trying to keep the tax rate a reasonable level. We continue to pursue contracts with our neighboring municipalities and seeking less costly options to provide services. At the same time, we must plan to cover anticipated retirements of key personnel.</p> <p>Additional grants have been obtained to continue improvements to our sports fields and parks. Mt. Ephraim has been providing trash collection services for Runnemede since last August in a joint contract with Bellmawr. This work has provided financial benefit to all three communities and it is hoped it will be renewed. A long term contract is in place leasing Borough property for a digital billboard bringing in significant annual revenues.</p> <p>Budgeted operating expenditures have increased by a net amount of \$144,000 (3.5%) mainly due to contracted salary costs and costs to maintain and repair Borough facilities. Other items (debt, deferred charges and the reserve for uncollected taxes) needed to be increased by only \$15,000 this year to meet obligations. For the second year in a row the Borough's assessed valuation has declined; this year by \$870,000. Fortunately non-tax revenues have risen by \$86,000. Further, the available surplus has stabilized after prior year drops.</p> <p>This combination resulted in the need to raise an additional \$76,315 in municipal property taxes. This amount is \$14,463 below the State mandated 2% tax levy cap. The 2014 tax rate would be \$1.991 per hundred dollars of assessed value or 5.3 cents (2.8%) higher than 2013. The average residential property assessed at \$92,600 would pay \$1,844 in municipal property taxes, an increase of \$49 over 2013.</p> <p>Without the drop in ratables, the tax increase would be 1.0 cents less than proposed. A revaluation ordered by the County Board of Taxation was postponed from last year and will be done in 2014. This should stabilize this area beginning in 2015 when the new values will take effect. Holding this year's rate to meet the adjusted State cap was difficult, but with everyone's support, we can make this budget work.</p> <p>Health insurance premiums continue to rise. The total insurance premiums for 2013 are \$769,828 less employee contributions of \$44,828 resulting in a net budget appropriation of \$725,000 which is all within "CAPS". In 2014 the total insurance premium is \$799,083 less employee contributions of \$64,083 resulting in a net budget appropriation of \$735,000 which is all within "CAPS".</p> <p>If there are any suggestions or ideas on any other ways to hold down property taxes, or if anyone has any questions about the budget, do not hesitate to contact any Commissioner. The public hearing is scheduled for Thursday, April 3, 2014.</p>		

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	808	\$349,055	X		
Public Works	241	66,422	X		
Other Departments	56	35,378			X
Totals	1105	\$450,855			
Total Funds Reserved as of end of 2013:		None			
Total Funds Appropriated in 2014:		None			

**EXPLANATORY STATEMENT**  
**BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

<div>Revenues at Risk Non-recurring current appropriations Future Year Appropriation Increases Structural Imbalance Offsets</div>					Line Item. <small>Put "X" in cell to the left that corresponds to the type of imbalance.</small>	Amount	Comment/Explanation
		X			Group Health Insurance	735,000.00	Premiums continue to rise.
		X			Revaluation Special Emergency	17,000.00	One-fifth of \$85,000 will show up each year for the next five years as a deferred payment
		X			Police OE	24,000.00	To meet the plan of having two police cars on lease each year
			X		Municipal Court Fines	135,000.00	Expecting an increase of \$15,000 in future years
			X		Runnemede Shared Service Contract - Trash Collection	26,310.00	Pending contract renewal in August 2014, revenues will increase \$18,700 in 2015 Budget

# 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	\$	3,404,625.00	
Less: Prior Year Recycling Tax		1,000.00	
Less: Prior Year Deferred Charges: Emergencies			
		<u>3,403,625.00</u>	
2% Cap Increase		68,073.00	
		<u>3,471,698.00</u>	
Adjusted Tax Levy Prior to Exclusions			3,471,698.00
Exclusions:			
Change in Debt Service and Existing County Leases	\$	2,192.00	
Allowable Pension Increases			
Allowable Increase in Health Care Costs		2,265.00	
Recycling Tax Appropriation		1,000.00	
Allowable Capital Improvements Increase		<u>10,000.00</u>	
Total Exclusions			15,457.00
Less: Cancelled or Unexpended Exclusions			571.00
			<u>3,486,584.00</u>
Adjusted Tax Levy			3,486,584.00
Additional Exeptions:			
Assessed Value of New Construction per Assessor's Certification		4,126.00	
CY2011 Cap Bank Utilized in CY 2014		667.00	
CY2013 Cap Bank Available in CY 2014		<u>2,231.00</u>	
Maximum Allowable Amount to be Raised by Taxation			<u>3,493,608.00</u>
Amount to be Raised by Taxation for Municipal Purposes			<u>3,479,796.00</u>

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES		Anticipated		Realized in Cash in 2013
		2014	2013	
1. Surplus Anticipated	08-101	235,000.00	237,500.00	237,500.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	235,000.00	237,500.00	237,500.00
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	8,000.00	8,000.00	8,785.00
Fees and Permits	08-105	14,000.00	15,000.00	14,916.00
Fines and Costs:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Municipal Court	08-110	134,000.00	150,000.00	134,241.84
Other	08-109			
Interest and Costs on Taxes	08-112	45,000.00	47,000.00	52,811.16
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	230,000.00	225,000.00	231,302.59
	08-115			
Cable TV Franchise Fees	08-116	60,000.00	60,000.00	60,489.96

GENERAL REVENUES		Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	494,000.00	508,000.00	506,476.55

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES		Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200	27,391.00	29,521.00	29,521.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	386,313.00	384,183.00	384,182.52
Total Section B: State Aid Without Offsetting Appropriations	09-001	413,704.00	413,704.00	413,703.52

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES		Anticipated		Realized in Cash in 2013
		2014	2013	
<b>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)</b>	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Uniform Construction Code Fees	08-160	30,000.00	18,000.00	33,058.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	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			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>30,000.00</b>	<b>18,000.00</b>	<b>33,058.00</b>

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES		Anticipated		Realized in Cash in 2013
		2014	2013	
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		26,310.00		
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	<b>11-001</b>	26,310.00	0.00	0.00



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES		Anticipated		Realized in Cash in 2013
		2014	2013	
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 2013
		2014	2013	
<b>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:</b>	<b>xxxxxxx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865	200,000.00		
Recycling Tonnage Grant	10-701		3,554.47	3,554.47
Drunk Driving Enforcement Fund - Unappropriated Reserves	10-745	2,657.31		
Clean Communities Program	10-770		8,522.90	8,522.90
Body Armor Grant Fund - Unappropriated Reserves	10-702			
Community Development Block Grant Year 32	10-703			
Community Development Block Grant Year 33	10-704			
Community Development Block Grant Year 35	10-705	4,000.00		
Clean Communities Program - Unappropriated Reserves	10-706			
Drunk Driving Enforcement Fund	10-707			
Alcohol Education/Rehabilitation	10-708		1,002.72	1,002.72
Body Armor Grant Fund	10-709		2,755.98	2,755.98
Open Space Preservation Trust Fund	10-710			
Community Recreation Facilities Enhancement	10-711		50,000.00	50,000.00
	10-712			
	10-713			
	10-714			

GENERAL REVENUES		Anticipated		Realized in Cash in 2013
		2014	2013	
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 206,657.31	xxxxxxxxxx.xx 65,836.07	xxxxxxxxxx.xx 65,836.07

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

[illegible]

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES		Anticipated		Realized in Cash in 2013
		2014	2013	
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
<b>Total Section G: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items</b>	xxxxxxx 08-004	xxxxxxxxxx.xx 119,180.00	xxxxxxxxxx.xx 71,995.96	xxxxxxxxxx.xx 92,267.59

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2013
		2014	2013	
Summary of Revenues	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
1. Surplus Anticipated (Sheet 4, #1)	08-101	235,000.00	237,500.00	237,500.00
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	494,000.00	508,000.00	506,476.55
Total Section B: State Aid Without Offsetting Appropriations	09-001	413,704.00	413,704.00	413,703.52
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	30,000.00	18,000.00	33,058.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service - Shared Services Agreements	11-001	26,310.00	0.00	0.00
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	206,657.31	65,836.07	65,836.07
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	119,180.00	71,995.96	92,267.59
Total Miscellaneous Revenues	13-099	1,289,851.31	1,077,536.03	1,111,341.73
4. Receipts from Delinquent Taxes		200,000.00	189,000.00	210,626.07
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	1,724,851.31	1,504,036.03	1,559,467.80
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	3,479,796.00	3,404,625.36	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	3,479,796.00	3,404,625.36	3,433,737.50
7. Total General Revenues	13-299	5,204,647.31	4,908,661.39	4,993,205.30

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
General Government Functions							
Administrative and Executive							
Salaries and Wages	20-100-1	8,750.00	8,750.00		8,799.96	8,799.96	0.00
Other Expenses	20-100-2	3,200.00	2,000.00		3,300.00	3,271.00	29.00
Municipal Clerk							
Salaries and Wages	20-120-1	13,825.00	12,500.00		12,500.00	12,474.80	25.20
Other Expenses	20-120-2	39,500.00	39,000.00		37,700.00	36,539.58	1,160.42
Financial Administration							
Salaries and Wages	20-130-1	49,640.00	50,000.00		46,300.00	45,689.74	610.26
Other Expenses	20-130-2	16,360.00	16,300.00		16,800.00	16,067.24	732.76
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	91,465.00	85,500.00		79,082.76	79,082.76	0.00
Other Expenses	20-145-2	11,000.00	11,000.00		5,233.62	4,654.32	579.30
Liquidation of Tax Title Liens							
Other Expenses	20-145-2	1,500.00	1,500.00		772.80	772.80	0.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	For 2014 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
General Government Function (Continued)							
Assessment of Taxes							
Salaries and Wages	20-150-1	15,420.00	15,585.00		15,585.00	15,180.91	404.09
Other Expenses	20-150-2	2,350.00	2,000.00		2,000.00	1,776.18	223.82
Legal Services & Costs							
Other Expenses	20-155-2	35,000.00	46,000.00		46,000.00	43,310.92	2,689.08
Engineering Services and Costs							
Other Expenses	20-165-2	20,000.00	15,000.00		52,000.00	47,110.65	4,889.35
Planning Board							
Salaries and Wages	20-180-1	10,150.00	9,460.00		9,460.00	9,370.29	89.71
Other Expenses	20-180-2	14,000.00	10,000.00		19,000.00	13,709.60	5,290.40
Insurance:							
Group Health Insurance	23-210-2	735,000.00	725,000.00		718,368.32	714,745.82	3,622.50
Liability Insurance	23-210-2	109,390.00	107,020.00		104,093.96	104,093.96	0.00
Workers Compensation	23-215-2	102,950.00	101,175.00		98,245.92	98,245.92	0.00
Health Benefit Waiver	23-221	64,000.00	49,000.00		58,380.03	58,380.03	0.00



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
General Government (Continued):							
PUBLIC SAFETY FUNCTIONS							
Police							
Salaries and Wages	25-240-1	1,213,620.00	1,142,000.00		1,159,326.98	1,159,326.98	0.00
Other Expenses	25-240-2	49,600.00	49,000.00		41,000.00	39,387.10	1,612.90
Civil Defense and Disaster Control							
Salaries and Wages	25-252-1	1,380.00	1,365.00		1,365.00	1,363.98	1.02
Other Expenses	25-252-2	9,000.00	6,000.00		4,779.19	4,779.19	0.00
Aid to Volunteer Fire Companies							
Other Expenses	25-255-2	49,000.00	48,500.00		48,920.00	48,920.00	0.00
First Aid Organization - Contribution	25-260-2	15,000.00	9,500.00		10,000.00	9,800.02	199.98
Fire Hydrant Service	25-265-2	58,600.00	56,000.00		56,000.00	46,644.82	9,355.18

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
General Government (Continued)							
Public Works Functions							
Road Repairs & Maintenance							
Salaries & Wages	26-290-1	190,000.00	168,000.00		176,084.08	176,084.08	0.00
Other Expenses	26-290-2	27,158.00	20,000.00		15,000.00	13,536.63	1,463.37
Garbage & Trash Collection							
Salaries & Wages	26-305-1	123,385.00	143,900.00		122,457.34	122,457.34	0.00
Other Expenses	26-305-2	1,500.00	1,500.00		1,500.00	770.90	729.10
Solid Waste Disposal							
Other Expenses	26-305-2	100,000.00	95,000.00		90,000.00	85,629.12	4,370.88
Public Buildings & Grounds							
Salaries & Wages	26-310-1	100.00	100.00		100.00		100.00
Other Expenses	26-310-2	41,600.00	22,000.00		28,000.00	27,521.65	478.35
Sewer System							
Salaries & Wages	26-311-1	80,000.00	94,000.00		75,000.04	75,000.04	0.00
Other Expenses	26-311-2	50,000.00	29,000.00		30,000.00	29,393.00	607.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>General Government (Continued):</b>							
Vehicle Maintenance							
Other Expenses	26-330-1	41,000.00	41,000.00		40,500.00	39,680.83	819.17
<b>HEALTH &amp; HUMAN SERVICES</b>							
Registrar of Vital Statistics							
Salaries & Wages	28-330-1	2,050.00	1,900.00		1,900.00	1,722.88	177.12
Other Expenses	28-330-1	650.00	650.00		650.00		650.00
<b>PARKS &amp; RECREATION FUNCTIONS</b>							
Recreation Services & Programs							
Other Expenses	26-370-2		4,000.00		4,000.00	3,376.31	623.69
Senior Citizens Transportation							
Other Expenses	28-375-2	5,000.00	3,000.00		3,000.00		3,000.00
Enviromental Commission							
Other Expenses	27-330-3	100.00	100.00		100.00		100.00
<b>OTHER COMMON OPERATING FUNCTIONS</b>							
Celebration of Public Events							
Other Expenses	30-420-2	2,000.00	2,000.00		2,000.00	1,115.00	885.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY & BULK PURCHASES							
Electricity	31-430	60,000.00	60,000.00		57,000.00	51,684.72	5,315.28
Street Lighting	31-435	60,000.00	55,000.00		58,000.00	53,443.59	56.41
Telephone	31-440	27,500.00	27,000.00		27,000.00	26,615.58	384.42
Fuel Oil	31-447	500.00	500.00		500.00		500.00
Gasoline	31-460	77,105.00	77,500.00		77,500.00	73,665.03	3,834.97
Sewer	31-455	2,500.00	2,500.00		2,500.00	1,748.25	751.75
MUNICIPAL COURT FUNCTIONS							
Municipal Court							
Salaries & Wages	43-490-1	110,000.00	100,000.00		100,000.00	75,799.03	24,200.97
Other Expenses	43-490-2		24,000.00		24,000.00		

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
State Uniform Construction Code							
Construction Code Official							
Salaries & Wages	22-195-1	52,305.00	50,650.00		49,950.00	49,658.13	291.87
Other Expenses	22-195-2	3,100.00	2,500.00		3,200.00	3,073.51	126.49
Inspection of Rentals and Certification of Habitability							
Salaries & Wages	22-196-1	6,690.00	6,530.00		6,530.00	5,882.44	647.56
Other Expenses	22-196-2	150.00	150.00		150.00		150.00
Stormwater Regulation							
Salaries & Wages	41-711-1	1,700.00	1,700.00		1,700.00	1,423.32	276.68
Other Expenses	41-711-2	1,050.00	1,050.00		1,050.00	1,050.00	0.00
Dog Regulation							
Other Expenses	27-340-2	11,815.00					

### CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
				For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations within "CAPS" - (continued)		for 2014	for 2013				
UNCLASSIFIED:	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Total Operations {Item 8(A)} within "CAPS"	34-199	3,843,658.00	3,679,385.00	0.00	3,679,385.00	3,568,829.95	82,055.05
B. Contingent	35-470			XXXXXXXXXX.XX			
Total Operations Including Contingent - within "CAPS"	34-201	3,843,658.00	3,679,385.00	0.00	3,679,385.00	3,568,829.95	82,055.05
Detail:							
Salaries & Wages	34-201-1	1,970,480.00	1,891,940.00	0.00	1,866,141.16	1,839,316.68	26,824.48
Other Expenses (Including Contingent)	34-201-2	1,873,178.00	1,787,445.00	0.00	1,813,243.84	1,729,513.27	55,230.57

## CURRENT FUND - APPROPRIATIONS

[illegible]



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 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	206,225.00	246,514.00		246,514.00	246,514.00	
Public Employees' Retirement System	36-471	66,097.00	67,175.00		68,677.47	68,677.47	
Social Security System (O.A.S.I.)	36-472	75,000.00	76,906.00		76,906.00	72,072.80	4,833.20
Unemployment Compensation Insurance	36-542	5,000.00	9,000.00		8,497.53	3,218.22	5,279.31
Defined Contribution Retirement Program	36-476	1,000.00	1,000.00				0.00
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	<b>354,828.84</b>	<b>404,433.84</b>	<b>0.00</b>	<b>404,433.84</b>	<b>394,321.33</b>	<b>10,112.51</b>
<b>(G) Cash Deficit of Preceding Year</b>	<b>46-855</b>						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	<b>4,198,486.84</b>	<b>4,083,818.84</b>	<b>0.00</b>	<b>4,083,818.84</b>	<b>3,963,151.28</b>	<b>92,167.56</b>

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 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	1,000.00	4,000.00		4,000.00	904.74	95.26
Group Health Insurance	23-210-2						

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	1,000.00	4,000.00	0.00	4,000.00	904.74	95.26

### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations- Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 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 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 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	25,335.00	24,360.00		24,360.00	24,360.00	0.00
Borough of Barrington							
Shared Truck Wash							
Other Expenses	42-290	4,000.00	4,000.00		4,000.00		
Borough of Runnemede							
Shared Trash Collection							
Salaries and Wages		18,415.00					
Other Expenses		7,895.00					
<b>Total Shared Service Agreements</b>	<b>42-999</b>	55,645.00	28,360.00	0.00	28,360.00	24,360.00	0.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	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 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues							
Community Development Block Grant 35	41-709	4,000.00					
Clean Communities Grant	41-702		8,522.90		8,522.90	8,522.90	
Drunk Driving Enforcement Fund	41-865	2,657.31					
Body Armor Grant	41-718		2,755.98		2,755.98	2,755.98	
Alcohol Education/Rehabilitation	41-719		1,002.72		1,002.72	1,002.72	
Open Space Preservation Trust Fund	41-720						
Recycling Tonnage Grant	41-865		3,554.47		3,554.47	3,554.47	
Community Recreation Facilities Enhancement			50,000.00		50,000.00	50,000.00	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx	xxxxxxxxx.xx
Total Public and Private Programs Offset by Revenues	40-999	6,657.31	65,836.07	0.00	65,836.07	65,836.07	0.00
Total Operations - Excluded from "CAPS"	34-305	63,302.31	98,196.07	0.00	98,196.07	91,100.81	95.26
Detail:							
Salaries and Wages	34-305-1	18,415.00	0.00		0.00	0.00	0.00
Other Expenses	34-305-2	44,887.31	98,196.07	0.00	98,196.07	91,100.81	95.26



## CURRENT FUND - APPROPRIATIONS

[illegible]

## CURRENT FUND - APPROPRIATIONS

[illegible]

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	110,000.00	105,000.00		105,000.00	105,000.00	xxxxxxxx.xx
Payment of Bond Anticipation Notes and Capital Notes	45-925	112,000.00	112,000.00		112,000.00	112,000.00	xxxxxxxx.xx
Interest on Bonds	45-930	134,140.00	139,782.00		139,782.00	139,780.05	xxxxxxxx.xx
Interest on Notes	45-935	21,160.00	22,999.00		22,999.00	22,430.44	xxxxxxxx.xx
<b>Green Trust Loan Program:</b>	xxxxxxx		xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxxxxx.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	33,000.00	31,000.00		31,000.00	31,000.00	xxxxxxxx.xx
Interest	45-945	23,210.00	24,704.00		24,704.00	24,703.54	xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
<b>Total Municipal Debt Service-Excluded from "CAPS"</b>	45-999	433,510.00	435,485.00	0.00	435,485.00	434,914.03	xxxxxxxx.xx

## CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 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	716,812.31	543,681.07		543,681.07	536,014.84	95.26
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	4,915,299.15	4,627,499.91		4,627,499.91	4,499,166.12	92,262.82
(M) Reserve for Uncollected Taxes	50-899	289,348.16	281,161.48	xxxxxxxx.xx	281,161.48	281,161.48	xxxxxxxx.xx
9. Total General Appropriations	34-499	5,204,647.31	4,908,661.39		4,908,661.39	4,780,327.60	92,262.82

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations: (a+b) Within "CAPS" - Including Contingent	34-299	3,843,658.00	3,679,385.00		3,679,385.00	3,568,829.95	82,055.05
Statutory Expenditures	xxxxxxx	354,828.84	404,433.84		404,433.84	394,321.33	10,112.51
(a) Operations - Excluded from "CAPS"	xxxxxxx		xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Other Operations	34-300	1,000.00	4,000.00		4,000.00	904.74	95.26
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	55,645.00	28,360.00		28,360.00	24,360.00	0.00
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	6,657.31	65,836.07		65,836.07	65,836.07	
Total Operations - Excluded from "CAPS"	34-305	63,302.31	98,196.07		98,196.07	91,100.81	95.26
(C) Capital Improvements	44-999	220,000.00	10,000.00		10,000.00	10,000.00	
(D) Municipal Debt Service	45-999	433,510.00	435,485.00		435,485.00	434,914.03	xxxxxxxx.xx
(E) Total Deferred Charges (sheet 18 + 28)	46-999	0.00	0.00	xxxxxxxx.xx	0.00	0.00	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	289,348.16	281,161.48	xxxxxxxx.xx	281,161.48	281,161.48	xxxxxxxx.xx
Total General Appropriations	34-499	5,204,647.31	4,908,661.39		4,908,661.39	4,780,327.60	92,262.82

SHEETS 31 THROUGH 37 AND NOT REQUIRED FOR THIS MUNICIPALITY

**DEDICATED ASSESSMENT BUDGET [       ] UTILITY**

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2013
	2014	2013	
Assessment Cash			
Deficit ( Sewer Utility Budget)			
Total Sewer Utility Assessment Revenues			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Anticipated		Expended 2013 Paid or Charged
	2014	2013	
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 2014 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, 2013

ASSETS		
Cash and Investments	1110100	1,898,856.41
Due from State of N.J. (c. 20, P.L. 1981)	1111000	2,777.28
Federal and State Grants Receivable	1110200	75,002.13
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxx.xx
Taxes Receivable	1110300	216,545.19
Tax Title Liens Receivable	1110400	73,244.21
Property Acquired by Tax Title Lien Liquidation	1110500	9,400.00
Other Receivables	1110600	110,920.91
Deferred Charges Required to be in 2014 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>2,386,746.13</b>
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	1,629,456.68
Reserves for Receivables	2110200	394,925.24
Surplus	2110300	362,364.21
<b>Total Liabilities, Reserves and Surplus</b>		<b>2,386,746.13</b>

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

### COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	312,174.02	259,955.30
<b>CURRENT REVENUE ON A CASH BASIS</b>			
Current Taxes			
*(Percentage collected: 2013 97.78 2012 97.19 %)	2310200	11,335,899.66	11,196,770.29
Delinquent Taxes	2310300	210,626.07	200,739.72
Other Revenues and Additions to Income	2310400	1,278,917.04	1,410,483.09
<b>Total Funds</b>	<b>2310500</b>	<b>13,137,616.79</b>	<b>13,067,948.40</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	4,591,428.94	4,590,295.05
School Taxes (Including Local and Regional)	2310700	5,659,595.00	5,644,482.00
County Taxes (Including Added Tax Amounts)	2310800	2,523,728.64	2,520,997.33
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	500.00	
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>12,775,252.58</b>	<b>12,755,774.38</b>
<b>Less: Expenditures to be Raised by Future Taxes</b>	<b>2311200</b>		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>12,775,252.58</b>	<b>12,755,774.38</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>362,364.21</b>	<b>312,174.02</b>

\* Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	362,364.21
Current Surplus Anticipated in 2014 Budget	2311600	235,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>127,364.21</b>

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

2014

**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, 2014 through December 31, 2016.

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)

2014

Local Unit: \_\_\_\_\_

Borough of Mount Ephraim

1 PROJECT TITLE	2 PROJECT NUMBER	3	4	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2014							6
		ESTIMATED TOTAL COST	AMOUNTS RESERVED IN PRIOR YEARS	5a 2014 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5 Debt Authorized	TO BE FUNDED IN FUTURE YEARS		
Public Buildings and Equipment	1	38,000.00			1,900.00			36,100.00			
Public Safety Vehicles and Equipment	2	268,000.00			13,400.00			254,600.00			
Public Works Vehicles and Equipment	3	16,500.00			825.00			15,675.00			
Road Drainage and Improvements	4	95,000.00			4,750.00			90,250.00			

# YEAR CAPITAL PROGRAM - 2014 - 2016

## 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 2019
				5a 2014	5b 2015	5c 2016	5d 2017	5 2018	
Public Buildings and Equipment	1	38,000.00	2014	38,000.00					
Public Safety Vehicles and Equipment	2	268,000.00	2014	268,000.00					
Public Works Vehicles and Equipment	3	16,500.00	2014	16,500.00					
Road Drainage and Improvements	4	95,000.00	2014	95,000.00					
<b>TOTAL - ALL PROJECTS</b>		417,500.00		417,500.00					

### 3 YEAR CAPITAL PROGRAM - 2014 - 2016

## SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

**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 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Public Buildings and Equipment	38,000.00			1,900.00			36,100.00			
Public Safety Vehicles and Equipment	268,000.00			13,400.00			254,600.00			
Public Works Vehicles and Equipment	16,500.00			825.00			15,675.00			
Road Drainage and Improvements	95,000.00			4,750.00			90,250.00			
<b>TOTAL - ALL PROJECTS</b>	417,500.00			20,875.00			396,625.00			

Res. 28-14

SECTION 2 - UPON ADOPTION FOR YEAR 2014  
(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) \$ \_\_\_\_\_ 3,479,796.00 (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

Abstained

RECORDED VOTE

(Insert last name) Ayes

Gilmore  
Greenwold  
Wolk

Nays

Absent


1. General Revenues SUMMARY OF REVENUES

Surplus Anticipated	08-100	\$	235,000.00
Miscellaneous Revenues Anticipated	13-099	\$	1,289,851.31
Receipts from Delinquent Taxes	15-499	\$	200,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$	3,479,796.00
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
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	\$	5,204,647.31

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS</b>	<b>XXXXXXXX</b>	<b>XXXXXXXXXXXXXXXXXX.XX</b>
Within "CAPS"	<b>XXXXXXXX</b>	<b>XXXXXXXXXXXXXXXXXX.XX</b>
(a&b) Operations Including Contingent	34-201	\$ 3,843,658.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 354,828.84
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	<b>XXXXXXXX</b>	<b>XXXXXXXXXXXXXXXXXX.XX</b>
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 63,302.31
(c) Capital Improvements	44-999	\$ 220,000.00
(d) Municipal Debt Service	45-999	\$ 433,510.00
(e) Deferred Charges - Municipal	46-999	\$
(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	\$ 289,348.16
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	<b>07-195</b>	<b>\$</b>
<b>Total Appropriations</b>	<b>34-499</b>	<b>\$ 5,204,647.31</b>

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 22nd day of April 2014, 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 2014 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 22nd day of April, 2014, , Clerk

Signature



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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2013	APPROPRIATIONS	FCOA	Appropriated		Expended 2013	
		2014	2013				for 2014	for 2013	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				
					Maintenance of Lands for Recreation and Conservation:		xxxxxx.xx	xxxxxx.xx	xxxxxx.xx	xxxxxx.xx
Reserve Funds:					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									
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented: _____</div> <div>Rate Assessed: \$ _____</div> <div>Total Tax Collected to date \$ _____</div> <div>Total Expended to date: \$ _____</div> <div>Total Acreage Preserved to date _____</div> <div>(Acre)</div> <div>Recreation land preserved in 2013: _____</div> <div>(Acre)</div> <div>Farmland preserved in 2013: _____</div> <div>(Acre)</div>					Acquisition of Land for Recreation and Conservation	54-915-2				
					Acquisition of Farmland	54-916-2				
					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
					Interest on Bonds	54-930-2				xxxxxx.xx
					Interest on Notes	54-935-2				xxxxxx.xx
					Reserve for Future Use	54-950-2				
					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, 2013

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 6, 2014

Date

  
Clerk of the Governing Body