

(Must accompany 2015 budget)

COUNTY: Camden

[illegible]

Borough of Mount Ephraim
121 S. Black Horse Pike
Mount Ephraim, New Jersey 08059
Fax# (856) 931-5167

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

Division Use Only
Municode: _____
Public Hearing Date: _____


2015
MUNICIPAL BUDGET

Municipal Budget of the _____ Borough _____ of _____ Mount Ephraim _____, County of _____ Camden _____ for the Year 2015.

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

_____ 10th _____ day of _____ March _____, 2015
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 _____ 10th _____ day of _____ March _____, 2015



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 _____ 10th _____ day of _____ March _____, 2015

12000 Lincoln Drive West, Suite 402

Address
Registered Municipal Accountant
Marlton, New Jersey 08053

856-983-2244

Address 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 _____ 10th _____ day of _____ March _____, 2015

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: _____ 2015 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: _____ 2015 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 2015

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2015;

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

In the issue of April 16, 2015.

The Governing Body of the Borough of Mount Ephraim does hereby approve the following as the Budget for the Year 2015:

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 10, 2015.

A Hearing on the Budget and Tax Resolution will be held at The Municipal Building on May 7, 2015 at

8.00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other

(Cross out one)

interested persons.

EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2015
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)}	4,273,200.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}	472,681.29
(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	472,681.29
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 97.57% Percent of Tax Collections	295,095.00
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance 2015 - \$ _____ for Schools - State Aid 2014- \$ _____	5,040,976.29
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,561,180.29
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)	3,479,796.00
(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 2014 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	5,204,647.31			
Budget Appropriations Added by N.J.S. 40A:4-87	37,917.19			
Emergency Appropriations				
Total Appropriations	5,242,564.50			
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	5,072,177.91			
Reserved	158,775.56			
Unexpended Balances Canceled	11,611.03			
Total Expenditures and Unexpended Balances Canceled	5,242,564.50			
Overexpenditures *				

* See Budget appropriation Items so marked to the right of column "Expended 2014 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 2014			\$5,204,647.00
Subtotal			<u>5,204,647.00</u>
Less Exceptions:			
Other Operations	\$1,000.00		
Shared Service Agreements	55,645.00		
Public and Private Programs	6,657.00		
Capital Improvements	220,000.00		
Debt Service	433,510.00		
Deferred Charges			
Reserve for Uncollected Taxes	<u>289,348.00</u>		
Total Exceptions			<u>1,006,160.00</u>
Amount on which 2% CAP is applied			4,198,486.84
1.5% CAP			<u>62,977.30</u>
Allowable Operating Appropriations before additional exceptions per (N.J.S.A 40A:4-45.3)			4,261,464.14
Add:			
2013 Cap Bank		58,933.10	
2014 Cap Bank		122,514.57	
Assessed Valuation of New Construction		37,529.41	
Index Rate Ordinance		<u>83,969.74</u>	
Total Allowable Operating Appropriations			<u><u>\$4,564,410.96</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 2015 Mt. Ephraim budget provides for all the operating needs of the Borough while keeping the amount to be raised by taxation at the same level as in 2014. Using the new total valuation (assessed value) of the Borough based on the completion of the full revaluation, the new effective tax rate produces a reduction in the local purpose taxes for the average residential property. The budget also is well below all State budget caps.</p> <p>Among the reasons for this successful budget is the renewal of our joint contract with Bellmawr to provide trash collection services for Runnemede at an increased rate for Mt. Ephraim. Continuing shared services with other neighbors has held down the costs of many of the services provided to our residents. Appropriate wage settlements and turnover in personnel due to retirements has leveled out salary and wage accounts. Finally, arrangements are being made to refinance short term debt (bond anticipation notes) and cover new debt at historically low interest rates allowing a much lower amount to be budgeted this year as debt service.</p> <p>Budgeted expenditures (excluding grants) have actually decreased by approximately \$5,000 mainly due to the previously mentioned savings on salary costs, lower fuel costs, and the reduction in debt service. This was accomplished despite the need to add \$15,000 for the upcoming municipal election and \$17,000 for the first of five payments to cover the costs of the recent revaluation. The reserve for uncollected taxes needed to be increased by only \$5,747 this year to meet obligations thanks to an excellent collection rate. Non-tax revenues lost only \$4,000 while the available and appropriated surplus continued to be stable.</p> <p>The new assessed valuation based on the revaluation to bring the assessments to current market rates is \$278,057,816, an increase of \$103,256,168 or 59% compared to last year. With the total municipal property taxes remaining the same at \$3,479,796, using the new total assessed value, the 2015 local purpose tax rate is \$1.251 per \$100 in assessed value (The 2014 rate as a comparison is irrelevant because it is based on the old, pre-revaluation assessed values). The total tax levy is \$127,522 below the State mandated 2% tax levy cap, after adjustments. The average residential property, with an assessed value now calculated as \$145,000, would pay \$1,815 in municipal property taxes, a decrease of \$28 compared to 2014.</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 2, 2015, at 8:00 p.m.</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	862	\$378,379	X		
Public Works	246	60,791	X		
Other Departments	30	7,693			X
Totals	1138	\$446,863			
Total Funds Reserved as of end of 2014:		None			
Total Funds Appropriated in 2015:		None			

EXPLANATORY STATEMENT
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES

					Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
					Runnemedede Shared Service Contract - Trash Collection	57,000.00	If the contract is not renewed in 2016 there will be a negative impact on the future budget.
					Debt Service - Bond Anticipation Note principal payments	128,000.00	Bond sale to be held in 2015 which eliminates the need of note principal payments in the 2015 Budget.
					Collection of Taxes - Salaries and Wages	60,000.00	Due to re-organization and retirement the 2015 budget is lower than prior years.
					Debt Service	260,000.00	The first payment of estimated debt from the 2015 bond sale will start in 2016.
					Police - Other Expense	24,000.00	Needed increase for lease of 2 police vehicles.
					Municipal Court Fines	134,370.00	Expecting an increase in revenue in future years.
					Billboard Lease	74,000.00	After a reduction in 2015, the new lease term provides for a steady 3% increase per year.

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		1,200.00
Less: Prior Year Deferred Charges: Emergencies		
		<u>3,478,596.00</u>
2% Cap Increase		69,572.00
		<u>3,548,168.00</u>
Adjusted Tax Levy Prior to Exclusions		3,548,168.00
Exclusions:		
Change in Debt Service and Existing County Leases	\$	-
Allowable Pension Increases		32,232.00
Allowable Increase in Health Care Costs		0.00
Recycling Tax Appropriation		1,000.00
Allowable Capital Improvements Increase		<u>0.00</u>
Total Exclusions		33,232.00
Less: Cancelled or Unexpended Exclusions		11,611.00
		<u>3,569,789.00</u>
Adjusted Tax Levy		3,569,789.00
Additional Exeptions:		
Assessed Value of New Construction per Assessor's Certification		37,529.00
CY2013 Cap Bank Utilized in CY 2015		0.00
CY2014 Cap Bank Available in CY 2015		<u>0.00</u>
Maximum Allowable Amount to be Raised by Taxation		<u><u>3,607,318.00</u></u>
Amount to be Raised by Taxation for Municipal Purposes		<u><u>3,479,796.00</u></u>

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES		Anticipated		Realized in Cash in 2014
		2015	2014	
1. Surplus Anticipated	08-101	235,000.00	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	235,000.00	235,000.00	235,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Licenses:	xxxxxxxx	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	8,000.00	4,161.68
Fees and Permits	08-105	18,000.00	14,000.00	33,846.00
Fines and Costs:	xxxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Municipal Court	08-110	134,370.00	134,000.00	162,370.38
Other	08-109			
Interest and Costs on Taxes	08-112	45,000.00	45,000.00	58,435.64
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	230,000.00	235,445.33
	08-115			
Cable TV Franchise Fees	08-116	60,000.00	60,000.00	63,794.08

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	494,370.00	494,000.00	561,983.11

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2014
		2015	2014	
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	27,391.00	27,391.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	392,656.00	386,313.00	386,313.00
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 2014
		2015	2014	
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	30,000.00	41,243.00
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	30,000.00	41,243.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2014
		2015	2014	
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		57,000.00	26,310.00	56,380.05
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	57,000.00	26,310.00	56,380.05

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2014
		2015	2014	
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 2014
		2015	2014	
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		200,000.00	200,000.00
Recycling Tonnage Grant	10-701	6,106.29		
Drunk Driving Enforcement Fund - Unappropriated Reserves	10-745		2,657.31	2,657.31
Clean Communities Program	10-770		7,990.62	7,990.62
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	16,000.00	4,000.00	4,000.00
Community Development Block Grant Year 36	10-706	20,000.00		
Drunk Driving Enforcement Fund	10-707		1,304.35	1,304.35
Alcohol Education/Rehabilitation	10-708			
Body Armor Grant Fund	10-709		3,622.22	3,622.22
Open Space Preservation Trust Fund	10-710			
Community Recreation Facilities Enhancement	10-711		25,000.00	25,000.00
Drive Sober or Get Pulled Over	10-712	5,000.00		
	10-713			
	10-714			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2014
		2015	2014	
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	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
	10-001	47,106.29	244,574.50	244,574.50

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2014
		2015	2014	
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	74,000.00	119,180.00	119,180.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2014
		2015	2014	
Summary of Revenues	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
1. Surplus Anticipated (Sheet 4, #1)	08-101	235,000.00	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	494,370.00	494,000.00	561,983.11
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	30,000.00	41,243.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service - Shared Services Agreements	11-001	57,000.00	26,310.00	56,380.05
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	47,106.29	244,574.50	244,574.50
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	74,000.00	119,180.00	119,180.00
Total Miscellaneous Revenues	13-099	1,126,180.29	1,327,768.50	1,437,064.66
4. Receipts from Delinquent Taxes		200,000.00	200,000.00	215,505.69
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	1,561,180.29	1,762,768.50	1,887,570.35
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	3,479,796.00	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	3,479,796.00	3,479,796.00	3,601,431.62
7. Total General Revenues	13-299	5,040,976.29	5,242,564.50	5,489,001.97

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 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		8,750.00	7,749.96	1,000.04
Other Expenses	20-100-2	3,500.00	3,200.00		3,200.00	3,192.00	8.00
Municipal Clerk							
Salaries and Wages	20-120-1	9,500.00	13,825.00		16,162.86	16,162.86	0.00
Other Expenses	20-120-2	56,200.00	39,500.00		37,500.00	34,625.06	2,874.94
Financial Administration							
Salaries and Wages	20-130-1	55,000.00	49,640.00		55,205.11	55,205.11	0.00
Other Expenses	20-130-2	17,000.00	16,360.00		17,860.00	16,740.62	1,119.38
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	60,000.00	91,465.00		90,300.00	90,299.64	0.36
Other Expenses	20-145-2	12,525.00	11,000.00		9,500.00	5,621.52	3,878.48
Liquidation of Tax Title Liens							
Other Expenses	20-145-2	1,500.00	1,500.00		1,500.00	1,079.40	420.60

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
General Government Function (Continued)							
Assessment of Taxes							
Salaries and Wages	20-150-1	14,350.00	15,420.00		14,255.00	14,253.80	1.20
Other Expenses	20-150-2	2,850.00	2,350.00		2,350.00	1,979.51	370.49
Legal Services & Costs							
Other Expenses	20-155-2	35,000.00	35,000.00		31,000.00	25,247.93	5,752.07
Engineering Services and Costs							
Other Expenses	20-165-2	20,000.00	20,000.00		20,000.00	15,609.50	4,390.50
Planning Board							
Salaries and Wages	20-180-1	10,150.00	10,150.00		10,384.48	10,384.48	0.00
Other Expenses	20-180-2	13,650.00	14,000.00		14,000.00	8,564.67	5,435.33
Insurance:							
Group Health Insurance	23-210-2	735,000.00	735,000.00		735,000.00	735,000.00	0.00
Liability Insurance	23-210-2	118,000.00	109,390.00		109,390.00	109,385.46	4.54
Workers Compensation	23-215-2	103,000.00	102,950.00		102,950.00	102,949.28	0.72
Health Benefit Waiver	23-221	65,000.00	64,000.00		64,000.00	63,112.59	887.41

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
General Government (Continued):							
PUBLIC SAFETY FUNCTIONS							
Police							
Salaries and Wages	25-240-1	1,250,000.00	1,213,620.00		1,213,620.00	1,197,825.75	15,794.25
Other Expenses	25-240-2	67,000.00	49,600.00		49,600.00	45,056.00	4,544.00
Civil Defense and Disaster Control							
Salaries and Wages	25-252-1	1,380.00	1,380.00		1,391.28	1,391.28	0.00
Other Expenses	25-252-2	12,000.00	9,000.00		5,000.00	3,875.46	1,124.54
Aid to Volunteer Fire Companies							
Other Expenses	25-255-2	49,980.00	49,000.00		49,000.00	31,524.55	17,475.45
First Aid Organization - Contribution	25-260-2	12,500.00	15,000.00		15,000.00	6,539.66	8,460.34
Fire Hydrant Service	25-265-2	58,000.00	58,600.00		58,600.00	55,555.35	3,044.65

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
General Government (Continued)							
Public Works Functions							
Road Repairs & Maintenance							
Salaries & Wages	26-290-1	200,000.00	190,000.00		220,490.19	219,702.38	787.81
Other Expenses	26-290-2	27,000.00	27,158.00		37,158.00	34,624.39	2,533.61
Garbage & Trash Collection							
Salaries & Wages	26-305-1	126,000.00	123,385.00		129,737.00	129,737.00	0.00
Other Expenses	26-305-2	1,500.00	1,500.00		1,500.00	1,138.76	361.24
Solid Waste Disposal							
Other Expenses	26-305-2	105,000.00	100,000.00		100,000.00	89,246.39	10,753.61
Public Buildings & Grounds							
Salaries & Wages	26-310-1	3,000.00	100.00		100.00		100.00
Other Expenses	26-310-2	41,600.00	41,600.00		33,600.00	26,620.32	6,979.68
Sewer System							
Salaries & Wages	26-311-1	50,000.00	80,000.00		35,000.00	34,937.22	62.78
Other Expenses	26-311-2	50,000.00	50,000.00		50,000.00	42,236.32	7,763.68

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
General Government (Continued):							
Vehicle Maintenance							
Other Expenses	26-330-1	39,500.00	41,000.00		51,000.00	47,021.59	3,978.41
HEALTH & HUMAN SERVICES							
Registrar of Vital Statistics							
Salaries & Wages	28-330-1	2,000.00	2,050.00		2,073.84	2,073.84	0.00
Other Expenses	28-330-1	650.00	650.00		50.00		50.00
PARKS & RECREATION FUNCTIONS							
Recreation Services & Programs							
Other Expenses	26-370-2				0.00	0.00	0.00
Senior Citizens Transportation							
Other Expenses	28-375-2	4,000.00	5,000.00		5,000.00	1,875.00	3,125.00
Enviromental Commission							
Other Expenses	27-330-3	100.00	100.00		100.00		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 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY & BULK PURCHASES							
Electricity	31-430	65,000.00	60,000.00		60,000.00	59,301.78	698.22
Street Lighting	31-435	58,000.00	60,000.00		60,000.00	53,792.66	6,207.34
Telephone	31-440	30,000.00	27,500.00		27,500.00	26,612.19	887.81
Fuel Oil	31-447		500.00		500.00		500.00
Gasoline	31-460	60,000.00	77,105.00		77,105.00	68,735.66	8,369.34
Sewer	31-455	2,500.00	2,500.00		2,500.00	1,713.50	786.50
MUNICIPAL COURT FUNCTIONS							
Municipal Court							
Salaries & Wages	43-490-1	120,000.00	110,000.00		110,000.00	101,070.41	8,929.59
Other Expenses	43-490-2						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
State Uniform Construction Code							
Construction Code Official							
Salaries & Wages	22-195-1	53,200.00	52,305.00		53,104.92	53,104.92	0.00
Other Expenses	22-195-2	3,000.00	3,100.00		3,100.00	2,490.44	609.56
Inspection of Rentals and Certification of Habitability							
Salaries & Wages	22-196-1	6,600.00	6,690.00		6,805.32	6,805.32	0.00
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		1,500.00	915.70	584.30
Other Expenses	41-711-2	1,050.00	1,050.00		1,050.00	0.00	1,050.00
Dog Regulation							
Other Expenses	27-340-2	6,815.00	11,815.00		11,815.00	1,500.00	10,315.00

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Total Operations {Item 8(A)} within "CAPS"	34-199	3,877,200.00	3,843,658.00	0.00	3,843,458.00	3,689,187.23	154,270.77
B. Contingent	35-470			XXXXXXXXXX.XX			
Total Operations Including Contingent - within "CAPS"	34-201	3,877,200.00	3,843,658.00	0.00	3,843,458.00	3,689,187.23	154,270.77
Detail:							
Salaries & Wages	34-201-1	1,971,630.00	1,970,480.00	0.00	1,968,880.00	1,941,619.67	27,260.33
Other Expenses (Including Contingent)	34-201-2	1,905,570.00	1,873,178.00	0.00	1,874,578.00	1,747,567.56	127,010.44

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS"	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
(1) DEFERRED CHARGES	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Emergency Authorizations	46-870			xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
Deficit in Animal Control Fund	46-872		1,506.84	xxxxxxxx.xx	1,506.84	1,506.84	xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 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	239,000.00	206,225.00		206,225.00	206,225.00	
Public Employees' Retirement System	36-471	71,000.00	66,097.00		66,097.00	66,097.00	
Social Security System (O.A.S.I.)	36-472	80,000.00	75,000.00		78,500.00	78,500.00	0.00
Unemployment Compensation Insurance	36-542	5,000.00	5,000.00		1,500.00	959.93	540.07
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	396,000.00	354,828.84	0.00	354,828.84	353,288.77	1,540.07
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	4,273,200.00	4,198,486.84	0.00	4,198,286.84	4,042,476.00	155,810.84

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 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	1,000.00		1,200.00	1,182.30	17.70
Group Health Insurance	23-210-2						

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(A) Operations- Excluded from "CAPS"	FCOA	for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 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 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Borough of Barrington							
Municipal Clerk							
Other Expenses	42-120	25,345.00	25,335.00		25,335.00	24,848.00	487.00
Borough of Barrington							
Shared Truck Wash							
Other Expenses	42-290	4,000.00	4,000.00		2,453.30		2,453.30
Borough of Runnemede							
Shared Trash Collection							
Salaries and Wages		35,000.00	18,415.00		19,411.70	19,411.70	0.00
Other Expenses		12,000.00	7,895.00		8,445.00	8,438.28	6.72
Total Shared Service Agreements	42-999	76,345.00	55,645.00	0.00	55,645.00	52,697.98	2,947.02

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues							
Community Development Block Grant 35	41-709	16,000.00	4,000.00		4,000.00	4,000.00	
Community Development Block Grant 36	41-709	20,000.00					
Clean Communities Grant	41-702		7,990.62		7,990.62	7,990.62	
Drunk Driving Enforcement Fund	41-865		3,961.66		3,961.66	3,961.66	
Body Armor Grant	41-718		3,622.22		3,622.22	3,622.22	
Alcohol Education/Rehabilitation	41-719						
Open Space Preservation Trust Fund	41-720						
Recycling Tonnage Grant	41-865	6,106.29					
Community Recreation Facilities Enhancement	41-866		25,000.00		25,000.00	25,000.00	
New Jersey Transportation Trust Fund Authority Act	41-867		200,000.00		200,000.00	200,000.00	
Drive Sober or Get Pulled Over	41-868	5,000.00					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 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	47,106.29	244,574.50	0.00	244,574.50	244,574.50	0.00
Total Operations - Excluded from "CAPS"	34-305	124,451.29	301,219.50	0.00	301,419.50	298,454.78	2,964.72
Detail:							
Salaries and Wages	34-305-1	35,000.00	18,415.00		0.00	0.00	0.00
Other Expenses	34-305-2	89,451.29	282,804.50	0.00	301,419.50	298,454.78	2,964.72

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 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	10,000.00	20,000.00		20,000.00	20,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(D) Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920	120,000.00	110,000.00		110,000.00	110,000.00	xxxxxxxx.xx
Payment of Bond Anticipation Notes and Capital Notes	45-925		112,000.00		112,000.00	112,000.00	xxxxxxxx.xx
Interest on Bonds	45-930	128,100.00	134,140.00		134,140.00	134,136.30	xxxxxxxx.xx
Interest on Notes	45-935	20,900.00	21,160.00		21,160.00	21,160.00	xxxxxxxx.xx
Green Trust Loan Program:	xxxxxxx			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	34,000.00	33,000.00		33,000.00	33,000.00	xxxxxxxx.xx
Interest	45-945	18,230.00	23,210.00		23,210.00	11,602.67	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	321,230.00	433,510.00	0.00	433,510.00	421,898.97	xxxxxxxx.xx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
				For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	for 2015	for 2014				
(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		xxxxxxxx.xx			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
				xxxxxxxx.xx			xxxxxxxx.xx
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	17,000.00	0.00	xxxxxxxx.xx	0.00	0.00	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	472,681.29	754,729.50	0.00	754,929.50	740,353.75	2,964.72

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 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	472,681.29	754,729.50		754,929.50	740,353.75	2,964.72
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	4,745,881.29	4,953,216.34		4,953,216.34	4,782,829.75	158,775.56
(M) Reserve for Uncollected Taxes	50-899	295,095.00	289,348.16	xxxxxxxx.xx	289,348.16	289,348.16	xxxxxxxx.xx
9. Total General Appropriations	34-499	5,040,976.29	5,242,564.50		5,242,564.50	5,072,177.91	158,775.56

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations: (a+b) Within "CAPS" - Including Contingent	34-299	3,877,200.00	3,843,658.00		3,843,458.00	3,689,187.23	154,270.77
Statutory Expenditures	xxxxxxx	396,000.00	354,828.84		354,828.84	353,288.77	1,540.07
(a) Operations - Excluded from "CAPS"	xxxxxxx		xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Other Operations	34-300	1,000.00	1,000.00		1,200.00	1,182.30	17.70
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	76,345.00	55,645.00		55,645.00	52,697.98	2,947.02
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	47,106.29	244,574.50		244,574.50	244,574.50	
Total Operations - Excluded from "CAPS"	34-305	124,451.29	301,219.50		301,419.50	298,454.78	2,964.72
(C) Capital Improvements	44-999	10,000.00	20,000.00		20,000.00	20,000.00	
(D) Municipal Debt Service	45-999	321,230.00	433,510.00		433,510.00	421,898.97	xxxxxxxx.xx
(E) Total Deferred Charges (sheet 18 + 28)	46-999	17,000.00	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	295,095.00	289,348.16	xxxxxxxx.xx	289,348.16	289,348.16	xxxxxxxx.xx
Total General Appropriations	34-499	5,040,976.29	5,242,564.50		5,242,564.50	5,072,177.91	158,775.56

SHEETS 31 THROUGH 37 AND NOT REQUIRED FOR THIS MUNICIPALITY

DEDICATED ASSESSMENT BUDGET [] UTILITY

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2014
	2015	2014	
Assessment Cash			
Deficit (Sewer Utility Budget)			
Total Sewer Utility Assessment Revenues			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Anticipated		Realized in Cash in 2014
	2015	2014	
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 2015 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, 2014

ASSETS		
Cash and Investments	1110100	1,785,718.58
Due from State of N.J. (c. 20, P.L. 1981)	1111000	1,140.98
Federal and State Grants Receivable	1110200	164,708.13
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxx.xx
Taxes Receivable	1110300	272,757.61
Tax Title Liens Receivable	1110400	78,335.18
Property Acquired by Tax Title Lien Liquidation	1110500	9,400.00
Other Receivables	1110600	56,260.29
Deferred Charges Required to be in 2014 Budget	1110700	17,000.00
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	68,000.00
Total Assets	1110900	2,453,320.77
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	1,504,395.44
Reserves for Receivables	2110200	467,405.11
Surplus	2110300	481,520.22
Total Liabilities, Reserves and Surplus		2,453,320.77

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 2014	YEAR 2013
Surplus Balance, January 1st	2310100	362,364.21	312,174.02
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2014 97.78 2013 97.78 %)	2310200	11,647,191.84	11,335,899.66
Delinquent Taxes	2310300	215,505.69	210,626.07
Other Revenues and Additions to Income	2310400	1,548,087.13	1,278,917.04
Total Funds	2310500	13,773,148.87	13,137,616.79
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	4,941,605.31	4,591,428.94
School Taxes (Including Local and Regional)	2310700	5,874,483.00	5,659,595.00
County Taxes (Including Added Tax Amounts)	2310800	2,460,625.38	2,523,728.64
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	14,914.96	500.00
Total Expenditures and Tax Requirements	2311100	13,291,628.65	12,775,252.58
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	13,291,628.65	12,775,252.58
Surplus Balance - December 31st	2311400	481,520.22	362,364.21

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	481,520.22
Current Surplus Anticipated in 2015 Budget	2311600	235,000.00
Surplus Balance Remaining	2311700	246,520.22

2015
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, 2015 through December 31, 2017.

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)

2015

Local Unit: Borough of Mount Ephraim

1 PROJECT TITLE	2 PROJECT NUMBER	3	4	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015							6
		ESTIMATED TOTAL COST	AMOUNTS RESERVED IN PRIOR YEARS	5a 2015 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		
Various Public Building Improvements	1	100,000.00			5,000.00			95,000.00			
Purchase of Ambulance	2	150,000.00			7,500.00			142,500.00			

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 2020
				5a 2015	5b 2016	5c 2017	5d 2018	5 2019	
Various Public Building Improvements	1	100,000.00	2015	100,000.00					
Purchase of Ambulance	2	150,000.00	2015	150,000.00					
TOTAL - ALL PROJECTS		250,000.00		250,000.00					

3 YEAR CAPITAL PROGRAM - 2015 - 2017

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 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Various Public Building Improvements	100,000.00			5,000.00			95,000.00			
Purchase of Ambulance	150,000.00			7,500.00			142,500.00			
TOTAL - ALL PROJECTS	250,000.00			12,500.00			237,500.00			

SECTION 2 - UPON ADOPTION FOR YEAR 2015

(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	\$	1,126,180.29
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	\$	5,040,976.29

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	xxxxxxx	xxxxxxxxxxxxxx.xx
Within "CAPS"	xxxxxxx	xxxxxxxxxxxxxx.xx
(a&b) Operations Including Contingent	34-201	\$ 3,877,200.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 396,000.00
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxxxx.xx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 124,451.29
(c) Capital Improvements	44-999	\$ 10,000.00
(d) Municipal Debt Service	45-999	\$ 321,230.00
(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	\$ 295,095.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 5,040,976.29

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 7th day of May 2015, 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 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 7th day of May 2015 _____, Clerk
Signature

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014				2015	for 2014	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				Acquisition of Land for Recreation and Conservation	54-915-2				
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented: _____ (Date)</div> <div>Rate Assessed: \$ _____</div> <div>Total Tax Collected to date \$ _____</div> <div>Total Expended to date: \$ _____</div> <div>Total Acreage Preserved to date _____ (Acres)</div> <div>Recreation land preserved in 2014: _____ (Acres)</div> <div>Farmland preserved in 2013: _____ (Acres)</div>					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, 2014

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 10, 2015

Date



Clerk of the Governing Body