



**2012  
MUNICIPAL BUDGET**

Municipal Budget of the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Mount Ephraim \_\_\_\_\_, County of \_\_\_\_\_ Camden \_\_\_\_\_ for the Year 2012.

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

\_\_\_\_\_ 5th \_\_\_\_\_ day of \_\_\_\_\_ April \_\_\_\_\_, 2012  
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 \_\_\_\_\_ 5th \_\_\_\_\_ day of \_\_\_\_\_ April \_\_\_\_\_, 2012

\_\_\_\_\_  
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 \_\_\_\_\_ 5th \_\_\_\_\_ day of \_\_\_\_\_ April \_\_\_\_\_, 2012

\_\_\_\_\_  
Registered Municipal Accountant  
Marlton, New Jersey 08053  
\_\_\_\_\_  
Address

12000 Lincoln Drive West, 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 \_\_\_\_\_ 5th \_\_\_\_\_ day of \_\_\_\_\_ April \_\_\_\_\_, 2012

\_\_\_\_\_  
Chief Financial Officer

**DO NOT USE THESE SPACES**

CERTIFICATION OF ADOPTED BUDGET	Do Not Advertise This Certification Form	CERTIFICATION OF APPROVED BUDGET
<p>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.</p> <p align="center"><b>STATE OF NEW JERSEY</b> Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____ 2012 By: _____</p>		<p>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.</p> <p align="center"><b>STATE OF NEW JERSEY</b> Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____ 2012 By: _____</p>

**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 2012

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2012;

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

In the issue of \_\_\_\_\_ April 19 \_\_\_\_\_, 2012.

The Governing Body of the \_\_\_\_\_ Borough of \_\_\_\_\_ Mount Ephraim \_\_\_\_\_ does hereby approve the following as the Budget for the Year 2012:

**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 \_\_\_\_\_ April 5 \_\_\_\_\_, 2012.

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ The Municipal Building \_\_\_\_\_ on \_\_\_\_\_ May 3 \_\_\_\_\_, 2012 at

\_\_\_\_\_ 8:00 \_\_\_\_\_ o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2012 may be presented by taxpayers or other

(Cross out one)

interested persons.

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

	YEAR 2012
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXXXXXXXX.XX
<b>1. Appropriations within "CAPS"</b>	XXXXXXXXXXXXXXXXXX.XX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}</b>	3,928,873.31
<b>2. Appropriations excluded from "CAPS"</b>	XXXXXXXXXXXXXXXXXX.XX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}</b>	595,073.04
<b>(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)</b>	
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	595,073.04
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.00% Percent of Tax Collections</b>	229,280.57
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	4,753,226.92
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,449,394.50
<b>6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXXXXXXXX.XX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	3,303,832.42
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	
<b>(c) Minimum Library Tax (Item 6(c), Sheet 11)</b>	



**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**"CAP Calculation"**

The municipal budget for the year 2012 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 2011		\$5,855,682.00
Subtotal		<u>5,855,682.00</u>
Less Exceptions:		
Other Operations	\$13,320.00	
Interlocal Service Agreements	27,410.00	
Public and Private Programs	1,310,325.00	
Capital Improvements	10,000.00	
Debt Service	377,855.00	
Deferred Charges	5,000.00	
Reserve for Uncollected Taxes	<u>217,654.00</u>	
Total Exceptions		<u>1,961,564.00</u>
Amount on which 2% CAP is applied		3,894,118.00
2.5% CAP		<u>97,352.96</u>
Allowable Operating Appropriations before additional exceptions per (N.J.S.A 40A:4-45.3)		3,991,470.96
Add:		
2010 Cap Bank		234,206.52
2011 Cap Bank		123,964.06
Assessed Valuation of New Construction		11,173.61
Index Rate Ordinance		<u>38,941.18</u>
Total Allowable Operating Appropriations		<u>\$4,399,756.33</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.)

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

The 2012 Mt. Ephraim budget continues the trend of reducing operating expenses in response to the declining economy. Over the last several years, Mt. Ephraim has had to eliminate several full time and part time positions to keep the tax rate at a reasonable rate and meet State budget caps. This year is no different.

The Commissioners have eliminated part time office staff, closed the Mt. Ephraim Library and left vacant a Police position following the retirement of the Chief. Other anticipated retirements will also result in leaving vacancies. Work to convert the former Lambert Rd. Fire Station to the Charles Dougherty Senior Center will be done by the Mt. Ephraim Public Works Department using grant funds to get more done for the money.

Budgeted operating expenditures has increased only \$50,000 mainly due to increasing employee health insurance costs, liability insurance costs, pension costs, vehicle fuel costs and energy costs. Other items (debt, deferred charges and the reserve for uncollected taxes) needed to be increased by \$90,000 to meet obligations. To further create budget problems, non-property tax revenues have dropped by a significant amount of \$119,000. This combination resulted in the need to raise an additional \$250,679 in municipal property taxes. Even this amount is \$45,293 below the State mandated 2% tax levy cap. The 2012 tax rate would be \$1.869 per hundred dollars of assessed value or 13.8 cents higher than 2011. The average residential property assessed at \$92,600 would pay \$1,731 in municipal property taxes, an increase of \$128 over 2011.

Without the drop in non-tax revenue, the tax increase would be less than half the amount and would average less than \$30 per year over the past 4 years. The Commissioners are always looking for ways to supplement these revenues to avoid undesirable tax level increases. It is hoped that this year's increase will be an anomaly and will not have to be repeated in the future.

Health insurance premiums continue to rise. The total insurance premiums for 2012 are \$679,865 less employee contributions of \$23,000 resulting in a net budget appropriation of \$656,865. Of this amount \$639,600 is within "CAPS" and \$17,265 is excluded from "CAPS."

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

**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	953	\$414,353	X		
Public Works	316	100,875	X		
Other departments	104	45,485			X
<b>Totals</b>	<b>1373</b>	<b>\$560,713</b>			
Total Funds Reserved as of end of 2011:		None			
Total Funds Appropriated in 2012:		None			



**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	\$ 3,053,153.00	
Less: Prior Year Recycling Tax	7,050.00	
		<hr/>
		3,046,103.00
2% Cap Increase		60,922.00
Plus: Prior Year Extraordinary Aid Award		<hr/>
		3,107,025.00
Adjusted Tax Levy Prior to Exclusions		3,107,025.00
Exclusions:		
Change in Debt Service and Existing County Leases	\$ 38,048.00	
Allowable Pension Increases	17,721.00	
Allowable Increase in Health Care Costs	29,565.00	
Recycling Tax Appropriation	7,000.00	
Current Year Deferred Charges: Emergencies	<u>30,000.00</u>	
Total Exclusions		122,334.00
Less: Cancelled or Unexpended Exclusions		121.00
Less: Prior Year Extraordinary Aid Award		<hr/>
		3,229,238.00
Adjusted Tax Levy		3,229,238.00
Additional Exeptions:		
Assessed Value of New Construction per Assessor's Certification	11,174.00	
CY2011 Cap Bank Utilized in CY 2012	63,420.00	
CY2011 Cap Bank Available in CY 2012	<u>45,293.00</u>	
Maximum Allowable Amount to be Raised by Taxation		<u>3,349,125.00</u>
Amount to be Raised by Taxation for Municipal Purposes		<u>3,303,832.00</u>

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES		Anticipated		Realized in Cash in 2011
		2012	2011	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	220,000.00	390,000.00	390,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-102</b>			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	220,000.00	390,000.00	390,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	<b>xxxxxxx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>
Licenses:	<b>xxxxxxx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>
Alcoholic Beverages	<b>08-103</b>	3,000.00	3,000.00	3,930.00
Other	<b>08-104</b>	8,000.00	8,000.00	8,373.00
Fees and Permits	<b>08-105</b>	15,000.00	23,000.00	15,066.00
Fines and Costs:	<b>xxxxxxx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>
Municipal Court	<b>08-110</b>	150,000.00	122,500.00	160,707.62
Other	<b>08-109</b>			
Interest and Costs on Taxes	<b>08-112</b>	47,000.00	51,000.00	47,145.38
Interest and Costs on Assessments	<b>08-115</b>			
Parking Meters	<b>08-111</b>			
Interest on Investments and Deposits	<b>08-113</b>			
Anticipated Utility Operating Surplus	<b>08-114</b>			
Sewer Rents	<b>08-115</b>	210,000.00	110,000.00	122,985.06
Additional Sewer Rents	<b>08-115</b>		100,000.00	100,000.00
Cable TV Franchise Fees	<b>08-116</b>	40,000.00	40,000.00	40,688.60

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

GENERAL REVENUES		Anticipated		Realized in Cash in 2011
		2012	2011	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	473,000.00	457,500.00	498,895.66





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

GENERAL REVENUES		Anticipated		Realized in Cash in 2011
		2012	2011	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services - Interlocal</b>				
<b>Municipal Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	11-001	0.00	0.00	0.00



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

GENERAL REVENUES		Anticipated		Realized in Cash in 2011
		2012	2011	
<b>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):</b>	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
<b>Total Section E: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues</b>	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 2011
		2012	2011	
<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>	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		7,334.82	7,334.82
Drunk Driving Enforcement Fund - Unappropriated Reserves	10-745	4,276.74		
Clean Communities Program	10-770	7,402.22		
Alcohol Education and Rehabilitation Fund	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703		3,093.28	3,093.28
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704			
Neighborhood Preservation - Balanced Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
Small Cities Grant	10-707			
Body Armor Grant Fund - Unappropriated Reserves	10-708	1,607.70	1,525.01	1,525.01
NJ DOT - Bell Road	10-709		755,000.00	755,000.00
County Contribution - Bell Road	10-710		50,000.00	50,000.00
NJDOT - Kings Highway	10-711		250,000.00	250,000.00
Community Development Block Grant Year 32	10-712	28,340.00		
Community Development Block Grant Year 33	10-713	26,600.00		
Clean Communities Program - Unappropriated Reserves	10-714	7,380.38		

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

GENERAL REVENUES		Anticipated		Realized in Cash in 2011
		2012	2011	
<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 (continued):</b>	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Open Space Preservation Trust Fund	10-713		3,000.00	3,000.00
ARRA - Kings Highway	10-714		55,325.00	55,325.00
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	xxxxxxxxx 10-001	xxxxxxxxxx.xx 75,607.04	xxxxxxxxxx.xx 1,325,278.11	xxxxxxxxxx.xx 1,325,278.11

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

GENERAL REVENUES		Anticipated		Realized in Cash in 2011
		2012	2011	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:</b>	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Reserve for Debt Service		4,489.40		
FEMA Reimbursement		14,594.06		
Reimbursement from Outside Employment of Off-Duty Police Trust Account		40,000.00		

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

GENERAL REVENUES		Anticipated		Realized in Cash in 2011
		2012	2011	
<b>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):</b>	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 59,083.46	xxxxxxxxxx.xx 0.00	xxxxxxxxxx.xx 0.00

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

GENERAL REVENUES		Anticipated		Realized in Cash in 2011
		2012	2011	
<b>Summary of Revenues</b>	xxxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	220,000.00	390,000.00	390,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	<b>08-102</b>			
<b>3. Miscellaneous Revenues:</b>	xxxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	473,000.00	457,500.00	498,895.66
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	413,704.00	413,704.00	413,704.00
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	23,000.00	39,000.00	23,077.00
<b>Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service-Interlocal Muni. Services Agreements</b>	<b>11-001</b>	0.00	0.00	0.00
<b>Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues</b>	<b>08-003</b>			
<b>Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	<b>10-001</b>	75,607.04	1,325,278.11	1,325,278.11
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items</b>	<b>08-004</b>	59,083.46	0.00	0.00
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	1,044,394.50	2,235,482.11	2,260,954.77
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	185,000.00	192,000.00	188,259.63
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>13-199</b>	1,449,394.50	2,817,482.11	2,839,214.40
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	3,303,832.42	3,053,153.13	XXXXXXXXXX.XX
b) Addition to Local District School Tax	<b>17-191</b>			XXXXXXXXXX.XX
c) Minimum Library Tax	<b>07-192</b>			
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	3,303,832.42	3,053,153.13	3,088,022.11
<b>7. Total General Revenues</b>	<b>13-299</b>	4,753,226.92	5,870,635.24	5,927,236.51

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
General Government Functions							
Administrative and Executive							
Salaries and Wages	20-100-1	8,350.00	7,750.00		8,350.00	8,349.96	0.04
Other Expenses	20-100-2	4,000.00	5,000.00		3,500.00	3,464.65	35.35
Municipal Clerk							
Salaries and Wages	20-120-1	8,870.00	8,700.00		8,700.00	8,699.60	0.40
Other Expenses	20-120-2	39,700.00	40,000.00		50,000.00	49,003.70	996.30
Financial Administration							
Salaries and Wages	20-130-1	49,455.00	48,720.00		48,720.00	47,190.84	1,529.16
Other Expenses	20-130-2	16,360.00	12,500.00		13,000.00	12,271.75	728.25
Audit Services							
Other Expenses	20-135-2	25,000.00	25,000.00		25,000.00	25,000.00	
Collection of Taxes							
Salaries and Wages	20-145-1	85,585.00	98,800.00		98,920.00	98,916.92	3.08
Other Expenses	20-145-2	11,055.00	6,590.00		4,305.00	2,530.99	774.01
Liquidation of Tax Title Liens							
Other Expenses	20-145-2	1,500.00	750.00		750.00	638.40	111.60

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	For 2012 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
General Government Function (Continued)							
Assessment of Taxes							
Salaries and Wages	20-150-1	17,150.00	16,800.00		16,800.00	16,775.02	24.98
Other Expenses	20-150-2	5,100.00	3,200.00		5,715.00	5,048.67	666.33
Legal Services & Costs							
Other Expenses	20-155-2	35,000.00	40,000.00		34,000.00	31,477.81	2,522.19
Engineering Services and Costs							
Other Expenses	20-165-2	15,000.00	12,000.00		15,000.00	13,065.95	1,934.05
Planning Board							
Salaries and Wages	20-180-1	12,030.00	16,000.00		15,000.00	13,447.57	1,552.43
Other Expenses	20-180-2	11,000.00	16,100.00		10,100.00	5,979.62	2,120.38
Insurance:							
Group Health Insurance	23-210-2	639,600.00	614,000.00		615,000.00	612,314.59	2,685.41
Liability Insurance	23-210-2	111,845.00	90,970.00		90,970.00	87,547.77	3,422.23
Workers Compensation	23-215-2	100,890.00	99,460.00		92,615.00	87,776.55	4,838.45
Health Benefit Waiver	23-221	49,575.00	49,575.00		39,575.00	38,395.98	1,179.02



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2011	
(A) Operations within "CAPS" - (continued)	FCOA	for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>General Government (Continued):</b>							
<b>PUBLIC SAFETY FUNCTIONS</b>							
Police							
Salaries and Wages	25-240-1	1,100,000.00	1,110,390.00		1,118,490.00	1,116,405.20	2,084.80
Other Expenses	25-240-2	45,600.00	50,535.00		34,535.00	32,504.08	2,030.92
Prosecutor							
Salaries and Wages	25-275-1						
Other Expenses	25-275-2						
Civil Defense and Disaster Control							
Salaries and Wages	25-252-1	1,350.00	1,325.00		1,325.00	1,315.40	9.60
Other Expenses	25-252-2	10,000.00	7,000.00		6,000.00	5,665.59	334.41
Aid to Volunteer Fire Companies							
Other Expenses	25-255-2	49,000.00	48,000.00		48,150.00	46,775.26	1,374.74
First Aid Organization - Contribution	25-260-2	9,500.00	9,500.00		9,500.00	9,440.44	59.56
Fire Hydrant Service	25-265-2	54,000.00	50,000.00		53,700.00	48,556.27	5,143.73

**CURRENT FUND - APPROPRIATIONS**

**8. GENERAL APPROPRIATIONS**

(A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>General Government (Continued)</b>							
Public Works Functions							
Road Repairs & Maintenance							
Salaries & Wages	26-290-1	133,000.00	145,000.00		165,715.00	165,712.41	2.59
Other Expenses	26-290-2	20,500.00	20,500.00		20,500.00	17,427.17	3,072.83
Garbage & Trash Collection							
Salaries & Wages	26-305-1	133,615.00	128,000.00		108,000.00	105,354.20	2,645.80
Other Expenses	26-305-2	32,100.00	31,600.00		31,600.00	31,592.82	7.18
Solid Waste Disposal							
Other Expenses	26-305-2	133,250.00	135,000.00		130,215.00	118,639.96	11,575.04
Public Buildings & Grounds							
Salaries & Wages	26-310-1	1,350.00	1,325.00		1,325.00	1,324.92	0.08
Other Expenses	26-310-2	24,000.00	14,000.00		15,300.00	15,056.32	243.68
Sewer System							
Salaries & Wages	26-311-1	92,600.00	95,000.00		86,000.00	85,052.75	947.25
Other Expenses	26-311-2	13,000.00	21,000.00	30,000.00	51,000.00	38,722.24	777.76

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>General Government (Continued):</b>							
Vehicle Maintenance							
Other Expenses	26-330-1	31,000.00	31,000.00		31,000.00	28,245.29	2,754.71
<b>HEALTH &amp; HUMAN SERVICES</b>							
Registrar of Vital Statistics							
Salaries & Wages	28-330-1	1,825.00	1,790.00		1,850.00	1,844.03	5.97
Other Expenses	28-330-1	650.00	650.00		650.00	219.00	431.00
<b>PARKS &amp; RECREATION FUNCTIONS</b>							
Recreation Services & Programs							
Other Expenses	26-370-2	4,000.00	4,000.00		4,000.00	3,575.00	425.00
Parks & Playgrounds							
Other Expenses	28-375-2		2,000.00		2,000.00	1,945.78	54.22
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		2,450.00	2,450.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY & BULK PURCHASES							
Electricity	31-430	57,000.00	48,000.00		59,250.00	53,024.55	6,225.45
Street Lighting	31-435	65,000.00	68,000.00		67,000.00	58,658.48	5,341.52
Telephone	31-440	25,000.00	26,000.00		26,000.00	23,279.74	2,720.26
Fuel Oil	31-447	10,000.00	12,000.00		12,000.00	10,108.21	1,891.79
Gasoline	31-460	80,000.00	60,000.00		80,000.00	72,418.46	7,581.54
Sewer	31-455	2,000.00	2,210.00		2,210.00	1,814.15	395.85
MUNICIPAL COURT FUNCTIONS							
Municipal Court							
Salaries & Wages	43-490-1	82,000.00	110,000.00		99,000.00	71,809.51	27,190.49
Other Expenses	43-490-2	18,000.00	20,000.00		22,000.00	15,399.37	6,600.63
Public Defender							
Salaries & Wages	43-495-2						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations within "CAPS" - (continued)		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
State Uniform Construction Code							
Construction Code Official							
Salaries & Wages	22-195-1	42,395.00	29,300.00		44,915.00	44,911.02	3.98
Other Expenses	22-195-2	2,280.00	3,200.00		3,200.00	2,237.67	962.33
Inspection of Rentals and Certification of Habitability							
Salaries & Wages	22-196-1	10,605.00	10,400.00		10,455.00	10,355.02	99.98
Other Expenses	22-196-2	150.00	500.00		50.00		50.00
Stormwater Regulation							
Salaries & Wages	41-711-1	1,640.00					
Other Expenses	41-711-2	1,050.00	2,680.00		1,380.00	1,050.00	330.00



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
<b>Total Operations (Item 8(A)) within "CAPS"</b>	<b>34-199</b>	3,536,625.00	3,513,920.00	30,000.00	3,547,635.00	3,410,786.65	119,348.35
<b>B. Contingent</b>	<b>35-470</b>			XXXXXXXXXX.XX			
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>	3,536,625.00	3,513,920.00	30,000.00	3,547,635.00	3,410,786.65	119,348.35
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	<b>34-201-1</b>	1,781,820.00	1,829,300.00	0.00	1,833,565.00	1,797,464.37	36,100.63
<b>Other Expenses (Including Contingent)</b>	<b>34-201-2</b>	1,754,805.00	1,684,620.00	30,000.00	1,714,070.00	1,613,322.28	83,247.72





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS" (continued)</b>	XXXXXX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX
Police & Firemen's Retirement System	36-475	224,264.00	202,493.00		202,493.00	202,492.00	1.00
Public Employees' Retirement System	36-471	68,747.00	84,452.00		84,452.00	84,452.00	
Social Security System (O.A.S.I.)	36-472	86,190.00	80,730.00		75,440.00	72,846.77	2,593.23
Unemployment Compensation Insurance	36-542	9,000.00	7,700.00		7,700.00	888.17	6,811.83
Defined Cotribution Retirement System	36-476	500.00					
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	<b>392,248.31</b>	<b>380,198.52</b>	<b>0.00</b>	<b>374,908.52</b>	<b>365,502.46</b>	<b>9,406.06</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>3,928,873.31</b>	<b>3,894,118.52</b>	<b>30,000.00</b>	<b>3,921,793.52</b>	<b>3,776,289.11</b>	<b>128,004.41</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
		XXXXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX
Aid to Local/County Library							
Salaries & Wages	29-390-1	2,000.00	7,770.00		8,045.00	8,044.14	0.86
Other Expenses	29-390-2	50.00	550.00		550.00	250.00	300.00
Recycling Tax	32-465	7,000.00	5,000.00		7,050.00	6,443.09	606.91
Group Health Insurance	23-210-2	17,265.00					

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	26,315.00	13,320.00	0.00	15,645.00	14,737.23	907.77

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations- Excluded from "CAPS"		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 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	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
<b>Total Uniform Construction Code Appropriations</b>	<b>22-999</b>	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 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Borough of Barrington							
Municipal Clerk							
Other Expenses	42-120	23,880.00	23,410.00		23,410.00	23,410.00	0.00
Borough of Barrington							
Shared Truck Wash							
Other Expenses	42-290	4,000.00	4,000.00		4,000.00		750.00
<b>Total Shared Service Agreements</b>	<b>42-999</b>	27,880.00	27,410.00	0.00	27,410.00	23,410.00	750.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
(A) Operations - Excluded from "CAPS"		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
<b>Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)</b>	<b>34-303</b>	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 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>							
Community Development Block Grant	41-709	54,940.00					
Recycling Tonnage Grant	41-701		7,334.82		7,334.82	7,334.82	0.00
Alcohol Education Rehab Enforcement Grant	41-708		3,093.28		3,093.28	3,093.28	0.00
Clean Communities Grant	41-702	14,782.60					
New Jersey Transportation Trust Fund	41-865		200,000.00		200,000.00	200,000.00	0.00
Over the Limit Under Arrest	41-718						
Body Armor Grant	41-719	1,607.70	1,525.01		1,525.01	1,525.01	0.00
Drunk Driving Enforcement Fund	41-720	4,276.74					0.00
New Jersey Transportation Trust Fund - Bell Road	41-865		755,000.00		755,000.00	755,000.00	0.00
County Contribution - Bell Road	41-745		50,000.00		50,000.00	50,000.00	0.00
New Jersey Transportation Trust Fund - Kings Highway	41-865		250,000.00		250,000.00	250,000.00	0.00
ARRA - Kings Highway	41-771		55,325.00		55,325.00	55,325.00	0.00
Camden County Open Space Grant	41-772		3,000.00		3,000.00	3,000.00	0.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2011	
(A) Operations - Excluded from "CAPS"	FCOA	for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
<b>Total Public and Private Programs Offset by Revenues</b>	40-999	75,607.04	1,325,278.11		1,325,278.11	1,325,278.11	0.00
<b>Total Operations - Excluded from "CAPS"</b>	34-305	129,802.04	1,366,008.11		1,368,333.11	1,363,425.34	1,657.77
<b>Detail:</b>							
<b>Salaries and Wages</b>	34-305-1	2,000.00	7,770.00		8,045.00	8,044.14	0.86
<b>Other Expenses</b>	34-305-2	127,802.04	1,358,238.11		1,360,288.11	1,355,381.20	1,656.91



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>Down Payments on Improvements</b>	44-902						
<b>Capital Improvement Fund</b>	44-901	10,000.00	10,000.00	xxxxxxxxxx.xx	10,000.00	10,000.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
New Jersey Transportation Trust Fund Authority Act	41-865						
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>	10,000.00	10,000.00		10,000.00	10,000.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	100,000.00	95,000.00		95,000.00	95,000.00	XXXXXXXX.XX
Payment of Bond Anticipation Notes and Capital Notes	45-925	86,200.00	50,500.00		50,500.00	50,500.00	XXXXXXXX.XX
Interest on Bonds	45-930	145,163.00	150,282.00		150,282.00	150,279.68	XXXXXXXX.XX
Interest on Notes	45-935	33,850.00	26,000.00		26,000.00	25,882.39	XXXXXXXX.XX
<b>Green Trust Loan Program:</b>	XXXXXX		XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX
Loan Repayments for Principal and Interest							XXXXXXXX.XX
Principal	45-940						XXXXXXXX.XX
Interest	45-940						XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
Capital Lease Obligations Approved Prior to 7/1/07							XXXXXXXX.XX
Principal	45-945	29,000.00	29,000.00		29,000.00	29,000.00	XXXXXXXX.XX
Interest	45-945	26,058.00	27,073.00		27,073.00	27,072.13	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>	<b>45-999</b>	<b>420,271.00</b>	<b>377,855.00</b>	<b>0.00</b>	<b>377,855.00</b>	<b>377,734.20</b>	<b>XXXXXXXX.XX</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
<b>(1) DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
<b>Emergency Authorizations</b>	46-870	30,000.00		xxxxxxxx.xx			xxxxxxxx.xx
Special Emergency Authorizations 5 Years (N.J.S. 40A:4-55)	46-875	5,000.00	5,000.00	xxxxxxxx.xx	5,000.00	5,000.00	xxxxxxxx.xx
Special Emergency Authorizations 3 Years (N.J.S. 40A:4-55 & 40A:4-55.13)	46-871			xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
<b>Total Deferred Charges - Municipal Excluded from "CAPS"</b>	46-999	35,000.00	5,000.00	xxxxxxxx.xx	5,000.00	5,000.00	xxxxxxxx.xx
(F) Judgments (N.J.S. 40A:4-45.3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	595,073.04	1,758,863.11		1,761,188.11	1,756,159.54	1,657.77

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>For Local District School Purposes - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX	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
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999	0.00	0.00	0.00	0.00	0.00	XXXXXXXX.XX
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	XXXXXX	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
<b>Total of Deferred Charges and Statutory Expend- itures - Local School - Excluded from "CAPS"</b>	29-409						XXXXXXXX.XX
<b>(K) Total Municipal Appropriations for Local District School Purposes {items (I) and (J)} - Excluded from "CAPS"</b>	29-410						XXXXXXXX.XX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	595,073.04	1,758,863.11		1,761,188.11	1,756,159.54	1,657.77
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400	4,523,946.35	5,652,981.63	30,000.00	5,682,981.63	5,532,448.65	129,662.18
<b>(M) Reserve for Uncollected Taxes</b>	50-899	229,280.57	217,653.61	XXXXXXXX.XX	217,653.61	217,653.61	XXXXXXXX.XX
<b>9. Total General Appropriations</b>	34-499	4,753,226.92	5,870,635.24	30,000.00	5,900,635.24	5,750,102.26	129,662.18

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2011	
		for 2012	for 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations:</b>							
<b>(a+b) Within "CAPS" - Including Contingent</b>	<b>34-299</b>	3,536,625.00	3,513,920.00	30,000.00	3,546,885.00	3,410,786.65	118,598.35
<b>Statutory Expenditures</b>	xxxxxxx	392,248.31	380,198.52		374,908.52	365,502.46	9,406.06
<b>(a) Operations - Excluded from "CAPS"</b>	xxxxxxx		xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
<b>Other Operations</b>	<b>34-300</b>	26,315.00	13,320.00		15,645.00	14,737.23	907.77
<b>Uniform Construction Code</b>	<b>22-999</b>						
<b>Interlocal Municipal Service Agreements</b>	<b>42-999</b>	27,880.00	27,410.00		27,410.00	23,410.00	750.00
<b>Additional Appropriations Offset by Revs.</b>	<b>34-303</b>						
<b>Public &amp; Private Progs Offset by Revs.</b>	<b>40-999</b>	75,607.04	1,325,278.11		1,325,278.11	1,325,278.11	
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	129,802.04	1,366,008.11		1,368,333.11	1,363,425.34	1,657.77
<b>(C) Capital Improvements</b>	<b>44-999</b>	10,000.00	10,000.00		10,000.00	10,000.00	
<b>(D) Municipal Debt Service</b>	<b>45-999</b>	420,271.00	377,855.00		377,855.00	377,734.20	xxxxxxxx.xx
<b>(E) Total Deferred Charges (sheet 18 + 28)</b>	<b>46-999</b>	35,000.00	5,000.00	xxxxxxxx.xx	5,000.00	5,000.00	xxxxxxxx.xx
<b>(F) Judgments</b>	<b>37-480</b>						
<b>(G) Cash Deficit</b>	<b>46-885</b>			xxxxxxxx.xx			xxxxxxxx.xx
<b>(K) Local District School Purposes</b>	<b>24-410</b>						xxxxxxxx.xx
<b>(N) Transferred to Board of Education</b>	<b>29-405</b>			xxxxxxxx.xx			xxxxxxxx.xx
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	229,280.57	217,653.61	xxxxxxxx.xx	217,653.61	217,653.61	xxxxxxxx.xx
<b>Total General Appropriations</b>	<b>34-499</b>	4,753,226.92	5,870,635.24	30,000.00	5,900,635.24	5,750,102.26	129,662.18

**SHEETS 31 THROUGH 37 AND NOT REQUIRED FOR THIS MUNICIPALITY**

**DEDICATED ASSESSMENT BUDGET [       ] UTILITY**

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2011
	2012	2011	
Assessment Cash			
Deficit ( Sewer Utility Budget)			
<b>Total Sewer Utility Assessment Revenues</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Anticipated		Expended 2011 Paid or Charged
	2012	2011	
Payment of Bond Principal			
Payment of Bond Anticipation Notes			
<b>Total Sewer Utility Assessment Appropriations</b>			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2012 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

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

#### CURRENT FUND BALANCE SHEET - December 31, 2011

ASSETS		
Cash and Investments	1110100	1,462,113.15
Due from State of N.J. (c. 20, P.L. 1981)	1111000	
Federal and State Grants Receivable	1110200	828,644.58
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxx.xx
Taxes Receivable	1110300	189,430.96
Tax Title Liens Receivable	1110400	75,593.00
Property Acquired by Tax Title Lien Liquidation	1110500	9,400.00
Other Receivables	1110600	77,088.19
Deferred Charges Required to be in 2012 Budget	1110700	35,000.00
Deferred Charges Required to be in Budgets Subsequent to 2012	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>2,677,269.88</b>
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	2,067,294.78
Reserves for Receivables	2110200	350,019.80
Surplus	2110300	259,955.30
<b>Total Liabilities, Reserves and Surplus</b>		<b>2,677,269.88</b>

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

		YEAR 2011	YEAR 2010
Surplus Balance, January 1st	2310100	408,616.03	610,619.48
<b>CURRENT REVENUE ON A CASH BASIS</b>			
Current Taxes *(Percentage collected: 2011 98.13 %, 2010 97.98 %)	2310200	10,798,422.54	10,478,931.72
Delinquent Taxes	2310300	188,259.63	236,709.21
Other Revenues and Additions to Income	2310400	2,433,873.21	1,293,168.45
<b>Total Funds</b>	<b>2310500</b>	<b>13,829,171.41</b>	<b>12,619,428.86</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	5,662,110.83	4,597,051.75
School Taxes (Including Local and Regional)	2310700	5,617,336.00	5,501,372.50
County Taxes (Including Added Tax Amounts)	2310800	2,310,718.04	2,108,672.03
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	9,051.24	3,716.55
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>13,599,216.11</b>	<b>12,210,812.83</b>
<b>Less: Expenditures to be Raised by Future Taxes</b>	<b>2311200</b>	<b>30,000.00</b>	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>13,569,216.11</b>	<b>12,210,812.83</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>259,955.30</b>	<b>408,616.03</b>

\* Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2012 Budget

Surplus Balance December 31, 2011	2311500	259,955.30
Current Surplus Anticipated in 2012 Budget	2311600	220,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>39,955.30</b>

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

**2012  
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, 2012 through December 31, 2014.

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) 2012

Local Unit: Borough of Mount Ephraim

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2011					6 TO BE FUNDED IN FUTURE YEARS
				5a 2011 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5 Debt Authorized	
Purchase of Police Vehicle	1	35,000.00			1,750.00			33,250.00	
Purchase of Public Works Vehicle	2	35,000.00			1,750.00			33,250.00	
Purchase of Various Equipment	3	30,000.00			1,500.00			28,500.00	
<b>TOTAL - ALL PROJECTS</b>		100,000.00			5,000.00		0.00	95,000.00	

**3 YEAR CAPITAL PROGRAM - 2011 - 2013**  
**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					
				5a 2012	5b 2013	5c 2014	5d 2015	5 2016	5f 2017
Purchase of Police Vehicle	1	35,000.00	2011	35,000.00					
Purchase of Public Works Vehicle	2	35,000.00	2011	35,000.00					
Purchase of Various Equipment	3	30,000.00	2011	30,000.00					
<b>TOTAL - ALL PROJECTS</b>		100,000.00		100,000.00					

**3 YEAR CAPITAL PROGRAM - 2012 - 2014**  
**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 2012	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Purchase of Police Vehicle	35,000.00			1,750.00			33,250.00			
Purchase of Public Works Vehicle	35,000.00			1,750.00			33,250.00			
Purchase of Various Equipment	30,000.00			1,500.00			28,500.00			
<b>TOTAL - ALL PROJECTS</b>	100,000.00			5,000.00		0.00	95,000.00			

## SECTION 2 - UPON ADOPTION FOR YEAR 2012

(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) \$ 3,303,832.42 (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	\$ 220,000.00
Miscellaneous Revenues Anticipated	13-099	\$ 1,044,394.50
Receipts from Delinquent Taxes	15-499	\$ 185,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>\$ 3,303,832.42</b>
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 41	07-195	\$
Item 6(b), sheet 11 (N.J.S. 40A:4-14)	07-191	\$
<b>Total Amount to be Raised by Taxation for Schools in Type I School Districts Only</b>		
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX</b>		
<b>Total Revenues</b>	<b>39990</b>	<b>\$ 4,753,226.92</b>

**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS</b>	XXXXXXXX	XXXXXXXXXXXXXXXXXX.XX
<b>Within "CAPS"</b>	XXXXXXXX	XXXXXXXXXXXXXXXXXX.XX
<b>(a&amp;b) Operations Including Contingent</b>	34-201	\$ 3,536,625.00
<b>(e) Deferred Charges and Statutory Expenditures - Municipal</b>	34-209	\$ 392,248.31
<b>(g) Cash Deficit</b>	46-885	\$
<b>Excluded from "CAPS"</b>	XXXXXXXX	XXXXXXXXXXXXXXXXXX.XX
<b>(a) Operations - Total Operations Excluded from "CAPS"</b>	34-305	\$ 129,802.04
<b>(c) Capital Improvements</b>	44-999	\$ 10,000.00
<b>(d) Municipal Debt Service</b>	45-999	\$ 420,271.00
<b>(e) Deferred Charges - Municipal</b>	46-999	\$ 35,000.00
<b>(f) Judgements</b>	37-480	\$
<b>(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 &amp; 17.3)</b>	29-405	\$
<b>(g) Cash Deficit</b>	46-885	\$
<b>(k) For Local District School Purposes</b>	29-410	\$
<b>(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)</b>	50-899	\$
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	\$ 229,280.57
<b>Total Appropriations</b>	34-499	\$ 4,753,226.92

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 3rd day of May 2012, 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 2012 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 3rd day of May, 2012, \_\_\_\_\_, Clerk  
*Signature*



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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2011	APPROPRIATIONS	FCOA	Appropriated		Expended 2011	
		2012	2011				for 2012	for 2011	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190				Development of Lands of Recreation and Conservation:		XXXXXX.XX	XXXXXX.XX	XXXXXX.XX	XXXXXX.XX
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
Reserve Funds:					Maintenance of Lands for Recreation and Conservation:		XXXXXX.XX	XXXXXX.XX	XXXXXX.XX	XXXXXX.XX
					Salaries & Wages	54-375-1				
					Other Expenses	54-375-2				
					Historic Preservation:		XXXXXX.XX	XXXXXX.XX	XXXXXX.XX	XXXXXX.XX
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
<b>Total Trust Fund Revenues:</b>	<b>54-299</b>				Acquisition of Land for Recreation and Conservation	54-915-2				
<b>Summary of Program</b> Year Referendum Passed/Implemented: _____ (Date)  Rate Assessed: \$ _____  Total Tax Collected to date \$ _____ Total Expended to date: \$ _____  Total Acreage Preserved to date _____ (Acres)  Recreation land preserved in 2011: _____ (Acres)  Farmland preserved in 2011: _____ (Acres)					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				
					<b>Total Trust Fund Appropriations:</b>	<b>54-499</b>				

**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, 2011

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.

April 5, 2012  
Date

\_\_\_\_\_  
Clerk of the Governing Body