



## 2010 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Borough \_\_\_\_\_ of Mount Ephraim \_\_\_\_\_, County of \_\_\_\_\_ Camden \_\_\_\_\_ for the Year 2010.

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

\_\_\_\_\_  
Clerk  
121 S. Black Horse Pike  
\_\_\_\_\_  
Address  
Mount Ephraim, N. J. 08059  
\_\_\_\_\_  
Address  
(856) 931-1546  
\_\_\_\_\_  
Phone Number

3rd day of June, 2010  
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 3rd day of June, 2010

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 3rd day of June, 2010

\_\_\_\_\_  
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 3rd day of June, 2010

\_\_\_\_\_  
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: \_\_\_\_\_, 2010 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: \_\_\_\_\_, 2010 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 2010

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2010;

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

In the issue of \_\_\_\_\_ June 17 \_\_\_\_\_, 2010.

The Governing Body of the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Mount Ephraim \_\_\_\_\_ does hereby approve the following as the Budget for the Year 2010:

**RECORDED VOTE**  
(Insert last name)

**Ayes**

{

Wolk  
Greenwold  
Gilmore

**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 \_\_\_\_\_ June 3 \_\_\_\_\_, 2010.

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ The Municipal Building \_\_\_\_\_ on \_\_\_\_\_ July 1 \_\_\_\_\_, 2010 at

\_\_\_\_\_ 8:00 \_\_\_\_\_ o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2010 may be presented by taxpayers or other

(Cross out one)

interested persons.

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

	YEAR 2010
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	<b>XXXXXXXXXXXXXXXXXX.XX</b>
<b>1. Appropriations within "CAPS"</b>	<b>XXXXXXXXXXXXXXXXXX.XX</b>
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}</b>	3,827,217.82
<b>2. Appropriations excluded from "CAPS"</b>	<b>XXXXXXXXXXXXXXXXXX.XX</b>
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}</b>	802,489.77
<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>	802,489.77
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 97.00% Percent of Tax Collections</b>	321,973.10
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	4,951,680.69
<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)	1,904,960.77
<b>6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	<b>XXXXXXXXXXXXXXXXXX.XX</b>
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	3,046,719.92
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2009 APPROPRIATIONS EXPENDED AND CANCELLED**

	<b>General Budget</b>	<b>Water Utility</b>	<b>Utility</b>	<b>Utility</b>
<b>Budget Appropriations - Adopted Budget</b>	4,927,000.00			
<b>Budget Appropriations Added by N.J.S. 40A:4-87</b>	19,105.10			
<b>Emergency Appropriations</b>				
<b>Total Appropriations</b>	4,946,105.10			
<b>Expenditures:</b>				
<b>Paid or Charged (Including Reserve for     Uncollected Taxes)</b>	4,830,752.13			
<b>Reserved</b>	113,734.53			
<b>Unexpended Balances Canceled</b>	1,618.44			
<b>Total Expenditures and Unexpended     Balances Canceled</b>	4,946,105.10			
<b>Overexpenditures *</b>				

\* See Budget appropriation items so marked to the right of column "Expended 2009 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 2010 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 2009	\$4,927,000.00
Cap base adjustment - Municipal Court	(21,186.00)
	<hr/>
Subtotal	4,905,814.00
Less Exceptions:	
Other Operations	\$17,040.00
Interlocal Service Agreements	151,800.00
Public and Private Programs	194,389.00
Capital Improvements	10,000.00
Debt Service	306,500.00
Deferred Charges	5,000.00
Reserve for Uncollected Taxes	<u>355,100.00</u>
Total Exceptions	<u>1,039,829.00</u>
Amount on which 0% CAP is applied	3,865,985.00
	<hr/>
Allowable Operating Appropriations before additional exceptions per (N.J.S.A 40A:4-45.3)	3,865,985.00
Add:	
2008 Cap Bank	28,245.88
2009 Cap Bank	37,536.46
Assessed Valuation of New Construction	17,016.35
Index Rate Ordinance	<u>136,050.98</u>
Total Allowable Operating Appropriations	<u><u>\$4,084,834.67</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.)

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 - FOP Lodge #76	784	\$227,055	X		
Public Works	136	25,840	X		
<b>Totals</b>	<b>920</b>	<b>\$252,895</b>			
Total Funds Reserved as of end of 2009:		None			
Total Funds Appropriated in 2010:		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		\$ 2,895,217.00
Less: Prior Year Recycling Tax		7,640.00
Less: Prior Year Capital Improvement Fund		<u>10,000.00</u>
		2,877,577.00
4% Cap Increase		115,103.00
Plus: Prior Year Extraordinary Aid Award		<u>                    </u>
Adjusted Tax Levy Prior to Exclusions		2,992,680.00
Exclusions:		
Change in Debt Service and Existing County Leases	\$ 40,724.00	
Allowable Pension Increases	39,277.00	
Allowable Increase in Health Care Costs	67,804.00	
Recycling Tax Appropriation	8,000.00	
Capital Improvement Fund	<u>10,000.00</u>	
Total Exclusions		165,805.00
Less: Cancelled or Unexpended Exclusions		1,609.00
Less: Prior Year Extraordinary Aid Award		<u>                    </u>
Adjusted Tax Levy		3,156,876.00
Additional Exeptions:		
Assessed Value of New Construction per Assessor's Certification		<u>17,016.00</u>
Maximun Allowable Amount to be Raised by Taxation		<u><u>3,173,892.00</u></u>
Amount to be Raised by Taxation for Municipal Purposes		<u><u>3,046,720.00</u></u>

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES		Anticipated		Realized in Cash in 2009
		2010	2009	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	550,000.00	423,000.00	423,000.00
<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>	550,000.00	423,000.00	423,000.00
<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	3,500.00	3,930.00
Other	<b>08-104</b>	8,000.00	7,000.00	8,396.00
Fees and Permits	<b>08-105</b>	38,000.00	48,000.00	38,652.62
Fines and Costs:	<b>xxxxxxx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>
Municipal Court	<b>08-110</b>	135,000.00	125,000.00	139,962.69
Other	<b>08-109</b>			
Interest and Costs on Taxes	<b>08-112</b>	45,000.00	50,000.00	46,389.82
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>	110,000.00	110,000.00	111,994.71

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

GENERAL REVENUES		Anticipated		Realized in Cash in 2009
		2010	2009	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
<b>Total Section A: Local Revenues</b>	xxxxxxx	339,000.00	343,500.00	349,325.84



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

GENERAL REVENUES		Anticipated		Realized in Cash in 2009
		2010	2009	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Uniform Construction Code Fees	08-160	72,900.00	64,000.00	72,912.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.S.A. 5:23-4.17):	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	xxxxxxxxx	72,900.00	64,000.00	72,912.00





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

GENERAL REVENUES		Anticipated		Realized in Cash in 2009
		2010	2009	
<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	170,000.00	125,000.00	125,000.00
Recycling Tonnage Grant	10-701		9,445.00	9,445.00
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770	7,514.92	7,216.96	7,216.96
Alcohol Education and Rehabilitation Fund	10-702		1,392.29	1,392.29
Municipal Alliance on Alcoholism and Drug Abuse	10-703			
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	10-708	841.85		
NJ DOT Safe Streets to Schools Program	10-709			
Property Tax Assistance	10-710			
Click It or Ticket	10-711			
Community Development Block Grant	10-712		59,440.00	59,440.00
Over the Limit Under Arrest	10-713		11,000.00	11,000.00

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

GENERAL REVENUES		Anticipated		Realized in Cash in 2009
		2010	2009	
<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	xxxxxxxxxx	xxxxxxxxxx
Statewide Local Domestic Preparedness Equipment Grant	10-714			
State of New Jersey Click It or Ticket	10-715			
State of New Jersey Special Purpose Grant - Road Repairs	10-716			
Municipal Stormwater Regulation Grant	10-717			
Gov Connect Grant	10-718			
<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	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxx	178,356.77	213,494.25	213,494.25





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

GENERAL REVENUES		Anticipated		Realized in Cash in 2009
		2010	2009	
<b>Summary of Revenues</b>	xxxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	550,000.00	423,000.00	423,000.00
<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
Total Section A: Local Revenues	<b>08</b>	339,000.00	343,500.00	349,325.84
Total Section B: State Aid Without Offsetting Appropriations	<b>09</b>	413,704.00	492,211.00	492,211.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08</b>	72,900.00	64,000.00	72,912.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service-Interlocal Muni. Services Agreements	<b>11</b>	115,000.00	136,300.00	115,113.63
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08</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>11,12</b>	178,356.77	213,494.25	213,494.25
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08</b>	0.00	146,000.00	146,000.00
<b>Total Miscellaneous Revenues</b>	<b>40004-00</b>	1,118,960.77	1,395,505.25	1,389,056.72
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	236,000.00	232,382.85	230,964.78
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>10001-00</b>	1,904,960.77	2,050,888.10	2,043,021.50
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	3,046,719.92	2,895,217.00	XXXXXXXXXX.XX
b) Addition to Local District School Tax	<b>17-191</b>			XXXXXXXXXX.XX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>40002-00</b>	3,046,719.92	2,895,217.00	3,031,480.88
<b>7. Total General Revenues</b>	<b>40000-00</b>	4,951,680.69	4,946,105.10	5,074,502.38

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"		Appropriated				Expended 2009	
		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
General Government Functions							
Administrative and Executive							
Salaries and Wages	20-100-1	7,750.00	10,800.00		10,800.00	10,450.08	349.92
Other Expenses	20-100-2	5,100.00	6,000.00		6,000.00	5,935.31	64.69
Municipal Clerk							
Salaries and Wages	20-120-1	8,545.00	16,500.00		13,900.00	13,610.00	290.00
Other Expenses	20-120-2	41,990.00	52,400.00		51,900.00	51,304.52	595.48
Financial Administration							
Salaries and Wages	20-130-1	48,100.00	54,900.00		54,900.00	54,760.87	139.13
Other Expenses	20-130-2	11,815.00	5,400.00		5,400.00	5,337.46	62.54
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	93,500.00	101,600.00		100,100.00	99,825.29	274.71
Other Expenses	20-145-2	5,760.00	3,500.00		3,000.00	2,374.03	625.97
Liquidation of Tax Title Liens							
Other Expenses	20-145-2	1,500.00	1,500.00		900.00	495.60	404.40

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)		Appropriated				Expended 2009	
		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
General Government Function (Continued)							
Assessment of Taxes							
Salaries and Wages	20-150-1	22,125.00	22,400.00		22,400.00	22,277.72	122.28
Other Expenses	20-150-2	5,695.00	2,700.00		2,200.00	1,638.00	562.00
Legal Services & Costs							
Other Expenses	20-155-2	50,000.00	50,000.00		38,000.00	34,188.54	3,811.46
Engineering Services and Costs							
Other Expenses	20-165-2	10,000.00	10,000.00		9,900.00	8,771.25	1,128.75
Planning Board							
Salaries and Wages	20-180-1	9,275.00	5,900.00		6,000.00	5,963.58	36.42
Other Expenses	20-180-2	15,385.00	18,100.00		17,100.00	12,631.00	4,469.00
Insurance:							
Group Health Insurance	23-210-2	590,096.00	505,000.00		567,400.00	564,749.15	2,650.85
Liability Insurance	23-210-2	92,448.00	88,500.00		84,000.00	83,825.75	174.25
Workers Compensation	23-215-2	91,277.00	86,000.00		86,000.00	85,955.73	44.27

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)		Appropriated				Expended 2009	
		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 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	1,110,445.00	1,114,300.00		1,109,500.00	1,107,376.28	2,123.72
Other Expenses	25-240-2	70,160.00	90,500.00		87,500.00	84,921.80	2,578.20
Prosecutor							
Salaries and Wages	25-275-1	6,105.00	3,000.00		3,000.00	3,000.00	
Other Expenses	25-275-2	6,105.00	3,000.00		3,000.00	2,750.00	250.00
Civil Defense and Disaster Control							
Salaries and Wages	25-252-1	4,040.00	4,100.00		4,100.00	3,958.65	141.35
Other Expenses	25-252-2	8,500.00	6,000.00		5,100.00	4,957.51	142.49
Aid to Volunteer Fire Companies							
Other Expenses	25-255-2	50,000.00	75,000.00		78,000.00	75,892.81	2,107.19
First Aid Organization - Contribution	25-260-2	9,350.00	11,000.00		5,900.00	4,934.53	965.47
Fire Hydrant Service	25-265-2	51,000.00	49,000.00		51,000.00	45,900.43	5,099.57

**CURRENT FUND - APPROPRIATIONS**

**8. GENERAL APPROPRIATIONS**

**(A) Operations within "CAPS" - (continued)**

		Appropriated				Expended 2009	
		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>General Government (Continued)</b>							
<b>Public Works Functions</b>							
<b>Road Repairs &amp; Maintenance</b>							
Salaries & Wages	<b>26-290-1</b>	147,645.00	161,300.00		161,500.00	161,069.17	430.83
Other Expenses	<b>26-290-2</b>	20,000.00	26,300.00		26,300.00	12,729.14	13,570.86
<b>Garbage &amp; Trash Collection</b>							
Salaries & Wages	<b>26-305-1</b>	145,040.00	124,500.00		133,000.00	132,949.12	50.88
Other Expenses	<b>26-305-2</b>	32,000.00	34,800.00		31,800.00	30,858.97	941.03
<b>Solid Waste Disposal</b>							
Other Expenses	<b>26-305-2</b>	153,000.00	164,860.00		149,860.00	149,306.33	553.67
<b>Public Buildings &amp; Grounds</b>							
Salaries & Wages	<b>26-310-1</b>	4,580.00	13,200.00		13,300.00	13,278.05	21.95
Other Expenses	<b>26-310-2</b>	12,000.00	21,000.00		24,900.00	24,791.82	108.18
<b>Sewer System</b>							
Salaries & Wages	<b>26-311-1</b>	85,560.00	86,300.00		83,100.00	82,993.34	106.66
Other Expenses	<b>26-311-2</b>	22,000.00	29,000.00		23,100.00	20,358.74	2,741.26

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2009	
		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations within "CAPS" - (continued)							
<b>General Government (Continued):</b>							
Vehicle Maintenance							
Other Expenses	26-330-1	33,000.00	44,000.00		41,000.00	38,540.16	2,459.84
<b>HEALTH &amp; HUMAN SERVICES</b>							
Registrar of Vital Statistics							
Salaries & Wages	28-330-1	1,820.00	1,800.00		1,800.00	1,787.18	12.82
Other Expenses	28-330-1	765.00	900.00		900.00	565.07	334.93
<b>PARKS &amp; RECREATION FUNCTIONS</b>							
Recreation Services & Programs							
Other Expenses	26-370-2	4,165.00	4,900.00		4,900.00	4,565.00	335.00
Parks & Playgrounds							
Other Expenses	28-375-2	2,500.00	3,000.00		3,000.00	2,015.78	984.22
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	3,350.00	11,000.00		11,000.00	10,642.89	357.11

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)		Appropriated				Expended 2009	
		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>UTILITY &amp; BULK PURCHASES</b>							
Electricity	<b>31-430</b>	29,000.00	34,000.00		29,000.00	26,481.52	2,518.48
Street Lighting	<b>31-435</b>	68,000.00	58,000.00		68,000.00	62,132.95	5,867.05
Telephone	<b>31-440</b>	26,000.00	27,000.00		26,000.00	25,984.40	15.60
Fuel Oil	<b>31-447</b>	21,000.00	22,000.00		21,000.00	19,307.88	1,692.12
Gasoline	<b>31-460</b>	61,000.00	70,000.00		61,000.00	46,151.64	14,848.36
Sewer	<b>31-455</b>	2,210.00					
<b>MUNICIPAL COURT FUNCTIONS</b>							
Municipal Court							
Salaries & Wages	<b>43-490-1</b>	76,330.00	80,900.00		80,900.00	75,416.63	5,483.37
Other Expenses	<b>43-490-2</b>	52,725.00	52,100.00		52,100.00	50,105.96	1,994.04
Public Defender							
Salaries & Wages	<b>43-495-2</b>	2,545.00	2,500.00		2,500.00	2,499.96	0.04











**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2009	
		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"		XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Aid to Privately Owned Library							
Salaries & Wages	29-390-1	7,910.00	7,800.00		7,800.00	7,772.06	27.94
Other Expenses	29-390-2	1,360.00	1,600.00		1,600.00	1,411.62	188.38
Statutory Expenditures							
Public Employees' Retirement System	36-471	13,248.00					
Police & Firemen's Retirement System	36-475	27,246.00					
Recycling Tax	32-465	8,000.00	7,640.00		7,640.00	7,640.00	
Group Health Insurance	23-210-2	67,804.00					



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2009	
		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations- Excluded from "CAPS"							
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>	xxxxx	0.00	0.00	0.00	0.00	0.00	0.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"		Appropriated				Expended 2009	
		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>Interlocal Municipal Service Agreements</b>	xxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Borough of Oaklyn							
Prosecutor							
Salaries & Wages	42-275	3,000.00	3,000.00		3,000.00	3,000.00	
Other Expenses	42-275	3,000.00	3,000.00		3,000.00	2,750.00	250.00
Municipal Court							
Salaries & Wages	42-490	76,330.00	80,900.00		80,900.00	75,416.23	5,483.77
Other Expenses	42-490	30,125.00	46,900.00		46,900.00	39,583.77	7,316.23
Public Defender							
Salaries & Wages	42-495	2,545.00	2,500.00		2,500.00	2,499.96	0.04
Borough of Barrington							
Municipal Clerk							
Other Expenses	42-120	22,950.00	15,500.00		15,500.00	10,582.00	4,918.00
<b>Total Interlocal Municipal Service Agreements</b>	xxxxx	137,950.00	151,800.00	0.00	151,800.00	133,831.96	17,968.04



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2009	
(A) Operations - Excluded from "CAPS"		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>							
Community Development Block Grant	41-709		59,440.00		59,440.00	59,440.00	
Recycling Tonnage Grant	41-701		9,445.00		9,445.00	9,445.00	
Alcohol Education Rehab Enforcement Grant	41-708		1,392.29		1,392.29	1,392.29	
Clean Communities Grant	41-702	7,514.92	7,216.96		7,216.96	7,216.96	
New Jersey Transportation Trust Fund	41-703	170,000.00	125,000.00		125,000.00	125,000.00	
Over the Limit Under Arrest	41-718		11,000.00		11,000.00	11,000.00	
Body Armor Grant	41-719	841.85					
	41-720						
	41-721						
	41-745						
	41-770						
	41-771						
	41-772						
	41-704						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2009	
		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
<b>Total Public and Private Programs Offset by Revenues</b>	xxxxxx	178,356.77	213,494.25		213,494.25	213,494.25	0.00
<b>Total Operations - Excluded from "CAPS"</b>	60023-0	441,874.77	382,334.25		382,334.25	364,149.89	18,184.36
<b>Detail:</b>							
<b>Salaries and Wages</b>	60023-11	89,785.00	94,200.00		94,200.00	88,688.25	5,511.75
<b>Other Expenses</b>	60023-99	352,089.77	288,134.25		288,134.25	275,461.64	12,672.61



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"		Appropriated				Expended 2009	
		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 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>60002-77</b>	10,000.00	10,000.00		10,000.00	10,000.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2009	
		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
(D) Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920	90,000.00					XXXXXXXX.XX
Payment of Bond Anticipation Notes and Capital Notes	45-925	29,000.00	107,500.00		107,500.00	107,405.00	XXXXXXXX.XX
Interest on Bonds	45-930	155,140.00	114,000.00		114,000.00	113,749.98	XXXXXXXX.XX
Interest on Notes	45-935	15,000.00	29,000.00		29,000.00	28,229.24	XXXXXXXX.XX
<b>Green Trust Loan Program:</b>	XXXXXX		XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXXXXXX.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	28,000.00	26,000.00		26,000.00	26,000.00	XXXXXXXX.XX
Interest	45-945	28,475.00	30,000.00		30,000.00	29,506.94	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>60003</b>	<b>345,615.00</b>	<b>306,500.00</b>	<b>0.00</b>	<b>306,500.00</b>	<b>304,891.16</b>	<b>XXXXXXXX.XX</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2009	
		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 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
Emergency Authorizations	46-870			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
<b>Total Deferred Charges - Municipal Excluded from "CAPS"</b>	<b>60024-0</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>xxxxxxxx.xx</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>xxxxxxxx.xx</b>
(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
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>60025-0</b>	<b>802,489.77</b>	<b>703,834.25</b>		<b>703,834.25</b>	<b>684,041.05</b>	<b>18,184.36</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2009	
		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 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
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	60006-0	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>	60007-0						XXXXXXXX.XX
<b>(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J)} - Excluded from "CAPS"</b>	60008-0						XXXXXXXX.XX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	60010-0	802,489.77	703,834.25	0.00	703,834.25	684,041.05	18,184.36
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	30009-0	4,629,707.59	4,591,005.10		4,591,005.10	4,475,652.13	113,734.53
<b>(M) Reserve for Uncollected Taxes</b>	50-899	321,973.10	355,100.00	XXXXXXXX.XX	355,100.00	355,100.00	XXXXXXXX.XX
<b>9. Total General Appropriations</b>	30000-0	4,951,680.69	4,946,105.10		4,946,105.10	4,830,752.13	113,734.53

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Summary of Appropriations	Appropriated				Expended 2009	
		for 2010	for 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations:							
(a+b) Within "CAPS" - Including Contingent	30001-0	3,489,701.00	3,561,160.00		3,564,160.00	3,473,193.12	90,966.88
Statutory Expenditures	xxxxxxx	337,516.82	326,010.85		323,010.85	318,417.96	4,583.29
(a) Operations - Excluded from "CAPS"	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Other Operations	xxxxxxx	125,568.00	17,040.00		17,040.00	16,823.68	216.32
Uniform Construction Code	xxxxxxx	0.00					
Interlocal Municipal Service Agreements	xxxxxxx	137,950.00	151,800.00		151,800.00	133,831.96	17,968.04
Additional Appropriations Offset by Revs.	xxxxxxx	0.00					
Public & Private Progs Offset by Revs.	xxxxxxx	178,356.77	213,494.25		213,494.25	213,494.25	
Total Operations - Excluded from "CAPS"	60023-0	441,874.77	382,334.25		382,334.25	364,149.89	18,184.36
(C) Capital Improvements	60002-77	10,000.00	10,000.00		10,000.00	10,000.00	
(D) Municipal Debt Service	60003-0	345,615.00	306,500.00		306,500.00	304,891.16	xxxxxxxx.xx
(E) Total Deferred Charges (sheet 18 + 28)	xxxxxx	5,000.00	5,000.00	xxxxxxxx.xx	5,000.00	5,000.00	xxxxxxxx.xx
(F) Judgments	37-480						
(G) Cash Deficit	46-885			xxxxxxxx.xx			xxxxxxxx.xx
(K) Local District School Purposes	60008-0						xxxxxxxx.xx
(N) Transferred to Board of Education	29-405			xxxxxxxx.xx			xxxxxxxx.xx
(M) Reserve for Uncollected Taxes	50-899	321,973.10	355,100.00	xxxxxxxx.xx	355,100.00	355,100.00	xxxxxxxx.xx
Total General Appropriations	30000-0	4,951,680.69	4,946,105.10		4,946,105.10	4,830,752.13	113,734.53

**DEDICATED ASSESSMENT BUDGET [       ] UTILITY**

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2009
	2010	2009	
Assessment Cash			
Deficit ( Sewer Utility Budget)			
<b>Total Sewer Utility Assessment Revenues</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Anticipated		Expended 2009 Paid or Charged
	2010	2009	
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 2010 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 Escroe Fund; Disposal of Forfeited Property; Outside Employment of Off-Duty Police; 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, 2009

ASSETS		
Cash and Investments	1110100	925,259.23
Due from State of N.J. (c. 20, P.L. 1981)	1111000	
Federal and State Grants Receivable	1110200	238,122.98
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxx.xx
Taxes Receivable	1110300	235,983.37
Tax Title Liens Receivable	1110400	63,379.07
Property Acquired by Tax Title Lien Liquidation	1110500	9,400.00
Other Receivables	1110600	112,544.94
Deferred Charges Required to be in 2009 Budget	1110700	5,000.00
Deferred Charges Required to be in Budgets Subsequent to 2009	1110800	10,000.00
<b>Total Assets</b>	<b>1110900</b>	<b>1,599,689.59</b>
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	573,237.45
Reserves for Receivables	2110200	418,569.02
Surplus	2110300	607,883.12
<b>Total Liabilities, Reserves and Surplus</b>		<b>1,599,689.59</b>

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.)

		YEAR 2009	YEAR 2008
Surplus Balance, January 1st	2310100	757,353.59	685,115.75
CURRENT REVENUE ON A CASH BASIS			
Current Taxes *(Percentage collected: 2009 97.59 %, 2008 97.51 %)	2310200	10,002,841.31	9,587,929.20
Delinquent Taxes	2310300	230,964.78	265,490.71
Other Revenues and Additions to Income	2310400	1,532,570.53	1,820,791.58
<b>Total Funds</b>	<b>2310500</b>	<b>12,523,730.21</b>	<b>12,359,327.24</b>
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	4,589,386.66	4,519,189.89
School Taxes (Including Local and Regional)	2310700	5,305,996.50	5,103,124.00
County Taxes (Including Added Tax Amounts)	2310800	2,020,463.93	1,977,570.03
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000		2,089.73
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>11,915,847.09</b>	<b>11,601,973.65</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>11,915,847.09</b>	<b>11,601,973.65</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>607,883.12</b>	<b>757,353.59</b>

\* Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2010 Budget

Surplus Balance December 31, 2009	2311500	607,883.12
Current Surplus Anticipated in 2010 Budget	2311600	550,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>57,883.12</b>

**2010  
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, 2010 through December 31, 2012.

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.



### 3 YEAR CAPITAL PROGRAM - 2009 - 2011

#### 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 2010	5b 2011	5c 2012	5d 2013	5 2014	5f 2015
Various Roads and Improvements	1	125,000	2010	125,000					
Drainage and Related Improvements on Bell Road	2	755,000	2010	755,000					
Streetscape Improvements on Kings Highway	3	290,540	2010	290,540					
<b>TOTALS - ALL PROJECTS</b>		<b>1,170,540</b>		<b>1,170,540</b>					

**3 YEAR CAPITAL PROGRAM - 2010 - 2012**  
**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 2009	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Various Roads and Improvements	125,000			6,250			118,750			
Drainage and Related Improvements on Bell Road	755,000						755,000			
Streetscape Improvements on Kings Highway	290,540						290,540			
<b>TOTALS - ALL PROJECTS</b>	1,170,540			6,250			1,164,290			

**SECTION 2 - UPON ADOPTION FOR YEAR 2010**  
**(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) \$ \_\_\_\_\_ 3,046,719.92 (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

Abstained

**RECORDED VOTE**

(Insert last name) Ayes

Nays

Absent

**1. General Revenues**

**SUMMARY OF REVENUES**

Surplus Anticipated	-92	\$ 550,000.00
Miscellaneous Revenues Anticipated	39994	\$ 1,118,960.77
Receipts from Delinquent Taxes	-484	\$ 236,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>-183</b>	<b>\$ 3,046,719.92</b>
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 42	-188	\$
Item 6(b), sheet 11 (N.J.S. 40A:4-14)	-184	\$
<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)	-184	\$
<b>Total Revenues</b>	<b>39990</b>	<b>\$ 4,951,680.69</b>

**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS</b>	XXXXXXXX	XXXXXXXXXXXXXXXXXX.XX
<b>Within "CAPS"</b>	XXXXXXXX	XXXXXXXXXXXXXXXXXX.XX
(a&b) Operations Including Contingent		\$ 3,489,701.00
(e) Deferred Charges and Statutory Expenditures - Municipal		\$ 337,516.82
(g) Cash Deficit		\$
<b>Excluded from "CAPS"</b>	XXXXXXXX	XXXXXXXXXXXXXXXXXX.XX
(a) Operations - Total Operations Excluded from "CAPS"		\$ 441,874.77
(c) Capital Improvements		\$ 10,000.00
(d) Municipal Debt Service		\$ 345,615.00
(e) Deferred Charges - Municipal		\$ 5,000.00
(f) Judgements		\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)		\$
(g) Cash Deficit		\$
(k) For Local District School Purposes		\$
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)		\$ 321,973.10
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>		\$
<b>Total Appropriations</b>		\$ 4,951,680.69

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 27th day of July 2010, 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 2010 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 27th day of July, 2010, \_\_\_\_\_, Clerk  
*Signature*

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

DEDICATED REVENUES FROM TRUST FUND	Anticipated		Realized in Cash in 2009	APPROPRIATIONS	Appropriated		Expended 2009	
	2010	2009			for 2010	for 2009	Paid or Charged	Reserved
Amount To Be Raised By Taxation				Development of Lands of Recreation and Conservation:	XXXXXX.XX	XXXXXX.XX	XXXXXX.XX	XXXXXX.XX
				Salaries & Wages				
Interest Income				Other Expenses				
Reserve Funds:				Maintenance of Lands for Recreation and Conservation:	XXXXXX.XX	XXXXXX.XX	XXXXXX.XX	XXXXXX.XX
				Salaries & Wages				
				Other Expenses				
				Historic Preservation:	XXXXXX.XX	XXXXXX.XX	XXXXXX.XX	XXXXXX.XX
				Salaries & Wages				
				Other Expenses				
<b>Total Trust Fund Revenues:</b>								
<p align="center"><b>Summary of Program</b></p> <p>Year Referendum Passed/Implemented: _____ (Date)</p> <p>Rate Assessed: \$ _____</p> <p>Total Tax Collected to date \$ _____</p> <p>Total Expended to date: \$ _____</p> <p>Total Acreage Preserved to date _____ (Acres)</p> <p>Recreation land preserved in 2009: _____ (Acres)</p> <p>Farmland preserved in 2009: _____ (Acres)</p>				Acquisition of Land for Recreation and Conservation				
				Acquisition of Farmland				
				Down Payments on Improvements				
				Debt Service:	XXXXXX.XX	XXXXXX.XX	XXXXXX.XX	XXXXXX.XX
				Payment of Bond Principal				XXXXXX.XX
				Payment of Bond Anticipation Notes and Capital Notes				XXXXXX.XX
				Interest on Bonds				XXXXXX.XX
				Interest on Notes				XXXXXX.XX
				Reserve for Future Use				
				<b>Total Trust Fund Appropriations:</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, 2009

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

6/3/2010  
Date

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