



**2011  
MUNICIPAL BUDGET**

Municipal Budget of the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Mount Ephraim \_\_\_\_\_, County of \_\_\_\_\_ Camden \_\_\_\_\_ for the Year 2011.

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

\_\_\_\_\_ 7th \_\_\_\_\_ day of \_\_\_\_\_ April \_\_\_\_\_, 2011  
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 \_\_\_\_\_ 7th \_\_\_\_\_ day of \_\_\_\_\_ April \_\_\_\_\_, 2011

\_\_\_\_\_  
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 \_\_\_\_\_ 7th \_\_\_\_\_ day of \_\_\_\_\_ April \_\_\_\_\_, 2011

_____ Registered Municipal Accountant Marlton, New Jersey 08053 _____ Address	12000 Lincoln Drive West, Suite 402 _____ Address 856-983-2244 _____ Phone Number
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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 \_\_\_\_\_ 7th \_\_\_\_\_ day of \_\_\_\_\_ April \_\_\_\_\_, 2011

\_\_\_\_\_  
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: \_\_\_\_\_ 2011 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: \_\_\_\_\_ 2011 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 2011

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2011;

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

In the issue of \_\_\_\_\_ April 21 \_\_\_\_\_, 2011.

The Governing Body of the \_\_\_\_\_ Borough of \_\_\_\_\_ Mount Ephraim \_\_\_\_\_ does hereby approve the following as the Budget for the Year 2011:

**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 7 \_\_\_\_\_, 2011.

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ The Municipal Building \_\_\_\_\_ on \_\_\_\_\_ May 5 \_\_\_\_\_, 2011 at

\_\_\_\_\_ 8:00 \_\_\_\_\_ o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2011 may be presented by taxpayers or other

(Cross out one)

interested persons.

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

	YEAR 2011
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXXXXXXXX
<b>1. Appropriations within "CAPS"</b>	XXXXXXXXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}</b>	3,894,118.52
<b>2. Appropriations excluded from "CAPS"</b>	XXXXXXXXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}</b>	1,743,910.00
<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>	1,743,910.00
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.00% Percent of Tax Collections</b>	217,653.61
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	5,855,682.13
<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)	2,802,529.00
<b>6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	3,053,153.13
<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)

### SUMMARY OF 2010 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Utility	Utility
<b>Budget Appropriations - Adopted Budget</b>	4,951,680.69			
<b>Budget Appropriations Added by N.J.S. 40A:4-87</b>	46,777.77			
<b>Emergency Appropriations</b>				
<b>Total Appropriations</b>	4,998,458.46			
<b>Expenditures:</b>				
<b>Paid or Charged (Including Reserve for Uncollected Taxes)</b>	4,805,862.20			
<b>Reserved</b>	113,162.65			
<b>Unexpended Balances Canceled</b>	79,433.61			
<b>Total Expenditures and Unexpended Balances Canceled</b>	4,998,458.46			
<b>Overexpenditures *</b>				

\* See Budget appropriation items so marked to the right of column "Expended 2010 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 2010		\$4,951,681.00
CAP Base Adjustment PERS		13,248.00
CAP Base Adjustment PFRS		27,246.00
Subtotal		<u>4,992,175.00</u>
Less Exceptions:		
Other Operations	\$125,568.00	
Interlocal Service Agreements	137,950.00	
Public and Private Programs	178,357.08	
Capital Improvements	10,000.00	
Debt Service	345,615.00	
Deferred Charges	5,000.00	
Reserve for Uncollected Taxes	<u>321,973.10</u>	
Total Exceptions		<u>1,124,463.18</u>
Amount on which 2% CAP is applied		3,867,711.82
2% CAP		<u>77,354.23</u>
Allowable Operating Appropriations before additional exceptions per (N.J.S.A 40A:4-45.3)		3,945,066.05
Add:		
2009 Cap Bank		37,536.46
2010 Cap Bank		234,206.52
Assessed Valuation of New Construction		15,000.85
Index Rate Ordinance		<u>58,015.67</u>
Total Allowable Operating Appropriations		<u>\$4,289,825.55</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	783	\$223,499	X		
Public Works	237	71,214	X		
<b>Totals</b>	1020	\$294,713			
Total Funds Reserved as of end of 2010:		None			
Total Funds Appropriated in 2011:		None			

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**PROPERTY TAX LEVY CAP**

Chapter 44 of the Laws of 2010 amended the 2007 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		\$ 3,046,720.00
Less: Prior Year Recycling Tax		4,253.00
		<u>3,042,467.00</u>
2% Cap Increase		60,849.00
Plus: Prior Year Extraordinary Aid Award		<u>                    </u>
Adjusted Tax Levy Prior to Exclusions		3,103,316.00
Exclusions:		
Allowable Debt Service and Existing County Leases	\$ 32,838.00	
Allowable Pension Increases	10,130.00	
Allowable Increase in Health Care Costs		
Recycling Tax Appropriation	5,000.00	
Allowable Capital Improvements Increase		
Total Exclusions		<u>47,968.00</u>
Less: Cancelled or Unexpended Exclusions		598.00
		<u>                    </u>
Adjusted Tax Levy		3,150,686.00
Additional Exeptions:		
Assessed Value of New Construction per Assessor's Certification		<u>15,001.00</u>
Maximum Allowable Amount to be Raised by Taxation		<u><u>3,165,687.00</u></u>

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES		Anticipated		Realized in Cash in 2010
		2011	2010	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	390,000.00	550,000.00	550,000.00
<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>	390,000.00	550,000.00	550,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Licenses:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
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	9,444.00
Fees and Permits	<b>08-105</b>	23,000.00	38,000.00	49,378.03
Fines and Costs:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Municipal Court	<b>08-110</b>	122,500.00	135,000.00	122,699.99
Other	<b>08-109</b>			
Interest and Costs on Taxes	<b>08-112</b>	51,000.00	45,000.00	54,583.04
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	112,581.60
Additional Sewer Rents	<b>08-115</b>	100,000.00		
Cable TV Franchise Fees	<b>08-116</b>	40,000.00		

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

GENERAL REVENUES		Anticipated		Realized in Cash in 2010
		2011	2010	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>457,500.00</b>	<b>339,000.00</b>	<b>352,616.66</b>

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

GENERAL REVENUES		Anticipated		Realized in Cash in 2010
		2011	2010	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200	52,366.00	60,408.00	60,207.17
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	361,338.00	353,296.00	353,296.00
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>413,704.00</b>	<b>413,704.00</b>	<b>413,503.17</b>

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

GENERAL REVENUES		Anticipated		Realized in Cash in 2010
		2011	2010	
<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	39,000.00	72,900.00	39,232.00
<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
<b>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):</b>	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>	08-002	39,000.00	72,900.00	39,232.00

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

GENERAL REVENUES		Anticipated		Realized In Cash in 2010
		2011	2010	
<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
Borough of Oaklyn - Municipal Court Reimbursements	11-490		115,000.00	68,709.73
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	11-001	0.00	115,000.00	68,709.73



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

GENERAL REVENUES		Anticipated		Realized in Cash in 2010
		2011	2010	
<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	170,000.00	170,000.00
Recycling Tonnage Grant	10-701			
Drunk Driving Enforcement Fund	10-745		14,037.77	14,037.77
Clean Communities Program	10-770		7,514.92	7,514.92
Alcohol Education and Rehabilitation Fund	10-702			
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	841.85
NJ DOT - Bell Road	10-709	755,000.00		
County Contribution - Bell Road	10-710	50,000.00		
NJDOT - Kings Highway	10-711	250,000.00		
Community Development Block Grant	10-712		28,340.00	28,340.00
Over the Limit Under Arrest	10-713		4,400.00	4,400.00
ARRA - Kings Highway	10-714	55,325.00		







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

GENERAL REVENUES		Anticipated		Realized in Cash in 2010
		2011	2010	
<b>Summary of Revenues</b>	xxxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	390,000.00	550,000.00	550,000.00
<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>08-001</b>	457,500.00	339,000.00	352,616.66
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	413,704.00	413,704.00	413,503.17
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	39,000.00	72,900.00	39,232.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service-Interlocal Muni. Services Agreements	<b>11-001</b>	0.00	115,000.00	68,709.73
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</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>10-001</b>	1,310,325.00	225,134.54	225,134.54
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	0.00	0.00	0.00
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	2,220,529.00	1,165,738.54	1,099,196.10
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	192,000.00	236,000.00	236,709.21
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>13-199</b>	2,802,529.00	1,951,738.54	1,885,905.31
<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>	3,053,153.13	3,046,719.92	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>	3,053,153.13	3,046,719.92	3,190,860.29
<b>7. Total General Revenues</b>	<b>13-299</b>	5,855,682.13	4,998,458.46	5,076,765.60

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2010	
		for 2011	for 2010	For 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
General Government Functions							
Administrative and Executive							
Salaries and Wages	20-100-1	7,750.00	7,750.00		8,650.08	8,650.08	0.00
Other Expenses	20-100-2	5,000.00	5,100.00		5,100.00	5,060.29	39.71
Municipal Clerk							
Salaries and Wages	20-120-1	8,700.00	8,545.00		8,545.00	8,178.75	366.25
Other Expenses	20-120-2	40,000.00	41,990.00		41,990.00	41,395.67	594.33
Financial Administration							
Salaries and Wages	20-130-1	48,720.00	48,100.00		48,100.00	43,023.00	77.00
Other Expenses	20-130-2	12,500.00	11,815.00		12,815.00	12,785.30	29.70
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	98,800.00	93,500.00		101,154.69	101,154.69	0.00
Other Expenses	20-145-2	6,590.00	5,760.00		5,760.00	4,859.91	900.09
Liquidation of Tax Title Liens							
Other Expenses	20-145-2	750.00	1,500.00		1,500.00	705.60	794.40

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2010	
		for 2011	for 2010	For 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
General Government Function (Continued)							
Assessment of Taxes							
Salaries and Wages	20-150-1	16,800.00	22,125.00		22,433.01	22,433.01	0.00
Other Expenses	20-150-2	3,200.00	5,695.00		3,795.00	1,784.84	10.16
Legal Services & Costs							
Other Expenses	20-155-2	40,000.00	50,000.00		38,171.30	38,171.30	0.00
Engineering Services and Costs							
Other Expenses	20-165-2	12,000.00	10,000.00		13,000.00	10,858.75	2,141.25
Planning Board							
Salaries and Wages	20-180-1	16,000.00	9,275.00		10,020.00	9,844.54	175.46
Other Expenses	20-180-2	16,100.00	15,385.00		14,640.00	14,427.92	212.08
Insurance:							
Group Health Insurance	23-210-2	614,000.00	590,096.00		591,455.66	587,567.10	88.56
Liability Insurance	23-210-2	90,970.00	92,448.00		92,448.00	92,182.94	265.06
Workers Compensation	23-215-2	99,460.00	91,277.00		91,277.00	91,276.12	0.88
Health Benefit Waiver	23-221	49,575.00					

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2010	
		for 2011	for 2010	For 2010 By Emergency Appropriation	Total for 2010 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	1,110,390.00	1,110,445.00		1,110,445.00	1,108,658.01	1,786.99
Other Expenses	25-240-2	50,535.00	70,160.00		70,160.00	61,459.38	8,700.62
Prosecutor							
Salaries and Wages	25-275-1		6,105.00		6,105.00	1,749.44	3,000.56
Other Expenses	25-275-2		6,105.00		6,105.00	1,750.00	3,000.00
Civil Defense and Disaster Control							
Salaries and Wages	25-252-1	1,325.00	4,040.00		4,040.00	3,995.11	44.89
Other Expenses	25-252-2	7,000.00	8,500.00		8,500.00	8,460.55	39.45
Aid to Volunteer Fire Companies							
Other Expenses	25-255-2	48,000.00	50,000.00		49,000.00	35,163.46	13,836.54
First Aid Organization - Contribution	25-260-2	9,500.00	9,350.00		10,100.00	9,841.55	258.45
Fire Hydrant Service	25-265-2	50,000.00	51,000.00		51,000.00	44,912.90	6,087.10

**CURRENT FUND - APPROPRIATIONS**

**8. GENERAL APPROPRIATIONS**

(A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2010	
		for 2011	for 2010	For 2010 By Emergency Appropriation	Total for 2010 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	26-290-1	145,000.00	147,645.00		147,645.00	147,188.85	456.15
Other Expenses	26-290-2	20,500.00	20,000.00		20,000.00	17,037.92	2,962.08
<b>Garbage &amp; Trash Collection</b>							
Salaries & Wages	26-305-1	128,000.00	145,040.00		125,040.00	121,110.33	29.67
Other Expenses	26-305-2	31,600.00	32,000.00		32,000.00	31,437.76	562.24
<b>Solid Waste Disposal</b>							
Other Expenses	26-305-2	135,000.00	153,000.00		142,094.33	129,694.66	12,399.67
<b>Public Buildings &amp; Grounds</b>							
Salaries & Wages	26-310-1	1,325.00	4,580.00		13,278.04	13,278.04	0.00
Other Expenses	26-310-2	14,000.00	12,000.00		14,000.00	13,361.94	638.06
<b>Sewer System</b>							
Salaries & Wages	26-311-1	95,000.00	85,560.00		85,560.00	82,872.59	87.41
Other Expenses	26-311-2	21,000.00	22,000.00		22,000.00	14,422.20	577.80

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2010	
		for 2011	for 2010	For 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
<b>General Government (Continued):</b>							
Vehicle Maintenance							
Other Expenses	26-330-1	31,000.00	33,000.00		33,000.00	31,331.56	1,668.44
<b>HEALTH &amp; HUMAN SERVICES</b>							
Registrar of Vital Statistics							
Salaries & Wages	28-330-1	1,790.00	1,820.00		1,820.00	1,818.31	1.69
Other Expenses	28-330-1	650.00	765.00		765.00		765.00
<b>PARKS &amp; RECREATION FUNCTIONS</b>							
Recreation Services & Programs							
Other Expenses	26-370-2	4,000.00	4,165.00		4,400.00	3,984.11	415.89
Parks & Playgrounds							
Other Expenses	28-375-2	2,000.00	2,500.00		2,500.00	1,740.50	759.50
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	3,350.00		350.00	0.00	350.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2010	
(A) Operations within "CAPS" - (continued)	FCOA	for 2011	for 2010	For 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
<b>UTILITY &amp; BULK PURCHASES</b>							
Electricity	31-430	48,000.00	29,000.00		49,000.00	47,811.45	1,188.55
Street Lighting	31-435	68,000.00	68,000.00		68,000.00	65,960.14	2,039.86
Telephone	31-440	26,000.00	26,000.00		26,000.00	24,706.03	1,293.97
Fuel Oil	31-447	12,000.00	21,000.00		12,500.00	11,555.48	944.52
Gasoline	31-460	60,000.00	61,000.00		56,000.00	52,996.12	3,003.88
Sewer	31-455	2,210.00	2,210.00		2,210.00	2,047.50	162.50
<b>MUNICIPAL COURT FUNCTIONS</b>							
Municipal Court							
Salaries & Wages	43-490-1	110,000.00	76,330.00		76,330.00	49,788.93	26,541.07
Other Expenses	43-490-2	20,000.00	52,725.00		52,725.00	50,000.00	2,725.00
Public Defender							
Salaries & Wages	43-495-2		2,545.00		2,545.00	1,458.24	1,086.76

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2010	
(A) Operations within "CAPS" - (continued)	FCOA	for 2011	for 2010	For 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
State Uniform Construction Code							
Construction Code Official							
Salaries & Wages	22-195-1	29,300.00	29,100.00		40,100.00	39,352.99	747.01
Other Expenses	22-195-2	3,200.00	3,200.00		3,200.00	3,199.87	0.13
Inspection of Rentals and Certification of Habitability							
Salaries & Wages	22-196-1	10,400.00					
Other Expenses	22-196-2	500.00					
Stormwater Regulation							
Other Expenses	41-711	2,680.00					









**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2010	
(A) Operations - Excluded from "CAPS"	FCOA	for 2011	for 2010	For 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
		XXXXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
<b>Aid to Local/County Library</b>							
<b>Salaries &amp; Wages</b>	<b>29-390-1</b>	7,770.00	7,910.00		7,910.00	7,908.03	1.97
<b>Other Expenses</b>	<b>29-390-2</b>	550.00	1,360.00		1,360.00	963.64	396.36
<b>Statutory Expenditures</b>							
<b>Public Employees' Retirement System</b>	<b>36-471</b>		13,248.00		13,248.00	13,248.00	0.00
<b>Police &amp; Firemen's Retirement System</b>	<b>36-475</b>		27,246.00		27,246.00	27,246.00	0.00
<b>Recycling Tax</b>	<b>32-465</b>	5,000.00	8,000.00		8,000.00	4,252.59	3,747.41
<b>Group Health Insurance</b>	<b>23-210-2</b>		67,804.00		67,804.00	67,779.53	24.47





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2010	
		for 2011	for 2010	For 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Borough of Oaklyn							
Prosecutor							
Salaries & Wages	42-275		3,000.00		3,000.00	2,445.00	0.00
Other Expenses	42-275		3,000.00		3,000.00	1,750.00	0.00
Municipal Court							
Salaries & Wages	42-490		76,330.00		56,330.00	30,291.77	1,038.23
Other Expenses	42-490		30,125.00		50,125.00	22,038.66	3,086.34
Public Defender							
Salaries & Wages	42-495		2,545.00		2,545.00	1,828.74	716.26
Borough of Barrington							
Municipal Clerk							
Other Expenses	42-120	23,410.00	22,950.00		22,950.00	22,942.50	7.50
Borough of Barrington							
Shared Truck Wash							
Other Expenses	42-290	4,000.00					
<b>Total Shared Service Agreements</b>	<b>42-999</b>	<b>27,410.00</b>	<b>137,950.00</b>	<b>0.00</b>	<b>137,950.00</b>	<b>81,296.67</b>	<b>4,848.33</b>



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2010	
		for 2011	for 2010	For 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>							
Community Development Block Grant	41-709		28,340.00		28,340.00	28,340.00	0.00
Recycling Tonnage Grant	41-701						
Alcohol Education Rehab Enforcement Grant	41-708						
Clean Communities Grant	41-702		7,514.92		7,514.92	7,514.92	0.00
New Jersey Transportation Trust Fund	41-865	200,000.00	170,000.00		170,000.00	170,000.00	0.00
Over the Limit Under Arrest	41-718		4,400.00		4,400.00	4,400.00	0.00
Body Armor Grant	41-719		841.85		841.85	841.85	0.00
Drunk Driving Enforcement Fund	41-720		14,037.77		14,037.77	14,037.77	0.00
New Jersey Transportation Trust Fund - Bell Road	41-865	755,000.00					
County Contribution - Bell Road	41-745	50,000.00					
New Jersey Transportation Trust Fund - Kings Highway	41-865	250,000.00					
ARRA - Kings Highway	41-771	55,325.00					







**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2010	
		for 2011	for 2010	For 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	95,000.00	90,000.00		90,000.00	90,000.00	XXXXXXXX.XX
Payment of Bond Anticipation Notes and Capital Notes	45-925	50,500.00	29,000.00		29,000.00	29,000.00	XXXXXXXX.XX
Interest on Bonds	45-930	150,282.00	155,140.00		155,140.00	155,135.22	XXXXXXXX.XX
Interest on Notes	45-935	26,000.00	15,000.00		15,000.00	14,554.49	XXXXXXXX.XX
<b>Green Trust Loan Program:</b>	XXXXXXX		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
<b>Capital Lease Obligations Approved Prior to 7/1/07</b>							XXXXXXXX.XX
Principal	45-945	29,000.00	28,000.00		28,000.00	28,000.00	XXXXXXXX.XX
Interest	45-945	27,073.00	28,475.00		28,475.00	28,327.08	XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
<b>Total Municipal Debt Service-Excluded from "CAPS"</b>	45-999	377,855.00	345,615.00	0.00	345,615.00	345,016.79	XXXXXXXX.XX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2010	
		for 2011	for 2010	For 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges - Municipal - Excluded from "CAPS"</b>							
<b>(1) DEFERRED CHARGES:</b>	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations 5 Years (N.J.S. 40A:4-55)	46-875	5,000.00	5,000.00	XXXXXXXXXX	5,000.00	5,000.00	XXXXXXXXXX
Special Emergency Authorizations 3 Years (N.J.S. 40A:4-55 & 40A:4-55.13)	46-871			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>Total Deferred Charges - Municipal Excluded from "CAPS"</b>	46-999	5,000.00	5,000.00	XXXXXXXXXX	5,000.00	5,000.00	XXXXXXXXXX
<b>(F) Judgments (N.J.S. 40A:4-45.3cc)</b>	37-480						
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</b>	29-405			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	34-309	1,743,910.00	849,267.54		849,267.54	787,845.79	9,018.54

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2010	
		for 2011	for 2010	For 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXX
<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	XXXXXXXXXX
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX
<b>Total of Deferred Charges and Statutory Expend- itures - Local School - Excluded from "CAPS"</b>	29-409						XXXXXXXXXX
<b>(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J)} - Excluded from "CAPS"</b>	29-410						XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	1,743,910.00	849,267.54	0.00	849,267.54	787,845.79	9,018.54
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400	5,638,028.52	4,676,485.36		4,676,485.36	4,483,889.10	113,162.65
<b>(M) Reserve for Uncollected Taxes</b>	50-899	217,653.61	321,973.10	XXXXXXXXXX	321,973.10	321,973.10	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499	5,855,682.13	4,998,458.46		4,998,458.46	4,805,862.20	113,162.65

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2010	
		for 2011	for 2010	For 2010 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations:</b>							
<b>(a+b) Within "CAPS" - Including Contingent</b>	34-299	3,513,920.00	3,489,701.00		3,484,472.11	3,353,505.73	103,956.38
<b>Statutory Expenditures</b>	xxxxxxx	380,198.52	337,516.82		342,745.71	342,537.58	187.73
<b>(a) Operations - Excluded from "CAPS"</b>	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
<b>Other Operations</b>	34-300	13,320.00	125,568.00		125,568.00	121,397.79	4,170.21
<b>Uniform Construction Code</b>	22-999	0.00					
<b>Interlocal Municipal Service Agreements</b>	42-999	27,410.00	137,950.00		137,950.00	81,296.67	4,848.33
<b>Additional Appropriations Offset by Revs.</b>	34-303	0.00					
<b>Public &amp; Private Progs Offset by Revs.</b>	40-999	1,310,325.00	225,134.54		225,134.54	225,134.54	
<b>Total Operations - Excluded from "CAPS"</b>	34-305	1,351,055.00	488,652.54		488,652.54	427,829.00	9,018.54
<b>(C) Capital Improvements</b>	44-999	10,000.00	10,000.00		10,000.00	10,000.00	
<b>(D) Municipal Debt Service</b>	45-999	377,855.00	345,615.00		345,615.00	345,016.79	xxxxxxxx.xx
<b>(E) Total Deferred Charges (sheet 18 + 28)</b>	46-999	5,000.00	5,000.00	xxxxxxxx.xx	5,000.00	5,000.00	xxxxxxxx.xx
<b>(F) Judgments</b>	37-480						
<b>(G) Cash Deficit</b>	46-885			xxxxxxxx.xx			xxxxxxxx.xx
<b>(K) Local District School Purposes</b>	24-410						xxxxxxxx.xx
<b>(N) Transferred to Board of Education</b>	29-405			xxxxxxxx.xx			xxxxxxxx.xx
<b>(M) Reserve for Uncollected Taxes</b>	50-899	217,653.61	321,973.10	xxxxxxxx.xx	321,973.10	321,973.10	xxxxxxxx.xx
<b>Total General Appropriations</b>	34-499	5,855,682.13	4,998,458.46		4,998,458.46	4,805,862.20	113,162.65

**DEDICATED ASSESSMENT BUDGET [       ] UTILITY**

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2010
	2011	2010	
Assessment Cash			
Deficit ( Sewer Utility Budget)			
<b>Total Sewer Utility Assessment Revenues</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Anticipated		Expended 2010 Paid or Charged
	2011	2010	
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 2011 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; 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, 2010

ASSETS		
Cash and Investments	1110100	780,194.89
Due from State of N.J. (c. 20, P.L. 1981)	1111000	
Federal and State Grants Receivable	1110200	319,905.86
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxx.xx
Taxes Receivable	1110300	193,368.59
Tax Title Liens Receivable	1110400	66,224.93
Property Acquired by Tax Title Lien Liquidation	1110500	9,400.00
Other Receivables	1110600	71,474.79
Deferred Charges Required to be in 2011 Budget	1110700	5,000.00
Deferred Charges Required to be in Budgets Subsequent to 2011	1110800	5,000.00
<b>Total Assets</b>	<b>1110900</b>	<b>1,450,569.06</b>
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	702,752.19
Reserves for Receivables	2110200	338,765.96
Surplus	2110300	409,050.91
<b>Total Liabilities, Reserves and Surplus</b>		<b>1,450,569.06</b>

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

		YEAR 2010	YEAR 2009
Surplus Balance, January 1st	2310100	610,619.48	757,353.59
<b>CURRENT REVENUE ON A CASH BASIS</b>			
Current Taxes *(Percentage collected: 2010 98.00 %, 2009 97.59 %)	2310200	10,478,931.72	10,002,841.31
Delinquent Taxes	2310300	236,709.21	230,964.78
Other Revenues and Additions to Income	2310400	1,293,603.33	1,535,306.89
<b>Total Funds</b>	<b>2310500</b>	<b>12,619,863.74</b>	<b>12,526,466.57</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	4,597,051.75	4,589,386.66
School Taxes (Including Local and Regional)	2310700	5,501,372.50	5,305,996.50
County Taxes (Including Added Tax Amounts)	2310800	2,108,672.03	2,020,463.93
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	3,716.55	
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>12,210,812.83</b>	<b>11,915,847.09</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>12,210,812.83</b>	<b>11,915,847.09</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>409,050.91</b>	<b>610,619.48</b>

\* Nearest even percentage may be used

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

Surplus Balance December 31, 2010	2311500	409,050.91
Current Surplus Anticipated in 2011 Budget	2311600	390,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>19,050.91</b>

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

2011  
**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, 2011 through December 31, 2013.

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) 2011

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	
Various Roads and Improvements	1	300,000.00			5,000.00		200,000.00	95,000.00	
<b>TOTAL - ALL PROJECTS</b>		300,000.00			5,000.00		200,000.00	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 2011	5b 2012	5c 2013	5d 2014	5 2015	5f 2016	
Various Roads and Improvements	1	300,000.00	2011	300,000.00						
<b>TOTAL - ALL PROJECTS</b>		<b>300,000.00</b>		<b>300,000.00</b>						

**3 YEAR CAPITAL PROGRAM - 2011 - 2013**  
**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 2011	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Various Roads and Improvements	300,000.00			5,000.00		200,000.00	95,000.00			
<b>TOTAL - ALL PROJECTS</b>	<b>300,000.00</b>			<b>5,000.00</b>		<b>200,000.00</b>	<b>95,000.00</b>			

**SECTION 2 - UPON ADOPTION FOR YEAR 2011**  
**(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) \$ \_\_\_\_\_ 3,053,153.13 (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

Nays

Absent

**1. General Revenues**

**SUMMARY OF REVENUES**

Surplus Anticipated	08-100	\$	390,000.00
Miscellaneous Revenues Anticipated	13-099	\$	2,220,529.00
Receipts from Delinquent Taxes	15-499	\$	192,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>\$</b>	<b>3,053,153.13</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>07-192</b>	<b>\$</b>	
<b>Total Revenues</b>	<b>39990</b>	<b>\$</b>	<b>5,855,682.13</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>	<b>34-201</b>	\$ 3,513,920.00
<b>(e) Deferred Charges and Statutory Expenditures - Municipal</b>	<b>34-209</b>	\$ 380,198.52
<b>(g) Cash Deficit</b>	<b>46-885</b>	\$
<b>Excluded from "CAPS"</b>	XXXXXXXX	XXXXXXXXXXXXXXXXXX.XX
<b>(a) Operations - Total Operations Excluded from "CAPS"</b>	<b>34-305</b>	\$ 1,351,055.00
<b>(c) Capital Improvements</b>	<b>44-999</b>	\$ 10,000.00
<b>(d) Municipal Debt Service</b>	<b>45-999</b>	\$ 377,855.00
<b>(e) Deferred Charges - Municipal</b>	<b>46-999</b>	\$ 5,000.00
<b>(f) Judgements</b>	<b>37-480</b>	\$
<b>(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 &amp; 17.3)</b>	<b>29-405</b>	\$
<b>(g) Cash Deficit</b>	<b>46-885</b>	\$
<b>(k) For Local District School Purposes</b>	<b>29-410</b>	\$
<b>(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)</b>	<b>50-899</b>	\$ 217,653.61
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	<b>07-195</b>	\$
<b>Total Appropriations</b>	<b>34-499</b>	\$ 5,855,682.13

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 5th day of May 2011, 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 2011 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 5th day of May, 2011, \_\_\_\_\_, Clerk  
*Signature*

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

DEDICATED REVENUES FROM TRUST FUND	Anticipated		Realized In Cash in 2010	APPROPRIATIONS	Appropriated		Expended 2010	
	2011	2010			for 2011	for 2010	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>				Acquisition of Land for Recreation and Conservation				
<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 2010: _____ (Acres) Farmland preserved in 2010: _____ (Acres)				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, 2010

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

4/7/2011

Date

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