



## 2018 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Mount Ephraim \_\_\_\_\_, County of \_\_\_\_\_ Camden \_\_\_\_\_ for the Year 2018.

It is hereby certified that the Budget and Capital budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

\_\_\_\_\_ 5th \_\_\_\_\_ day of \_\_\_\_\_ April \_\_\_\_\_, 2018  
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this \_\_\_\_\_ 5th \_\_\_\_\_ day of \_\_\_\_\_ April \_\_\_\_\_, 2018



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

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of appropriations.

Certified by me, this \_\_\_\_\_ 5th \_\_\_\_\_ day of \_\_\_\_\_ April \_\_\_\_\_, 2018



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

\_\_\_\_\_  
651 Route 73 North, Suite 402  
Address  
\_\_\_\_\_  
856-983-2244  
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this \_\_\_\_\_ 5th \_\_\_\_\_ day of \_\_\_\_\_ April \_\_\_\_\_, 2018



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: \_\_\_\_\_ 2018 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: \_\_\_\_\_ 2018 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 2018

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2018;

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

In the issue of \_\_\_\_\_ April 19 \_\_\_\_\_, 2018.

The Governing Body of the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Mount Ephraim \_\_\_\_\_ does hereby approve the following as the Budget for the Year 2018:

**RECORDED VOTE**  
(Insert last name)

**Ayes**

{

Gilmore  
Tovinsky  
Wolk

**Nays**

{

**Abstained**

}

**Absent**

}

Notice is hereby given that the Budget and Tax Resolution was approved by the \_\_\_\_\_ Borough Commissioners \_\_\_\_\_ of the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Mount Ephraim \_\_\_\_\_, County of \_\_\_\_\_ Camden \_\_\_\_\_, on \_\_\_\_\_ April 5 \_\_\_\_\_, 2018.

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ The Municipal Building \_\_\_\_\_ on \_\_\_\_\_ May 3 \_\_\_\_\_, 2018 at

\_\_\_\_\_ 7:00 \_\_\_\_\_ o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2018 may be presented by taxpayers or other

(Cross out one)

interested persons.

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

	YEAR 2018
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXXXXXXX.XX
1. Appropriations within "CAPS"	XXXXXXXXXXXXXXXXXX.XX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	4,899,440.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXX.XX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}	1,353,079.68
(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	1,353,079.68
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <span style="float: right;">97.55% Percent of Tax Collections</span>	312,672.56
4. Total General Appropriations (Item 9, Sheet 29)	6,565,192.24
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,928,078.68
6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXXXX.XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	3,637,113.56
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax (Item 6(c), Sheet 11)	



EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**"CAP Calculation"**

The municipal budget for the year 2018 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 2017		\$5,778,823.00
Subtotal		<u>5,778,823.00</u>
Less Exceptions:		
Other Operations	\$6,600.00	
Shared Service Agreements	64,900.00	
Public and Private Programs	27,926.00	
Capital Improvements	100,000.00	
Debt Service	536,925.00	
Deferred Charges	17,000.00	
Reserve for Uncollected Taxes	<u>306,872.00</u>	
Total Exceptions		<u>1,060,223.00</u>
Amount on which 0% CAP is applied		4,718,600.00
2.5% CAP		<u>117,965.00</u>
Allowable Operating Appropriations before additional exceptions per (N.J.S.A 40A:4-45.3)		4,836,565.00
Add:		
2016 Cap Bank		
2017 Cap Bank		102,086.60
Assessed Valuation of New Construction (425,500 X 1.286)		9,377.04
Index Rate Ordinance		<u>47,186.00</u>
Total Allowable Operating Appropriations		<u><u>\$4,995,214.64</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

The annual review of the Borough's financial position and needs has been completed. As a result, there will be no local purpose property tax increase to support the 2018 Mt. Ephraim budget, which provides for all the operating needs of the Borough. The budget also is well below all State budget caps.

This budget continues to take advantage of the financial benefits of renewing our joint contract with Bellmawr to provide trash collection services for Runnemede. We also will be continuing shared services with other neighboring municipalities for Vehicle Repair, Municipal Court, Municipal Clerk and Ambulance Service. Prudent prior year financial decisions and future planning allows an increase in the use of available surplus to offset the needed cost increases for operations. A reduction in the need for major Capital expenditures reduces that budget line.

This budget also includes significant pass-through revenues and appropriations to pay off older notes and provides for shared services for the Borough's Construction Official and Building Sub-Code Official. While these items increase the totals, they do not impact the tax levy.

The proposed total municipal property taxes is \$3,637,113. This year's assessed valuation is \$276,256,900, a slight increase over last year. Using the new total assessed value, the proposed 2018 local purpose tax rate remains at \$1.317 per \$100 in assessed value, no increase. The total tax levy is well below the State mandated tax levy cap, after adjustments.

The average residential property, with an assessed value now calculated as \$145,000, would continue to pay \$1,910 in municipal property taxes, the same as in 2017.

If there are any suggestions or ideas on any other ways to hold down property taxes, or if anyone has any questions about the budget, do not hesitate to contact any Commissioner. The public hearing is scheduled for Thursday, May 3, 2018, at 7:00 p.m.

NOTE:

Sheet 3b(1)

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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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

HEALTH INSURANCE COST CALCULATION

	<u>2018</u>	<u>2017</u>
Total Estimated Health Care Costs for the Year	1,019,000.00	1,032,551.00
Less - Estimated Employee Contributions	84,000.00	93,551.00
Total Health Care Costs Budgeted	<u>935,000.00</u>	<u>939,000.00</u>

NOTE:

Sheet 3b(1)a

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	1124	\$409,038	X		
Public Works	140	29,593	X		
Totals	1264	\$438,631			
Total Funds Reserved as of end of 2017:		None			
Total Funds Appropriated in 2018:		None			

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

Revenues at Risk	Non-recurring current appropriations	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Appropriated Surplus	\$110,000.00	Rebuiding surplus depends on sewer system sale.
X				Sewer Rents	\$225,000.00	Will be eliminated if sewer system sale goes through.
	X			Casualty Ins (Liab &WC) Assessments	\$7,000.00	Each year the rate changes depending on how well the fund did.
	X			Vehicle Fuel	\$5,000.00	Fuel prices fluctuate.
	X			Contr. To Police Penion (PFRS)	\$11,750.00	Could be just a one year reduction.
	X			Shared Court	\$18,000.00	Court just re-organized to a new lower level changing what municipalities are participating.
		X		Police salaries and Wages	\$20,000.00	New officers will get step increases in future years.
		X		Employee Group Health Insurance	\$50,000.00	This year was the first with no rate increase. Assume future years will have an increase.
			X	Engineering	\$50,000.00	This year will pay for work on sewer system sale which will not be repeated.
			X	Legal	\$20,000.00	This year needed funds to settle litigation.
			X	Clerk's Office - OE	\$3,000.00	This year for sewer system sale work by consultant.
			X	Sewer - OE	\$20,000.00	There should be less on-call overtime for Public Works if sewer system is sold.

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**PROPERTY TAX LEVY CAP**

Chapter 62 of the Laws of 2007 imposed a Property Tax Levy CAP. The law (N.J.S.A. 40A:4-45.44 through 45.47) establishes a formula that limits increases in the local unit amount to be raised by taxation for each local unit budget. The budget contained herewith is within the limits imposed by this law for the Borough of Mount Ephraim is calculated as follows:

Prior Year Amount to be raised by Taxation	\$	3,637,356.00
Less: Prior Year Recycling Tax		6,600.00
Less: Prior Year Deferred Charges: Emergencies		_____
		3,630,756.00
2% Cap Increase		72,615.00
		_____
Adjusted Tax Levy Prior to Exclusions		3,703,371.00
Exclusions:		
Change in Debt Service and Existing County Leases	\$	25,465.00
Allowable Pension Increases		5,516.00
Allowable Increase in Health Care Costs		
Recycling Tax Appropriation		6,150.00
Allowable Capital Improvements Increase		_____
Total Exclusions		37,131.00
Less: Cancelled or Unexpended Exclusions		1,222.00
		_____
Adjusted Tax Levy		3,739,280.00
Additional Exemptions:		
Assessed Value of New Construction per Assessor's Certification		9,377.00
		_____
Maximum Allowable Amount to be Raised by Taxation		<u>3,748,657.00</u>
Amount to be Raised by Taxation for Municipal Purposes		<u>3,637,113.56</u>

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES		Anticipated		Realized in Cash in 2017
		2018	2017	
1. Surplus Anticipated	08-101	750,000.00	640,000.00	640,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	<b>750,000.00</b>	<b>640,000.00</b>	<b>640,000.00</b>
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Licenses:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Alcoholic Beverages	08-103	4,000.00	4,000.00	4,686.00
Other	08-104	6,000.00	6,000.00	6,069.62
Fees and Permits	08-105	22,000.00	17,000.00	79,051.70
Fines and Costs:	xxxxxxx			xxxxxxxxxx.xx
Municipal Court	08-110	175,000.00	167,000.00	195,392.58
Other	08-109			
Interest and Costs on Taxes	08-112	40,000.00	50,000.00	44,505.70
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-115	225,000.00	225,000.00	228,293.58
	08-115			
Cable TV Franchise Fees	08-116	70,000.00	65,000.00	70,123.25

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

GENERAL REVENUES		Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	542,000.00	534,000.00	628,122.43

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

GENERAL REVENUES		Anticipated		Realized in Cash in 2017
		2018	2017	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200	8,676.00	18,941.00	18,941.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	405,028.00	394,763.00	394,763.00
<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>413,704.00</b>

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

GENERAL REVENUES		Anticipated		Realized in Cash in 2017
		2018	2017	
<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	37,000.00	37,000.00	38,792.00
<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>	08-002	37,000.00	37,000.00	38,792.00

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

GENERAL REVENUES		Anticipated		Realized in Cash in 2017
		2018	2017	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Shared Services Agreement - Trash Collection - Borough of Runnemede		45,000.00	43,140.00	73,351.79
Shared Services Agreement - Construction Code - Borough of Brooklawn and Merchantville		13,105.00		
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	11-001	58,105.00	43,140.00	73,351.79



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

GENERAL REVENUES		Anticipated		Realized in Cash in 2017
		2018	2017	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:</b>	<b>xxxxxxx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865	452,000.00		
Recycling Tonnage Grant	10-701	11,749.32	5,958.93	5,958.93
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770		9,433.64	9,433.64
Body Armor Grant Fund - Unappropriated Reserves	10-702			
	10-703			
Community Development Block Grant Year 38	10-704		20,000.00	20,000.00
	10-705			
	10-706			
Drunk Driving Enforcement Fund	10-707			
Alcohol Education/Rehabilitation	10-708	257.36	235.73	235.73
Body Armor Grant Fund	10-709		1,731.00	1,731.00
Bulletproof Vest	10-710			
Community Recreation Facilities Enhancement	10-711			
Drive Sober or Get Pulled Over	10-712			
Open Space Preservation Facility Enhancement	10-713		50,000.00	50,000.00
	10-714			



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

GENERAL REVENUES		Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Reserve for Debt Service		429,200.00	215,000.00	215,000.00
Billboard Lease		44,163.00	43,297.00	76,990.00
Firehouse Lease		2,400.00	2,400.00	2,400.00



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

GENERAL REVENUES		Anticipated		Realized in Cash in 2017
		2018	2017	
<b>Summary of Revenues</b>				
	xxxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	750,000.00	640,000.00	640,000.00
<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>	542,000.00	534,000.00	628,122.43
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	413,704.00	413,704.00	413,704.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	37,000.00	37,000.00	38,792.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service - Shared Services Agreements	<b>11-001</b>	58,105.00	43,140.00	73,351.79
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>	464,006.68	87,359.30	87,359.30
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>	475,763.00	260,697.00	294,390.00
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	1,990,578.68	1,375,900.30	1,535,719.52
<b>4. Receipts from Delinquent Taxes</b>		187,500.00	185,000.00	164,794.88
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>13-199</b>	2,928,078.68	2,200,900.30	2,340,514.40
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	3,637,113.56	3,637,356.00	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>	3,637,113.56	3,637,356.00	3,727,534.23
<b>7. Total General Revenues</b>	<b>13-299</b>	6,565,192.24	5,838,256.30	6,068,048.63

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
General Government Functions							
Administrative and Executive							
Salaries and Wages	20-100-1	11,750.00	11,750.00		11,750.00	10,750.08	999.92
Other Expenses	20-100-2	4,000.00	4,000.00		4,000.00	3,329.97	670.03
Municipal Clerk							
Salaries and Wages	20-120-1	12,000.00	10,000.00		10,262.59	10,262.59	0.00
Other Expenses	20-120-2	45,000.00	40,000.00		35,000.00	30,934.96	4,065.04
Financial Administration							
Salaries and Wages	20-130-1	72,500.00	70,000.00		70,336.20	70,336.20	0.00
Other Expenses	20-130-2	20,000.00	19,000.00		19,500.00	19,173.03	326.97
Audit Services							
Other Expenses	20-135-2	25,000.00	27,500.00		27,500.00	27,500.00	0.00
Data Processing							
Other Expenses	20-140-02	13,000.00	15,000.00		15,000.00	11,487.27	3,512.73
Collection of Taxes							
Salaries and Wages	20-145-1	80,000.00	70,000.00		70,000.00	68,335.98	1,664.02
Other Expenses	20-145-2	15,000.00	12,000.00		12,000.00	8,320.43	3,679.57
Liquidation of Tax Title Liens							
Other Expenses	20-145-2	1,500.00	1,500.00		1,500.00	1,058.40	441.60

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations within "CAPS" - (continued)		for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
General Government Function (Continued)							
Assessment of Taxes							
Salaries and Wages	20-150-1	15,500.00	15,000.00		15,000.00	14,505.02	494.98
Other Expenses	20-150-2	4,000.00	2,850.00		2,850.00	1,573.40	1,276.60
Legal Services & Costs							
Other Expenses	20-155-2	60,000.00	40,000.00		50,000.00	39,739.78	10,260.22
Engineering Services and Costs							
Other Expenses	20-165-2	115,000.00	45,000.00		65,000.00	56,045.25	8,954.75
Planning Board							
Salaries and Wages	20-180-1	9,850.00	10,000.00		10,000.00	9,269.00	731.00
Other Expenses	20-180-2	13,650.00	13,650.00		8,650.00	5,695.58	2,954.42
Insurance:							
Group Health Insurance	23-210-2	935,000.00	890,000.00		939,000.00	936,939.53	2,060.47
Liability Insurance	23-210-2	112,180.00	113,000.00		113,000.00	112,703.34	296.66
Workers Compensation	23-215-2	103,550.00	110,000.00		110,000.00	109,931.60	68.40
Health Benefit Waiver	23-221	65,000.00	62,500.00		47,500.00	43,297.69	4,202.31

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
(A) Operations within "CAPS" - (continued)	FCOA	for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
General Government (Continued):							
PUBLIC SAFETY FUNCTIONS							
Police							
Salaries and Wages	25-240-1	1,335,000.00	1,315,000.00		1,315,000.00	1,191,874.89	123,125.11
Other Expenses	25-240-2	95,000.00	93,000.00		73,000.00	57,531.66	15,468.34
Civil Defense and Disaster Control							
Salaries and Wages	25-252-1	1,525.00	1,500.00		1,500.00	1,487.28	12.72
Other Expenses	25-252-2	10,000.00	10,000.00		10,000.00	5,877.82	4,122.18
Aid to Volunteer Fire Companies							
Other Expenses	25-255-2	56,900.00	53,400.00		54,670.53	54,670.53	0.00
First Aid Organization - Contribution	25-260-2	12,500.00	10,000.00		12,000.00	11,814.12	185.88
Fire Hydrant Service	25-265-2	55,000.00	59,000.00		59,000.00	53,698.53	5,301.47

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>General Government (Continued)</b>							
Public Works Functions							
Road Repairs & Maintenance							
Salaries & Wages	26-290-1	202,000.00	212,000.00		212,000.00	178,089.24	33,910.76
Other Expenses	26-290-2	32,500.00	32,500.00		32,500.00	29,408.99	3,091.01
Garbage & Trash Collection							
Salaries & Wages	26-305-1	180,000.00	150,000.00		160,000.00	158,615.92	1,384.08
Other Expenses	26-305-2	2,200.00	2,200.00		2,200.00	1,212.84	987.16
Solid Waste Disposal							
Other Expenses	26-305-2	155,000.00	155,000.00		137,500.00	125,230.28	12,269.72
Public Buildings & Grounds							
Salaries & Wages	26-310-1	3,500.00	3,650.00		3,650.00	2,978.00	672.00
Other Expenses	26-310-2	45,000.00	48,000.00		48,000.00	35,582.10	12,417.90
Sewer System							
Salaries & Wages	26-311-1	51,000.00	54,000.00		43,500.00	40,970.11	2,529.89
Other Expenses	26-311-2	50,000.00	50,000.00		46,000.00	42,716.62	3,283.38

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>General Government (Continued):</b>							
Vehicle Maintenance							
Other Expenses	26-330-1	65,000.00	60,000.00		60,000.00	46,725.27	13,274.73
<b>HEALTH &amp; HUMAN SERVICES</b>							
Registrar of Vital Statistics							
Salaries & Wages	28-330-1	2,100.00	2,100.00		2,100.00	1,853.80	246.20
Other Expenses	28-330-1	900.00	650.00		650.00	322.82	327.18
<b>PARKS &amp; RECREATION FUNCTIONS</b>							
Recreation Services & Programs							
Other Expenses	26-370-2						
Senior Citizens Transportation							
Other Expenses	28-375-2	4,850.00	4,000.00		4,850.00	4,850.00	0.00
Enviromental Commission							
Other Expenses	27-330-3						0.00
<b>OTHER COMMON OPERATING FUNCTIONS</b>							
Celebration of Public Events							
Other Expenses	30-420-2	2,000.00	2,000.00		2,000.00		2,000.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations within "CAPS" - (continued)		for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY & BULK PURCHASES							
Electricity	31-430	62,000.00	65,000.00		55,312.91	44,233.51	11,079.40
Street Lighting	31-435	59,000.00	57,000.00		57,000.00	49,853.39	7,146.61
Telephone	31-440	28,000.00	28,000.00		28,000.00	26,056.09	1,943.91
Gasoline	31-460	65,000.00	60,000.00		50,000.00	47,212.75	2,787.25
Sewer	31-455	3,000.00	3,000.00		3,000.00	2,464.00	536.00
MUNICIPAL COURT FUNCTIONS							
Municipal Court							
Salaries & Wages	43-490-1	117,000.00	135,000.00		135,000.00	104,085.40	30,914.60
Other Expenses	43-490-2						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations within "CAPS" - (continued)	FCOA	for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
State Uniform Construction Code							
Construction Code Official							
Salaries & Wages	22-195-1	56,500.00	52,000.00		52,097.75	49,615.90	2,481.85
Other Expenses	22-195-2	4,850.00	4,500.00		4,500.00	3,370.96	1,129.04
Inspection of Rentals and Certification of Habitability							
Salaries & Wages	22-196-1	7,200.00	7,100.00		7,100.00	6,908.80	191.20
Other Expenses	22-196-2	150.00	150.00		150.00		150.00
Stormwater Regulation							
Salaries & Wages	41-711-1	1,060.00	1,050.00		1,050.00	1,050.00	0.00
Other Expenses	41-711-2	1,050.00	1,050.00		1,050.00		1,050.00
Dog Regulation							
Other Expenses	27-340-2	7,000.00	8,000.00		8,000.00	8,000.00	0.00



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2017	
(A) Operations within "CAPS" - (continued)	FCOA	for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Operations {Item 8(A)} within "CAPS"	34-199	4,507,265.00	4,322,600.00	0.00	4,320,229.98	3,979,550.72	340,679.26
B. Contingent	35-470			xxxxxxxxxx.xx			
Total Operations Including Contingent - within "CAPS"	34-201	4,507,265.00	4,322,600.00	0.00	4,320,229.98	3,979,550.72	340,679.26
Detail:							
Salaries & Wages	34-201-1	2,158,485.00	2,120,150.00	0.00	2,120,346.54	1,920,988.21	199,358.33
Other Expenses (Including Contingent)	34-201-2	2,348,780.00	2,202,450.00	0.00	2,199,883.44	2,058,562.51	141,320.93







**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations - Excluded from "CAPS"	FCOA	for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	6,150.00	6,600.00	0.00	6,600.00	5,402.43	1,197.57



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	xxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Borough of Brooklawn and Merchantville							
Construction Code Official							
Salaries and Wages	22-195-1	13,105.00					
Borough of Barrington							
Municipal Clerk							
Other Expenses	42-120-2	27,650.00	26,400.00		26,400.00	26,370.00	30.00
Borough of Barrington							
Shared Truck Wash							
Other Expenses	42-290-2	4,000.00	4,000.00		4,000.00		4,000.00
Borough of Runnemede							
Shared Trash Collection							
Salaries and Wages	42-305-1	22,000.00	22,000.00		22,000.00	22,000.00	0.00
Other Expenses	42-305-2	7,000.00	7,000.00		7,000.00	7,000.00	0.00
Borough of Stratford							
Shared Electrical Sub-Code Official							
Other Expense	42-195-2	6,800.00	5,500.00		5,500.00	3,318.16	2,181.84
<b>Total Shared Service Agreements</b>	<b>42-999</b>	<b>80,555.00</b>	<b>64,900.00</b>	<b>0.00</b>	<b>64,900.00</b>	<b>58,688.16</b>	<b>6,211.84</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations - Excluded from "CAPS"		for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	0.00	0.00	0.00	0.00	0.00	0.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations - Excluded from "CAPS"		for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>							
Community Development Block Grant - Year 35	41-709						
Community Development Block Grant - Year 36	41-709		20,000.00		20,000.00	20,000.00	
Community Development Block Grant - Year 36 Supplemental	41-709						
Community Development Block Grant - Year 37	41-709						
Clean Communities Grant	41-702		9,433.64		9,433.64	9,433.64	
Drunk Driving Enforcement Fund	41-865						
Body Armor Replacement Fund	41-718		1,731.00		1,731.00	1,731.00	
Alcohol Education/Rehabilitation	41-719	257.36	235.73		235.73	235.73	
Open Space Preservation Trust Fund	41-720						
Recycling Tonnage Grant	41-865	11,749.32	5,958.93		5,958.93	5,958.93	
Bulletproof Vest	41-866						
New Jersey Transportation Trust Fund Authority Act	41-867						
Drive Sober or Get Pulled Over	41-868						
Open Space - Norcross Park	41-869		25,000.00		25,000.00	25,000.00	
Open Space- Little League Improv	41-870		25,000.00		25,000.00	25,000.00	







**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	280,000.00	270,000.00		270,000.00	270,000.00	XXXXXXXX.XX
Payment of Bond Anticipation Notes and Capital Notes	45-925	229,200.00					XXXXXXXX.XX
Interest on Bonds	45-930	199,588.00	211,225.00		211,225.00	211,202.62	XXXXXXXX.XX
Interest on Notes	45-935	12,300.00	3,300.00		3,300.00	2,111.85	XXXXXXXX.XX
<b>Green Trust Loan Program:</b>	xxxxxxx			xxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Loan Repayments for Principal and Interest							XXXXXXXX.XX
Principal	45-940						XXXXXXXX.XX
Interest	45-940						XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
Capital Lease Obligations Approved Prior to 7/1/07							XXXXXXXX.XX
Principal	45-945	40,000.00	37,000.00		37,000.00	37,000.00	XXXXXXXX.XX
Interest	45-945	14,280.00	15,400.00		15,400.00	15,388.75	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	775,368.00	536,925.00	0.00	536,925.00	535,703.22	XXXXXXXX.XX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
<b>(1) DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
<b>Emergency Authorizations</b>	46-870			xxxxxxxx.xx			xxxxxxxx.xx
Special Emergency Authorizations 5 Years (N.J.S. 40A:4-55)	46-875	17,000.00	17,000.00	xxxxxxxx.xx	17,000.00	17,000.00	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
<b>Total Deferred Charges - Municipal Excluded from "CAPS"</b>	46-999	17,000.00	17,000.00	xxxxxxxx.xx	17,000.00	17,000.00	xxxxxxxx.xx
(F) Judgments (N.J.S. 40A:4-45.3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxx.xx			xxxxxxxx.xx
				xxxxxxxx.xx			xxxxxxxx.xx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	1,353,079.68	812,784.30	0.00	812,784.30	804,153.11	7,409.41

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
(I) Type 1 District School Debt Service	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Payment of Bond Principal	48-920						xxxxxxxx.xx
Payment of Bond Anticipation Notes	48-925						xxxxxxxx.xx
Interest on Bonds	48-930						xxxxxxxx.xx
Interest on Notes	48-935						xxxxxxxx.xx
							xxxxxxxx.xx
<b>Total of Type 1 District School Debt Service     - Excluded from "CAPS"</b>	48-999						xxxxxxxx.xx
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Emergency Authorizations - Schools	29-406			xxxxxxxx.xx			xxxxxxxx.xx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxxxxx.xx
<b>Total of Deferred Charges and Statutory Expend-     itures - Local School - Excluded from "CAPS"</b>	29-409						xxxxxxxx.xx
(K) Total Municipal Appropriations for Local District School Purposes {items (I) and (J)} - Excluded from "CAPS"	29-410						xxxxxxxx.xx
(O) Total General Appropriations - Excluded from "CAPS"	34-399	1,353,079.68	812,784.30		812,784.30	804,153.11	7,409.41
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	6,252,519.68	5,531,384.30		5,531,384.30	5,177,909.91	352,252.61
(M) Reserve for Uncollected Taxes	50-899	312,672.56	306,872.00	xxxxxxxx.xx	306,872.00	306,872.00	xxxxxxxx.xx
<b>9. Total General Appropriations</b>	<b>34-499</b>	<b>6,565,192.24</b>	<b>5,838,256.30</b>		<b>5,838,256.30</b>	<b>5,484,781.91</b>	<b>352,252.61</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	For 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations: (a+b) Within "CAPS" - Including Contingent	34-299	4,507,265.00	4,322,600.00		4,320,229.98	3,979,550.72	340,679.26
Statutory Expenditures	xxxxxxx	392,175.00	396,000.00		398,370.02	394,206.08	4,163.94
(a) Operations - Excluded from "CAPS"	xxxxxxx		xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Other Operations	34-300	6,150.00	6,600.00		6,600.00	5,402.43	1,197.57
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	80,555.00	64,900.00		64,900.00	58,688.16	6,211.84
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	12,006.68	87,359.30		87,359.30	87,359.30	
Total Operations - Excluded from "CAPS"	34-305	98,711.68	158,859.30		158,859.30	151,449.89	7,409.41
(C) Capital Improvements	44-999	462,000.00	100,000.00		100,000.00	100,000.00	0.00
(D) Municipal Debt Service	45-999	775,368.00	536,925.00		536,925.00	535,703.22	xxxxxxxx.xx
(E) Total Deferred Charges (sheet 18 + 28)	46-999	17,000.00	17,000.00	xxxxxxxx.xx	17,000.00	17,000.00	xxxxxxxx.xx
(F) Judgments	37-480						
(G) Cash Deficit	46-885			xxxxxxxx.xx			xxxxxxxx.xx
(K) Local District School Purposes	24-410						xxxxxxxx.xx
(N) Transferred to Board of Education	29-405			xxxxxxxx.xx			xxxxxxxx.xx
(M) Reserve for Uncollected Taxes	50-899	312,672.56	306,872.00	xxxxxxxx.xx	306,872.00	306,872.00	xxxxxxxx.xx
<b>Total General Appropriations</b>	<b>34-499</b>	<b>6,565,192.24</b>	<b>5,838,256.30</b>		<b>5,838,256.30</b>	<b>5,484,781.91</b>	<b>352,252.61</b>

SHEETS 31 THROUGH 37 AND NOT REQUIRED FOR THIS MUNICIPALITY

DEDICATED ASSESSMENT BUDGET [       ] UTILITY

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2017
	2018	2017	
Assessment Cash			
Deficit ( Sewer Utility Budget)			
<b>Total Sewer Utility Assessment Revenues</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Anticipated		Realized in Cash in 2017
	2018	2017	
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 2018 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; \_\_\_\_\_  
 Developer's Escrow Fund; Disposal of Forfeited Property; Purchase of Defibrillator Donations and Affordable Housing Trust.  
 \_\_\_\_\_  
 Outside Employment of of Off-Duty Municipal Police Officers, Municipal Public Defender, Parking Offenses Adjudication Act  
 \_\_\_\_\_

are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

*(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)*

## APPENDIX TO BUDGET STATEMENTS

### CURRENT FUND BALANCE SHEET - December 31, 2017

ASSETS		
Cash and Investments	1110100	1,952,364.86
Due from State of N.J. (c. 20, P.L. 1981)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxx.xx
Taxes Receivable	1110300	225,415.61
Tax Title Liens Receivable	1110400	118,933.45
Property Acquired by Tax Title Lien Liquidation	1110500	9,400.00
Other Receivables	1110600	143,886.01
Deferred Charges Required to be in 2018 Budget	1110700	17,000.00
Deferred Charges Required to be in Budgets Subsequent to 2018	1110800	17,000.00
<b>Total Assets</b>	<b>1110900</b>	<b>2,483,999.93</b>
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	921,948.86
Reserves for Receivables	2110200	497,635.07
Surplus	2110300	1,064,416.00
<b>Total Liabilities, Reserves and Surplus</b>		<b>2,483,999.93</b>

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

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

		YEAR 2017	YEAR 2016
Surplus Balance, January 1st	2310100	1,090,693.87	734,813.29
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2017 98.07 2016 98.34 %)	2310200	12,350,609.19	12,015,042.65
Delinquent Taxes	2310300	164,794.88	229,162.19
Other Revenues and Additions to Income	2310400	1,968,007.14	1,979,634.33
<b>Total Funds</b>	<b>2310500</b>	<b>15,574,105.08</b>	<b>14,958,652.46</b>
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	5,530,162.52	5,227,543.11
School Taxes (Including Local and Regional)	2310700	6,383,497.00	6,153,795.00
County Taxes (Including Added Tax Amounts)	2310800	2,546,449.96	2,484,314.65
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	49,579.60	2,305.83
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>14,509,689.08</b>	<b>13,867,958.59</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>14,509,689.08</b>	<b>13,867,958.59</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>1,064,416.00</b>	<b>1,090,693.87</b>

\* Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2018 Budget

Surplus Balance December 31, 2017	2311500	1,064,416.00
Current Surplus Anticipated in 2018 Budget	2311600	750,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>314,416.00</b>

2018

**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, 2018 through December 31, 2020.

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)**

2018

Local Unit: Borough of Mount Ephraim

1 PROJECT TITLE	2 PROJECT NUMBER	3		PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2018					6	
		ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5a 2018 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5 Debt Authorized	TO BE FUNDED IN FUTURE YEARS	
Police Equipment	1	22,050.00			1,103.00			20,947.00		
Fire Equipment	2	47,250.00			2,363.00			44,887.00		
Public Works Equipment	3	63,000.00			3,150.00			59,850.00		
Road Program	4	244,200.00			3,360.00		177,000.00	63,840.00		
<b>TOTAL - ALL PROJECTS</b>		376,500.00			9,976.00		177,000.00	189,524.00		



**3 YEAR CAPITAL PROGRAM - 2018 - 2020**  
**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 2018	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Police Equipment	22,050.00			1,103.00			20,947.00			
Fire Equipment	47,250.00			2,363.00			44,887.00			
Public Works Equipment	63,000.00			3,150.00			59,850.00			
Road Program	244,200.00			3,360.00		177,000.00	63,840.00			
<b>TOTAL - ALL PROJECTS</b>	376,500.00			9,976.00		177,000.00	189,524.00			

## SECTION 2 - UPON ADOPTION FOR YEAR 2018

(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) \$ 3,637,113.56 (Item 2 below) for municipal purposes, and
- (b) \$ \_\_\_\_\_ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ \_\_\_\_\_ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of  
the following summary of general revenues and appropriations.
- (d) \$ \_\_\_\_\_ Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (E) \$ \_\_\_\_\_ (Item 5 below) Minimum Library Levy

Abstained

**RECORDED VOTE**

(Insert last name)

**Ayes**

Gilmore

Tovinsky

Wolk

**Nays**

Absent

**1. General Revenues**

**SUMMARY OF REVENUES**

Surplus Anticipated	08-100	\$	750,000.00
Miscellaneous Revenues Anticipated	13-099	\$	1,990,578.68
Receipts from Delinquent Taxes	15-499	\$	187,500.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>\$</b>	<b>3,637,113.56</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>			
Total Revenues	<b>39990</b>	<b>\$</b>	<b>6,565,192.24</b>

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXX	XXXXXXXXXXXXXXXXXX.XX
Within "CAPS"	XXXXXXXX	XXXXXXXXXXXXXXXXXX.XX
(a&b) Operations Including Contingent	34-201	\$ 4,507,265.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 392,175.00
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXXXXXXXXXX.XX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 98,711.68
(c) Capital Improvements	44-999	\$ 462,000.00
(d) Municipal Debt Service	45-999	\$ 775,368.00
(e) Deferred Charges - Municipal	46-999	\$ 17,000.00
(f) Judgements	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	50-899	\$ 312,672.56
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 6,565,192.24

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 3rd day of May 2018, 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 2018 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 3rd day of May 2018 , Clerk  
Signature

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2017	APPROPRIATIONS	FCOA	Appropriated		Expended 2017	
		2018	2017				2018	2017	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190				Development of Lands of Recreation and Conservation:		xxxxxx.xx	xxxxxx.xx	xxxxxx.xx	xxxxxx.xx
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
Reserve Funds:					Maintenance of Lands for Recreation and Conservation:		xxxxxx.xx	xxxxxx.xx	xxxxxx.xx	xxxxxx.xx
					Salaries & Wages	54-375-1				
					Other Expenses	54-375-2				
					Historic Preservation:		xxxxxx.xx	xxxxxx.xx	xxxxxx.xx	xxxxxx.xx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
<b>Total Trust Fund Revenues:</b>	54-299									
<b>Summary of Program</b>					Acquisition of Land for Recreation and Conservation	54-915-2				
Year Referendum Passed/Implemented: _____ (Date)					Acquisition of Farmland	54-916-2				
Rate Assessed: \$ _____					Down Payments on Improvements	54-906.2				
Total Tax Collected to date \$ _____					Debt Service:		xxxxxx.xx	xxxxxx.xx	xxxxxx.xx	xxxxxx.xx
Total Expended to date: \$ _____					Payment of Bond Principal	54-920-2				xxxxxx.xx
Total Acreage Preserved to date _____ (Acres)					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxx.xx
Recreation land preserved in 2017: _____ (Acres)					Interest on Bonds	54-930-2				xxxxxx.xx
Farmland preserved in 2017: _____ (Acres)					Interest on Notes	54-935-2				xxxxxx.xx
					Reserve for Future Use	54-950-2				
					<b>Total Trust Fund Appropriations:</b>	54-499				

**Annual List of Change Orders Approved  
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: Borough of Mount Ephraim

Year Ending: December 31, 2017

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. for regulatory details please consult N.J.A.C. 5:30-11.1 et. seq. Please identify each change order by name of the project.

1.

2.

3.

4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here

and certify below.

April 5, 2018  
Date

*Terry Shannon*  
Clerk of the Governing Body