

2019 MUNICIPAL BUDGET

Municipal Budget of the Borough of Mount Ephraim, County of Camden for the Year 2019.

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

4th day of April, 2019
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 4th day of April, 2019



Clerk

121 S. Black Horse Pike

Address

Mount Ephraim, N. J. 08059

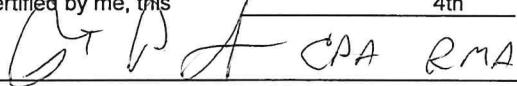
Address

(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 4th day of April, 2019



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 4th day of April, 2019



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: _____ 2019 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: _____ 2019 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 2019

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2019;

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

In the issue of _____ April 18 _____, 2019.

The Governing Body of the _____ Borough of _____ Mount Ephraim _____ does hereby approve the following as the Budget for the Year 2019:

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 4 _____, 2019.

A Hearing on the Budget and Tax Resolution will be held at _____ The Municipal Building _____ on _____ May 2 _____, 2019 at

_____ 7:00 _____ o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2019 may be presented by taxpayers or other

(Cross out one)

interested persons.

EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2019
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)}	4,996,950.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXX.XX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}	845,222.00
(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	845,222.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 97.55% Percent of Tax Collections	318,720.00
Building Aid Allowance 2019 - \$ _____	
for Schools - State Aid 2018 - \$ _____	6,160,892.00
4. Total General Appropriations (Item 9, Sheet 29)	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,531,904.03
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)	3,628,987.97
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax (Item 6(c), Sheet 11)	

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	6,565,192.24			
Budget Appropriations Added by N.J.S. 40A:4-87	54,489.08			
Emergency Appropriations				
Total Appropriations	6,619,681.32			
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	6,308,519.25			
Reserved	309,768.83			
Unexpended Balances Canceled	1,393.24			
Total Expenditures and Unexpended Balances Canceled	6,619,681.32			
Overexpenditures *				

* See Budget appropriation items so marked to the right of column "Expended 2018 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 2019 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 2018		\$ 6,565,192.00
Subtotal		<u>6,565,192.00</u>
Less Exceptions:		
Other Operations	\$ 6,150.00	
Shared Service Agreements	80,555.00	
Public and Private Programs	12,007.00	
Capital Improvements	462,000.00	
Debt Service	775,368.00	
Deferred Charges	17,000.00	
Reserve for Uncollected Taxes	<u>312,672.00</u>	
Total Exceptions		<u>1,665,752.00</u>
Amount on which 0% CAP is applied		4,899,440.00
2.5% CAP		<u>122,486.00</u>
Allowable Operating Appropriations before additional exceptions per (N.J.S.A 40A:4-45.3)		5,021,926.00
Add:		
2017 Cap Bank		32,399.00
2018 Cap Bank		47,186.00
Assessed Valuation of New Construction (\$941,600 X 1.317)		12,400.87
Index Rate Ordinance		<u>48,994.40</u>
Total Allowable Operating Appropriations		<u>\$ 5,162,906.27</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

For the second year in a row there has been no increase in the Local Purpose Tax Rate. At the same time, our high level of services continues, significant capital improvements to streets and equipment are planned and the finances are stable. The budget is also 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, Fire Marshall services, and Ambulance Services. This budget again includes significant pass-through revenues and appropriations to pay off older Bond Anticipation Notes.

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 \$3,628,988. This year's assessed valuation is \$275,581,000, a slight increase over last year. Using the new total assessed value, the proposed 2019 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 and 2018.

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 2, 2019, at 7:00 p.m.

NOTE:

Sheet 3b(1)

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

HEALTH INSURANCE COST CALCULATION

	<u>2019</u>	<u>2018</u>
Total Estimated Health Care Costs for the Year	1,072,000.00	1,024,440.00
Less - Estimated Employee Contributions	120,000.00	89,440.00
Total Health Care Costs Budgeted	<u>952,000.00</u>	<u>935,000.00</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	1079	\$390,841	X		
Public Works	178	36,011	X		
Totals	1257	\$426,852			
Total Funds Reserved as of end of 2018:		None			
Total Funds Appropriated in 2019:		None			

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

PROPERTY TAX LEVY CAP

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

Prior Year Amount to be raised by Taxation	\$	3,637,114.00	
Less: Prior Year Recycling Tax		6,150.00	
Less: Prior Year Deferred Charges: Emergencies			<u>3,630,964.00</u>
2% Cap Increase			72,619.00
			<u>3,703,583.00</u>
Adjusted Tax Levy Prior to Exclusions			3,703,583.00
Exclusions:			
Change in Debt Service and Existing County Leases	\$	-	
Allowable Pension Increases		62,363.00	
Allowable Increase in Health Care Costs			
Recycling Tax Appropriation		6,150.00	
Allowable Capital Improvements Increase		<u>5,000.00</u>	
Total Exclusions			73,513.00
Less: Cancelled or Unexpended Exclusions			1,393.00
			<u>3,775,703.00</u>
Adjusted Tax Levy			3,775,703.00
Additional Exeptions:			
Assessed Value of New Construction per Assessor's Certification			12,401.00
			<u>3,788,104.00</u>
Maximum Allowable Amount to be Raised by Taxation			<u>3,788,104.00</u>
Amount to be Raised by Taxation for Municipal Purposes			<u>3,628,987.97</u>

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES		Anticipated		Realized in Cash in 2018
		2019	2018	
1. Surplus Anticipated	08-101	800,000.00	750,000.00	750,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	800,000.00	750,000.00	750,000.00
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	5,600.00	6,000.00	5,630.85
Fees and Permits	08-105	30,000.00	22,000.00	34,450.87
Fines and Costs:	xxxxxxx			xxxxxxxxxx.xx
Municipal Court	08-110	180,000.00	175,000.00	184,197.79
Other	08-109			
Interest and Costs on Taxes	08-112	45,000.00	40,000.00	55,736.09
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	225,369.47
	08-115			
Cable TV Franchise Fees	08-116	72,000.00	70,000.00	72,428.85

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	561,600.00	542,000.00	582,499.92

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Uniform Construction Code Fees	08-160	40,000.00	37,000.00	53,464.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.S.A. 5:23-4.17):	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	40,000.00	37,000.00	53,464.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Shared Services Agreement - Trash Collection - Borough of Runnemede		48,965.00	45,000.00	48,965.37
Shared Services Agreement - Construction Code - Borough of Brooklawn and Merchantville		8,200.00	13,105.00	10,660.66
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	57,165.00	58,105.00	59,626.03

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865		452,000.00	452,000.00
Recycling Tonnage Grant	10-701	5,806.05	11,749.32	11,749.32
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770		9,049.69	9,049.69
Body Armor Grant Fund - Unappropriated Reserves	10-702			
	10-703			
Community Development Block Grant Year 39	10-704		20,000.00	20,000.00
	10-705			
	10-706			
Drunk Driving Enforcement Fund	10-707			
Alcohol Education/Rehabilitation	10-708		696.75	696.75
Body Armor Grant Fund	10-709	1,682.98		
Bulletproof Vest	10-710			
Camden County Recreation and Facilities Enhancement Grant	10-711		25,000.00	25,000.00
Drive Sober or Get Pulled Over	10-712			
Open Space Preservation Facility Enhancement	10-713			
	10-714			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		Anticipated		Realized in Cash in 2018
		2019	2018	
Summary of Revenues				
	xxxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
1. Surplus Anticipated (Sheet 4, #1)	08-101	800,000.00	750,000.00	750,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues:	xxxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Total Section A: Local Revenues	08-001	561,600.00	542,000.00	582,499.92
Total Section B: State Aid Without Offsetting Appropriations	09-001	413,704.00	413,704.00	413,704.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	40,000.00	37,000.00	53,464.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service - Shared Services Agreements	11-001	57,165.00	58,105.00	59,626.03
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	7,489.03	518,495.76	518,495.76
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	464,446.00	475,763.00	510,129.00
Total Miscellaneous Revenues	13-099	1,544,404.03	2,045,067.76	2,137,918.71
4. Receipts from Delinquent Taxes		187,500.00	187,500.00	210,774.05
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	2,531,904.03	2,982,567.76	3,098,692.76
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	3,628,987.97	3,637,113.56	XXXXXXXXXX.XX
b) Addition to Local District School Tax	17-191			XXXXXXXXXX.XX
c) Minimum Library Tax	07-192			
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	3,628,987.97	3,637,113.56	3,759,718.05
7. Total General Revenues	13-299	6,160,892.00	6,619,681.32	6,858,410.81

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	For 2018 By Emergency Appropriation	Total for 2018 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	3,134.00	866.00
Municipal Clerk							
Salaries and Wages	20-120-1	12,000.00	12,000.00		12,000.00	11,969.23	30.77
Other Expenses	20-120-2	53,000.00	45,000.00		41,214.68	34,209.28	7,005.40
Financial Administration							
Salaries and Wages	20-130-1	72,500.00	72,500.00		72,500.00	72,110.35	389.65
Other Expenses	20-130-2	20,000.00	20,000.00		20,000.00	19,314.40	685.60
Audit Services							
Other Expenses	20-135-2	25,000.00	25,000.00		25,000.00	25,000.00	0.00
Data Processing							
Other Expenses	20-140-02	11,000.00	13,000.00		13,000.00	9,161.65	3,838.35
Collection of Taxes							
Salaries and Wages	20-145-1	94,000.00	80,000.00		80,000.00	80,000.00	0.00
Other Expenses	20-145-2	16,000.00	15,000.00		15,000.00	12,247.42	2,752.58
Liquidation of Tax Title Liens							
Other Expenses	20-145-2	1,500.00	1,500.00		1,500.00	856.80	643.20

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	For 2018 By Emergency Appropriation	Total for 2018 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	15,500.00		15,500.00	15,047.51	452.49
Other Expenses	20-150-2	4,000.00	4,000.00		4,000.00	509.96	3,490.04
Legal Services & Costs							
Other Expenses	20-155-2	85,000.00	60,000.00		85,000.00	78,378.41	6,621.59
Engineering Services and Costs							
Other Expenses	20-165-2	70,000.00	115,000.00		133,000.00	120,689.75	12,310.25
Planning Board							
Salaries and Wages	20-180-1	9,850.00	9,850.00		9,850.00	9,850.00	0.00
Other Expenses	20-180-2	13,650.00	13,650.00		13,650.00	11,383.08	2,266.92
Insurance:							
Group Health Insurance	23-210-2	952,000.00	935,000.00		935,000.00	934,102.45	897.55
Liability Insurance	23-210-2	117,620.00	112,180.00		112,180.00	112,174.72	5.28
Workers Compensation	23-215-2	100,000.00	103,550.00		103,550.00	103,546.00	4.00
Health Benefit Waiver	23-221	30,000.00	65,000.00		32,000.00	23,228.99	8,771.01

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
(A) Operations within "CAPS" - (continued)		for 2019	for 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
General Government (Continued):							
PUBLIC SAFETY FUNCTIONS							
Police							
Salaries and Wages	25-240-1	1,360,000.00	1,335,000.00		1,328,500.00	1,251,885.48	76,614.52
Other Expenses	25-240-2	100,000.00	95,000.00		85,000.00	65,043.87	19,956.13
Civil Defense and Disaster Control							
Salaries and Wages	25-252-1	1,525.00	1,525.00		1,525.00	1,524.48	0.52
Other Expenses	25-252-2	10,000.00	10,000.00		10,000.00	4,997.84	5,002.16
Aid to Volunteer Fire Companies							
Other Expenses	25-255-2	64,150.00	56,900.00		56,900.00	37,509.76	19,390.24
First Aid Organization - Contribution	25-260-2	10,000.00	12,500.00		13,500.00	4,682.51	8,817.49
Fire Hydrant Service	25-265-2	59,000.00	55,000.00		59,000.00	52,945.06	6,054.94

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS

(A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
General Government (Continued)							
Public Works Functions							
Road Repairs & Maintenance							
Salaries & Wages	26-290-1	200,000.00	202,000.00		196,000.00	192,741.51	3,258.49
Other Expenses	26-290-2	32,000.00	32,500.00		32,500.00	26,797.41	5,702.59
Garbage & Trash Collection							
Salaries & Wages	26-305-1	174,000.00	180,000.00		180,000.00	173,107.64	6,892.36
Other Expenses	26-305-2	2,200.00	2,200.00		2,200.00	1,615.87	584.13
Solid Waste Disposal							
Other Expenses	26-305-2	180,000.00	155,000.00		150,000.00	133,093.25	16,906.75
Public Buildings & Grounds							
Salaries & Wages	26-310-1	3,500.00	3,500.00		3,500.00	3,304.00	196.00
Other Expenses	26-310-2	55,000.00	45,000.00		57,000.00	53,384.16	3,615.84
Sewer System							
Salaries & Wages	26-311-1	45,000.00	51,000.00		46,000.00	40,578.22	5,421.78
Other Expenses	26-311-2	40,000.00	50,000.00		60,000.00	57,395.48	2,604.52

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
General Government (Continued):							
Vehicle Maintenance							
Other Expenses	26-330-1	62,000.00	65,000.00		67,500.00	64,664.75	2,835.25
HEALTH & HUMAN SERVICES							
Registrar of Vital Statistics							
Salaries & Wages	28-330-1	2,100.00	2,100.00		2,100.00	1,990.17	109.83
Other Expenses	28-330-1	900.00	900.00		900.00	150.00	750.00
PARKS & RECREATION FUNCTIONS							
Recreation Services & Programs							
Other Expenses	26-370-2						
Senior Citizens Transportation							
Other Expenses	28-375-2	5,175.00	4,850.00		4,850.00	4,425.00	425.00
Enviromental Commission							
Other Expenses	27-330-3				0.00		0.00
OTHER COMMON OPERATING FUNCTIONS							
Celebration of Public Events							
Other Expenses	30-420-2	3,500.00	2,000.00		2,785.32	2,785.32	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
(A) Operations within "CAPS" - (continued)		for 2019	for 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY & BULK PURCHASES							
Electricity	31-430	65,000.00	62,000.00		53,000.00	44,766.09	8,233.91
Street Lighting	31-435	62,000.00	59,000.00		55,000.00	54,092.94	907.06
Telephone	31-440	28,000.00	28,000.00		28,000.00	27,975.47	24.53
Gasoline	31-460	48,000.00	65,000.00		65,000.00	56,148.68	8,851.32
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	117,000.00		117,000.00	83,986.38	33,013.62
Other Expenses	43-490-2						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
State Uniform Construction Code							
Construction Code Official							
Salaries & Wages	22-195-1	56,500.00	56,500.00		56,500.00	53,045.76	3,454.24
Other Expenses	22-195-2	4,850.00	4,850.00		4,850.00	3,629.50	1,220.50
Inspection of Rentals and Certification of Habitability							
Salaries & Wages	22-196-1	7,200.00	7,200.00		7,200.00	7,200.00	0.00
Other Expenses	22-196-2	150.00	150.00		150.00	56.53	93.47
Stormwater Regulation							
Salaries & Wages	41-711-1	1,060.00	1,060.00		1,060.00		1,060.00
Other Expenses	41-711-2	1,050.00	1,050.00		1,050.00	1,050.00	0.00
Dog Regulation							
Other Expenses	27-340-2	7,000.00	7,000.00		7,000.00	2,100.00	4,900.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
(A) Operations - Excluded from "CAPS"		for 2019	for 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations - Excluded from "CAPS"	34-300	6,150.00	6,150.00	0.00	6,150.00	5,584.77	565.23

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
(A) Operations- Excluded from "CAPS"		for 2019	for 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX	XXXXXXXXXXXX.XX
Total Uniform Construction Code Appropriations	22-999	0.00	0.00	0.00	0.00	0.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	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	8,200.00	13,105.00		13,105.00	12,703.99	401.01
Borough of Barrington							
Municipal Clerk							
Other Expenses	42-120-2	27,700.00	27,650.00		27,650.00	26,900.00	750.00
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	28,000.00	22,000.00		22,000.00	22,000.00	0.00
Other Expenses	42-305-2	20,965.00	7,000.00		7,000.00	7,000.00	0.00
Borough of Stratford							
Shared Electrical Sub-Code Official							
Other Expense	42-195-2	9,600.00	6,800.00		6,800.00	4,996.23	1,803.77
Total Shared Service Agreements	42-999	98,465.00	80,555.00	0.00	80,555.00	73,600.22	6,954.78

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
(A) Operations - Excluded from "CAPS"		for 2019	for 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues							
Community Development Block Grant - Year 39	41-709		20,000.00		20,000.00	20,000.00	
Clean Communities Grant	41-702		9,049.69		9,049.69	9,049.69	
Drunk Driving Enforcement Fund	41-865				0.00	0.00	
Body Armor Replacement Fund	41-718				0.00	0.00	
Alcohol Education/Rehabilitation	41-719	1,683.00	696.75		696.75	696.75	
Open Space Preservation Trust Fund	41-720				0.00	0.00	
Recycling Tonnage Grant	41-865	5,806.00	11,749.32		11,749.32	11,749.32	
Bulletproof Vest	41-866				0.00	0.00	
New Jersey Transportation Trust Fund Authority Act	41-867				0.00	0.00	
Drive Sober or Get Pulled Over	41-868				0.00	0.00	
Open Space - Norcross Park	41-869		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 2018	
		for 2019	for 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	285,000.00	280,000.00		280,000.00	280,000.00	XXXXXXXX.XX
Payment of Bond Anticipation Notes and Capital Notes	45-925	134,650.00	229,200.00		229,200.00	229,200.00	XXXXXXXX.XX
Interest on Bonds	45-930	194,218.00	199,588.00		199,588.00	199,389.76	XXXXXXXX.XX
Interest on Notes	45-935	24,570.00	12,300.00		12,300.00	12,165.26	XXXXXXXX.XX
Green Trust Loan Program:	XXXXXXX			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
Capital Lease Obligations Approved Prior to 7/1/07							XXXXXXXX.XX
Principal	45-945	43,000.00	40,000.00		40,000.00	40,000.00	XXXXXXXX.XX
Interest	45-945	12,680.00	14,280.00		14,280.00	13,219.74	XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
Total Municipal Debt Service-Excluded from "CAPS"	45-999	694,118.00	775,368.00	0.00	775,368.00	773,974.76	XXXXXXXX.XX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	For 2018 By Emergency Appropriation	Total for 2018 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
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999						xxxxxxxx.xx
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Emergency Authorizations - Schools	29-406			xxxxxxxx.xx			xxxxxxxx.xx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxxxxx.xx
Total of Deferred Charges and Statutory Expend- itures - Local School - Excluded from "CAPS"	29-409						xxxxxxxx.xx
(K) Total Municipal Appropriations for Local District School Purposes {items (I) and (J)} - Excluded from "CAPS"	29-410						xxxxxxxx.xx
(O) Total General Appropriations - Excluded from "CAPS"	34-399	845,222.00	1,407,568.76		1,407,568.76	1,398,655.51	7,520.01
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	5,842,172.00	6,307,008.76		6,307,008.76	5,995,846.69	309,768.83
(M) Reserve for Uncollected Taxes	50-899	318,720.00	312,672.56	xxxxxxxx.xx	312,672.56	312,672.56	xxxxxxxx.xx
9. Total General Appropriations	34-499	6,160,892.00	6,619,681.32		6,619,681.32	6,308,519.25	309,768.83

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations: (a+b) Within "CAPS" - Including Contingent	34-299	4,529,230.00	4,507,265.00		4,498,265.00	4,198,801.21	299,463.79
Statutory Expenditures	xxxxxxx	467,720.00	392,175.00		401,175.00	398,389.97	2,785.03
(a) Operations - Excluded from "CAPS"	xxxxxxx		xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Other Operations	34-300	6,150.00	6,150.00		6,150.00	5,584.77	565.23
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	98,465.00	80,555.00		80,555.00	73,600.22	6,954.78
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	7,489.00	66,495.76		66,495.76	66,495.76	
Total Operations - Excluded from "CAPS"	34-305	112,104.00	153,200.76		153,200.76	145,680.75	7,520.01
(C) Capital Improvements	44-999	15,000.00	462,000.00		462,000.00	462,000.00	0.00
(D) Municipal Debt Service	45-999	694,118.00	775,368.00		775,368.00	773,974.76	xxxxxxxx.xx
(E) Total Deferred Charges (sheet 18 + 28)	46-999	24,000.00	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	318,720.00	312,672.56	xxxxxxxx.xx	312,672.56	312,672.56	xxxxxxxx.xx
Total General Appropriations	34-499	6,160,892.00	6,619,681.32		6,619,681.32	6,308,519.25	309,768.83

SHEETS 31 THROUGH 37 AND NOT REQUIRED FOR THIS MUNICIPALITY

DEDICATED ASSESSMENT BUDGET [] UTILITY

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2018
	2019	2018	
Assessment Cash			
Deficit (Sewer Utility Budget)			
Total Sewer Utility Assessment Revenues			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Anticipated		Realized in Cash in 2018
	2019	2018	
Payment of Bond Principal			
Payment of Bond Anticipation Notes			
Total Sewer Utility Assessment Appropriations			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2019 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, 2018

ASSETS		
Cash and Investments	1110100	2,317,897.71
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	210,490.36
Tax Title Liens Receivable	1110400	136,559.51
Property Acquired by Tax Title Lien Liquidation	1110500	9,400.00
Other Receivables	1110600	85,092.35
Deferred Charges Required to be in 2019 Budget	1110700	24,000.00
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800	28,000.00
Total Assets	1110900	2,811,439.93
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	1,249,346.76
Reserves for Receivables	2110200	441,161.75
Surplus	2110300	1,120,931.42
Total Liabilities, Reserves and Surplus		2,811,439.93

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

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2018	YEAR 2017
Surplus Balance, January 1st	2310100	1,062,023.24	1,090,693.87
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2018 98.21 2017 98.16 %)	2310200	12,568,761.70	12,362,224.37
Delinquent Taxes	2310300	210,774.05	164,794.88
Other Revenues and Additions to Income	2310400	2,706,954.16	1,955,543.69
Total Funds	2310500	16,548,513.15	15,573,256.81
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	6,305,615.52	5,531,707.01
School Taxes (Including Local and Regional)	2310700	6,548,802.00	6,383,497.00
County Taxes (Including Added Tax Amounts)	2310800	2,572,914.21	2,546,449.96
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	250.00	49,579.60
Total Expenditures and Tax Requirements	2311100	15,427,581.73	14,511,233.57
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	15,427,581.73	14,511,233.57
Surplus Balance - December 31st	2311400	1,120,931.42	1,062,023.24

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2018 Budget

Surplus Balance December 31, 2018	2311500	1,120,931.42
Current Surplus Anticipated in 2019 Budget	2311600	800,000.00
Surplus Balance Remaining	2311700	320,931.42

2019
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, 2019 through December 31, 2021.

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)

2019

Local Unit: Borough of Mount Ephraim

1 PROJECT TITLE	2 PROJECT NUMBER	3		4 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2018						6	
		ESTIMATED TOTAL COST	AMOUNTS RESERVED IN PRIOR YEARS	5a 2018 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5 Debt Authorized	TO BE FUNDED IN FUTURE YEARS		
Police Equipment	1	105,000.00			5,250.00			99,750.00			
Fire Equipment	2	30,000.00			1,500.00			28,500.00			
OEM Equipment	3	45,000.00			2,250.00			42,750.00			
Public Works Equipment	4	10,000.00			500.00			9,500.00			
Municipal Building Improvements	5	46,000.00			2,300.00			43,700.00			
Road Program	6	625,000.00					625,000.00				
TOTAL - ALL PROJECTS		861,000.00			11,800.00		625,000.00	224,200.00			

YEAR CAPITAL PROGRAM - 2019 - 2021

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 2019	5b 2020	5c 2021	5d 2022	5 2023	5f 2024
Police Equipment	1	105,000.00	2019	105,000.00					
Fire Equipment	2	30,000.00	2019	30,000.00					
OEM Equipment	3	45,000.00	2019	45,000.00					
Public Works Equipment	4	10,000.00	2019	10,000.00					
Municipal Building Improvements	5	46,000.00	2019	46,000.00					
Road Program	6	625,000.00	2019	625,000.00					
TOTAL - ALL PROJECTS		861,000.00		861,000.00					

3 YEAR CAPITAL PROGRAM - 2019 - 2021
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 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Police Equipment	105,000.00			5,250.00			99,750.00			
Fire Equipment	30,000.00			1,500.00			28,500.00			
OEM Equipment	45,000.00			2,250.00			42,750.00			
Public Works Equipment	10,000.00			500.00			9,500.00			
Municipal Building Improvements	46,000.00			2,300.00			43,700.00			
Road Program	625,000.00					625,000.00				
TOTAL - ALL PROJECTS	861,000.00			11,800.00		625,000.00	224,200.00			

SECTION 2 - UPON ADOPTION FOR YEAR 2019

(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) \$ 3,628,987.97 (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

RECORDED VOTE

(Insert last name) Ayes

Gilmore
Tovinsky
Wolk

Nays

Abstained

Absent

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated			08-100	\$ 800,000.00
Miscellaneous Revenues Anticipated			13-099	\$ 1,544,404.03
Receipts from Delinquent Taxes			15-499	\$ 187,500.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)			07-190	\$ 3,628,987.97
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
Item 6, Sheet 41		07-195	\$	
Item 6(b), sheet 11 (N.J.S. 40A:4-14)		07-191	\$	
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only				
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:				
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)			07-191	\$
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX				
Total Revenues			07-192	\$
			39990	\$ 6,160,892.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXX	XXXXXXXXXXXXXXXXXX.XX
Within "CAPS"	XXXXXXXX	XXXXXXXXXXXXXXXXXX.XX
(a&b) Operations Including Contingent	34-201	\$ 4,529,230.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 467,720.00
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXXXXXXXXXX.XX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 112,104.00
(c) Capital Improvements	44-999	\$ 15,000.00
(d) Municipal Debt Service	45-999	\$ 694,118.00
(e) Deferred Charges - Municipal	46-999	\$ 24,000.00
(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	\$ 318,720.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 6,160,892.00

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 2nd day of May 2019, 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 2019 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 2nd day of May 2019 _____, Clerk
Signature

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2018	APPROPRIATIONS	FCOA	Appropriated		Expended 2018	
		2019	2018				2019	2018	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190				Development of Lands for 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				
Total Trust Fund Revenues:	54-299									
Summary of Program 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 2018: _____ (Acres) Farmland preserved in 2018: _____ (Acres)					Acquisition of Land for Recreation and Conservation	54-915-2				
					Acquisition of Farmland	54-916-2				
					Down Payments on Improvements	54-906-2				
					Debt Service:		xxxxxx.xx	xxxxxx.xx	xxxxxx.xx	xxxxxx.xx
					Payment of Bond Principal	54-920-2				
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxx.xx
					Interest on Bonds	54-930-2				xxxxxx.xx
					Interest on Notes	54-935-2				xxxxxx.xx
					Reserve for Future Use	54-950-2				
					Total Trust Fund Appropriations:	54-499				

