

2020 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2020 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF MOUNT EPHRAIM

COUNTY: CAMDEN

<u>Joseph E. Wolk</u> Mayor's Name	<u>5/15/2023</u> Term Expires
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Municipal Officials	
<u>Terry Shannon</u> Municipal Clerk	{ <u>3/16/2009</u> Date of Orig. Appt.
<u>Dorothea Jones</u> Tax Collector	<u>C1239</u> Cert. No.
<u>David McPeak</u> Chief Financial Officer	<u>T1288</u> Cert. No.
<u>Robert P. Inverso</u> Registered Municipal Accountant	<u>NO466</u> Cert. No.
<u>Stuart A. Platt</u> Municipal Attorney	<u>CR00436</u> Lic. No.
<u> </u>	

Governing Body Members	
Name	Term Expires
<u>George Gies</u>	<u>5/15/2023</u>
<u>Michael Tovinsky</u>	<u>5/15/2023</u>
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Official Mailing Address of Municipality

Municipal Building
121 S. Black Horse Pike
Mount Ephraim, NJ 08059

Fax #: 856-931-5167

2020 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of MOUNT EPHRAIM , County of CAMDEN for the Fiscal Year 2020.

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

 7th day of May , 2020
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 7th day of May , 2020

 boroclerk@mountephrain-nj.com
Clerk
 121 S. Black Horse Pike
Address
 Mount Ephraim, NJ 08059
Address
 856-931-1546
Phone Number

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

Certified by me, this 7th day of May , 2020

 rinverso@inversocpa.com 651 Route 73 North, Suite 402
Registered Municipal Accountant Address
 Marlton, New Jersey 08053 856-983-2244
Address 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.A. 40A:4-1 et seq.

Certified by me, this 7th day of May , 2020

 dave@camdencounty.com
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts 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: , 2020 By:

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.A. 40A:4-79.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: , 2020 By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of MOUNT EPHRAIM, County of CAMDEN for the Fiscal Year 2020

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2020;

Be it Further Resolved, that said Budget be published in the Courier Post Newspaper

in the issue of May 21st, 2020

The Governing Body of the BOROUGH of MOUNT EPHRAIM does hereby approve the following as the Budget for the year 2020:

RECORDED VOTE

(Insert last name)

Table with 3 columns: Ayes (listing Gies, Tovinsky, Wolk), Nays, Abstained, and Absent.

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMISSIONERS of the BOROUGH of MOUNT EPHRAIM, County of CAMDEN, on May 7th, 2020.

A Hearing on the Budget and Tax Resolution will be held at Municipal Building, on June 4th, 2020 at 7:00 o'clock PM at which time and place objections to said Budget and Tax Resolution for the year 2020 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2020
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	4,948,859.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	1,246,802.73
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	6,195,661.73
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated 97.55% Percent of Tax Collections	329,294.31
Building Aid Allowance 2020 - \$ _____	
4. Total General Appropriations (Item 9, Sheet 29)	6,524,956.04
for Schools-State Aid 2019 - \$ _____	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	2,634,371.78
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	3,890,584.26
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2019 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	6,160,892.00	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	-						
Emergency Appropriations	25,000.00	-	-	-	-	-	-
Total Appropriations	6,185,892.00	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	5,781,792.07	-	-	-	-	-	-
Reserved	378,354.20	-	-	-	-	-	-
Unexpended Balances Canceled	25,745.73	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	6,185,892.00	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2019	6,160,892.00	Allowable Operating Appropriations before	
Cap Base Adjustment:	<u>(86,970.00)</u>	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	5,032,729.50
Subtotal	6,073,922.00		
Exceptions Less:		Additions:	
Total Other Operations	6,150.00	New Construction (Assessor Certification)	15,063.85
Total Uniform Construction Code		2018 Cap Bank	47,186.00
Total Interlocal Service Agreement	98,465.00	2019 Cap Bank	86,371.27
Total Additional Appropriations			
Total Capital Improvements	15,000.00		
Total Debt Service	694,118.00		
Transferred to Board of Education		Total Additions	<u>148,621.12</u>
Type I School Debt			
Total Public & Private Programs	7,489.00	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>5,181,350.62</u>
Judgements			
Total Deferred Charges	24,000.00		
Cash Deficit		Additional Increase to COLA rate. 3.5%	
Reserve for Uncollected Taxes	318,720.00	Amount of Increase allowable. 1.0%	<u>49,099.80</u>
Total Exceptions	<u>1,163,942.00</u>		
Amount on Which CAP is Applied	4,909,980.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>5,230,450.42</u>
<u>2.5% CAP</u>	<u>122,749.50</u>		
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	5,032,729.50		

Sheet 3b

NOTE:

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 "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

Following is a recap of the City's Employee Group Insurance

Estimated Group Insurance Costs - 2020 \$ 1,020,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 120,000.00

900,000.00

Budgeted Group Insurance - Inside CAP 900,000.00

Budgeted Group Insurance - Utilities _____

Budgeted Group Insurance - Outside CAP _____

TOTAL 900,000.00

Instead of receiving Health Benefits, 7 City employees have elected an opt-out for 2020. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 30,000.00

Mt. Ephraim taxpayers have been fortunate over the past several years to be able to continue excellent municipal service with no local tax rate increase. Use of shared services, excellent employee agreements and cost-effective capital projects have been instrumental in this positive result.

This year will be different. At this meeting the 2020 budget is being introduced for public review and comment. In it, costs have gone up while non-tax revenue has gone down. There is also a short term budget impact due to not collecting all anticipated revenues that must be made up in this year's budget. New employee agreements must be funded and borrowing costs have increased along with demand for capital expenditures to support State grants for road work.

The result is the need to support the services desired with a tax rate increase of 8.85 cents or 6.7 per cent, despite applying \$225,000 of the \$1.4 million sewer system sale proceeds to the budget. This will cost a property owner with the average assessed value of \$145,000 approximately \$128 in 2020 or \$32 per quarter. Counting this increase with the last two years of no increase results in an average increase of 2.9 cents or \$42 per year.

On the good news front, over the past couple of years, the Borough has received more funding for street improvements and worked with New Jersey American Water to pave additional streets. In the long term, finances should stabilize, and old debt will be paid off to offset the new debt. For the first time there is some growth in the assessed valuation of the community with more than \$1 million added for this year and additional construction and value set for the next year. The Borough's portion of the total property tax burden remains around 28%

All older, slower growing communities struggle with issues revolving around no/low growth of rates, increased demand for services and rising costs. Mt. Ephraim is doing its best to deal with these issues. The details are attached and will be on the Borough's website along with several pages of analysis. The public hearing is scheduled for the June 4th meeting.

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1).
 The last amendment reduces the 4% to 2% and modifies some of the exceptions and
 exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in
 excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	3,628,987.97
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	6,150.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>3,622,837.97</u>
Plus 2% CAP Increase	<u>72,456.76</u>
ADJUSTED TAX LEVY	<u>3,695,294.73</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>3,695,294.73</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

3,695,294.73

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	12,088.00
Allowable LOSAP Increase	-
Allowable Capital Improvements Increase	53,000.00
Allowable Debt Service and Capital Leases Inc.	1,013.00
Recycling Tax appropriation	6,300.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	25,000.00
Add Total Exclusions	<u>97,401.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	25,746.00

ADJUSTED TAX LEVY

3,766,949.73

Additions:

New Ratables - Increase for new construction	1,143,800
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.317</u>
New Ratable Adjustment to Levy	15,063.85
Amounts approved by Referendum	
Levy CAP Bank Applied	108,571.00

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

3,890,584.58

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

3,890,584.26

OVER OR (UNDER) 2% LEVY CAP

(0.31)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2017	Maximum Allowable Amount to be Raised by Taxation	3,669,755
	Amount to be Raised by Taxation for Municipal Purpose	<u>3,637,356</u>
	Available for Banking (CY 2020)	32,399
	Amount Used in 2020	<u>32,399</u>
	Balance to Expire	<u><u>-</u></u>
2018	Maximum Allowable Amount to be Raised by Taxation	3,748,657
	Amount to be Raised by Taxation for Municipal Purpose	<u>3,637,114</u>
	Available for Banking (CY 2020 - CY 2021)	111,543
	Amount Used in 2020	<u>76,172</u>
	Balance to Carry Forward (CY 2021)	<u><u>35,371</u></u>
2019	Maximum Allowable Amount to be Raised by Taxation	3,788,103
	Amount to be Raised by Taxation for Municipal Purpose	<u>3,628,988</u>
	Available for Banking (CY 2020 - CY 2022)	159,115
	Amount Used in 2020	<u>159,115</u>
	Balance to Carry Forward (CY 2021 - CY2022)	<u><u>159,115</u></u>
2020	Maximum Allowable Amount to be Raised by Taxation	3,890,585
	Amount to be Raised by Taxation for Municipal Purpose	<u>3,890,584</u>
	Available for Banking (CY 2021 - CY 2023)	0
Total Levy CAP Bank		<u><u>194,486</u></u>

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
1. Surplus Anticipated	08-101	750,000.00	800,000.00	800,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	750,000.00	800,000.00	800,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	4,000.00	4,000.00	4,566.00
Other	08-104	6,000.00	5,600.00	7,114.17
Fees and Permits	08-105	30,000.00	30,000.00	33,578.05
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	180,000.00	180,000.00	198,031.11
Other	08-109			
Interest and Costs on Taxes	08-112	44,000.00	45,000.00	44,475.92
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	119,216.35

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	264,000.00	489,600.00	406,981.60

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	40,000.00	40,000.00	45,031.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	40,000.00	40,000.00	45,031.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	487,867.78	7,489.03	7,489.03

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2020	2019	Cash in 2019
Summary of Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	750,000.00	800,000.00	800,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	264,000.00	489,600.00	406,981.60
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	40,000.00	45,031.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	58,300.00	57,165.00	64,708.08
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	487,867.78	7,489.03	7,489.03
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	465,500.00	536,446.00	567,726.40
Total Miscellaneous Revenues	13-099	1,729,371.78	1,544,404.03	1,505,640.11
4. Receipts from Delinquent Taxes	15-499	155,000.00	187,500.00	210,527.52
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	2,634,371.78	2,531,904.03	2,516,167.63
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	3,890,584.26	3,628,987.97	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	3,890,584.26	3,628,987.97	3,815,299.12
7. Total General Revenues	13-299	6,524,956.04	6,160,892.00	6,331,466.75

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(A) Operations - within "CAPS"			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
General Government Functions						-		-
Administrative and Executive						-		-
Salaries and Wages	20-110	1	11,750.00	11,750.00		11,750.00	10,450.09	1,299.91
Other Expenses	20-110	2	3,800.00	4,000.00		4,000.00	3,282.87	717.13
Municipal Clerk						-		-
Salaries and Wages	20-120	1	13,000.00	12,000.00		12,568.27	12,568.27	-
Other Expenses	20-120	2	40,850.00	53,000.00		52,570.00	52,214.61	355.39
Financial Administration						-		-
Salaries and Wages	20-130	1	80,000.00	72,500.00		73,588.67	73,588.67	-
Other Expenses	20-130	2	19,000.00	20,000.00		20,000.00	17,745.83	2,254.17
Audit Services						-		-
Other Expenses	20-135	2	25,000.00	25,000.00		25,000.00	25,000.00	-
Data Processing						-		-
Other Expenses	20-140	2	11,020.00	11,000.00		19,000.00	16,647.93	2,352.07
Collection of Taxes						-		-
Salaries and Wages	20-145	1	95,000.00	94,000.00		94,000.00	92,087.02	1,912.98
Other Expenses	20-145	2	11,400.00	16,000.00		16,000.00	8,165.81	7,834.19
Liquidation of Tax Title Liens						-		-
Other Expenses	20-145	2	1,500.00	1,500.00		1,500.00	647.40	852.60
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(A) Operations - within "CAPS" - (continued)			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
General Government Functions (continued):						-	-	
Assessment of Taxes						-	-	
Salaries and Wages	20-150	1	15,500.00	15,500.00		15,543.67	15,543.67	-
Other Expenses	20-150	2	3,940.00	4,000.00		7,000.00	6,727.20	272.80
Legal Services & Costs						-	-	
Other Expenses	20-155	2	90,000.00	85,000.00		85,000.00	74,642.18	10,357.82
Engineering Services & Costs						-	-	
Other Expenses	20-165	2	70,000.00	70,000.00		90,000.00	71,505.36	18,494.64
Planning Board						-	-	
Salaries and Wages	21-180	1	10,500.00	9,850.00		10,584.19	10,584.19	-
Other Expenses	21-180	2	13,040.00	13,650.00		10,650.00	7,592.38	3,057.62
Insurance						-	-	
Group Health Insurance	23-220	2	900,000.00	952,000.00		952,000.00	946,877.68	5,122.32
Liability Insurance	23-210	2	123,000.00	117,620.00		117,620.00	117,584.00	36.00
Workers Compensation	23-215	2	106,000.00	100,000.00		100,000.00	85,810.00	14,190.00
Health Benefit Waiver	23-222	1	30,000.00	30,000.00		30,587.08	30,587.08	-
						-	-	
						-	-	
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
General Government Functions (continued):						-		-
Public Safety Functions						-		-
Police						-		-
Salaries and Wages	25-240	1	1,400,000.00	1,360,000.00		1,360,000.00	1,227,127.88	132,872.12
Other Expenses	25-240	2	82,640.00	100,000.00		88,000.00	65,146.12	22,853.88
Civil Defense & Disaster Control						-		-
Salaries and Wages	25-252	1	1,600.00	1,525.00		1,562.64	1,562.64	-
Other Expenses	25-252	2	9,500.00	10,000.00		10,000.00	9,306.15	693.85
Aid to Volunteer Fire Companies						-		-
Other Expenses	25-255	2	60,940.00	64,150.00		64,150.00	41,375.24	22,774.76
						-		-
First Aid Organization - Contribution	25-260	2	11,875.00	10,000.00		10,000.00	5,767.45	4,232.55
						-		-
Fire Hydrant Service	31-445	2	58,000.00	59,000.00		59,000.00	54,408.42	4,591.58
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(A) Operations - within "CAPS" - (continued)			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
General Government Functions (continued):						-		-
Public Works Functions						-		-
Road Repairs & Maintenance						-		-
Salaries and Wages	26-290	1	210,000.00	200,000.00		205,464.65	205,464.65	-
Other Expenses	26-290	2	30,400.00	32,000.00		32,000.00	26,335.77	5,664.23
Garbage & Trash Collection						-		-
Salaries and Wages	26-305	1	168,000.00	174,000.00		175,322.38	175,322.38	-
Other Expenses	26-305	2	2,090.00	2,200.00		2,200.00	1,053.29	1,146.71
Solid Waste Disposal						-		-
Other Expenses	31-455	2	180,000.00	180,000.00		180,000.00	149,305.13	30,694.87
Public Buildings & Grounds						-		-
Salaries and Wages	26-310	1	57,000.00	3,500.00		3,850.00	3,804.78	45.22
Other Expenses	26-310	2	57,250.00	55,000.00		57,000.00	56,606.80	393.20
Sewer System						-		-
Salaries and Wages	26-295	1		45,000.00		21,970.00	21,603.78	366.22
Other Expenses	26-295	2		40,000.00	25,000.00	65,000.00	64,566.31	433.69
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
General Government Functions (continued):						-		-
Vehicle Maintenance						-		-
Other Expenses	26-315	2	52,250.00	62,000.00		49,319.18	39,988.21	9,330.97
Health & Human Services						-		-
Registrar of Vital Statistics						-		-
Salaries and Wages	27-330	1	2,100.00	2,100.00		2,100.00	2,099.89	0.11
Other Expenses	27-330	2	855.00	900.00		900.00	160.00	740.00
Parks & Recreation Functions						-		-
Senior Citizen Transportation						-		-
Other Expenses	27-365	2	5,175.00	5,175.00		5,225.00	5,225.00	-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(A) Operations - within "CAPS" - (continued)			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Utility & Bulk Purchases						-	-	
						-	-	
Electricity	31-430	2	60,000.00	65,000.00		65,000.00	54,306.10	10,693.90
Street Lighting	31-435	2	55,000.00	62,000.00		62,000.00	49,429.88	12,570.12
Telephone	31-440	2	35,000.00	28,000.00		32,000.00	31,373.15	626.85
Gasoline	31-460	2	45,000.00	48,000.00		48,000.00	36,936.44	11,063.56
Sewer	31-455	2	3,000.00	3,000.00		3,000.00	2,464.00	536.00
						-	-	
Municipal Court Functions						-	-	
Municipal Court						-	-	
Salaries and Wages	43-490	1	119,340.00	117,000.00		117,000.00	94,183.65	22,816.35
Other Expenses	43-490	2				-		-
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(A) Operations - within "CAPS" - (continued)			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	54,500.00	56,500.00		57,982.10	57,982.10	-
Other Expenses	22-195	2	4,605.00	4,850.00		4,850.00	4,065.23	784.77
						-		-
						-		-
						-		-
						-		-
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						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(A) Operations - within "CAPS" - (continued)			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		4,459,845.00	4,529,230.00	25,000.00	4,552,578.62	4,185,427.69	367,150.93
B. Contingent	35-470	2			XXXXXXXXXX			-
Total Operations Including Contingent - within "CAPS"	34-201		4,459,845.00	4,529,230.00	25,000.00	4,552,578.62	4,185,427.69	367,150.93
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	2,276,550.00	2,213,485.00	-	2,202,344.44	2,042,012.75	160,331.69
Other Expenses (Including Contingent)	34-201	2	2,183,295.00	2,315,745.00	25,000.00	2,350,234.18	2,143,414.94	206,819.24

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		80,888.00	82,585.00		82,585.00	82,583.00	2.00
Social Security System (O.A.S.I.)	36-472		85,000.00	80,000.00		81,651.38	81,651.38	-
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		313,126.00	295,135.00		295,135.00	295,134.00	1.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225		9,000.00	9,000.00		9,000.00	8,217.06	782.94
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		1,000.00	1,000.00		1,000.00	-	1,000.00
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal	34-209		489,014.00	467,720.00	-	469,371.38	467,585.44	1,785.94
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within	34-299		4,948,859.00	4,996,950.00	25,000.00	5,021,950.00	4,653,013.13	368,936.87

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(A) Operations - Excluded from "CAPS"			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		6,300.00	6,150.00	-	6,150.00	5,704.56	445.44

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2019	
(A) Operations - Excluded from "CAPS"		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee					-		-
Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Borough of Brooklawn & Merchantville						-		-
Consturction Code Official						-		-
Salaries and Wages	42-118	2	8,300.00	8,200.00		8,200.00	3,744.07	4,455.93
Borough of Barrington						-		-
Municipal Clerk						-		-
Other Expenses	42-120	2	28,750.00	27,700.00		27,700.00	27,700.00	-
Borough of Barrington						-		-
Shared Truck Wash						-		-
Other Expenses	42-105	2	4,000.00	4,000.00		4,000.00		4,000.00
Borough of Runnemedede						-		-
Shared Trash Collection						-		-
Salaries and Wages	42-107	1	28,000.00	28,000.00		28,000.00	28,000.00	-
Other Expenses	42-107	2	7,000.00	20,965.00		20,965.00	20,965.00	-
Borough of Statford						-		-
Shared Electrical Sub-Code Official						-		-
Other Expenses	42-118	2	9,200.00	9,600.00		9,600.00	9,084.04	515.96
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(A) Operations - Excluded from "CAPS"			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		85,250.00	98,465.00	-	98,465.00	89,493.11	8,971.89

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2019	
(A) Operations - Excluded from "CAPS"		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(A) Operations - Excluded from "CAPS"			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
Alcohol Education/Rehabilitation	41-719	2		1,683.00		1,683.00	1,683.00	-
Recycling Tonnage Grant	41-865	2	5,806.00	5,806.00		5,806.00	5,806.00	-
Body Armor Replacement Fund	41-710	2	1,682.98			-	-	-
Clean Communities Grant	41-602	2	10,099.75			-	-	-
New Jersey Department of Transportation	41-584	2	470,279.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(A) Operations - Excluded from "CAPS" (continued)			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		487,867.73	7,489.00	-	7,489.00	7,489.00	-
Total Operations - Excluded from "CAPS"	34-305		579,417.73	112,104.00	-	112,104.00	102,686.67	9,417.33
Detail:								
Salaries & Wages	34-305	1	28,000.00	28,000.00	-	28,000.00	28,000.00	-
Other Expenses	34-305	2	551,417.73	84,104.00	-	84,104.00	74,686.67	9,417.33

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(C) Capital Improvements - Excluded from "CAPS"			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		68,000.00	15,000.00	-	15,000.00	15,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2019	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		310,000.00	285,000.00		285,000.00	285,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		27,500.00	134,650.00		134,650.00	134,650.00	XXXXXXXXXX
Interest on Bonds	45-930		141,425.00	194,218.00		194,218.00	168,608.29	XXXXXXXXXX
Interest on Notes	45-935		34,500.00	24,570.00		24,570.00	24,501.03	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
Capital Lease Obligations Approved prior to 7/1/07						-		XXXXXXXXXX
Principal	45-941		43,000.00	43,000.00		43,000.00	43,000.00	XXXXXXXXXX
Interest	45-941		10,960.00	12,680.00		12,680.00	12,612.95	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2019	
			for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		25,000.00		XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		7,000.00	24,000.00	XXXXXXXXXX	24,000.00	24,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		32,000.00	24,000.00	XXXXXXXXXX	24,000.00	24,000.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX			XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding	46-885				XXXXXXXXXX			XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		1,246,802.73	845,222.00	-	845,222.00	810,058.94	9,417.33

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925				-		XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407				-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409	-	-	-	-	-	XXXXXXXXXX
(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	1,246,802.73	845,222.00	-	845,222.00	810,058.94	9,417.33
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	6,195,661.73	5,842,172.00	25,000.00	5,867,172.00	5,463,072.07	378,354.20
(M) Reserve for Uncollected Taxes	50-899	329,294.31	318,720.00	XXXXXXXXXX	318,720.00	318,720.00	XXXXXXXXXX
9. Total General Appropriations	34-499	6,524,956.04	6,160,892.00	25,000.00	6,185,892.00	5,781,792.07	378,354.20

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2019	
		for 2020	for 2019	for 2019 By Emergency Appropriation	Total for 2019 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	4,948,859.00	4,996,950.00	25,000.00	5,021,950.00	4,653,013.13	368,936.87
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	6,300.00	6,150.00	-	6,150.00	5,704.56	445.44
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	85,250.00	98,465.00	-	98,465.00	89,493.11	8,971.89
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	487,867.73	7,489.00	-	7,489.00	7,489.00	-
Total Operations Excluded from "CAPS"	34-305	579,417.73	112,104.00	-	112,104.00	102,686.67	9,417.33
(C) Capital Improvements	44-999	68,000.00	15,000.00	-	15,000.00	15,000.00	-
(D) Municipal Debt Service	45-999	567,385.00	694,118.00	-	694,118.00	668,372.27	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	32,000.00	24,000.00	XXXXXXXXXX	24,000.00	24,000.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	329,294.31	318,720.00	XXXXXXXXXX	318,720.00	318,720.00	XXXXXXXXXX
Total General Appropriations	34-499	6,524,956.04	6,160,892.00	25,000.00	6,185,892.00	5,781,792.07	378,354.20

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2019 Paid or Charged
		2020	2019	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2019 Paid or Charged
		2020	2019	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2019
		2020	2019	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2019 Paid or Charged
		2020	2019	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			-
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2020 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 purpose to which said revenue is dedicated by statute or other legal requirement."

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2019

ASSETS		
Cash and Investments	1110100	4,701,885.20
Due from State of N.J.(c. 20, P.L. 1961)	1111000	1,630.47
Federal and State Grants Receivable	1110200	524,545.70
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	160,320.46
Tax Title Lien Receivable	1110400	158,804.47
Property Acquired by Tax Title Lien Liquidation	1110500	9,400.00
Other Receivables	1110600	118,514.25
Deferred Charges Required to be in 2020 Budget	1110700	32,000.00
Deferred Charges Required to be in Budgets Subsequent to 2020	1110800	21,000.00
Total Assets	1110900	5,728,100.55

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	4,254,966.77
Reserves for Receivables	2110200	419,415.82
Surplus	2110300	1,053,717.96
Total Liabilities, Reserves and Surplus	XXXXXX	5,728,100.55

School Tax Levy Unpaid	2220170	
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 2019	YEAR 2018
Surplus Balance, January 1st	2310100	1,120,931.42	1,062,023.24
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Current Taxes: *(Percentage Collected 2019 98.55%, 2018 99%)	2310200	12,767,174.54	12,568,761.70
Delinquent Taxes	2310300	210,527.52	210,774.05
Other Revenues and Additions to Income	2310400	2,042,106.17	2,706,954.16
Total Funds	2310500	16,140,739.65	16,548,513.15
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	2310600	5,841,426.27	6,305,615.52
School Taxes (Including Local and Regional)	2310700	6,717,534.00	6,548,802.00
County Taxes (Including Added Tax Amounts)	2310800	2,553,061.42	2,572,914.21
Special District Taxes	2310900		-
Other Expenditures and Deductions from Income	2311000		250.00
Total Expenditures and Tax Requirements	2311100	15,112,021.69	15,427,581.73
Less: Expenditures to be Raised by Future Taxes	2311200	25,000.00	
Total Adjusted Expenditures and Tax Requirements	2311300	15,087,021.69	15,427,581.73
Surplus Balance - December 31st	2311400	1,053,717.96	1,120,931.42

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2020 Budget

Surplus Balance December 31, 2019	2311500	1,053,717.96
Current Surplus Anticipated in 2020 Budget	2311600	750,000.00
Surplus Balance Remaining	2311700	303,717.96

2020

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.

**BOROUGH OF MOUNT EPHRAIM
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The three year Capital Budget covers the period of time from January 1, 2020 through December 31, 2022.

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)
2020**

Local Unit

BOROUGH OF MOUNT EPHRAIM

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2020					6 TO BE FUNDED IN FUTURE YEARS
				5a 2020 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
Police Equipment	1	7,000.00			350.00			6,650.00	
Road Program	2	525,279.00			2,750.00		470,279.00	52,250.00	
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TOTAL - THIS PAGE	XXXXX	532,279.00	-	-	3,100.00	-	470,279.00	58,900.00	-

**3 YEAR CAPITAL PROGRAM - 2020 to 2022
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 2020	5b 2021	5c 2022	5d 2023	5e 2024	5f 2025
		-							
Police Equipment	1	7,000.00	2022	7,000.00					
Road Program	2	525,279.00	2022	525,279.00					
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TOTAL - THIS PAGE	XXXXX	532,279.00	XXXXXXXXXX	532,279.00	-	-	-	-	-

**3 YEAR CAPITAL PROGRAM - 2020 to 2022
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF MOUNT EPHRAIM

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2020	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
	-			-							
Police Equipment	7,000.00			350.00			6,650.00				
Road Program	525,279.00			2,750.00		470,279.00	52,250.00				
	-			-							
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	-			-							
TOTAL - THIS PAGE	532,279.00	-	-	3,100.00	-	470,279.00	58,900.00	-	-	-	

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 4,459,845.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 489,014.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 579,417.73
(c) Capital Improvements	44-999	\$ 68,000.00
(d) Municipal Debt Service	45-999	\$ 567,385.00
(e) Deferred Charges - Municipal	46-999	\$ 32,000.00
(f) Judgments	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	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 329,294.31
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 6,524,956.04

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 4th day of June, 2020. 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 2020 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 4th day of June, 2020, boroclerk@mountephraim-nj.com, Clerk
Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2019	APPROPRIATIONS	FCOA	Appropriated		Expended 2019	
		2020	2019				for 2020	for 2019	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:				(Date)	Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:		\$			Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:		\$			Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:				(Acres)	Reserve for Future Use	54-950-2				-
Recreation land preserved in 2019:				(Acres)	Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2019:				(Acres)						

**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, 2019

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.

May 7, 2020
Date

boroclerk@mountephrain-nj.com
Clerk of the Governing Body