

2011 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2011 BUDGET)

MUNICIPALITY: BOROUGH OF MERCHANTVILLE

COUNTY: CAMDEN

<u>Frank M. North</u> Mayor's Name	<u>Dec. 31, 2013</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>Edward Brennan</u>	<u>Dec. 31, 2011</u>
<u>Joseph Brickley</u>	<u>Dec. 31, 2012</u>
<u>Patricia A. Fields</u>	<u>Dec. 31, 2011</u>
<u>Agnes Madden</u>	<u>Dec. 31, 2011</u>
<u>Anthony Perno</u>	<u>Dec. 31, 2013</u>
<u>Steve Volkert</u>	<u>Dec. 31, 2013</u>

Municipal Officials	
<u>Denise Brouse</u> Municipal Clerk	<u>4/28/2010</u> Date of Org. Appt. <u>C1576</u> Cert. No.
<u>Kristy Emmett</u> Tax Collector	<u>T8057</u> Cert. No.
<u>Denise Moules</u> Chief Financial Officer	<u>N-0739</u> Cert. No.
<u>Robert P. Nehila</u> Registered Municipal Accountant	<u>20CR00049900</u> Lic. No.
<u>Timothy Higgins, Esq.</u> Municipal Attorney	

Official Mailing Address of Municipality
Borough of Merchantville
One West Maple Avenue
Merchantville, New Jersey 08109
Fax #: (856) 662-0461

Please attach this to your 2011 BUDGET AND MAIL TO:

Director, Division of Local Government Services
 Department of Community Affairs
 PO Box 803
 Trenton, New Jersey 08625

<u>Division Use Only</u>
Municode: _____ Public Hearing Date: _____

2011 MUNICIPAL BUDGET

Municipal Budget of the _____ Borough of _____ Merchantville _____, County of _____ Camden _____ for the Calendar Year 2011.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the _____ 7th _____ day of _____ March _____, 2011.
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).
Certified by me, this _____ 7th _____ day of _____ March _____, 2011.

Clerk

One West Maple Avenue

Address

Merchantville, New Jersey 08109

Address

(856) 662-2474

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 _____ March _____, 2011.

601 White Horse Rd., Voorhees, NJ 08043

Registered Municipal Accountant _____ **Address** _____
Bowman & Company LLP _____ (856) 435-6200

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. 40A:4-1 et seq.

Certified by me, this _____ 7th _____ day of _____ March _____, 2011.

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted Budget is certified with respect to the foregoing only.

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

Dated: _____ 2011

By: _____

(DO NOT ADVERTISE THIS CERTIFICATION FORM)

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S.A. 40A:4-79.

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

Dated: _____ 2011

By: _____

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on this budget.

BOROUGH of MERCHANTVILLE, County of CAMDEN

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Merchantville , County of Camden for the Calendar Year 2011.

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

Be it Further Resolved, that said Budget be published in the Retrospect in the issue of March 11 , 2011.

The Governing Body of the Borough of Merchantville does hereby approve the following as the Budget for the year 2011:

<p>RECORDED VOTE (insert last name) {</p>	<p>Ayes {</p>	<p>Nays {</p>	<p>Abstained {</p>
			<p>Absent {</p>

Notice is hereby given that the Budget and Tax Resolution was approved by the Borough Council of the Borough of Merchantville, County of Camden , on March 7 , 2011.

A Hearing on the Budget and Tax Resolution will be held at Borough Hall , on April 11 , 2011 at 7:30 o'clock PM at which time and place objections to said Budget and Tax Resolution for the year 2011 may be presented by taxpayers or other interested persons.
(Click Button Below)

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	Year 2011
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"-	XXXXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	3,364,941.84
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	461,744.50
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	461,744.50
3. Reserve for Uncollected Taxes (Item M, Sheet 29)-Based on Estimated 94.19% Percent of Tax Collections	499,985.42
4. Total General Appropriations (Item 9, Sheet 29)	4,326,671.76
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)(i.e. Surplus, Misc. Revenues and Receipts from Delinquent Taxes)	2,103,474.73
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	2,223,197.03
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2010 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Sewer Utility	Utility
Budget Appropriations - Adopted Budget	4,171,315.75		456,000.00	
Budget Appropriations Added By N.J.S. 40A:4-87	159,554.31			
Emergency Appropriations				
Total Appropriations	4,330,870.06		456,000.00	
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	4,227,411.20		439,439.10	
Reserved	80,237.46		16,560.79	
Unexpended Balance Cancelled	23,221.40		0.11	
Total Expenditures and Unexpended Balances Cancelled	4,330,870.06		456,000.00	
Overexpenditures *				

Explanations of Appropriations for
"Other Expenses"

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries and 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.

*See Budget Appropriation items so marked to the right of the column "Expended 2010 Reserved."

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE
Analysis of Compensated Absence Liability

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
All Employees	2,619.25	79,235.00		X	
TOTALS	2,619.25 Days	\$ 79,235.00			
Total Funds Reserved as of end of 2010		-			
Total Funds Appropriated in 2011		-			

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

Chapter 62 of the Laws of 2007 imposed a Property Tax Levy CAP which was amended by P.L. 2008, Chapter 6 and further amended by P.L. 2010, Chapter 44 (S-29 R1) approved July 13, 2010. 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 and for the Borough of Merchantville is calculated as follows:

Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$2,148,236
Less: CY 2010 One Year Waivers	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	2,000
Less: Changes in Service Provider: Transfer of Service/ Function	9,794
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	<u>2,136,442</u>
Plus: 2% Cap increase	<u>42,729</u>
Adjusted Tax Levy	<u><u>2,179,171</u></u>
Plus: Assumption of Service/ Function	
Adjusted Tax Levy Prior to Exclusions	<u>2,179,171</u>

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Cost Increase	\$ 12,948
Allowable Pension Obligations Increase	54,211
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	10,000
Allowable Debt Service and Capital Leases Increase	
Recycling Tax Appropriation	2,000
Deferred Charges to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	<u>79,159</u>

Less: Cancelled or Unexpended Waivers		
Less: Cancelled or Unexpended Exclusions	\$ 23,221	
Adjusted Tax Levy After Exclusions		\$ 2,235,109
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 866,300	
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$ 1.335	
New Ratable Adjustment to Levy		11,568
Amounts approved by Referendum		
Maximum Allowable Amount to be Raised by Taxation		<u><u>\$ 2,246,677</u></u>
Amount to be Raised by Taxation for Municipal Purposes		<u><u>\$ 2,223,197</u></u>
Unused CY 2011 Tax Levy Available for Banking (CY 2012 - CY 2014)		<u><u>\$ 23,480</u></u>

NOTE:

Sheet 3d

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.)

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

Split Function Appropriations

The following appropriation(s) are appropriated inside and outside of the appropriation CAP:

INSURANCE	CY 2011	CY 2010
Appropriated:		
Inside CAP	\$ 338,660.00	\$ 372,840.00
Outside CAP	<u>6,436.00</u>	<u>910.00</u>
Total	<u>\$ 345,096.00</u>	<u>\$ 373,750.00</u>
 PUBLIC EMPLOYEES RETIREMENT SYSTEM		
Appropriated:	CY 2011	CY 2010
Inside CAP	\$ 58,500.00	\$ 55,138.59
Outside CAP	<u>-</u>	<u>1,813.41</u>
Total	<u>\$ 58,500.00</u>	<u>\$ 56,952.00</u>

Health Insurance Appropriation Recap

The following is a recap of Health Insurance Costs for the Current Budget Year:

	CY 2011
Total Health Insurance Cost	\$ 372,615.00
Less: Employee Contributions	<u>17,725.00</u>
	<u>\$ 354,890.00</u>
 Current Fund Budget Inside CAP	\$ 338,660.00
Current Fund Budget Outside CAP	6,436.00
Utility Fund Budget Appropriation	9,794.00
	<u>\$ 354,890.00</u>

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2010
		2011	2010	
1. Surplus Anticipated	08-101	204,700.00	400,000.00	400,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	204,700.00	400,000.00	400,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Licenses:	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Alcoholic Beverages	08-103	2,400.00	2,400.00	2,480.00
Other	08-104			
Fees and Permits	08-105	32,000.00	32,000.00	33,964.64
Fines and Costs:	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Municipal Court	08-110	184,000.00	185,605.00	184,055.64
Other	08-109			
Interest and Costs on Taxes	08-112	78,000.00	82,000.00	78,235.91
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	18,000.00	15,600.00	18,409.15
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2010
		2011	2010	
3. Miscellaneous Revenue - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	314,400.00	317,605.00	317,145.34

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2010
		2011	2010	
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:	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701		2,654.79	2,654.79
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770		5,855.90	5,855.90
Alcohol Education and Rehabilitation Fund	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703		8,713.00	8,713.00
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704			
Neighborhood Preservation - Balanced Housing	10-705		100,000.00	100,000.00
Handicapped Recreation Opportunities Grant	10-706			
Small Cities Grant	10-707			
Camden County Cultural and Heritage Commission Grant	10-714			
Alcohol Education Rehabilitation Fund	10-702		1,055.73	1,055.73
Municipal Stormwater Grant	10-728			
Body Armor Replacement Grant	10-729		2,445.11	2,445.11
Drunk Driving Enforcement Fund	10-745		4,365.53	4,365.53
Smart Future Grant	10-731			
Click it or Ticket	10-732		4,000.00	4,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2010
		2011	2010	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with				
Prior Written Consent of Director of Local Government Services - Other Special Items:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116	105,625.47	60,000.00	60,000.00
Uniform Fire Safety Act	08-106			
Annual Service Costs - Clifton Commons	08-108	81,503.53	81,203.53	83,747.69
Senior Citizens Housing - PILOT Agreement	08-109	22,500.00	19,340.00	22,503.11
Merchantville Pennsauken Water Commission - PILOT Agreement	08-110	30,994.75	31,000.00	30,994.75
Sale of Municipal Assets	08-111			
Cable Franchise Fees	08-112	25,000.00	32,000.00	25,975.22
General Capital Fund Balance	08-113	3,000.00		
Liquidation of Reserve for Due General Capital Fund	08-114	185,271.29	59,956.04	59,956.04
Liquidation of Reserve for Due Sewer Utility Operating Fund	08-115	6,610.69	25,429.18	25,429.18
Rental of Building	08-116	13,000.00	13,000.00	13,000.00
Court Settlement	08-117	12,500.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2010
		2011	2010	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with				
Prior Written Consent of Director of Local Government Services -Other Special Items (continued):	xxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
Consent of Director of Local Government Services-Other Special Items	08-004	486,005.73	321,928.75	321,605.99

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2010
		2011	2010	
Summary of Revenues	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	204,700.00	400,000.00	400,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues:	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total Section A: Local Revenues	08-001	314,400.00	317,605.00	317,145.34
Total Section B: State Aid Without Offsetting Appropriations	09-001	557,946.00	557,946.00	557,946.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	36,000.00	36,000.00	37,118.79
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agreements	11-001	9,600.00	9,600.00	9,600.00
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	10,000.00	159,554.31	159,554.31
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-04	486,005.73	321,928.75	321,605.99
Total Miscellaneous Revenues	13-099	1,413,951.73	1,402,634.06	1,402,970.43
4. Receipts from Delinquent Taxes	15-499	484,823.00	380,000.00	395,284.04
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	2,103,474.73	2,182,634.06	2,198,254.47
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXXXXXXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	2,223,197.03	2,148,236.00	XXXXXXXXXXXXXXXXXX
b) Addition to Local District School Tax	07-191			XXXXXXXXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	2,223,197.03	2,148,236.00	2,064,826.04
7. Total General Revenues	13-299	4,326,671.76	4,330,870.06	4,263,080.51