

2019 MUNICIPAL DATA SHEET

CAP

(MUST ACCOMPANY 2019 BUDGET)

MUNICIPALITY: Township of Frankford

COUNTY : Sussex

<u>Sam Castimore</u> Mayor's Name	<u>12/31/19</u> Term Expires
---	--

Governing Body Members	
Name	Term Expires
<u>Nicholas Civitan - Deputy Mayor</u>	<u>12/31/19</u>
<u>James Ayers</u>	<u>12/31/20</u>
<u>Christopher Carney</u>	<u>12/31/20</u>
<u>Edwin Risdon Jr.</u>	<u>12/31/21</u>

Municipal Officials											
<u>Patricia Bussow</u> Municipal Clerk	<div style="display: flex; align-items: center;"> { <table style="border-collapse: collapse;"> <tr> <td style="padding: 2px 5px;"><u>08/09/09</u></td> <td style="padding: 2px 5px;">Date of Orig. Appt.</td> </tr> <tr> <td style="padding: 2px 5px;"><u>C-1603</u></td> <td style="padding: 2px 5px;">Cert No.</td> </tr> <tr> <td style="padding: 2px 5px;"><u>1066</u></td> <td style="padding: 2px 5px;">Cert No.</td> </tr> <tr> <td style="padding: 2px 5px;"><u>N0856</u></td> <td style="padding: 2px 5px;">Cert No.</td> </tr> <tr> <td style="padding: 2px 5px;"><u>497</u></td> <td style="padding: 2px 5px;">Lic No.</td> </tr> </table> </div>	<u>08/09/09</u>	Date of Orig. Appt.	<u>C-1603</u>	Cert No.	<u>1066</u>	Cert No.	<u>N0856</u>	Cert No.	<u>497</u>	Lic No.
<u>08/09/09</u>	Date of Orig. Appt.										
<u>C-1603</u>	Cert No.										
<u>1066</u>	Cert No.										
<u>N0856</u>	Cert No.										
<u>497</u>	Lic No.										
<u>Stephen Lance</u> Tax Collector											
<u>Sharon M. Yarosz</u> Chief Financial Officer											
<u>Thomas M. Ferry, C.P.A.</u> Registered Municipal Accountant											
<u>Kevin Benbrook</u> Municipal Attorney											

Official Mailing Address of Municipality

Municipal Building

151 State Highway 206

Augusta, New Jersey 07822

Fax # (973) 948-2612

Please attach this to your 2019 Budget and Mail to :

**Director, Division of Local Government Services
 Department of Community Affairs
 P.O. Box 803
 Trenton, N.J. 08625-0803**

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

**2019
MUNICIPAL BUDGET**

Municipal Budget of the _____ Township of _____ Frankford _____, County of _____ Sussex _____ for the Fiscal 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 _____ 12 _____ day of _____ March _____, 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 _____ 12 _____ day of _____ March _____, 2019

Patricia Bussow - Municipal Clerk

151 State Highway 206

Address

Augusta, New Jersey 07822

Address

(973) 948-5566

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 here in are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this _____ 12 _____ day of _____ March _____, 2019

Thomas M. Ferry - Registered Municipal Accountant

Newton, New Jersey 07860

Address

100B Main Street

Address

(973) 579-3212

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 _____ 12 _____ day of _____ March _____, 2019

Sharon M. Yarosz-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

Township of Frankford, County of Sussex

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Frankford , County of Sussex for the Fiscal 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 New Jersey Herald

In the issue of March 22 , 2019

The Governing Body of the Township of Frankford does hereby approve the following as the Budget for the year 2019 :

	((
	(Abstained (
RECORDED VOTE	(((
(Insert last name)	Ayes (Nays (
	((
	((
			(
			Absent (
			(

Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Committee of the Township of Frankford , County of Sussex , on March 12 , 2019 .

A hearing on the Budget and Tax Resolution will be held at the Municipal Building , on April 9 , 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 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)	XXXXXXXXXXXXXX
1. Appropriations within "Caps" -	XXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1,Sheet 19) (N.J.S.40A:4-45.2)}	3,041,874.00
2. Appropriations excluded from "Caps"	XXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2,Sheet 28) (N.J.S.40A:4-45.3 as amended)}	1,002,535.62
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "Caps" (Item O, Sheet 29)	1,002,535.62
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimate 98.80 Percent of Tax Collections	229,292.00
<div style="display: flex; justify-content: space-between;"> Building Aid Allowance 2019 \$ _____ </div> <div style="display: flex; justify-content: space-between;"> for schools - State Aid 2018 \$ _____ </div>	4,273,701.62
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)	1,525,699.62
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	2,748,002.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	4,162,314.49			
Budget Appropriations Added by N.J.S. 40A:4-87				
Emergency Appropriations				
Total Appropriations	4,162,314.49			
<u>Expenditures</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	3,914,948.23			
Reserved	217,366.05			
Unexpended Balances Canceled	30,000.21			
Total Expenditures and Unexpended Balances Canceled	4,162,314.49			
Overexpenditures *				

Explanation 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.

* See Budget Appropriation Items so marked to the right of column " Expended 2018 Reserved. "

EXPLANATORY STATEMENT- (Continued)

BUDGET MESSAGE

<p>The Township has elected to increase the "CAP" to 3.5%. Below is how the CAP is calculated for 2019.</p>			
General Appropriations for 2018	\$ 4,162,314.00	Amount on which 3.5% CAP is applied	2,861,437.00
CAP Base Adjustment:		3.5% CAP	<u>100,150.30</u>
		Allowable operating appropriations before additional exception per (NJSA 40A:4-5.2)	2,961,587.30
Subtotal	<u>4,162,314.00</u>		
Exceptions:		Add on modifications:	
Less:		New Construction	10,111.24
Total Other Operations	245,412.00	2017 CAP Bank	82,711.23
Total Interlocal Service Agreements	26,454.00	2018 CAP Bank	54,064.36
Total Public & Private Programs Offset	280,000.00		
Total Capital Improvements	488,776.00	Total allowable appropriations	\$ 3,108,474.13
Total Municipal Debt Service	38,250.00		
Total Deferred Charges	221,985.00	The total general appropriations for municipal purposes within "CAPS", as indicated at item (H-1) sheet 19 of this budget document.	<u>3,041,874.00</u>
Reserve for Uncollected Taxes	<u>1,300,877.00</u>	Under CAP	<u><u>66,600.13</u></u>
Total Exceptions			

NOTE:

Sheet 3b-1

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

- 1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)**
- 2. 2010 "CAP" LEVY WORKBOOK SUMMARY**
- 3. 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.)**
- 4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST OF HEALTH CARE COVERAGE (Refer to LFN 2011-4).**

EXPLANATORY STATEMENT- (Continued)

BUDGET MESSAGE

SUMMARY TAX LEVY CAP CALCULATION

Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Municipal Purposes	2,626,820
Cap Base Adjustment (+/-)	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	(38,250)
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less: Changes in Service Provider: Transfer of Service/Funcion	
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculations	<u>2,588,570</u>
Plus 2% Cap increase	<u>51,771</u>

Adjusted Tax Levy

Plus: Assumption of Service/function

2,640,341**Adjusted Tax Levy Prior to Exclusions**

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Cost Increase	
Allowable Pension Obligations Increase	5,959
Allowable LOSAP Increase	
Allowable Capital Improvement Increase	235,000
Allowable Debt Service, Capital Leases and Debt Service	
Share of Cost Increase	
Recycling Tax Appropriation	
Deferred Charges to Future Taxation Unfunded	76,500
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 317,459

Less Cancelled or Unexpended Exclusions

2,957,800**Adjusted Tax Levy After Exclusions**

Additions:

New Ratables - Increase in Valuations (New Construction and Additions)	2,816,500
Prior Year's Local Municipal Purpose Tax Rate (per\$100)	<u>0.359</u>
New Ratable Adjustment to Levy	10,111
CY 2016 Cap Bank Utilized in CY 2019	
CY 2017 Cap Bank Utilized in CY 2019	
CY 2018 Cap Bank Utilized in CY 2019	
Amounts approved by Referendum	

Maximum Allowable Amount to be Raised by Taxation2,967,911**Amount to be Raised by Taxation for Municipal Purposes**2,748,002**Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)**

219,909

NOTE:

Sheet 3b-2

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY WORKBOOK SUMMARY
3. 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.)
4. INFORMATION OR A SCHEDULE SHOWING THEA AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST OF HEALTH CARE COVERAGE (Refer to LFN 2011-4).

EXPLANATORY STATEMENT- (Continued)

BUDGET MESSAGE

In order to comply with statutory and regulatory requirements, the amounts appropriated for certain department or functions have been split and their parts appear in several places. Those appropriations which have been split add up as follows:

	<u>Within CAP</u>	<u>Operations Outside CAP</u>	<u>Funded by Public and Private Revenues</u>	<u>Total</u>
N/A		0.00		0.00

THE FOLLOWING IS AN ANALYSIS OF EMPLOYEE GROUP HEALTH INSURANCE

	Total Amount	339,601.00
Less: Employee deposited in Payroll Agency Account	(34,601.00)	305,000.00
Total Charged to Current Appropriations		305,000.00

COMPARISON OF TAX RATE FOR MUNICIPAL PURPOSES

Below is a comparison of the Preliminary 2019 tax rate and actual 2018 tax rate for Municipal purposes only and a comparison of amounts to be raised by taxes for 2019 and 2018.

	<u>2019 Preliminary</u>		<u>2018 Actual</u>		<u>Increase or (Decrease)</u>	
	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>
Municipal Purpose	2,748,002.00	0.3743	2,626,820.00	0.3592	121,182.00	0.0151
Open Space	73,425.07	0.0100	73,138.48	0.0100	286.59	0.0000

NOTE:

Sheet 3b-3

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

- 1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)**
- 2. 2010 "CAP" LEVY WORKBOOK SUMMARY**
- 3. 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.)**
- 4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST OF HEALTH CARE COVERAGE (Refer to LFN 2011-4).**

Current Fund - Anticipated Revenues

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2019	2018	Cash in 2018
1. Surplus Anticipated	08-101	690,000.00	691,000.00	691,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	690,000.00	691,000.00	691,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	4,900.00	4,900.00	4,940.00
Other	08-104	3,800.00	4,400.00	3,805.00
Fees and Permits	08-105	40,000.00	40,000.00	51,273.25
Fines and Costs:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	13,000.00	13,000.00	15,235.37
Other	08-109			
Interest and Costs on Taxes	08-112	38,000.00	40,000.00	38,051.77
Interest and Costs on Assessments	08-115			
Interest on Investments and Deposits	08-113	5,000.00	4,000.00	5,896.50

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenues	08-001	104,700.00	106,300.00	119,201.89

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L.1997,Chapters 162 &167)	09-202	455,001.00	455,001.00	455,001.00
Watershed Moratorium Offset Aid	09-205	13,066.00	13,066.00	13,066.00
Garden State Trust	09-206	10,729.00	10,729.00	10,729.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	478,796.00	478,796.00	478,796.00

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	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)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Construction Code Fees	08-160	84,000.00	84,000.00	144,214.32
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees				
With Offset Appropriations	08-002	84,000.00	84,000.00	144,214.32

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	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:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section D: Shared Service Agreements				
Offset with Appropriations	11-001			

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services- Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	XXXXXX 08-003	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services- Public and Private Revenues Offset with Appropriations:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Clean Communities Program - Unappropriated Reserve	10-770	21,532.36	22,407.02	22,407.02
Recycling Tonnage Grant	10-716	5,781.26	2,991.47	2,991.47

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services- Public and Private Revenues Offset with Appropriations: (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section F: Special Items of General Revenue Anticipated with Prior Written	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Consent of Director of Local Government Services - Public and Private Revenues	10-001	27,313.62	25,398.49	25,398.49

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services- Other Special Items:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106			

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services- Other Special Items (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	XXXXXX 08-004	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Summary of Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	690,000.00	691,000.00	691,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	104,700.00	106,300.00	119,201.89
Total Section B: State Aid Without Offsetting Appropriations	09-001	478,796.00	478,796.00	478,796.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	84,000.00	84,000.00	144,214.32
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001			
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	27,313.62	25,398.49	25,398.49
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004			
Total Miscellaneous Revenues	13-099	694,809.62	694,494.49	767,610.70
4. Receipts from Delinquent Taxes	15-499	140,890.00	150,000.00	126,325.70
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	1,525,699.62	1,535,494.49	1,584,936.40
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXX			
a) Local Tax for Munc. Purposes Including Reserve for Uncollected Taxes	07-190	2,748,002.00	2,626,820.00	XXXXXXXXXX
b) Addition to Local District School Tax	07-191			XXXXXXXXXX
c) Minimum Library Tax	07-192			
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	2,748,002.00	2,626,820.00	2,691,675.01
7. Total General Revenues	13-299	4,273,701.62	4,162,314.49	4,276,611.41

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:							
Administrative and Executive							
Salaries and Wages	20-100-1	14,500.00	14,000.00		14,000.00	14,000.00	
Other Expenses	20-100-2	9,000.00	9,000.00		9,000.00	8,263.59	736.41
Municipal Clerk							
Salaries and Wages	20-120-1	107,000.00	110,000.00		110,000.00	103,853.17	6,146.83
Other Expenses	20-120-2	11,000.00	11,000.00		11,000.00	10,179.65	820.35
Codification of Municipal Ordinances	20-121-2	4,000.00	4,000.00		4,000.00	3,800.00	200.00
Elections	20-122-2	6,000.00	6,000.00		6,000.00	3,806.45	2,193.55
Financial Administration							
Salaries and Wages	20-130-1	54,500.00	52,000.00		52,700.00	52,632.62	67.38
Other Expenses	20-130-2	20,500.00	17,600.00		16,900.00	16,339.50	560.50
Audit Services	20-135-2	31,500.00	29,100.00		29,100.00	25,780.00	3,320.00
Computer Services and Office Equip.-(copier & Telephone)	20-140-2	50,000.00	40,000.00		40,000.00	34,305.64	5,694.36
Assessment of Taxes							
Salaries and Wages	20-150-1	38,500.00	37,500.00		37,500.00	37,153.92	346.08
Other Expenses	20-150-2	3,500.00	3,500.00		3,900.00	3,727.88	172.12
Collection of Taxes							
Salaries and Wages	20-145-1	63,000.00	63,000.00		62,722.13	62,586.92	135.21
Other Expenses	20-145-2	3,000.00	3,000.00		3,277.87	3,277.87	

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
Legal Services and Costs:							
Other Expenses	20-155-2	60,000.00	50,000.00		57,000.00	54,856.36	2,143.64
Engineering Services and Costs							
Other Expenses	20-165-2	14,000.00	14,000.00		17,000.00	16,298.24	701.76
Land Use Board							
Salaries and Wages	21-180-1	25,500.00	24,800.00		24,800.00	23,975.04	824.96
Other Expenses	21-180-2	11,000.00	12,400.00		12,400.00	10,033.72	2,366.28
Zoning Board							
Salaries and Wages	21-181-1	47,300.00	46,000.00		46,000.00	44,848.07	1,151.93
Other Expenses	21-181-2	3,900.00	1,900.00		1,900.00	1,318.75	581.25
Emergency Management							
Salaries and Wages	25-252-1	5,300.00	5,000.00		5,150.00	5,120.50	29.50
Other Expenses	25-252-2	1,600.00	1,600.00		1,600.00	1,532.49	67.51
Economic Development							
Other Expenses	20-170-2	300.00					
Animal Control Services							
Other Expenses	27-340-2	17,500.00					

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
Public Safety:							
Aid to Volunteer Fire Companies	25-255-2	150,000.00	150,000.00		150,000.00	150,000.00	
Aid to Branchville Fire Department	25-257-2	5,500.00	5,500.00		5,500.00	5,500.00	
Aid to Beemerville Fire Department	25-258-2	5,500.00	5,500.00		5,500.00	5,500.00	
First Aid Organization - Contribution	25-260-2	60,000.00	56,000.00		56,000.00	56,000.00	
First Responders	25-256-2	2,500.00	10,000.00		10,000.00	10,000.00	
Municipal Court							
Prosecutor							
Other Expenses	25-275-2	44,000.00	43,000.00		43,131.00	43,130.33	0.67
Public Buildings and Grounds							
Salaries and Wages	26-310-1	7,400.00	7,200.00		7,200.00	6,872.81	327.19
Other Expenses	26-310-2	30,000.00	30,000.00		29,449.83	15,540.07	13,909.76
Streets and Roads:							
Road Repairs and Maintenance							
Salaries and Wages	26-290-1	490,000.00	490,000.00		479,869.00	427,187.49	52,681.51
Other Expenses	26-290-2	322,000.00	188,000.00		183,000.00	148,090.88	34,909.12
Snow Removal							
Salaries and Wages	26-290-1	50,000.00	50,000.00		50,000.00	50,000.00	
Other Expenses	26-290-2	170,000.00	170,000.00		170,000.00	170,000.00	

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
Recycling							
Salaries and Wages	26-305-1	7,900.00	7,900.00		7,900.00	6,666.30	1,233.70
Sanitation							
Garbage and Trash Removal							
Other Expenses	26-305-2	3,000.00	3,000.00		3,000.00	2,767.15	232.85
Vehicle Expense	26-315-2	50,000.00	77,000.00		77,000.00	58,888.80	18,111.20
Health and Welfare:							
Board of Health							
Salaries and Wages	27-330-1	5,300.00	5,100.00		5,100.00	4,970.26	129.74
Other Expenses	27-330-2	1,000.00	1,000.00		1,000.00	366.59	633.41
SCARC	27-360-2	1,500.00	1,500.00		1,500.00	1,500.00	
Senior Organization	27-360-2	2,500.00	2,500.00		2,500.00	2,500.00	

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
Park Buildings and Grounds							
Salaries and Wages	28-375-1	26,000.00	26,000.00		26,047.07	26,047.07	
Other Expenses	28-375-2	22,000.00	21,000.00		20,952.93	20,952.93	
Utility Expense:							
Electricity	31-430-2	14,000.00	14,000.00		13,000.00	11,835.59	1,164.41
Street Lighting	31-435-2	6,500.00	6,500.00		6,500.00	5,933.66	566.34
Telephone	31-440-2	10,000.00	9,000.00		10,000.00	9,720.38	279.62
Fuel Oil	31-447-2	13,500.00	13,000.00		13,000.00	12,529.65	470.35
Gasoline	31-460-2	34,000.00	30,000.00		35,000.00	33,679.33	1,320.67
Insurance (N.J.S.A. 40A:4-45.3(00))							
General Liability	23-210-2	116,000.00	122,000.00		122,000.00	114,192.00	7,808.00
Workers Compensation	23-215-2	61,000.00	58,500.00		58,500.00	57,717.00	783.00
Employee Group Health	23-220-2	305,000.00	307,000.00		294,694.90	261,131.99	33,562.91
Health Benefit Waiver	23-221-2	48,000.00	36,000.00		48,305.10	48,305.10	
Insurance Other	23-222-2	2,700.00	2,700.00		2,700.00	2,613.40	86.60

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
Uniform Construction Code - Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Sub-Code Officials	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Construction Officials							
Salaries and Wages	22-195-1	105,000.00	102,000.00		106,000.00	104,410.12	1,589.88
Other Expenses	22-195-2	7,000.00	11,000.00		7,000.00	3,628.14	3,371.86

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
(A) Operations - Within "Caps" - (Continued)	FCOA	For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Unclassified							
Accumulated Leave Compensation	30-415-2	25,000.00	25,000.00		25,000.00	25,000.00	
Total Operations {Item 8 (A)} Within "CAPS"	34-199	2,806,200.00	2,642,300.00		2,642,299.83	2,440,867.42	201,432.41
B. Contingent	35-470			XXXXXXXXXX			
Total Operations Including Contingent- Within "Caps"	34-201	2,806,200.00	2,642,300.00		2,642,299.83	2,440,867.42	201,432.41
Detail:							
Salaries and Wages	34-201-1	1,047,200.00	1,040,500.00		1,034,988.20	970,324.29	64,663.91
Other Expenses (Including Contingent)	34-201-2	1,759,000.00	1,601,800.00		1,607,311.63	1,470,543.13	136,768.50

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
(E) Deferred Charges and Statutory Expenditures- Municipal Within "Caps"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) Deferred Charges	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
Deficit in Animal Control Trust Fund	46-871	8,157.00		XXXXXXXXXX			XXXXXXXXXX
Public Employees' Retirement System	46-872			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX

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
(E) Deferred Charges and Statutory Expenditures- Municipal Within "Caps"	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	129,417.00	121,037.00		121,037.00	121,036.79	0.00
Social Security System (O.A.S.I.)	36-472	95,000.00	95,000.00		95,000.00	91,994.66	3,005.34
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475						
Unemployment Compensation Insurance	23-225	3,000.00	3,000.00		3,000.00	3,000.00	
Defined Contribution Retirement Program	36-477	100.00	100.00		100.00		100.00
Total Deferred Charged and Statutory Expenditures - Municipal within "CAPS"	34-209	235,674.00	219,137.00		219,137.00	216,031.45	3,105.34
(G) Cash Deficit of Proceeding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	3,041,874.00	2,861,437.00		2,861,436.83	2,656,898.87	204,537.75

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
Insurance (N.J.S.A. 40A:4-45.3(00))							
Employee Group Health	23-220-2						

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 As Modified B All Transfers	Paid or Charged	Reserved
Total Other Operations - Excluded From Caps	34-300						

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
Uniform Construction Code Appropriations Offset by Increased Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Uniform Construction Code Appropriations	22-999						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded From "Caps"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For By Emergency Appropriation	Total for As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court							
Salaries and Wages	42-490-1	177,000.00	170,000.00		170,000.00	168,296.48	1,703.52
Other Expenses	42-490-2	24,500.00	30,965.00		30,965.00	19,841.55	11,123.45
"911" System							
Other Expenses	42-250-2	14,736.00	14,447.00		14,447.00	14,447.00	
Branchville - Sewer Agreement	42-305-2	30,000.00	30,000.00		30,000.00		
Total Shared Service Agreements	42-999	246,236.00	245,412.00		245,412.00	202,585.03	12,826.97

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	Reserved
Additional Appropriations Offset By Revenues (N.J.S. 40A:4-45.3h)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Additional Appropriations Offset By Revenues (N.J.S. 40A:4-45.3h)	34-303						

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
Public and Private Programs Offset By Revenues	XXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Reserve for Clean Communities Grant	41-770	21,532.36	22,407.02		22,407.02	22,407.02	
Recycling Tonnage Grant							
Other Expenses	41-771	5,781.26	2,991.47		2,991.47	2,991.47	
Matching funds for Grants	41-703	1.00	1.00		1.00		1.00
Municipal Alliance - Local Match	41-705	1,055.00	1,055.00		1,055.00	1,054.67	0.33

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
Public and Private Programs Offset By Revenues (Continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Public and Private Programs Offset By Revenues	40-999	28,369.62	26,454.49		26,454.49	26,453.16	1.33
Total Operations - Excluded from "CAPS"	34-305	274,605.62	271,866.49		271,866.49	229,038.19	12,828.30
Detail:							
Salaries and Wages	34-305-1	177,000.00	170,000.00		170,000.00	168,296.48	1,703.52
Other Expenses	34-305-2	97,605.62	101,866.49		101,866.49	60,741.71	11,124.78

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - 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
Down Payments on Improvements	44-902						
Capital Improvement Fund	44-901	135,000.00					
Improvements to Roads	44-903	300,000.00	80,000.00		80,000.00	80,000.00	
Improvements to Building -Sidewalk	44-904		50,000.00		50,000.00	50,000.00	
Improvements to Building - DPW Garage Addition	44-905		150,000.00		150,000.00	150,000.00	
Purchase of Road Department Equipment	44-906	50,000.00					
Purchase of Fire Truck	44-907	30,000.00					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - 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
Public and Private Programs Offset By Revenues:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey DOT Trust Fund Authority Act	41-865						
Total Capital Improvements Excluded from "CAPS"	44-999	515,000.00	280,000.00		280,000.00	280,000.00	

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						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	120,000.00	465,000.00		465,000.00	465,000.00	XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935	6,480.00	9,062.50		9,062.50	9,062.50	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX			XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940	9,950.00	14,713.50		14,713.67	14,713.67	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Total Municipal Debt Service-Excluded from "Caps"	45-999	136,430.00	488,776.00		488,776.17	488,776.17	

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
(E) Deferred Charges - Municipal - Excluded From "Caps"							
(1) Deferred Charges:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorization	46-870			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13))	46-871			XXXXXXXXXX			XXXXXXXXXX
Unfunded ordinances:				XXXXXXXXXX			XXXXXXXXXX
05-12 George Hill Road Section II	46-880	42,400.00	21,200.00	XXXXXXXXXX	21,200.00	21,200.00	XXXXXXXXXX
04-04 Land Purchase	46-881	34,100.00	17,050.00	XXXXXXXXXX	17,050.00	17,050.00	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded From "CAPS"	46-999	76,500.00	38,250.00		38,250.00	38,250.00	
(F) Judgments 9N.J.S.A. 40A:4-45.3cc)	37-480			XXXXXXXXXX			XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1&17.3)	29-405			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Proceeding Year	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	1,002,535.62	1,078,892.49		1,078,892.66	1,036,064.36	12,828.30

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 Purpose - 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
Total of Type 1 District School Debt Service - Excluded From "Caps"	48-999						XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded From "Caps"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX
Total of Deferred Charges and Statutory Expenditures- Local School - Excluded From "Caps"	29-409						XXXXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes { Items (I) and (J) } - Excluded From "Caps"	29-410						XXXXXXXXXX XXXXXXXXXX
(O) Total General Appropriations - Excluded From "Caps"	34-399	1,002,535.62	1,078,892.49		1,078,892.66	1,036,064.36	12,828.30
(L) Subtotal General Appropriations { Items (H-1) and (O) }	34-400	4,044,409.62	3,940,329.49		3,940,329.49	3,692,963.23	217,366.05
(M) Reserve for Uncollected Taxes	50-899	229,292.00	221,985.00	XXXXXXXXXX	221,985.00	221,985.00	XXXXXXXXXX
9. Total General Appropriations	34-499	4,273,701.62	4,162,314.49		4,162,314.49	3,914,948.23	217,366.05

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
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	3,041,874.00	2,861,437.00		2,861,436.83	2,656,898.87	204,537.75
	XXXXXX						
(A) Operations - Excluded From "Caps"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300						
Uniform Construction Code	22-999						
Shared Service Agreements	42-999	246,236.00	245,412.00		245,412.00	202,585.03	12,826.97
Additional Appropriations Offset by Revenues	34-303						
Public & Private Programs Offset by Revenues	40-999	28,369.62	26,454.49		26,454.49	26,453.16	1.33
Total Operations - Excluded From "Caps"	34-305	274,605.62	271,866.49		271,866.49	229,038.19	12,828.30
(C) Capital Improvements	44-999	515,000.00	280,000.00		280,000.00	280,000.00	
(D) Municipal Debt Service	45-999	136,430.00	488,776.00		488,776.17	488,776.17	
(E) Total Deferred Charges (sheet 28)	46-999	76,500.00	38,250.00		38,250.00	38,250.00	
(F) Judgments	37-480						
(G) Cash Deficit - With Prior Consent of LFB	46-885						
(K) Local District School Purposes	24-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	229,292.00	221,985.00		221,985.00	221,985.00	
Total General Appropriations	34-499	4,273,701.62	4,162,314.49		4,162,314.49	3,914,948.23	217,366.05

Dedicated Assessment Budget

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. Appropriations for Assessment Debt		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

Dedicated Water Utility Assessment Budget

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. Appropriations for Assessment Debt		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

DEDICATED ASSESSMENT BUDGET

UTILITY

14. DEDICATED REVENUE FROM	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
Assessment Cash	53-101			
Deficit (_____)	53-885			
Total _____ Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2018 Paid or Charged
		2019	2018	
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. 40A:4-39) " The dedicated revenues anticipated during the year 2011 from Animal Control; State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensack 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 (NJSA 40:55D-53.1), Municipal Alliance on Alcoholism and Drug Abuse-PL1989,c51;NJSA 40A:5-29, Municipal Public Defender P.L. 1977 c.256, Open Space, Recreation, Farmland and Historic Preservation Trust, Accumulated Absences N.J.A.C. 5:30-15, Small Cities: Revolving Loan Fund, Uniform Fire Safety Act Penalty Monies (NJSA 52:27D-192 et seq.), Recreation Programs & Field Improvements Donation N.J.S.A 40A:5-29, Recreation Trust P.L. 1977 c.24, Affordable Housing Trust P.L. 1985, C222 and NJAC 5:92-18.1 et seq., Parking Offenses Adjudication Act (P.L. 1989, C.137), Snow Removal Trust Fund P.L. 2001 C.138.

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 Statement

Comparative Statement of Current Fund Operations and Changes in Current Surplus

Current Fund Balance Sheet - December 31, 2018

ASSETS		
Cash and Investments	1110100	2,098,584.07
Due from State of N.J. (c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	
Receivable with Offsetting Reserves:	XXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	155,487.81
Tax Title Liens Receivable	1110400	464,073.22
Property Acquired by Tax Title Lien Liquidation	1110500	593,800.00
Other receivable	1110600	64,549.60
Deferred Charges Required to be in 2019 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800	
Total Assets	1110900	3,376,494.70

LIABILITIES , RESERVES AND SURPLUS

* Cash Liabilities	2110100	716,348.53
Reserves for Receivable	2110200	1,216,554.05
Surplus	2110300	1,443,592.12
Total Liabilities , Reserves and Surplus		3,376,494.70

School Tax Levy Unpaid	2220100	NONE
Less: School Tax Deferred	2220200	
* Balance Included in Above "Cash Liabilities"	2220300	NONE

		Year 2018	Year 2017
Surplus Balance , January 1 st	2310100	1,332,588.81	1,148,767.40
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2018 98.94%, 2017 98.83%)	2310200	18,521,895.11	18,439,203.44
Delinquent Taxes	2310300	126,325.70	156,557.23
Other Revenues and Additions to Income	2310400	1,428,509.90	1,443,856.66
Total Funds	2310500	21,409,319.52	21,188,384.73
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	3,910,329.28	3,647,572.34
School Taxes (Including Local and Regional)	2310700	11,338,820.00	11,488,465.00
County Taxes (Including Added Tax Amounts)	2310800	4,640,063.84	4,625,970.46
Special District Taxes	2310900	73,321.26	73,333.38
Other Expenditures and Deductions from Income	2311000	3,193.02	20,454.74
Total Expenditures and Tax Requirements	2311100	19,965,727.40	19,855,795.92
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	19,965,727.40	19,855,795.92
Surplus Balance - December 31 st	2311400	1,443,592.12	1,332,588.81

Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2019 Budget

Surplus Balance December 31, 2018	2311500	1,443,592.12
Current Surplus Anticipated in 2019 Budget	2311600	690,000.00
Surplus Balance Remaining	2311700	753,592.12

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

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)
- [x] 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 attached Capital Improvement Program is designed to meet the requirements of law and, therefore, is narrow in scope and limited by the use of standardized forms and summary sheets. In reality, the ongoing planning process is dynamic and continually changing. The primary purpose of this plan, however, is to serve as a guide for continuous planning and budgeting. The Capital planning process includes input from the various boards, individuals, and departments of the Township.

The Mayor and Committee are continuously planning within the Township by preparing the Capital Budget. This Budget is not a spending budget, but a plan for future budgeting.

**CAPITAL BUDGET (Current Year Action)
2019**

LOCAL UNIT Township of Frankford

1 Project Title	2 Project Number	3 Estimated Total Cost	4 Amounts Reserved in Prior Years	Planned Funding Services for Current Year - 2019					6 To Be Funded in Future Years
				5a 2019 Budget Appropriation	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid & Other Funds	5e Debt Authorized	
Capital Improvement Fund	1	363,240.68	5,950.68	135,000.00					222,290.00
Improvements to Various Roads / Drainage	2	1,047,567.82	26,817.82	300,000.00					720,750.00
Purchase of Road Equipment	3	1,165,000.00	70,000.00	50,000.00					1,045,000.00
Improvements to Parks	4	102,475.78	475.78						102,000.00
Improvements to Municipal Building	5	56,800.00	21,800.00						35,000.00
Fire House	6	1,101,112.50	11,112.50						1,090,000.00
Purchase of Fire Truck	7	300,000.00		30,000.00					270,000.00
Totals - All Projects		4,136,196.78	136,156.78	515,000.00					3,485,040.00

6 Year Capital Program - 2019 - 2024
Anticipated Project Schedule and Funding Requirements

LOCAL UNIT Township of Frankford

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	5e 2023	5f 2024
General Capital									
Capital Improvement Fund	1	357,290.00	Continuous	135,000.00	44,458.00	44,458.00	44,458.00	44,458.00	44,458.00
Improvements to Various Roads / Drainage	2	1,020,750.00	Continuous	300,000.00	144,150.00	144,150.00	144,150.00	144,150.00	144,150.00
Purchase of Road Equipment	3	1,095,000.00	Continuous	50,000.00	209,000.00	209,000.00	209,000.00	209,000.00	209,000.00
Improvements to Parks	4	102,000.00	Continuous		20,400.00	20,400.00	20,400.00	20,400.00	20,400.00
Improvements to Municipal Building	5	35,000.00	Continuous		7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Fire House	6	1,090,000.00	Continuous		218,000.00	218,000.00	218,000.00	218,000.00	218,000.00
Purchase of Fire Truck	7	300,000.00	Continuous	30,000.00	54,000.00	54,000.00	54,000.00	54,000.00	54,000.00
Totals - All Projects		4,000,040.00		515,000.00	697,008.00	697,008.00	697,008.00	697,008.00	697,008.00

6 Year Capital Program -2019 - 2024
Summary of Anticipated Funding Sources and Amounts

LOCAL UNIT Township of Frankford

1 Project Title	2 Estimated Total Cost	Budget Appropriations		4 Capital Improvement Fund	5 Capital Surplus	6 Grants in Aid Other Funds	Bonds and Notes			
		3a Current Year 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
General Capital										
Capital Improvement Fund	363,240.68	135,000.00	222,290.00	5,950.68						
Improvements to Various Roads / Drainag	1,047,567.82	300,000.00	720,750.00			26,817.82				
Purchase of Road Equipment	1,165,000.00	50,000.00	1,045,000.00			70,000.00				
Improvements to Parks	102,475.78		102,000.00			475.78				
Improvements to Municipal Building	56,800.00		35,000.00			21,800.00				
Fire House	1,101,112.50		1,090,000.00			11,112.50				
Purchase of Fire Truck	300,000.00	30,000.00	270,000.00							
Totals - All Projects	4,136,196.78	515,000.00	3,485,040.00	5,950.68		130,206.10				

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				for 2019	for 2018	Paid or Charged	Reserved
Amount to be Raised by Taxation	54-190	73,425.07	73,130.00	73,130.00	Development of Land for Recreation and Conservation:		xxxxxx xx	xxxxxx xx	xxxxxx xx	xxxxxx xx
					Salaries and Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
Added and Omitted				191.26	Maintenance of Lands for Recreation and Conservation:		xxxxxx xx	xxxxxx xx	xxxxxx xx	xxxxxx xx
Reserve Funds:					Salaries and Wages	54-375-1				
					Other Expenses	54-375-2				
					Historic Preservation:		xxxxxx xx	xxxxxx xx	xxxxxx xx	xxxxxx xx
					Salaries and Wages	54-176-1				
Public & Private Revenues:					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation:	54-915-2				
					Acquisition of Farmland	54-916-2				
Total Trust Fund Reserves	54-299	73,425.07	73,130.00	73,321.26	Down Payments on Improvements	54-902-02				
Summary of Program					Debt Service:		xxxxxx xx	xxxxxx xx	xxxxxx xx	xxxxxx xx
Year Referendum Passed/Implemented:				1998	Payment of Bond Principal	54-920-2				xxxxxx xx
Rate Assessed:				0 to .03	Payment of Bond Anticipation					
Total Tax Collected to date:				\$ 1,407,801.59	Notes and Capital Notes	54-925-2				xxxxxx xx
Total Expended to date:				581,862.04	Interest on Bonds	54-930-2				xxxxxx xx
Total Acreage Preserved to date				687	Interest on Notes	54-935-2				xxxxxx xx
Recreation land preserved in 2018				-	Reserve for Future Use	54-950-2	73,425.07	73,130.00	73,130.00	
Farmland preserved in 2018				-	Total Trust Fund Appropriations	54-499	73,425.07	73,130.00	73,130.00	

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

Contacting Unit: Township of Frankford

Year Ending: December 31, 2018

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 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.

March 12, 2019

Date

Clerk of the Governing Body

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2019 MUNICIPAL BUDGET**

		YEAR 2019	YEAR 2018
1. Total General Appropriations for 2019 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes) 80015-		\$ 4,044,409.62	XXXXXXXXXX
	Actual 80016-		\$ 7,197,214.00
2. Local District School Tax - Estimate** 80017-		\$ 7,341,200.00	XXXXXXXXXX
3. Regional School District Tax - Actual 80025-			
School Budget Estimate* 80026-			XXXXXXXXXX
4. Regional High School Tax - Actual 80018-			\$ 4,141,606.00
Estimate* 80019-		\$ 4,224,500.00	XXXXXXXXXX
5. County Tax Actual 80020-			\$ 4,627,941.25
Estimate* 80021-		\$ 4,720,500.00	XXXXXXXXXX
6. Special District Taxes Actual 80022-			
Estimate* 80023-		\$ -	XXXXXXXXXX
7. Municipal Open Space Taxes Actual 80027-			\$ 73,130.00
Estimate* 80028-		\$ 73,425.07	XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01		\$ 20,404,034.69	
9. Less: Total Anticipated Revenues from 2019 in Municipal Budget (Item 5) 80024-02		\$ 1,525,699.62	
10. Cash Required from 2019 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		\$ 18,878,335.07	
11. Amount of Item 10 Divided by 98.80% [820084-04] Equals Amount to be Raised by Taxation (Percentage used most not exceed the applicable percentage shown by item 13, Sheet 22) 80024-05		\$ 19,107,627.07	
Analysis of Item 11:			
Local District School Tax (Amount shown on Line 2 Above)	\$ 7,341,200.00	* May not be stated in an amount less than 'actual' Tax of year 2018 ** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of education on January 15, 2019 (Chap. 136, P. L. 1978). Consideration must be given to calendar year calculation.	
Regional School District Tax (Amount shown on Line 3 Above)	\$ -		
Regional High School Tax (Amount shown on Line 4 Above)	\$ 4,224,500.00		
County Tax (Amount shown on Line 5 Above)	\$ 4,720,500.00		
Special District Taxes (Amount shown on Line 6 Above)	\$ -		
Municipal Open Space Tax (Amount shown on Line 7 Above)	\$ 73,425.07		
Tax in Local Municipal Budget	\$ 2,748,002.00		
Total Amount (See Line 11)	\$ 19,107,627.07		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		\$ 229,292.00	Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations		\$ 4,044,409.62	
Item 12 - Appropriation: Reserve for Uncollected Taxes		\$ 229,292.00	
Sub-total		\$ 4,273,701.62	
Less: Item 9 - Total Anticipated Revenues		\$ 1,525,699.62	
Amount to be Raised by Taxation in Municipal Budget 80024-07		\$ 2,748,002.00	