

2015 MUNICIPAL DATA SHEET

CAP

(MUST ACCOMPANY 2015 BUDGET)

MUNICIPALITY: Township of Frankford

COUNTY : Sussex

<u>Gary Larson</u> Mayor's Name	<u>12/31/15</u> Term Expires
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Governing Body Members	
Name	Term Expires
<u>James Ayers</u>	<u>12/31/17</u>
<u>Sam Castimore</u>	<u>12/31/16</u>

Municipal Officials	
<u>Patricia Bussow</u> Municipal Clerk	{ <u>08/09/09</u> Date of Orig. Appt. <u>C-1603</u> Cert No.
<u>Stephen Lance</u> Tax Collector	<u>1066</u> Cert No.
<u>Sharon M. Yarosz</u> Chief Financial Officer	<u>N0856</u> Cert No.
<u>Thomas M. Ferry, C.P.A.</u> Registered Municipal Accountant	<u>497</u> Lic No.
<u>Glenn Kienz</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 2015 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: _____

**2015
MUNICIPAL BUDGET**

Municipal Budget of the _____ Township of _____ Frankford _____, County of _____ Sussex _____ for the Fiscal Year 2015

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 _____ 3 _____ day of _____ March _____, 2015 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 _____ 3 _____ day of _____ March _____, 2015

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 _____ 3 _____ day of _____ March _____, 2015

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 _____ 3 _____ day of _____ March _____, 2015

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: _____ 2015 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: _____ 2015 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

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	Year 2015
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)}	2,599,849.00
2. Appropriations excluded from "Caps"	XXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2,Sheet 28) (N.J.S.40A:4-45.3 as amended)}	939,434.65
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "Caps" (Item O, Sheet 29)	939,434.65
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimate 98.80 Percent of Tax Collections	233,371.00
<div style="display: flex; justify-content: space-between;"> 4. Total General Appropriations (Item 9, Sheet 29) <div style="text-align: right;"> Building Aid Allowance 2015 \$ _____ for schools - State Aid 2014 \$ _____ </div> </div>	3,772,654.65
5. Less Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e., Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,503,551.32
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)	2,269,103.33
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Frankford, County of Sussex for the Fiscal Year 2015

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2015 ;

Be it Further Resolved, that said Budget be published in the New Jersey Herald

In the issue of March 20, 2015

The Governing Body of the Township of Frankford does hereby approve the following as the Budget for the year 2015 :

	((
	(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 3, 2015 .

A hearing on the Budget and Tax Resolution will be held at the Municipal Building, on March 31, 2015 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	<u> </u> Utility	<u> </u> Utility
Budget Appropriations - Adopted Budget	3,746,231.16			
Budget Appropriations Added by N.J.S. 40A:4-87				
Emergency Appropriations				
Total Appropriations	3,746,231.16			
<u>Expenditures</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	3,542,199.64			
Reserved	204,026.42			
Unexpended Balances Canceled	5.10			
Total Expenditures and Unexpended Balances Canceled	3,746,231.16			
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 2014 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 2015.</p>			
General Appropriations for 2014	\$ 3,746,231.00	Amount on which 3.5% CAP is applied	2,587,400.00
CAP Base Adjustment:		3.5% CAP	90,559.00
		Allowable operating appropriations before additional exception per (NJSA 40A:4-5.2)	2,677,959.00
Subtotal	3,746,231.00		
Exceptions:		Add on modifications:	
Less:		New Construction	18,284.76
Total Interlocal Service Agreements	299,734.00	2013 CAP Bank	84,762.65
Total Public & Private Programs	26,642.00	2014 CAP Bank	75,913.62
Total Capital Improvements	125,000.00		
Total Municipal Debt Service	373,362.00	Total allowable appropriations	\$ 2,856,920.03
Total Deferred Charges	56,500.00		
Reserve for Uncollected Taxes	277,593.00	The total general appropriations for municipal purposes within "CAPS", as indicated at item (H-1) sheet 19 of this budget document.	2,599,849.00
Total Exceptions	1,158,831.00	Under CAP	257,071.03

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	2,263,031
Cap Base Adjustment (+/-)	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	(22,500)
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>2,240,531</u>
Plus 2% Cap increase	<u>44,811</u>

Adjusted Tax Levy

Plus: Assumption of Service/function

2,285,342**Adjusted Tax Levy Prior to Exclusions**

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Cost Increase	9,500
Allowable Pension Obligations Increase	8,084
Allowable LOSAP Increase	
Allowable Capital Improvement Increase	95,500
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 189,584Less Cancelled or Unexpended Exclusions (5)**Adjusted Tax Levy After Exclusions**2,474,921

Additions:

New Ratables - Increase in Valuations (New Construction and Additions)	5,860,500
Prior Year's Local Municipal Purpose Tax Rate (per\$100)	<u>0.312</u>
New Ratable Adjustment to Levy	18,285
CY 2012 Cap Bank Utilized in CY 2015	
CY 2013 Cap Bank Utilized in CY 2015	
CY 2014 Cap Bank Utilized in CY 2015	
Amounts approved by Referendum	

Maximum Allowable Amount to be Raised by Taxation2,493,205**Amount to be Raised by Taxation for Municipal Purposes**2,269,103**Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)**224,102**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>
<u>286,000.00</u>	<u>4,000.00</u>	<u> </u>	<u>290,000.00</u>

THE FOLLOWING IS AN ANALYSIS OF EMPLOYEE GROUP HEALTH INSURANCE

Total Amount	330,430.00
Less: Employee deposited in Payroll Agency Account	<u>(40,430.00)</u>
Total Charged to Current Appropriations	<u>290,000.00</u>

COMPARISON OF TAX RATE FOR MUNICIPAL PURPOSES

Below is a comparison of the Preliminary 2015 tax rate and actual 2014 tax rate for Municipal purposes only and a comparison of amounts to be raised by taxes for 2015 and 2014.

	<u>2015 Preliminary (Revaluation Year)</u>		<u>2014 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	2,269,103.33	0.3122	2,263,031.50	0.3122	6,071.83	0.0000
Open Space	72,679.31	0.0100	0.00	0.00	72,679.31	0.0100

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 THEA AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST OF HEALTH CARE COVERAGE (Refer to LFN 2011-4).**

EXPLANATORY STATEMENT

BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring current appropriations	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
						The Township of Frankford does not have any Revenues at Risk,
						Non-recurring current appropriations, Future year Appropriation increases,
						or Structural Inbalance offsets.

**EXPLANATORY STATEMENT (CONTINUED)
BUDGET MESSAGE**

Analysis of Compensated Absence Liability

**Legal basis for benefit
(check applicable items)**

Organization/Individuals Eligible for Benefit	Total Days of Accumulated	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements*
	614.00	\$ 117,888.00	X	X	
Totals	614.00 days	\$ 117,888.00			
Total Funds Reserved as of end of 2014		\$ 25,508.00			
Total Funds Appropriated in 2015		\$ 25,000.00			

*Benefit must be established by local ordinance

Current Fund - Anticipated Revenues

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
1. Surplus Anticipated	08-101	576,000.00	500,000.00	500,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	576,000.00	500,000.00	500,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	5,000.00	5,600.00	5,009.10
Other	08-104	4,500.00	3,900.00	4,545.00
Fees and Permits	08-105	47,000.00	38,000.00	47,463.75
Fines and Costs:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	19,000.00	21,000.00	19,306.61
Other	08-109			
Interest and Costs on Taxes	08-112	60,000.00	60,000.00	70,606.69
Interest and Costs on Assessments	08-115			
Interest on Investments and Deposits	08-113	3,000.00	3,000.00	5,896.96

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenues	08-001	138,500.00	131,500.00	152,828.11

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200	3,766.00	10,531.00	10,531.00
Energy Receipts Tax (P.L.1997,Chapters 162 &167)	09-202	451,235.00	444,470.00	444,470.00
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 2014
		2015	2014	
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	105,000.00	105,000.00	142,764.00
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	105,000.00	105,000.00	142,764.00

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
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
Township of Montague - Chief Financial Officer		16,923.00	16,305.00	16,304.52
Township of Montague - Land Use Administrator		16,431.00	15,790.00	15,788.49
Total Section D: Shared Service Agreements				
Offset with Appropriations	11-001	33,354.00	32,095.00	32,093.01

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
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	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Consent of Director of Local Government Services - Additional Revenues	08-003			

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
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	18,982.77	20,236.39	20,236.39
Recycling Tonnage Grant- Unappropriated Reserve	10-716	2,918.55	5,072.27	5,072.27

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
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	21,901.32	25,308.66	25,308.66

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
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 2014
		2015	2014	
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	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Consent of Director of Local Government Services - Other Special Items	08-004			

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash in 2014
Summary of Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	576,000.00	500,000.00	500,000.00
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	138,500.00	131,500.00	152,828.11
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	105,000.00	105,000.00	142,764.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	33,354.00	32,095.00	32,093.01
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	21,901.32	25,308.66	25,308.66
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	777,551.32	772,699.66	831,789.78
4. Receipts from Delinquent Taxes	15-499	150,000.00	210,500.00	229,614.79
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	1,503,551.32	1,483,199.66	1,561,404.57
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	2,269,103.33	2,263,031.50	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	2,269,103.33	2,263,031.50	2,416,609.54
7. Total General Revenues	13-299	3,772,654.65	3,746,231.16	3,978,014.11

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "Caps"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
General Government:							
Administrative and Executive							
Salaries and Wages	20-100-1	10,600.00	10,400.00		10,400.00	10,296.00	104.00
Other Expenses	20-100-2	3,500.00	3,500.00		3,500.00	3,500.00	
Municipal Clerk							
Salaries and Wages	20-120-1	103,500.00	100,000.00		100,000.00	97,230.51	2,769.49
Other Expenses	20-120-2	12,000.00	12,000.00		12,000.00	11,906.33	93.67
Codification of Municipal Ordinances	20-121-2	2,000.00	4,000.00		4,000.00	1,268.80	2,731.20
Elections	20-122-2	4,500.00	4,500.00		4,500.00	4,068.31	431.69
Financial Administration							
Salaries and Wages	20-130-1	40,500.00	39,000.00		39,000.00	38,979.52	20.48
Other Expenses	20-130-2	2,000.00	2,000.00		2,000.00	728.92	1,271.08
Audit Services	20-135-2	25,425.00	25,000.00		25,000.00	25,000.00	
Computer Services and Office Equip.-(copier & Telephone)	20-140-2	20,000.00	32,500.00		32,500.00	17,162.11	15,337.89
Assessment of Taxes							
Salaries and Wages	20-150-1	47,000.00	45,000.00		45,000.00	43,631.78	1,368.22
Other Expenses	20-150-2	6,000.00	4,500.00		5,026.00	5,025.96	0.04
Collection of Taxes							
Salaries and Wages	20-145-1	71,000.00	70,000.00		70,000.00	69,873.48	126.52
Other Expenses	20-145-2	4,000.00	4,000.00		4,000.00	3,351.63	648.37

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "Caps" - (Continued)	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Legal Services and Costs:							
Other Expenses	20-155-2	75,000.00	100,000.00		95,705.87	43,284.44	52,421.43
Engineering Services and Costs							
Other Expenses	20-165-2	17,500.00	17,500.00		17,500.00	8,940.25	8,559.75
Land Use Board							
Salaries and Wages	21-180-1	22,500.00	21,656.00		21,656.00	21,455.50	200.50
Other Expenses	21-180-2	12,000.00	12,000.00		12,000.00	10,521.20	1,478.80
Zoning Board							
Salaries and Wages	21-181-1	34,000.00	33,000.00		33,000.00	31,819.00	1,181.00
Other Expenses	21-181-2	2,500.00	2,000.00		2,000.00	1,851.38	148.62
Emergency Management							
Salaries and Wages	25-252-1	5,300.00	5,200.00		5,200.00	5,098.00	102.00
Other Expenses	25-252-2	5,000.00	5,000.00		5,000.00	1,512.18	3,487.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "Caps" - (Continued)	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public Safety:							
Aid to Volunteer Fire Companies	25-255-2	39,000.00	39,000.00		39,000.00	39,000.00	
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	9,000.00	35,000.00		35,000.00	35,000.00	
First Responders	25-256-2	10,000.00	10,000.00		10,000.00	10,000.00	
Municipal Court							
Prosecutor							
Other Expenses	25-275-2	42,000.00	41,000.00		41,000.00	39,990.10	1,009.90
Public Buildings and Grounds							
Other Expenses	26-310-2	30,000.00	22,000.00		25,185.13	25,185.13	
Streets and Roads:							
Road Repairs and Maintenance							
Salaries and Wages	26-290-1	385,000.00	377,100.00		377,100.00	367,935.89	9,164.11
Other Expenses	26-290-2	280,000.00	250,000.00		250,000.00	238,294.33	11,705.67
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	160,000.00	160,000.00		160,000.00	160,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "Caps" - (Continued)	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Recycling							
Salaries and Wages	26-305-1	7,500.00	7,300.00		7,300.00	7,206.72	93.28
Sanitation							
Garbage and Trash Removal							
Other Expenses	26-305-2	3,000.00	3,000.00		3,000.00	1,928.97	1,071.03
Vehicle Expense	26-315-2	50,000.00	50,000.00		50,000.00	44,970.55	5,029.45
Health and Welfare:							
Board of Health							
Salaries and Wages	27-330-1	4,500.00	4,400.00		4,400.00	4,239.12	160.88
Other Expenses	27-330-2	1,000.00	1,000.00		1,000.00	921.28	78.72
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	
Branchville/Frankford Youth Group							
Other Expenses	28-371-2	4,500.00	2,500.00		2,500.00	2,500.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "Caps" - (Continued)	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Park Buildings and Grounds							
Salaries and Wages	28-375-1	20,000.00	21,500.00		19,230.19	19,207.93	22.26
Other Expenses	28-375-2	21,500.00	20,000.00		22,269.81	22,269.81	
Utility Expense:							
Electricity	31-430-2	15,000.00	18,000.00		18,000.00	11,318.74	6,681.26
Street Lighting	31-435-2	7,000.00	7,000.00		7,000.00	5,472.56	1,527.44
Telephone	31-440-2	7,200.00	7,200.00		7,200.00	5,946.51	1,253.49
Fuel Oil	31-447-2	23,000.00	23,000.00		23,000.00	15,852.24	7,147.76
Gasoline	31-460-2	45,000.00	45,000.00		45,000.00	40,047.92	4,952.08
Insurance (N.J.S.A. 40A:4-45.3(00))							
General Liability	23-210-2	116,500.00	113,725.00		114,225.00	114,225.00	
Workers Compensation	23-215-2	62,500.00	61,501.00		61,501.00	61,501.00	
Employee Group Health	23-220-2	286,000.00	275,000.00		275,000.00	245,439.00	29,561.00
Health Benefit Waiver	23-221-2	46,500.00	32,000.00		32,000.00	31,938.00	62.00
Insurance Other	23-222-2	2,700.00	2,400.00		2,483.00	2,482.73	0.27

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "Caps" - (Continued)	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code -	XXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Appropriations Offset by Dedicated							
Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Sub-Code Officials							
Construction Officials							
Salaries and Wages	22-195-1	96,500.00	94,000.00		94,000.00	93,311.04	688.96
Other Expenses	22-195-2	12,000.00	15,000.00		15,000.00	10,740.28	4,259.72

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "Caps" - (Continued)	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Unclassified							
Accumulated Leave Compensation	30-415-2	25,000.00	10,000.00		10,000.00	10,000.00	
Total Operations {Item 8 (A)} Within "CAPS"	34-199	2,402,725.00	2,365,382.00		2,365,382.00	2,188,430.15	176,951.85
B. Contingent	35-470			XXXXXXXXXX			
Total Operations Including Contingent- Within "Caps"	34-201	2,402,725.00	2,365,382.00		2,365,382.00	2,188,430.15	176,951.85
Detail:							
Salaries and Wages	34-201-1	939,900.00	919,556.00		917,286.19	900,274.59	17,011.60
Other Expenses (Including Contingent)	34-201-2	1,462,825.00	1,445,826.00		1,448,095.81	1,288,155.56	159,940.25

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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
				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
				XXXXXXXXXX			XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	106,024.00	106,919.00		106,919.00	96,020.00	10,899.00
Social Security System (O.A.S.I.)	36-472	90,000.00	90,000.00		90,000.00	82,439.31	7,560.69
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	1,000.00	25,000.00		25,000.00	25,000.00	
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	197,124.00	222,019.00		222,019.00	203,459.31	18,559.69
(G) Cash Deficit of Proceeding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	2,599,849.00	2,587,401.00		2,587,401.00	2,391,889.46	195,511.54

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(A) Operations - Excluded From "Caps"	FCOA	For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	4,000.00					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded From "Caps"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for As Modified B All Transfers	Paid or Charged	Reserved
Total Other Operations - Excluded From Caps	34-300	4,000.00					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(A) Operations - Excluded From "Caps"	FCOA	For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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 2014	
		For 2015	For 2014	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	157,000.00	170,000.00		170,000.00	167,507.80	2,492.20
Other Expenses	42-490-2	30,965.00	15,825.00		15,825.00	10,305.98	5,519.02
"911" System							
Other Expenses	42-250-2	14,000.00	79,264.00		79,264.00	79,264.00	
Township of Montague - Chief Financial Officer							
Salaries and Wages	42-130-1	12,729.00	12,485.00		12,485.00	12,485.00	
Other Expenses	42-130-2	4,194.00	3,820.00		3,820.00	3,820.00	
Township of Montague - Land Use Administrator							
Salaries and Wages	42-185-1	12,301.00	12,037.00		12,037.00	12,037.00	
Other Expenses	42-185-1	4,130.00	3,753.00		3,753.00	3,753.00	
Township of Wantage - Certified Recycling Professionl	42-305-2		2,550.00		2,550.00	2,550.00	
Total Shared Service Agreements	42-999	235,319.00	299,734.00		299,734.00	291,722.78	8,011.22

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded From "Caps"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset By Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve for Clean Communities Grant	41-770	18,982.77	20,236.39		20,236.39	20,236.39	
Recycling Tonnage Grant- Reserve							
Other Expenses	41-771	2,918.55	5,072.27		5,072.27	5,072.27	
Matching funds for Grants	41-703	1.00	1.00		1.00		1.00
Municipal Alliance - Local Match	41-705	829.33	1,332.00		1,332.00	829.34	502.66

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded From "Caps"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	22,731.65	26,641.66		26,641.66	26,138.00	503.66
Total Operations - Excluded from "CAPS"	34-305	262,050.65	326,375.66		326,375.66	317,860.78	8,514.88
Detail:							
Salaries and Wages	34-305-1	182,030.00	194,522.00		194,522.00	192,029.80	2,492.20
Other Expenses	34-305-2	80,020.65	131,853.66		131,853.66	125,830.98	6,022.68

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded From "Caps"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902						
Capital Improvement Fund	44-901	90,500.00					
Purchase of Road Equipment	44-903	130,000.00	125,000.00		125,000.00	125,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(C) Capital Improvements - Excluded From "Caps"		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	220,500.00	125,000.00		125,000.00	125,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service -Excluded From "Caps"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	316,520.00	341,980.00		342,000.00	342,000.00	XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935	5,722.50	7,240.00		7,220.00	7,214.90	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940	24,141.50	24,141.50		24,141.50	24,141.50	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	346,384.00	373,361.50		373,361.50	373,356.40	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	34,000.00	34,000.00	XXXXXXXXXX	34,000.00	34,000.00	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		42,400.00	12,500.00	XXXXXXXXXX	12,500.00	12,500.00	XXXXXXXXXX
04-04 Land Purchase		34,100.00	10,000.00	XXXXXXXXXX	10,000.00	10,000.00	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded From "CAPS"	46-999	110,500.00	56,500.00		56,500.00	56,500.00	
(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	939,434.65	881,237.16		881,237.16	872,717.18	8,514.88

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	939,434.65	881,237.16		881,237.16	872,717.18	8,514.88
(L) Subtotal General Appropriations { Items (H-1) and (O) }	34-400	3,539,283.65	3,468,638.16		3,468,638.16	3,264,606.64	204,026.42
(M) Reserve for Uncollected Taxes	50-899	233,371.00	277,593.00	XXXXXXXXXX	277,593.00	277,593.00	XXXXXXXXXX
9. Total General Appropriations	34-499	3,772,654.65	3,746,231.16		3,746,231.16	3,542,199.64	204,026.42

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	2,599,849.00	2,587,401.00		2,587,401.00	2,391,889.46	195,511.54
	XXXXXX						
(A) Operations - Excluded From "Caps"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	4,000.00					
Uniform Construction Code	22-999						
Shared Service Agreements	42-999	235,319.00	299,734.00		299,734.00	291,722.78	8,011.22
Additional Appropriations Offset by Revenues	34-303						
Public & Private Programs Offset by Revenues	40-999	22,731.65	26,641.66		26,641.66	26,138.00	503.66
Total Operations - Excluded From "Caps"	34-305	262,050.65	326,375.66		326,375.66	317,860.78	8,514.88
(C) Capital Improvements	44-999	220,500.00	125,000.00		125,000.00	125,000.00	
(D) Municipal Debt Service	45-999	346,384.00	373,361.50		373,361.50	373,356.40	
(E) Total Deferred Charges (sheet 28)	46-999	110,500.00	56,500.00		56,500.00	56,500.00	
(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	233,371.00	277,593.00		277,593.00	277,593.00	
Total General Appropriations	34-499	3,772,654.65	3,746,231.16		3,746,231.16	3,542,199.64	204,026.42

Dedicated Assessment Budget

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. Appropriations for Assessment Debt		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
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 2014
		2015	2014	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. Appropriations for Assessment Debt		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
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 #VALUE!
		2015	2014	
Assessment Cash	53-101			
Deficit (_____)	53-885			
Total _____ Assessment Revenues	53-899			
		Appropriated		#VALUE! Paid or Charged
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	2015	2014	
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 Alc 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, 2014

ASSETS		
Cash and Investments	1110100	1,809,896.14
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	155,723.67
Tax Title Liens Receivable	1110400	312,580.01
Property Acquired by Tax Title Lien Liquidation	1110500	488,500.00
Other receivable	1110600	103,579.00
Deferred Charges Required to be in 2015 Budget	1110700	34,000.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	59,000.00
Total Assets	1110900	2,963,278.82

LIABILITIES , RESERVES AND SURPLUS

* Cash Liabilities	2110100	757,168.86
Reserves for Receivable	2110200	961,946.65
Surplus	2110300	1,244,163.31
Total Liabilities , Reserves and Surplus		2,963,278.82

		Year 2014	Year 2013
Surplus Balance , January 1 st	2310100	1,079,970.36	835,400.40
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2014 98.80, 2013 98.73%)	2310200	18,909,347.88	18,105,431.21
Delinquent Taxes	2310300	229,614.79	201,438.88
Other Revenues and Additions to Income	2310400	1,269,287.17	1,401,104.91
Total Funds	2310500	21,488,220.20	20,543,375.40
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	3,468,633.06	3,348,839.41
School Taxes (Including Local and Regional)	2310700	12,321,341.00	12,180,900.00
County Taxes (Including Added Tax Amounts)	2310800	4,448,990.34	3,901,468.45
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	5,092.49	32,197.18
Total Expenditures and Tax Requirements	2311100	20,244,056.89	19,463,405.04
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	20,244,056.89	19,463,405.04
Surplus Balance - December 31 st	2311400	1,244,163.31	1,079,970.36

Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	1,244,163.31
Current Surplus Anticipated in 2015 Budget	2311600	576,000.00
Surplus Balance Remaining	2311700	668,163.31

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

(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)
- 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)
2015**

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 - 2015					6 To Be Funded in Future Years
				5a 2015 Budget Appropriation	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid & Other Funds	5e Debt Authorized	
Capital Improvement Fund	1	399,343.90	199,343.90	90,500.00					109,500.00
Improvements to Various Roads / Drainage	2	400,000.29	37,454.29						362,546.00
Purchase of Road Equipment	3	390,084.78	160,084.78	130,000.00					100,000.00
Improvements to Parks	4	102,654.78	475.78						102,179.00
Improvements to Municipal Building	5	36,800.00	36,800.00						
Totals - All Projects		1,328,883.75	434,158.75	220,500.00					674,225.00

6 Year Capital Program - 2015 - 2020
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 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
General Capital									
Capital Improvement Fund	1	200,000.00	Continuous		40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Improvements to Various Roads / Drainage	2	362,546.00	Continuous		72,509.20	72,509.20	72,509.20	72,509.20	72,509.20
Purchase of Road Equipment	3	230,000.00	Continuous	130,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Improvements to Parks	4	102,179.00	Continuous		20,435.80	20,435.80	20,435.80	20,435.80	20,435.80
Totals - All Projects		894,725.00		130,000.00	152,945.00	152,945.00	152,945.00	152,945.00	152,945.00

6 Year Capital Program -2015 - 2020
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 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
General Capital										
Capital Improvement Fund	399,343.90	90,500.00	109,500.00	199,343.90						
Improvements to Various Roads / Drainag	400,000.29		362,546.00			37,454.29				
Purchase of Road Equipment	390,084.78	130,000.00	100,000.00			160,084.78				
Improvements to Parks	102,654.78		102,179.00			475.78				
Improvements to Municipal Building	36,800.00					36,800.00				
Totals - All Projects	1,328,883.75	220,500.00	674,225.00	199,343.90		234,814.85				

Section 2 - Upon Adoption for Year 2015

(Only to be included in the Budget as Finally Adopted)

Resolution

Be it Resolved by the _____ Township Committee _____ of the _____ Township _____ of _____ Frankford _____, County of _____ Sussex _____ that the budget herein before set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 2,269,103.33 (item 2 below) for municipal purposes ,and
- (b) \$ _____ (item 3 below) for school purposes in Type 1 School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ _____ (item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ 72,679.31 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ _____ (Item 5 below) Minimum Library Tax

Recorded Vote

(insert last name)

(((
((Abstained	(
(((
Ayes	Nays		(
(((
((Absent	(
(((

Summary of Revenues

1. General Revenues			
Surplus Anticipated		08-100	\$ 576,000.00
Miscellaneous Revenues Anticipated		13-099	\$ 777,551.32
Receipts from Delinquent Taxes		15-499	\$ 150,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet11)		07-190	\$ 2,269,103.33
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOL IN TYPE 1 SCHOOL DISTRICTS ONLY			
Item 6, Sheet 42	07-195		
Item 6(b), Sheet 11 (N.J.S. 40A :4-14)	07-191		
Total Amount to be raised by Taxation for Schools in Type 1 School Districts Only			\$ -
4. To Be Added to The Certificate for Amount to be Raised by Taxation for Schools in Type II School Districts Only:			
Item 6(b), Sheet 11 (N.J.S. 40A :4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY		07-192	
Total Revenues		13-299	\$ 3,772,654.65

Summary of Appropriations

5. GENERAL APPROPRIATIONS:	XXXXXXXXXX	XXXXXXXXXX
Within "Caps"	XXXXXXXXXX	XXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 2,402,725.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 197,124.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXX
(a) Operations - Total Operations Excluded from " CAPS"	34-305	\$ 262,050.65
(c) Capital Improvements	44-999	\$ 220,500.00
(d) Municipal Debt Service	45-999	\$ 346,384.00
(e) Deferred Charges - Municipal	46-999	\$ 110,500.00
(f) Judgments	37-480	\$ -
(n) Transfer to Board of Education for Use of Local Schools (N.J.S.40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	50-899	\$ 233,371.00
6. SCHOOL APPROPRIATIONS - Type 1 School Districts only (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 3,772,654.65

It is hereby certified that the within budget is a true copy budget finally adopted by resolution of the Governing Body on March 31, 2015

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 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this day of , 2015 _____, Clerk

Signature

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014				for 2015	for 2014	Paid or Charged	Reserved
Amount to be Raised by Taxation	54-190	72,679.31			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				
					Maintenance of Lands for Recreation and Conservation:		xxxxxx xx	xxxxxx xx	xxxxxx xx	xxxxxx xx
					Salaries and Wages	54-375-1				
Reserve Funds:					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	72,679.31	-	-	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		
Rate Assessed:		0 to .03	Payment of Bond Anticipation							
Total Tax Collected to date:		\$ 1,188,673.66	Notes and Capital Notes	54-925-2				xxxxxx xx		
Total Expended to date:		218,950.13	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 2014		-	Reserve for Future Use	54-950-2	72,679.31	-	-	-		
Farmland preserved in 2014		-	Total Trust Fund Appropriations	54-499	72,679.31	-	-	-		

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

Contacting Unit: Township of Frankford

Year Ending: December 31, 2014

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 3, 2015

Date

Clerk of the Governing Body