2014 MUNICIPAL DATA SHEET

CAP

(MUST ACCOMPANY 2014 BUDGET)

MUNICIPALITY: Township of Frankford

COUNTY : Sussex

James Ayers	12/31/14
Mayor's Name	**Term Expires**

Governing Body Members

Name	**Term Expires**
Gary Larson	12/31/15
Sam Castimore	12/31/16

Municipal Officials

Patricia Bussow **Municipal Clerk**	08/09/09 Date of Orig. Appt. C-1603 Cert No.
Stephen Lance **Tax Collector**	1066 Cert No.
Sharon M. Yarosz **Chief Financial Officer**	N0856 Cert No.
Thomas M. Ferry, C.P.A. **Registered Municipal Accountant**	497 Lic No.
Glenn Kienz **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 2014 Budget and Mail to :

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

Division Use Only
Municode: _____
Public Hearing Date: _____

2014
MUNICIPAL BUDGET

Municipal Budget of the Township of Frankford, County of Sussex for the Fiscal Year 2014

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 4 day of March, 2014 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 4 day of March, 2014

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 4 day of March, 2014

Thomas M. Ferry - Registered Municipal Accountant
100B Main Street
Address
Newton , New Jersey 07860
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 4 day of March, 2014

Sharon M. Yarosz-Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do Not advertise this Certification form)

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: 2014 By:

CERTIFICATION OF APPROVED BUDGET

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

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

Dated: 2014 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 2014
General Appropriations For : (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "Caps" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1,Sheet 19) (N.J.S.40A:4-45.2)}	2,587,401.00
2. Appropriations excluded from "Caps"	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2,Sheet 28) (N.J.S.40A:4-45.3 as amended)}	881,237.16
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "Caps" (Item O, Sheet 29)	881,237.16
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimate 98.50 Percent of Tax Collections	277,593.00
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance 2014 $_____ for schools - State Aid 2013 $	3,746,231.16
5. Less Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e., Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,483,199.66
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	2,263,031.50
(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 2014

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2014 ;

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

In the issue of March 21 , 2014

The Governing Body of the Township of Frankford does hereby approve the following as the Budget for the year 2014 :

RECORDED VOTE

(Insert last name)

Ayes (

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Nays (

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Abstained (

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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 4 , 2014 .

A hearing on the Budget and Tax Resolution will be held at the Municipal Building , on April 1 , 2014 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	_____ Utility	_____ Utility
Budget Appropriations - Adopted Budget	3,721,956.91			
Budget Appropriations Added by N.J.S. 40A:4-87				
Emergency Appropriations				
Total Appropriations	3,721,956.91			
Expenditures				
Paid or Charged (Including Reserve for Uncollected Taxes)	3,525,223.68			
Reserved	191,854.73			
Unexpended Balances Canceled	4,878.50			
Total Expenditures and Unexpended Balances Canceled	3,721,956.91			
Overexpenditures *				

* See Budget Appropriation Items so marked to the right of column " Expended 2013 Reserved. "

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.

EXPLANATORY STATEMENT- (Continued)

BUDGET MESSAGE

The Township has elected to increase the "CAP" to 3.5%.
Below is how the CAP is calculated for 2014.

General Appropriations for 2013	$ 3,721,957.00	Amount on which 3.5% CAP is applied	2,530,454.00
CAP Base Adjustment:			
		3.5% CAP	88,565.89
		Allowable operating appropriations before additional exception per (NJSA 40A:4-5.2)	2,619,019.89
Subtotal	3,721,957.00		
Exceptions:			
Less:		Add on modifications:	
		New Construction	8,807.90
Total Other Operations	290,591.00	2012 CAP Bank	106,053.51
Total Public & Private Programs	22,153.00	2013 CAP Bank	84,762.65
Total Capital Improvements	425,000.00		
Total Municipal Debt Service	29,020.00	Total allowable appropriations	$ 2,818,643.95
Total Deferred Charges	56,500.00		
Reserve for Uncollected Taxes	368,239.00	The total general appropriations for municipal purposes within "CAPS", as indicated at item (H-1) sheet 19 of this budget document.	2,587,401.00
Total Exceptions	1,191,503.00		
		Under CAP	231,242.95

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

SUMMARY TAX LEVY CAP CALCULATION

Levy Cap Calculation		
Prior Year Amount to be Raised by Taxation for Municipal Purposes		2,215,998
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		2,193,498
Plus 2% Cap increase		43,870
Adjusted Tax Levy		2,237,368
Plus: Assumption of Service/function		
Adjusted Tax Levy Prior to Exclusions		
Exclusions:		
Allowable Shared Service Agreements Increase		
Allowable Health Insurance Cost Increase	11,630.00	
Allowable Pension Obligations Increase	1,984.00	
Allowable LOSAP Increase		
Allowable Capital Improvement Increase		
Allowable Debt Service, Capital Leases and Debt Service		
Share of Cost Increase	349,220.00	
Recycling Tax Appropriation		
Deferred Charges to Future Taxation Unfunded	22,500.00	
Current Year Deferred Charges: Emergencies		
Add Total Exclusions		385,334.00
Less Cancelled or Unexpended Exclusions		(4,879.00)
Adjusted Tax Levy After Exclusions		2,617,824
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	2,878,400	
Prior Year's Local Municipal Purpose Tax Rate (per$100)	0.306	
New Ratable Adjustment to Levy		8,808
CY 2011 Cap Bank Utilized in CY 2013		
CY 2012 Cap Bank Utilized in CY 2013		
CY 2013 Cap Bank Utilized in CY 2014		
Amounts approved by Referendum		
Maximum Allowable Amount to be Raised by Taxation		2,626,632
Amount to be Raised by Taxation for Municipal Purposes		2,263,031
Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)		363,601

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:

Within CAP	Operations Outside CAP	Funded by Public and Private Revenues	Total
	N/A		

THE FOLLOWING IS AN ANALYSIS OF EMPLOYEE GROUP HEALTH INSURANCE

Total Amount	315,430.00
Less: Employee deposited in Payroll Agency Account	(40,430.00)
Total Charged to Current Appropriations	275,000.00

COMPARISON OF TAX RATE FOR MUNICIPAL PURPOSES

Below is a comparison of the Preliminary 2014 tax rate and actual 2013 tax rate for Municipal purposes only and a comparison of amounts to be raised by taxes for 2014 and 2013.

	2014 Preliminary (Revaluation Year)		2013 Actual		Increase or (Decrease)	
	Amount	Rate	Amount	Rate	Amount	Rate
Municipal Purpose	2,263,031.50	0.3122	2,215,998.00	0.3062	47,033.50	0.0060

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

Organization/Individuals Eligible for Benefit	Total Days of Accumulated	Value of Compensated Absences	Legal basis for benefit (check applicable items): Approved Labor Agreement	Local Ordinance	Individual Employment Agreements*
	620.50	$ 113,120.46	X	X	
Totals	620.50 days	$ 113,120.46			
Total Funds Reserved as of end of 2013		$ 20,237.59			
Total Funds Appropriated in 2014		$ 10,000.00			

*Benefit must be established by local ordinance

Current Fund - Anticipated Revenues

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
1. Surplus Anticipated	08-101	500,000.00	465,000.00	465,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	500,000.00	465,000.00	465,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Licenses:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Alcoholic Beverages	08-103	5,600.00	5,600.00	5,631.00
Other	08-104	3,900.00	5,000.00	3,985.00
Fees and Permits	08-105	38,000.00	53,000.00	38,110.25
Fines and Costs:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Municipal Court	08-110	21,000.00	24,000.00	21,524.33
Other	08-109			
Interest and Costs on Taxes	08-112	60,000.00	65,000.00	60,115.25
Interest and Costs on Assessments	08-115			
Interest on Investments and Deposits	08-113	3,000.00	1,900.00	5,197.86

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenues	08-001	131,500.00	154,500.00	134,563.69

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200	10,531.00	12,822.00	12,822.00
Energy Receipts Tax (P.L.1997,Chapters 162 &167)	09-202	444,470.00	442,179.00	442,179.08
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	478,796.08

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
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	XXXXXXXX	XXXXXXXX	XXXXXXXX
Uniform Construction Code Fees	08-160	105,000.00	105,000.00	106,055.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
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	XXXXXXXX	XXXXXXXX	XXXXXXXX
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	106,055.00

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
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	XXXXXXXX	XXXXXXXX	XXXXXXXX
Township of Montague - Chief Financial Officer		16,305.00	15,925.00	15,920.62
Township of Montague - Land Use Administrator		15,790.00	15,416.00	15,415.52
Total Section D: Shared Service Agreements				
Offset with Appropriations	11-001	32,095.00	31,341.00	31,336.14

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
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	XXXXXXXX	XXXXXXXX	XXXXXXXX
Total Section E: Special Items of General Revenue Anticipated with Prior Written	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Consent of Director of Local Government Services - Additional Revenues	08-003			

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
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	XXXXXXXX	XXXXXXXX	XXXXXXXX
Clean Communities Program - Unappropriated Reserve	10-770	20,236.39	17,235.95	17,235.95
Recycling Tonnage Grant- Unappropriated Reserve	10-716	5,072.27	4,085.96	4,085.96

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
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	XXXXXXXX	XXXXXXXX	XXXXXXXX
Total Section F: Special Items of General Revenue Anticipated with Prior Written	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Consent of Director of Local Government Services - Public and Private Revenues	10-001	25,308.66	21,321.91	21,321.91

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
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	XXXXXXXX	XXXXXXXX	XXXXXXXX
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 2013
		2014	2013	
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	XXXXXXXX	XXXXXXXX	XXXXXXXX
Total Section G: Special Items of General Revenue Anticipated with Prior Written	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Consent of Director of Local Government Services - Other Special Items	08-004			

Current Fund - Anticipated Revenues - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Summary of Revenues	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	500,000.00	465,000.00	465,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Total Section A: Local Revenues	08-001	131,500.00	154,500.00	134,563.69
Total Section B: State Aid Without Offsetting Appropriations	09-001	478,796.00	478,796.00	478,796.08
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	105,000.00	105,000.00	106,055.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	32,095.00	31,341.00	31,336.14
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	25,308.66	21,321.91	21,321.91
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	772,699.66	790,958.91	772,072.82
4. Receipts from Delinquent Taxes	15-499	210,500.00	250,000.00	201,438.88
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	1,483,199.66	1,505,958.91	1,438,511.70
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	2,263,031.50	2,215,998.00	XXXXXXXX
b) Addition to Local District School Tax	07-191			XXXXXXXX
c) Minimum Library Tax	07-192			
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	2,263,031.50	2,215,998.00	2,391,301.76
7. Total General Revenues	13-299	3,746,231.16	3,721,956.91	3,829,813.46

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Within "Caps"	FCOA	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
General Government:							
Administrative and Executive							
Salaries and Wages	20-100-1	10,400.00	10,100.00		10,100.00	10,098.00	2.00
Other Expenses	20-100-2	3,500.00	4,000.00		4,000.00	3,152.64	847.36
Municipal Clerk							
Salaries and Wages	20-120-1	100,000.00	102,000.00		102,000.00	90,914.04	11,085.96
Other Expenses	20-120-2	12,000.00	12,000.00		12,240.04	12,239.50	0.54
Codification of Municipal Ordinances	20-121-2	4,000.00	8,000.00		7,926.96	1,955.65	5,971.31
Elections	20-122-2	4,500.00	6,000.00		6,000.00	4,287.81	1,712.19
Financial Administration							
Salaries and Wages	20-130-1	39,000.00	22,000.00		22,000.00	21,838.32	161.68
Other Expenses	20-130-2	2,000.00	2,000.00		2,000.00		2,000.00
Audit Services	20-135-2	25,000.00	24,500.00		24,500.00	24,500.00	
Computer Services and Office Equip.-(copier & Telephone)	20-140-2	32,500.00	32,000.00		33,741.12	33,741.12	
Assessment of Taxes							
Salaries and Wages	20-150-1	45,000.00	46,500.00		46,500.00	46,261.20	238.80
Other Expenses	20-150-2	4,500.00	3,000.00		12,423.79	12,423.79	
Collection of Taxes							
Salaries and Wages	20-145-1	70,000.00	80,100.00		80,100.00	79,909.08	190.92
Other Expenses	20-145-2	4,000.00	4,000.00		4,000.00	3,400.07	599.93

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Within "Caps" - (Continued)	FCOA	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Legal Services and Costs:							
Other Expenses	20-155-2	100,000.00	100,000.00		83,572.11	35,655.86	47,916.25
Engineering Services and Costs							
Other Expenses	20-165-2	17,500.00	20,000.00		20,000.00	12,635.88	7,364.12
Land Use Board							
Salaries and Wages	21-180-1	21,656.00	21,000.00		21,670.00	21,655.92	14.08
Other Expenses	21-180-2	12,000.00	12,000.00		13,775.98	13,775.98	
Zoning Board							
Salaries and Wages	21-181-1	33,000.00	30,700.00		30,820.00	30,812.96	7.04
Other Expenses	21-181-2	2,000.00	500.00		500.00	499.13	0.87
Emergency Management							
Salaries and Wages	25-252-1	5,200.00	5,000.00		5,000.00	5,000.00	
Other Expenses	25-252-2	5,000.00	5,000.00		5,000.00	1,801.81	3,198.19

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Within "Caps" - (Continued)	FCOA	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 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	35,000.00	30,000.00		30,000.00	30,000.00	
First Responders	25-256-2	10,000.00	10,000.00		10,000.00	10,000.00	
Municipal Court							
Prosecutor							
Salaries and Wages	25-275-1	41,000.00	38,500.00		39,230.00	39,224.88	5.12
Public Buildings and Grounds							
Other Expenses	26-310-2	22,000.00	22,000.00		22,000.00	21,059.63	940.37
Streets and Roads:							
Road Repairs and Maintenance							
Salaries and Wages	26-290-1	377,100.00	362,100.00		362,100.00	349,727.63	12,372.37
Other Expenses	26-290-2	250,000.00	245,000.00		245,000.00	221,248.81	23,751.19
Snow Removal							
Salaries and Wages	26-290-1	50,000.00	40,000.00		40,000.00	40,000.00	
Other Expenses	26-290-2	160,000.00	150,000.00		150,000.00	150,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Within "Caps" - (Continued)	FCOA	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Recycling							
Salaries and Wages	26-305-1	7,300.00	7,000.00		7,070.00	7,068.72	1.28
Sanitation							
Garbage and Trash Removal							
Other Expenses	26-305-2	3,000.00	3,000.00		3,000.00	2,790.91	209.09
Vehicle Expense	26-315-2	50,000.00	50,000.00		50,000.00	35,463.50	14,536.50
Health and Welfare:							
Board of Health							
Salaries and Wages	27-330-1	4,400.00	4,200.00		4,200.00	4,158.00	42.00
Other Expenses	27-330-2	1,000.00	2,500.00		2,500.00	836.49	1,663.51
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	2,500.00	4,500.00		4,500.00	4,500.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Within "Caps" - (Continued)	FCOA	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Park Buildings and Grounds							
Salaries and Wages	28-375-1	21,500.00	21,500.00		16,747.16	16,747.16	
Other Expenses	28-375-2	20,000.00	20,000.00		24,752.84	24,743.77	9.07
Utility Expense:							
Electricity	31-430-2	18,000.00	18,000.00		18,000.00	11,657.27	6,342.73
Street Lighting	31-435-2	7,000.00	7,000.00		7,000.00	5,520.29	1,479.71
Telephone	31-440-2	7,200.00	7,200.00		7,200.00	6,021.78	1,178.22
Fuel Oil	31-447-2	23,000.00	33,000.00		33,000.00	17,530.87	15,469.13
Gasoline	31-460-2	45,000.00	40,000.00		40,000.00	39,931.87	68.13
Insurance (N.J.S.A. 40A:4-45.3(00))							
General Liability	23-210-2	113,725.00	124,000.00		108,670.00	107,439.00	1,231.00
Workers Compensation	23-215-2	61,501.00	44,000.00		59,330.00	59,330.00	
Employee Group Health	23-220-2	275,000.00	252,835.00		252,835.00	245,634.28	7,200.72
Health Benefit Waiver	23-221-2	32,000.00	30,165.00		30,165.00	30,163.92	1.08
Insurance Other	23-222-2	2,400.00	2,305.00		2,305.00	2,303.88	1.12

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Within "Caps" - (Continued)	FCOA	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code -	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Sub-Code Officials							
Construction Officials							
Salaries and Wages	22-195-1	94,000.00	89,800.00		91,530.00	91,524.72	5.28
Other Expenses	22-195-2	15,000.00	30,000.00		30,000.00	28,298.62	1,701.38

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Within "Caps" - (Continued)	FCOA	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Unclassified							
Accumulated Leave Compensation	30-415-2	10,000.00	10,000.00		10,000.00	10,000.00	
Total Operations {Item 8 (A)} Within "CAPS"	34-199	2,365,382.00	2,303,005.00		2,303,005.00	2,133,484.76	169,520.24
B. Contingent	35-470			XXXXXXXX			
Total Operations Including Contingent- Within "Caps"	34-201	2,365,382.00	2,303,005.00		2,303,005.00	2,133,484.76	169,520.24
Detail:							
Salaries and Wages	34-201-1	919,556.00	880,500.00		879,067.16	854,940.63	24,126.53
Other Expenses (Including Contingent)	34-201-2	1,445,826.00	1,422,505.00		1,423,937.84	1,278,544.13	145,393.71

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal Within "Caps"	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(1) Deferred Charges	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Emergency Authorizations	46-870			XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal Within "Caps"	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(2) Statutory Expenditures	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	106,919.00	112,349.00		112,349.00	102,877.00	9,472.00
Social Security System (O.A.S.I.)	36-472	90,000.00	90,000.00		90,000.00	83,169.81	6,830.19
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	25,000.00	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	222,019.00	227,449.00		227,449.00	211,046.81	16,402.19
(G) Cash Deficit of Proceeding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	2,587,401.00	2,530,454.00		2,530,454.00	2,344,531.57	185,922.43

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Excluded From "Caps"	FCOA	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 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		Appropriated				Expended 2013	
(A) Operations - Excluded From "Caps"	FCOA	For 2014	For 2013	For 2013 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		Appropriated				Expended 2013	
(A) Operations - Excluded From "Caps"	FCOA	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Total Uniform Construction Code Appropriations	22-999						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Excluded From "Caps"	FCOA	For 2014	For 2013	For By Emergency Appropriation	Total for As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Municipal Court							
Salaries and Wages	42-490-1	170,000.00	163,200.00		163,200.00	161,836.62	1,363.38
Other Expenses	42-490-2	15,825.00	15,790.00		15,790.00	12,214.25	3,575.75
"911" System							
Other Expenses	42-250-2	79,264.00	77,710.00		77,710.00	77,710.00	
Township of Montague - Chief Financial Officer							
Salaries and Wages	42-130-1	12,485.00	12,240.00		12,240.00	12,240.00	
Other Expenses	42-130-2	3,820.00	3,685.00		3,685.00	2,692.83	992.17
Township of Montague - Land Use Administrator							
Salaries and Wages	42-185-1	12,037.00	11,801.00		11,801.00	11,801.00	
Other Expenses	42-185-1	3,753.00	3,615.00		3,615.00	3,615.00	
Township of Wantage - Certified Recycling Professionl	42-305-2	2,550.00	2,550.00		2,550.00	2,550.00	
Total Shared Service Agreements	42-999	299,734.00	290,591.00		290,591.00	284,659.70	5,931.30

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Excluded From "Caps"	FCOA	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or	Reserved
Additional Appropriations Offset By Revenues (N.J.S. 40A:4-45.3h)	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Total Additional Appropriations Offset By Revenues (N.J.S. 40A:4-45.3h)	34-303						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Excluded From "Caps"	FCOA	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset By Revenues	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Reserve for Clean Communities Grant	41-770	20,236.39	17,235.95		17,235.95	17,235.95	
Recycling Tonnage Grant- Reserve							
Other Expenses	41-771	5,072.27	4,085.96		4,085.96	4,085.96	
Matching funds for Grants	41-703	1.00	1.00		1.00		1.00
Municipal Alliance - Local Match	41-705	1,332.00	830.00		830.00	830.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - Excluded From "Caps"	FCOA	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset By Revenues (Continued)	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Total Public and Private Programs Offset By Revenues	40-999	26,641.66	22,152.91		22,152.91	22,151.91	1.00
Total Operations - Excluded from "CAPS"	34-305	326,375.66	312,743.91		312,743.91	306,811.61	5,932.30
Detail:							
Salaries and Wages	34-305-1	194,522.00	187,241.00		187,241.00	185,877.62	1,363.38
Other Expenses	34-305-2	131,853.66	125,502.91		125,502.91	120,933.99	4,568.92

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(C) Capital Improvements - Excluded From "Caps"	FCOA	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902						
Capital Improvement Fund	44-901						
Improvements to Roads	44-903		300,000.00		300,000.00	300,000.00	
Purchase of Road Equipment	44-904	125,000.00	125,000.00		125,000.00	125,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(C) Capital Improvements - Excluded From "Caps"	FCOA	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset By Revenues:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
New Jersey DOT Trust Fund Authority Act	41-865						
Total Capital Improvements Excluded from "CAPS"	44-999	125,000.00	425,000.00		425,000.00	425,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(D) Municipal Debt Service -Excluded From "Caps"	**FCOA**	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920						XXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	341,980.00					XXXXXXXX
Interest on Bonds	45-930						XXXXXXXX
Interest on Notes	45-935	7,240.00					XXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Loan Repayments for Principal and Interest	45-940	24,141.50	29,020.00		29,020.00	24,141.50	XXXXXXXX
							XXXXXXXX
							XXXXXXXX
							XXXXXXXX
							XXXXXXXX
							XXXXXXXX
							XXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXX
							XXXXXXXX
							XXXXXXXX
							XXXXXXXX
							XXXXXXXX
							XXXXXXXX
Total Municipal Debt Service-Excluded from "Caps"	45-999	373,361.50	29,020.00		29,020.00	24,141.50	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(E) Deferred Charges - Municipal - Excluded From "Caps"	**FCOA**	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(1) Deferred Charges:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Emergency Authorization	46-870			XXXXXXXX			XXXXXXXX
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875	34,000.00	34,000.00	XXXXXXXX	34,000.00	34,000.00	XXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13))	46-871			XXXXXXXX			XXXXXXXX
Unfunded ordinances:				XXXXXXXX			XXXXXXXX
05-12 George Hill Road Section II		12,500.00	12,500.00	XXXXXXXX	12,500.00	12,500.00	XXXXXXXX
04-04 Land Purchase		10,000.00	10,000.00	XXXXXXXX	10,000.00	10,000.00	XXXXXXXX
				XXXXXXXX			XXXXXXXX
Total Deferred Charges - Municipal - Excluded From "CAPS"	46-999	56,500.00	56,500.00		56,500.00	56,500.00	
(F) Judgments 9N.J.S.A. 40A:4-45.3cc)	37-480			XXXXXXXX			XXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1&17.3)	29-405			XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Proceeding Year	46-885			XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	881,237.16	823,263.91		823,263.91	812,453.11	5,932.30

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purpose - Excluded From "Caps"	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXX
Interest on Bonds	48-930						XXXXXXXX
Interest on Notes	48-935						XXXXXXXX
Total of Type 1 District School Debt Service - Excluded From "Caps"	48-999						XXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded From "Caps"	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXX			XXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXX
Total of Deferred Charges and Statutory Expenditures- Local School - Excluded From "Caps"	29-409						XXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes { Items (I) and (J) } - Excluded From "Caps"	29-410						XXXXXXXX XXXXXXXX
(O) Total General Appropriations - Excluded From "Caps"	34-399	881,237.16	823,263.91		823,263.91	812,453.11	5,932.30
(L) Subtotal General Appropriations { Items (H-1) and (O) }	34-400	3,468,638.16	3,353,717.91		3,353,717.91	3,156,984.68	191,854.73
(M) Reserve for Uncollected Taxes	50-899	277,593.00	368,239.00	XXXXXXXX	368,239.00	368,239.00	XXXXXXXX
9. Total General Appropriations	34-499	3,746,231.16	3,721,956.91		3,721,956.91	3,525,223.68	191,854.73

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
Summary of Appropriations	FCOA	For 2014	For 2013	For 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	2,587,401.00	2,530,454.00		2,530,454.00	2,344,531.57	185,922.43
	XXXXXX						
(A) Operations - Excluded From "Caps"	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Operations	34-300						
Uniform Construction Code	22-999						
Shared Service Agreements	42-999	299,734.00	290,591.00		290,591.00	284,659.70	5,931.30
Additional Appropriations Offset by Revenues	34-303						
Public & Private Programs Offset by Revenues	40-999	26,641.66	22,152.91		22,152.91	22,151.91	1.00
Total Operations - Excluded From "Caps"	34-305	326,375.66	312,743.91		312,743.91	306,811.61	5,932.30
(C) Capital Improvements	44-999	125,000.00	425,000.00		425,000.00	425,000.00	
(D) Municipal Debt Service	45-999	373,361.50	29,020.00		29,020.00	24,141.50	
(E) Total Deferred Charges (sheet 28)	46-999	56,500.00	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	277,593.00	368,239.00		368,239.00	368,239.00	
Total General Appropriations	34-499	3,746,231.16	3,721,956.91		3,721,956.91	3,525,223.68	191,854.73

Dedicated Assessment Budget

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. Appropriations for Assessment Debt		**Appropriated**		**Expended 2013 Paid or Charged**
		2014	**2013**	
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 2013
		2014	2013	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. Appropriations for Assessment Debt		**Appropriated**		**Expended 2013 Paid or Charged**
		2014	**2013**	
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 2014	Anticipated 2013	Realized In Cash in 2013
Assessment Cash	53-101			
Deficit (_____)	53-885			
Total _____ Assessment Revenues	53-899			

15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated 2014	Appropriated 2013	Expended 2013 Paid or Charged
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

Current Fund Balance Sheet - December 31, 2013

ASSETS		
Cash and Investments	1110100	1,554,821.64
Due from State of N.J. (c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	
Receivable with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	235,754.73
Tax Title Liens Receivable	1110400	237,062.97
Property Acquired by Tax Title Lien Liquidation	1110500	488,500.00
Other receivable	1110600	103,861.36
Deferred Charges Required to be in 2014 Budget	1110700	34,000.00
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	93,000.00
Total Assets	1110900	2,747,000.70

LIABILITIES , RESERVES AND SURPLUS

* Cash Liabilities	2110100	705,662.16
Reserves for Receivable	2110200	961,368.18
Surplus	2110300	1,079,970.36
Total Liabilities , Reserves and Surplus		2,747,000.70

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.)

Comparative Statement of Current Fund Operations and Changes in Current Surplus

		Year 2013	Year 2012
Surplus Balance , January 1 st	2310100	835,400.40	838,444.36
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2013 98.73%, 2012 97.99%)	2310200	18,105,431.21	17,788,160.29
Delinquent Taxes	2310300	201,438.88	224,641.55
Other Revenues and Additions to Income	2310400	1,372,964.58	1,233,865.23
Total Funds	2310500	20,515,235.07	20,085,111.43
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	3,348,839.41	3,409,021.21
School Taxes (Including Local and Regional)	2310700	12,180,900.00	11,960,568.19
County Taxes (Including Added Tax Amounts)	2310800	3,901,468.45	4,004,197.63
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	4,056.85	924.00
Total Expenditures and Tax Requirements	2311100	19,435,264.71	19,374,711.03
Less: Expenditures to be Raised by Future Taxes	2311200		125,000.00
Total Adjusted Expenditures and Tax Requirements	2311300	19,435,264.71	19,249,711.03
Surplus Balance - December 31 st	2311400	1,079,970.36	835,400.40

Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	1,079,970.36
Current Surplus Anticipated in 2014 Budget	2311600	500,000.00
Surplus Balance Remaining	2311700	579,970.36

2014

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)
2014

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 - 2014					6 To Be Funded in Future Years
				5a 2014 Budget Appropriation	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid & Other Funds	5e Debt Authorized	
Capital Improvement Fund	1	163,646.46	163,646.46						
Improvements to Various Roads / Drainage	2	400,000.29	37,454.29						362,546.00
Purchase of Road Equipment	3	250,000.16	104,404.88	125,000.00					20,595.28
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		953,101.69	342,781.41	125,000.00					485,320.28

6 Year Capital Program - 2014 - 2019
Anticipated Project Schedule and Funding Requirements

LOCAL UNIT Township of Frankford

1 Project Title General Capital	2 Project Number	3 Estimated Total Cost	4 Estimated Completion Time	Funding Amounts per Budget Year					
				5a 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019
Capital Improvement Fund	1		Continuous						
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	145,595.28	Continuous	125,000.00	4,119.06	4,119.06	4,119.06	4,119.06	4,119.06
Improvements to Parks	4	102,179.00	Continuous		20,435.80	20,435.80	20,435.80	20,435.80	20,435.80
Improvements to Municipal Building	5		Continuous						
Totals - All Projects		610,320.28		125,000.00	97,064.06	97,064.06	97,064.06	97,064.06	97,064.06

6 Year Capital Program -2014 - 2019
Summary of Anticipated Funding Sources and Amounts

LOCAL UNIT Township of Frankford

1 Project Title General Capital	2 Estimated Total Cost	Budget Appropriations 3a Current Year 2014	 3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants in Aid Other Funds	Bonds and Notes 7a General	 7b Self Liquidating	 7c Assessment	 7d School
Capital Improvement Fund	163,646.46			163,646.46						
Improvements to Various Roads / Drainag	400,000.29		362,546.00			37,454.29				
Purchase of Road Equipment	250,000.16	125,000.00	20,595.28			104,404.88				
Improvements to Parks	102,654.78		102,179.00			475.78				
Improvements to Municipal Building	36,800.00					36,800.00				
Totals - All Projects	953,101.69	125,000.00	485,320.28	163,646.46		179,134.95				

Section 2 - Upon Adoption for Year 2014

(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) $ 2,263,031.50 (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) $ (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
(e) $ (Item 5 below) Minimum Library Tax

Recorded Vote
(insert last name)

Ayes (((

Summary of Appropriations

5. GENERAL APPROPRIATIONS:	XXXXXXXX	XXXXXXXX
Within "Caps"	XXXXXXXX	XXXXXXXX
(a&b) Operations Including Contingent	34-201	$ 2,365,382.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	$ 222,019.00
(g) Cash Deficit	46-885	$ -
Excluded from "CAPS"	XXXXXXXX	XXXXXXXX
(a) Operations - Total Operations Excluded from " CAPS"	34-305	$ 326,375.66
(c) Capital Improvements	44-999	$ 125,000.00
(d) Municipal Debt Service	45-999	$ 373,361.50
(e) Deferred Charges - Municipal	46-999	$ 56,500.00
(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	$ 277,593.00
6. SCHOOL APPROPRIATIONS - Type 1 School Districts only (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	$ 3,746,231.16

It is hereby certified that the within budget is a true copy budget finally adopted by resolution of the Governing Body on April 1, 2014
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 2014 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 , 2014 _____, Clerk
Signature

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
Amount to be Raised by Taxation	54-190			
Interest Income	54-113			
Reserve Funds:				
Public & Private Revenues:				
Total Trust Fund Reserves	54-299	-	-	-

APPROPRIATIONS	FCOA	Appropriated		Expended 2013	
		for 2014	for 2013	Paid or Charged	Reserved
Development of Land for Recreation and Conservation:		xxxxxx xx	xxxxxx xx	xxxxxx xx	xxxxxx xx
Salaries and Wages	54-385-1				
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				
Other Expenses	54-375-2				
Historic Preservation:		xxxxxx xx	xxxxxx xx	xxxxxx xx	xxxxxx xx
Salaries and Wages	54-176-1				
Other Expenses	54-176-2				
Acquisition of Lands for Recreation and Conservation:	54-915-2				
Acquisition of Farmland	54-916-2				
Down Payments on Improvements	54-902-02				
Debt Service:		xxxxxx xx	xxxxxx xx	xxxxxx xx	xxxxxx xx
Payment of Bond Principal	54-920-2				xxxxxx xx
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxx xx
Interest on Bonds	54-930-2				xxxxxx xx
Interest on Notes	54-935-2				xxxxxx xx
Reserve for Future Use	54-950-2	-	-	-	
Total Trust Fund Appropriations	54-499	-	-	-	

Summary of Program

Year Referendum Passed/Implemented:	1998
Rate Assessed:	0 to .03
Total Tax Collected to date:	$
Total Expended to date:	
Total Acreage Preserved to date	-
Recreation land preserved in 2013	-
Farmland preserved in 2013	-

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

Contacting Unit: Township of Frankford

Year Ending: December 31, 2013

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 [X] and certify below.

March 4, 2014
Date

Clerk of the Governing Body

COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2014 MUNICIPAL BUDGET

			YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)		80015-	$ 3,468,638.16	XXXXXXXX
2. Local District School Tax -	Actual	80016-		$ 7,071,354.00
	Estimate**	80017-	$ 7,142,070.00	XXXXXXXX
3. Regional School District Tax - School Budget	Actual	80025-		
	Estimate*	80026-		XXXXXXXX
4. Regional High School Tax -	Actual	80018-		$ 5,109,546.00
	Estimate*	80019-	$ 5,160,645.00	XXXXXXXX
5. County Tax	Actual	80020-		$ 3,901,468.45
	Estimate*	80021-	$ 3,940,485.00	XXXXXXXX
6. Special District Taxes	Actual	80022-		
	Estimate*	80023-	$ -	XXXXXXXX
7. Municipal Open Space Taxes	Actual	80027-		
	Estimate*	80028-		XXXXXXXX
8. Total General Appropriations & Other Taxes		80024-01	$ 19,711,838.16	
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)		80024-02	$ 1,483,199.66	
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes		80024-03	$ 18,228,638.50	
11. Amount of Item 10 Divided by 98.50% Equals Amount to be Raised by Taxation (Percentage used most not exceed the applicable percentage shown by item 13, Sheet 22)		[820084-04] 80024-05	$ 18,506,231.50	

Analysis of Item 11:	
Local District School Tax (Amount shown on Line 2 Above)	$ 7,142,070.00
Regional School District Tax (Amount shown on Line 3 Above)	$ -
Regional High School Tax (Amount shown on Line 4 Above)	$ 5,160,645.00
County Tax (Amount shown on Line 5 Above)	$ 3,940,485.00
Special District Taxes (Amount shown on Line 6 Above)	$ -
Municipal Open Space Tax (Amount shown on Line 7 Above)	$ -
Tax in Local Municipal Budget	$ 2,263,031.50
Total Amount (See Line 11)	$ 18,506,231.50

* May not be stated in an amount less than 'actual' Tax of year 2013

** 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, 2014 (Chap. 136, P. L. 1978). Consideration must be given to calendar year calculation.

12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	$ 277,593.00
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations		$ 3,468,638.16
Item 12 - Appropriation: Reserve for Uncollected Taxes		$ 277,593.00
Sub-total		$ 3,746,231.16
Less: Item 9 - Total Anticipated Revenues		$ 1,483,199.66
Amount to be Raised by Taxation in Municipal Budget	80024-07	$ 2,263,031.50

Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

2014 Municipal Budget

of the Township of Frankford, County of Sussex for the fiscal year 2014

Revenues and Appropriations Summaries

Summary of Revenues	Anticipated	
	2014	2013
1. Surplus	$ 500,000.00	$ 465,000.00
2. Total Miscellaneous Revenues	$ 772,699.66	$ 790,958.91
3. Receipts from Delinquent Taxes	$ 210,500.00	$ 250,000.00
4. a) Local Tax for Municipal Purposes	$ 2,263,031.50	$ 2,215,998.00
b) Addition to Local District School Tax		
Total Amount to be Raised for Support of Municipal Budget	$ 2,263,031.50	$ 2,215,998.00
Total General Revenues	$ 3,746,231.16	$ 3,721,956.91

Summary of Appropriations	2014 Budget	Final 2013 Budget
1. Operating Expenses: Salaries and Wages	$ 1,114,078.00	$ 1,067,741.00
Other Expenses	$ 1,577,679.66	$ 1,548,007.91
2. Deferred Charges & Other Appropriations	$ 278,519.00	$ 283,949.00
3. Capital Improvements	$ 125,000.00	$ 425,000.00
4. Debt Service (Included for School)	$ 373,361.50	$ 29,020.00
5. Reserve for Uncollected Taxes	$ 277,593.00	$ 368,239.00
Total General Appropriations	$ 3,746,231.16	$ 3,721,956.91
Total number of Employees	14F/T 22P/T	15 F/T 19 P/T

Balance of Outstanding Debt			
	General	Water Utility	Utility - Other
Interest	$ 17,620.62		
Principal	$ 170,875.20	N/A	N/A
Outstanding	$ 188,495.82	$ -	$ -

Notice is hereby given that the budget and tax resolution was approved by the Township Committee of the Township of Frankford, County of Sussex, on March 4, 2014

A hearing on the budget and tax resolution will be held at the Municipal Building on April 1, 2014 at 7:00 o'clock p.m. at which time and place objections to the Budget and Tax Resolutions for the year 2014 may be presented by taxpayers or other interested persons.

Copies of the budget are available in the Office of the Municipal Clerk, Patricia Bussow at the Municipal Building, 151 State Highway 206, Augusta, New Jersey, (973) 945-5566 during the hours of 8:30 a.m. to 4:30 p.m.