



**2012  
MUNICIPAL BUDGET**

Municipal Budget of the \_\_\_\_\_ Township of \_\_\_\_\_ Frankford \_\_\_\_\_, County of \_\_\_\_\_ Sussex \_\_\_\_\_ for the Fiscal Year 2012

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 \_\_\_\_\_ 6 \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2012 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 \_\_\_\_\_ 6 \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2012

\_\_\_\_\_  
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 \_\_\_\_\_ 6 \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2012

\_\_\_\_\_  
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 \_\_\_\_\_ 6 \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2012

\_\_\_\_\_  
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: \_\_\_\_\_ 2012 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: \_\_\_\_\_ 2012 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 2012
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)}	2,513,434.00
2. Appropriations excluded from "Caps"	XXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2,Sheet 28) (N.J.S.40A:4-45.3 as amended)}	770,705.29
(b) Local District School Purposes in Municipal Budget ( Item K, Sheet 29)	
Total General Appropriations excluded from "Caps" (Item O, Sheet 29)	770,705.29
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimate 98.05 Percent of Tax Collections	348,977.00
<div style="display: flex; justify-content: space-between;"> <span>4. Total General Appropriations (Item 9, Sheet 29)</span> <span>Building Aid Allowance 2012 \$ _____</span> </div> <div style="display: flex; justify-content: space-between;"> <span></span> <span>for schools - State Aid 2011 \$ _____</span> </div>	3,633,116.29
5. Less Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e., Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	1,519,397.10
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)	2,113,719.19
(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 2012

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2012 ;

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

In the issue of March 23, 2012

The Governing Body of the Township of Frankford does hereby approve the following as the Budget for the year 2012 :

	(		(	
	(		Abstained	(
	(		(	
<b>RECORDED VOTE</b>	Ayes	(	(	
<b>(Insert last name)</b>	(	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 6, 2012 .

A hearing on the Budget and Tax Resolution will be held at the Municipal Building, on April 3, 2012 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2012 may be presented by taxpayers or other interested persons.

## EXPLANATORY STATEMENT - (Continued )

### SUMMARY OF 2011 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	3,415,534.72			
Budget Appropriations Added by N.J.S. 40A:4-87				
Emergency Appropriations	70,000.00			
Total Appropriations	3,599,937.01			
<u>Expenditures</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	3,451,330.77			
Reserved	148,488.16			
Unexpended Balances Canceled	118.08			
Total Expenditures and Unexpended Balances Canceled	3,599,937.01			
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 2011 Reserved. "

		EXPLANATORY STATEMENT- (Continued)			
		BUDGET MESSAGE			
The Township has elected to increase the "CAP" to 3.5%. Below is how the CAP is calculated for 2012.					
General Appropriations for 2011	\$ 3,529,937.00	Amount on which 3.5% CAP is applied		2,527,610.00	
CAP Base Adjustment:					
Interlocal CFO - S&W	(12,000.00)	3.5% CAP		88,466.35	
Interlocal CFO - O&E	(3,396.00)				
Interlocal Land Use Administrator - S&W	(11,569.00)	Allowable operating appropriations before additional			
Interlocal Land Use Administrator - O&E	(3,332.00)	exception per (NJSA 40A:4-5.2)		2,616,076.35	
Subtotal	<u>3,499,640.00</u>				
Exceptions:					
Less:		Add on modifications:			
Total Other Operations	27,200.00	New Construction		3,411.16	
Total Interlocal Service	258,906.00	2010 CAP Bank		171,553.35	
Total Public & Private Programs	20,641.00	2011 CAP Bank		72,750.85	
Total Capital Improvements	275,000.00				
Total Municipal Debt Service	34,000.00	Total allowable appropriations		\$ 2,863,791.71	
Total Deferred Charges	12,600.00				
Reserve for Uncollected Taxes	<u>343,683.00</u>	The total general appropriations for municipal purposes within "CAPS", as			
Total Exceptions	972,030.00	indicated at item (H-1) sheet 19 of this budget document.		<u>2,513,434.00</u>	
		Under CAP		<u><u>350,357.71</u></u>	

**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).**

EXPLANATORY STATEMENT- (Continued)  
BUDGET MESSAGE

**SUMMARY TAX LEVY CAP CALCULATION**

**Levy Cap Calculation**

Prior Year Amount to be Raised by Taxation for Municipal Purposes	2,041,501
Cap Base Adjustment (+/-)	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less: Changes in Service Provider: Transfer of Service/Funcion	(30,297)
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculations	2,011,204
Plus 2% Cap increase	40,224

**Adjusted Tax Levy**

Plus: Assumption of Service/function

2,051,428

**Adjusted Tax Levy Prior to Exclusions**

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Cost Increase	
Allowable Pension Obligations Increase	
Allowable LOSAP Increase	
Allowable Capital Improvement Increase	100,000.00
Allowable Debt Service, Capital Leases and Debt Service	
Share of Cost Increase	
Recycling Tax Appropriation	
Deferred Charges to Future Taxation Unfunded	23,607.00
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 123,607.00

Less Cancelled or Unexpended Exclusions (118.00)

**Adjusted Tax Levy After Exclusions**

2,174,917

Additions:

New Ratables - Increase in Valuations (New Construction and Additions)	1,594,000
Prior Year's Local Municipal Purpose Tax Rate (per\$100)	0.214
New Ratable Adjustment to Levy	3,411
CY 2011 Cap Bank Utilized in CY 2012	
Amounts approved by Referendum	

**Maximum Allowable Amount to be Raised by Taxation** 2,178,328

**Amount to be Raised by Taxation for Municipal Purposes** 2,113,719

**Under Cap** 64,609

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

**THE FOLLOWING IS AN ANALYSIS OF EMPLOYEE GROUP HEALTH INSURANCE**

	Total Amount	300,081.00
Less: Employee 1.5% deposited in Payroll Agency Account	(12,273.00)	
Total Charged to Current Appropriations	<u>287,808.00</u>	

**COMPARISON OF TAX RATE FOR MUNICIPAL PURPOSES**

Below is a comparison of the Preliminary 2012 tax rate and actual 2011 tax rate for Municipal purposes only and a comparison of amounts to be raised by taxes for 2012 and 2011.

	<u>2012 Preliminary</u>		<u>2011 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	2,113,719.19	0.2244	2,041,501.00	0.2147	72,218.19	0.0097

**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 (CONTINUED)  
BUDGET MESSAGE**

**Analysis of Compensated Absence Liability**

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

<b>Organization/Individuals Eligible for Benefit</b>	<b>Total Days of Accumulated</b>	<b>Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreements*</b>
	636.75	\$ 108,578.00	<b>X</b>	<b>X</b>	
<b>Totals</b>	636.75 days	\$ 108,578.00			
<b>Total Funds Reserved as of end of 2011</b>		\$ 1,803.00			
<b>Total Funds Appropriated in 2012</b>		\$ 10,000.00			

\*Benefit must be established by local ordinance

## Current Fund - Anticipated Revenues

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2012	2011	Cash in 2011
1. Surplus Anticipated	08-101	459,000.00	499,000.00	499,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	459,000.00	499,000.00	499,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	5,600.00	5,600.00	5,600.00
Other	08-104	6,000.00	6,000.00	6,000.00
Fees and Permits	08-105	60,000.00	43,000.00	60,122.95
Fines and Costs:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	27,000.00	26,500.00	27,767.69
Other	08-109			
Interest and Costs on Taxes	08-112	51,000.00	54,500.00	51,761.96
Interest and Costs on Assessments	08-115			
Interest on Investments and Deposits	08-113	6,000.00	14,400.00	6,433.32

**Current Fund - Anticipated Revenues - ( Continued )**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2011
		2012	2011	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
<b>Total Section A: Local Revenues</b>	08-001	155,600.00	150,000.00	157,685.92



**Current Fund - Anticipated Revenues - ( Continued )**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2011
		2012	2011	
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	85,000.00	90,000.00	86,845.00
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			
<b>Total Section C: Dedicated Uniform Construction Code Fees</b>				
<b>With Offset Appropriations</b>	08-002	85,000.00	90,000.00	86,845.00

**Current Fund - Anticipated Revenues - ( Continued )**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2011
		2012	2011	
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		15,396.00		
Township of Montague - Land Use Administrator		14,901.00		
<b>Total Section D: Shared Service Agreements</b>				
<b>Offset with Appropriations</b>	11-001	30,297.00		

**Current Fund - Anticipated Revenues - ( Continued )**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2011
		2012	2011	
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
<b>Total Section E: Special Items of General Revenue Anticipated with Prior Written</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Consent of Director of Local Government Services - Additional Revenues</b>	08-003			







**Current Fund - Anticipated Revenues - ( Continued )**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2011
		2012	2011	
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
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004			

**Current Fund - Anticipated Revenues - ( Continued )**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2012	2011	Cash in 2011
<b>Summary of Revenues</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated ( Sheet 4, #1)	08-101	459,000.00	499,000.00	499,000.00
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	155,600.00	150,000.00	157,685.92
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	85,000.00	90,000.00	86,845.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	30,297.00		
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	20,704.10	20,640.01	20,640.01
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	770,397.10	739,436.01	743,966.93
4. Receipts from Delinquent Taxes	15-499	290,000.00	250,000.00	243,570.12
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	1,519,397.10	1,488,436.01	1,486,537.05
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	2,113,719.19	2,041,501.00	XXXXXXXXXX
b) Addition to Local District School Tax	07-191			XXXXXXXXXX
c) Minimum Library Tax	07-192			
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	2,113,719.19	2,041,501.00	1,951,907.08
<b>7. Total General Revenues</b>	13-299	3,633,116.29	3,529,937.01	3,438,444.13

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "Caps"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
General Government:							
Administrative and Executive							
Salaries and Wages	20-100-1	10,306.00	10,321.00		10,101.00	10,098.00	3.00
Other Expenses	20-100-2	4,500.00	4,500.00		4,500.00	3,237.13	1,262.87
Municipal Clerk							
Salaries and Wages	20-120-1	82,000.00	74,500.00		74,740.00	74,736.64	3.36
Other Expenses	20-120-2	15,500.00	15,500.00		15,500.00	14,220.00	1,280.00
Codification of Municipal Ordinances	20-121-2	8,000.00	8,000.00		8,000.00	340.00	7,660.00
Elections	20-122-2	4,500.00	4,500.00		4,500.00	4,397.20	102.80
Financial Administration							
Salaries and Wages	20-130-1	21,000.00	41,100.00		42,720.00	42,717.28	2.72
Other Expenses	20-130-2	2,000.00	2,000.00		2,000.00	1,821.08	178.92
Audit Services	20-135-2	24,000.00	23,525.00		23,525.00	23,262.50	262.50
Computer Services and Office Equip.-(copier & Telephone)	20-140-2	20,000.00	20,000.00		20,000.00	16,900.14	3,099.86
Assessment of Taxes							
Salaries and Wages	20-150-1	45,600.00	57,130.00		58,630.00	57,120.00	1,510.00
Other Expenses	20-150-2	3,000.00	3,000.00		4,500.00	4,247.85	252.15
Collection of Taxes							
Salaries and Wages	20-145-1	79,000.00	65,214.00		65,214.00	65,214.00	
Other Expenses	20-145-2	3,500.00	3,500.00		3,500.00	3,437.92	62.08

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "Caps" - (Continued)	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Legal Services and Costs:							
Other Expenses	20-155-2	100,000.00	100,000.00	25,000.00	125,000.00	120,211.13	4,788.87
Engineering Services and Costs							
Other Expenses	20-165-2	20,000.00	25,000.00		25,000.00	11,056.48	13,943.52
Land Use Board							
Salaries and Wages	21-180-1	20,732.00	41,658.00		47,888.00	47,029.84	858.16
Other Expenses	21-180-2	40,000.00	47,033.00		40,233.00	37,556.23	2,676.77
Master Plan				45,000.00	45,000.00	45,000.00	
Open Space							
Salaries and Wages	22-190-1	1,200.00	1,200.00		1,200.00	800.00	400.00
Zoning Board							
Salaries and Wages	21-181-1	33,390.00	32,500.00		33,480.00	33,475.88	4.12
Other Expenses	21-181-2	500.00	500.00		500.00		500.00
Emergency Management							
Salaries and Wages	25-252-1	5,200.00	12,120.00		7,560.00	7,559.97	0.03
Other Expenses	25-252-2	5,000.00	5,000.00		5,000.00	1,933.21	3,066.79

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "Caps" - (Continued)	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Public Safety:							
Aid to Volunteer Fire Companies	25-255-2	65,000.00	65,000.00		65,000.00	65,000.00	
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	25,000.00	20,000.00		20,000.00	20,000.00	
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	38,600.00	38,500.00		37,740.00	37,740.00	
Public Buildings and Grounds							
Other Expenses	26-310-2	22,000.00	22,000.00		22,000.00	19,982.79	2,017.21
Streets and Roads:							
Road Repairs and Maintenance							
Salaries and Wages	26-290-1	402,100.00	420,000.00		418,380.00	405,613.63	12,766.37
Other Expenses	26-290-2	400,000.00	400,000.00		400,000.00	355,931.11	44,068.89

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "Caps" - (Continued)	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Recycling							
Salaries and Wages	26-305-1	6,900.00	6,936.00		6,866.00	6,799.68	66.32
Sanitation							
Garbage and Trash Removal							
Other Expenses	26-305-2	6,000.00	6,000.00		6,000.00	4,623.81	1,376.19
Vehicle Expense	26-315-2	60,000.00	60,000.00		60,000.00	55,220.88	4,779.12
Health and Welfare:							
Board of Health							
Salaries and Wages	27-330-1	4,100.00	4,000.00		4,460.00	4,456.11	3.89
Other Expenses	27-330-2	4,000.00	4,000.00		4,000.00	1,576.16	2,423.84
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	4,500.00		4,500.00	4,500.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "Caps" - (Continued)	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
Park Buildings and Grounds							
Salaries and Wages	28-375-1	21,500.00	21,000.00		21,000.00	19,953.53	1,046.47
Other Expenses	28-375-2	20,000.00	20,000.00		20,000.00	19,090.99	909.01
Utility Expense:							
Electricity	31-430-2	18,000.00	20,000.00		20,000.00	15,052.22	4,947.78
Street Lighting	31-435-2	7,000.00	7,000.00		7,000.00	5,757.76	1,242.24
Telephone	31-440-2	7,200.00	7,200.00		7,200.00	6,323.00	877.00
Fuel Oil	31-447-2	33,000.00	33,000.00		33,000.00	25,928.51	7,071.49
Gasoline	31-460-2	40,000.00	40,000.00		40,000.00	39,906.75	93.25
Insurance (N.J.S.A. 40A:4-45.3(00))							
General Liability	23-210-2	87,000.00	84,000.00		84,000.00	83,999.00	1.00
Workers Compensation	23-215-2	44,000.00	44,000.00		44,000.00	43,461.00	539.00
Employee Group Health	23-220-2	287,808.00	295,000.00		284,060.00	275,612.36	8,447.64



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2011	
(A) Operations - Within "Caps" - (Continued)	FCOA	For 2012	For 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>Unclassified</b>							
Accumulated Leave Compensation	30-415-2	10,000.00	10,000.00		10,000.00	10,000.00	
<b>Total Operations {Item 8 (A)} Within "CAPS"</b>	34-199	2,285,636.00	2,347,437.00	70,000.00	2,409,137.00	2,272,902.96	136,234.04
<b>B. Contingent</b>	35-470			XXXXXXXXXX			
<b>Total Operations Including Contingent- Within "Caps"</b>	34-201	2,285,636.00	2,347,437.00	70,000.00	2,409,137.00	2,272,902.96	136,234.04
<b>Detail:</b>							
Salaries and Wages	34-201-1	859,628.00	911,679.00		919,619.00	902,954.56	16,664.44
Other Expenses (Including Contingent)	34-201-2	1,426,008.00	1,435,758.00	70,000.00	1,489,518.00	1,369,948.40	119,569.60

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures- Municipal Within "Caps"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(1) Deferred Charges</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		27,000.00	XXXXXXXXXX	27,000.00	27,000.00	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			XXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures- Municipal Within "Caps"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) Statutory Expenditures</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	112,698.00	113,295.00		113,295.00	113,295.00	
Social Security System (O.A.S.I.)	36-472	90,000.00	95,000.00		98,000.00	97,105.50	894.50
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	2,275.00		6,875.00	6,817.46	57.54
Defined Contribution Retirement Program	36-477	100.00	100.00		100.00		100.00
<b>Total Deferred Charged and Statutory Expenditures - Municipal within "CAPS"</b>	34-209	227,798.00	237,670.00		245,270.00	244,217.96	1,052.04
<b>(G) Cash Deficit of Proceeding Year</b>	46-885						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	34-299	2,513,434.00	2,585,107.00	70,000.00	2,654,407.00	2,517,120.92	137,286.08



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2011	
(A) Operations - Excluded From "Caps"	FCOA	For 2012	For 2011	For 2011 By Emergency Appropriation	Total for As Modified B All Transfers	Paid or Charged	Reserved
<b>Total Other Operations - Excluded From Caps</b>	34-300						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded From "Caps"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriation	Total for 2011 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
<b>Total Uniform Construction Code Appropriations</b>	22-999						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded From "Caps"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For By Emergency Appropriation	Total for As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court							
Salaries and Wages	42-490-1	162,600.00	173,156.00		173,156.00	162,080.06	11,075.94
Other Expenses	42-490-2	11,810.00	11,750.00		11,750.00	11,632.86	117.14
"911" System							
Other Expenses	42-250-2	76,186.00	74,000.00		74,700.00	74,692.00	8.00
Township of Montague - Chief Financial Officer							
Salaries and Wages	42-130-1	12,000.00					
Other Expenses	42-130-2	3,396.00					
Township of Montague - Land Use Administrator							
Salaries and Wages	42-185-1	11,569.00					
Other Expenses	42-185-1	3,332.00					
Township of Wantage - Certified Recycling Professionl	42-305-2	2,500.00					
<b>Total Shared Service Agreements</b>	42-999	283,393.00	258,906.00		259,606.00	248,404.92	11,201.08

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded From "Caps"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriation	Total for 2011 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
<b>Total Additional Appropriations Offset By Revenues (N.J.S. 40A:4-45.3h)</b>	34-303						



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded From "Caps"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset By Revenues ( Continued )</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Public and Private Programs Offset By Revenues</b>	40-999	20,705.10	20,641.01		20,641.01	20,640.01	1.00
<b>Total Operations - Excluded from "CAPS"</b>	34-305	304,098.10	279,547.01		280,247.01	269,044.93	11,202.08
<b>Detail:</b>							
<b>Salaries and Wages</b>	34-305-1	186,169.00	173,156.00		173,156.00	162,080.06	11,075.94
<b>Other Expenses</b>	34-305-2	117,929.10	106,391.01		107,091.01	106,964.87	126.14





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service -Excluded From "Caps"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriation	Total for 2011 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						XXXXXXXXXX
Interest on Bonds	45-930						XXXXXXXXXX
Interest on Notes	45-935						XXXXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940	34,000.00	34,000.00		34,000.00	33,881.92	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>Total Municipal Debt Service-Excluded from "Caps"</b>	45-999	34,000.00	34,000.00		34,000.00	33,881.92	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded From "Caps"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
(1) Deferred Charges:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorization	46-870	25,000.00		XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875	9,000.00	12,600.00	XXXXXXXXXX	12,600.00	12,600.00	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		13,000.00		XXXXXXXXXX			XXXXXXXXXX
04-04 Land Purchase		10,607.19		XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded From "CAPS"</b>	46-999	57,607.19	12,600.00		12,600.00	12,600.00	
(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
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	34-309	770,705.29	601,147.01		601,847.01	590,526.85	11,202.08

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>For Local District School Purpose - Excluded From "Caps"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	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
<b>Total of Type 1 District School Debt Service - Excluded From "Caps"</b>	48-999						XXXXXXXXXX
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded From "Caps"</b>	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
<b>Total of Deferred Charges and Statutory Expenditures- Local School - Excluded From "Caps"</b>	29-409						XXXXXXXXXX
<b>(K) Total Municipal Appropriations for Local District School Purposes { Items (I) and (J) } - Excluded From "Caps"</b>	29-410						XXXXXXXXXX XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded From "Caps"</b>	34-399	770,705.29	601,147.01		601,847.01	590,526.85	11,202.08
<b>(L) Subtotal General Appropriations { Items (H-1) and (O) }</b>	34-400	3,284,139.29	3,186,254.01	70,000.00	3,256,254.01	3,107,647.77	148,488.16
<b>(M) Reserve for Uncollected Taxes</b>	50-899	348,977.00	343,683.00	XXXXXXXXXX	343,683.00	343,683.00	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499	3,633,116.29	3,529,937.01	70,000.00	3,599,937.01	3,451,330.77	148,488.16

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriation	Total for 2011 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	34-299	2,513,434.00	2,585,107.00	70,000.00	2,654,407.00	2,517,120.92	137,286.08
	XXXXXX						
<b>(A) Operations - Excluded From "Caps"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Other Operations</b>	34-300						
<b>Uniform Construction Code</b>	22-999						
<b>Shared Service Agreements</b>	42-999	283,393.00	258,906.00		259,606.00	248,404.92	11,201.08
<b>Additional Appropriations Offset by Revenues</b>	34-303						
<b>Public &amp; Private Programs Offset by Revenues</b>	40-999	20,705.10	20,641.01		20,641.01	20,640.01	1.00
<b>Total Operations - Excluded From "Caps"</b>	34-305	304,098.10	279,547.01		280,247.01	269,044.93	11,202.08
<b>(C) Capital Improvements</b>	44-999	375,000.00	275,000.00		275,000.00	275,000.00	
<b>(D) Municipal Debt Service</b>	45-999	34,000.00	34,000.00		34,000.00	33,881.92	
<b>(E) Total Deferred Charges (sheet 28)</b>	46-999	57,607.19	12,600.00		12,600.00	12,600.00	
<b>(F) Judgments</b>	37-480						
<b>(G) Cash Deficit - With Prior Consent of LFB</b>	46-885						
<b>(K) Local District School Purposes</b>	24-410						
<b>(N) Transferred to Board of Education</b>	29-405						
<b>(M) Reserve for Uncollected Taxes</b>	50-899	348,977.00	343,683.00		343,683.00	343,683.00	
<b>Total General Appropriations</b>	34-499	3,633,116.29	3,529,937.01	70,000.00	3,599,937.01	3,451,330.77	148,488.16

### Dedicated Assessment Budget

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2011
		2012	2011	
Assessment Cash	51-101			
Deficit ( General Budget )	51-885			
<b>Total Assessment Revenues</b>	51-899			
15. Appropriations for Assessment Debt		Appropriated		Expended 2011 Paid or Charged
		2012	2011	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
<b>Total Assessment Appropriations</b>	51-999			

### Dedicated Water Utility Assessment Budget

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2011
		2012	2011	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
<b>Total Water Utility Assessment Revenues</b>	52-899			
15. Appropriations for Assessment Debt		Appropriated		Expended 2011 Paid or Charged
		2012	2011	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
<b>Total Water Utility Assessment Appropriations</b>	52-999			

**DEDICATED ASSESSMENT BUDGET**

**UTILITY**

14. DEDICATED REVENUE FROM	FCOA	Anticipated		Realized In Cash in 2011
		2012	2011	
Assessment Cash	53-101			
Deficit ( _____ )	53-885			
<b>Total _____ Assessment Revenues</b>	<b>53-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2011 Paid or Charged
		2012	2011	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total _____ Utility</b>				
<b>Assessment Appropriations</b>	<b>53-999</b>			

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.

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, 2011

ASSETS		
Cash and Investments	1110100	1,560,252.14
Due from State of N.J. (c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	86,671.70
Receivable with Offsetting Reserves:	XXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	292,448.86
Tax Title Liens Receivable	1110400	171,612.29
Property Acquired by Tax Title Lien Liquidation	1110500	488,500.00
Other receivable	1110600	39,192.53
Deferred Charges Required to be in 2012 Budget	1110700	34,000.00
Deferred Charges Required to be in Budgets Subsequent to 2012	1110800	36,000.00
<b>Total Assets</b>	1110900	<b>2,708,677.52</b>

### LIABILITIES , RESERVES AND SURPLUS

* Cash Liabilities	2110100	913,724.92
Reserves for Receivable	2110200	959,957.28
Surplus	2110300	834,995.32
<b>Total Liabilities , Reserves and Surplus</b>		<b>2,708,677.52</b>

		Year 2011	Year 2010
Surplus Balance , January 1 st	2310100	969,536.68	764,920.20
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
*(Percentage collected: 2011 98.05%, 2010 98.03%)	2310200	17,234,516.79	16,903,862.54
Delinquent Taxes	2310300	243,570.12	193,767.06
Other Revenues and Additions to Income	2310400	1,199,800.37	1,395,077.13
Total Funds	2310500	19,647,423.96	19,257,626.93
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	3,256,135.93	3,157,231.64
School Taxes (Including Local and Regional)	2310700	11,792,356.03	11,377,057.63
County Taxes (Including Added Tax Amounts)	2310800	3,833,936.68	3,759,907.72
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000		20,893.26
Total Expenditures and Tax Requirements	2311100	18,882,428.64	18,315,090.25
Less: Expenditures to be Raised by Future Taxes	2311200	70,000.00	27,000.00
Total Adjusted Expenditures and Tax Requirements	2311300	18,812,428.64	18,288,090.25
Surplus Balance - December 31 st	2311400	834,995.32	969,536.68

Nearest even percentage may be used

### Proposed Use of Current Fund Surplus in 2012 Budget

Surplus Balance December 31, 2011	2311500	834,995.32
Current Surplus Anticipated in 2012 Budget	2311600	459,000.00
Surplus Balance Remaining	2311700	375,995.32

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.



**6 Year Capital Program - 2012 - 2017  
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 2012	5b 2013	5c 2014	5d 2015	5e 2016	5f 2017
<b>General Capital</b>									
Capital Improvement Fund	1	514,386.00	Continuous		102,877.20	102,877.20	102,877.20	102,877.20	102,877.20
Improvements to Various Roads / Drainage	2	299,046.00	Continuous	250,000.00	9,809.20	9,809.20	9,809.20	9,809.20	9,809.20
Purchase of Road Equipment	3	236,979.00	Continuous	125,000.00	22,395.80	22,395.80	22,395.80	22,395.80	22,395.80
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	100,000.00	Continuous		20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Improvements to D.P.W. Building	6	25,000.00	Continuous		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
<b>Totals - All Projects</b>		1,277,590.00		375,000.00	180,518.00	180,518.00	180,518.00	180,518.00	180,518.00



**Section 2 - Upon Adoption for Year 2012**

(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) \$ 2,113,719.19 (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)

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

**Summary of Revenues**

<b>1. General Revenues</b>		
Surplus Anticipated	08-100	\$ 459,000.00
Miscellaneous Revenues Anticipated	13-099	\$ 770,397.10
Receipts from Delinquent Taxes	15-499	\$ 290,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet11)</b>	<b>07-190</b>	<b>\$ 2,113,719.19</b>
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOL IN TYPE 1 SCHOOL DISTRICTS ONLY</b>		
Item 6, Sheet 42	07-195	
Item 6(b), Sheet 11 (N.J.S. 40A :4-14)	07-191	
<b>Total Amount to be raised by Taxation for Schools in Type 1 School Districts Only</b>		<b>\$ -</b>
<b>4. To Be Added to The Certificate for Amount to be Raised by Taxation for Schools in Type II School Districts Only:</b>		
Item 6(b), Sheet 11 (N.J.S. 40A :4-14)	07-191	
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY</b>	<b>07-192</b>	
<b>Total Revenues</b>	<b>13-299</b>	<b>\$ 3,633,116.29</b>

**Summary of Appropriations**

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXXXXXX	XXXXXXXXXX
Within "Caps"	XXXXXXXXXX	XXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 2,285,636.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 227,798.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXX
(a) Operations - Total Operations Excluded from " CAPS"	34-305	\$ 304,098.10
(c) Capital Improvements	44-999	\$ 375,000.00
(d) Municipal Debt Service	45-999	\$ 34,000.00
(e) Deferred Charges - Municipal	46-999	\$ 57,607.19
(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	\$ 348,977.00
<b>6. SCHOOL APPROPRIATIONS - Type 1 School Districts only (N.J.S. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$ 3,633,116.29

It is hereby certified that the within budget is a true copy budget finally adopted by resolution of the Governing Body on April 3, 2012

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 2012 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            , 2012            \_\_\_\_\_, Clerk

Signature

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2011	APPROPRIATIONS	FCOA	Appropriated		Expended 2011	
		2012	2011				for 2012	for 2011	Paid or Charged	Reserved
Amount to be Raised by Taxation	54-190				<b>Development of Land for Recreation and Conservation:</b>		xxxxxx xx	xxxxxx xx	xxxxxx xx	xxxxxx xx
					Salaries and Wages	54-385-1				
Interest Income	54-113				<b>Other Expenses</b>	54-385-2				
					<b>Maintenance of Lands for Recreation and Conservation:</b>		xxxxxx xx	xxxxxx xx	xxxxxx xx	xxxxxx xx
					Salaries and Wages	54-375-1				
Reserve Funds:					Other Expenses	54-375-2				
					<b>Historic Preservation:</b>		xxxxxx xx	xxxxxx xx	xxxxxx xx	xxxxxx xx
					Salaries and Wages	54-176-1				
Public & Private Revenues:					Other Expenses	54-176-2				
					<b>Acquisition of Lands for Recreation and Conservation:</b>	54-915-2				
					Acquisition of Farmland	54-916-2				
Total Trust Fund Reserves	54-299	-	-	-	Down Payments on Improvements	54-902-02				
<b>Summary of Program</b>					<b>Debt Service:</b>		xxxxxx xx	xxxxxx xx	xxxxxx xx	xxxxxx xx
Year Referendum Passed/Implemented:				1998	Payment of Bond Principal	54-920-2				xxxxxx xx
Rate Assessed:				0 to .03	Payment of Bond Anticipation					
Total Tax Collected to date:				\$ 1,188,673.66	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				-	Interest on Notes	54-935-2				xxxxxx xx
Recreation land preserved in 2011				-	Reserve for Future Use	54-950-2	-	-	-	
Farmland preserved in 2011				-	<b>Total Trust Fund Appropriations</b>	54-499	-	-	-	

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

Contacting Unit: Township of Frankford

Year Ending: December 31, 2011

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 6, 2012

Date

\_\_\_\_\_  
Clerk of the Governing Body