



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 2106 Frelinghuysen Township - County of Warren

Adopted

Municode: 2106

Filename: 2106_fba_2016.xlsm

Website: www.frelinghuysen-nj.us

Phone Number: 908-852-4121

Mailing Address: 210 Main Street

[Email the UFB if not using Outlook](#)

Municipality: Johnsonburg **State:** NJ **Zip:** 07825

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Christopher		Kuhn	12/31/2016	mayor@frelinghuysen-nj.us

Chief Administrative Officer

Christopher		Kuhn		mayor@frelinghuysen-nj.us
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Chief Financial Officer

Danette		Dyer		cfo@frelinghuysen-nj.us
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Municipal Clerk

Donna		Zilberfarb		clerk@frelinghuysen-nj.us
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Registered Municipal Accountant

Anthony		Ardito		anthony@arditoandcompany.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Desiderio	12/31/2016	
David		Boynton	12/31/2017	
Christopher		Kuhn	12/31/2018	mayor@frelinghuysen-nj.us
Alan		DeCarolis	12/31/2016	
Christopher		Stracco	12/31/2018	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.222	\$647,834.00	9.11%	\$724.91	Municipal Purpose Tax	ACTUAL	\$659,374.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$58,290.00	0.82%	\$65.31	Municipal Open Space	ESTIMATED	\$58,800.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.666	\$1,942,041.00	27.31%	\$2,174.72	Local School District	ESTIMATED	\$1,950,000.00
Regional School District	0.755	\$2,201,007.00	30.95%	\$2,465.34	Regional School District	ESTIMATED	\$2,210,000.00
County Purposes	0.685	\$1,994,690.44	28.05%	\$2,236.76	County Purposes	ESTIMATED	\$2,012,000.00
County Library	0.054	\$155,940.77	2.19%	\$176.33	County Library	ESTIMATED	\$156,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.039	\$111,986.48	1.57%	\$127.35	County Open Space	ESTIMATED	\$112,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	2.441	\$7,111,789.69	100.00%	\$7,970.72	Total ESTIMATED amount to be raised by taxes		\$7,158,174.00
Total Taxable Valuation as of October 1, 2015 \$290,583,984.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 801,735.00		
Current Year Average Residential Assessment \$326,535.00					Budget Appropriations, before Reserve for Uncollected Taxes 1,025,892.00		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$6,498,800.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$6,722,957.00		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$435,216.98		
0.222	0.227	2.21%			Total Amount to be Raised by Taxes \$7,158,173.98		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT 93.92%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used 		
\$647,834.00	\$659,374.00	1.78%	\$11,540.00		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2015 6,887,099.79		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2015 7,125,171.17		
\$724.91	\$740.94	2.21%	\$16.03		% of Taxes Collected, CY 2015 96.66%		
Sheet UFB-1					Delinquent Taxes - December 31, 2015 \$180,281.00		

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.23%	\$737.00	\$316,202.00	\$316,939.00	\$316,939.00							
08	Local Revenue	-0.49%	(\$183.00)	\$37,633.00	\$37,450.00	\$37,450.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$194,002.00	\$194,002.00	\$194,002.00							
08	Uniform Construction Code Fees	-6.84%	(\$2,497.00)	\$36,497.00	\$34,000.00	\$34,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-25.22%	(\$21,586.00)	\$85,586.00	\$64,000.00	\$64,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	23.08%	\$2,995.00	\$12,976.00	\$15,971.00	\$15,971.00							
08	Other Special Items	-70.75%	(\$22,672.00)	\$32,045.00	\$9,373.00	\$9,373.00							
15	Receipts from Delinquent Taxes	-37.18%	(\$76,942.00)	\$206,942.00	\$130,000.00	\$130,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-22.66%	(\$193,181.00)	\$852,555.00	\$659,374.00	\$659,374.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.45%	(\$261.00)	\$58,378.00	\$58,117.00		\$58,117.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-17.11%	(\$313,590.00)	\$1,832,816.00	\$1,519,226.00	\$1,461,109.00	\$58,117.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	1.00	7.50	3.14%	\$7,993.00	\$254,933.00	\$262,926.00	\$245,894.00	\$17,032.00							
21	Land-Use Administration			-27.58%	(\$7,003.00)	\$25,396.00	\$18,393.00	\$18,393.00								
22	Uniform Construction Code		4.00	-0.55%	(\$490.00)	\$89,325.00	\$88,835.00	\$88,835.00								
23	Insurance			-10.83%	(\$6,790.00)	\$62,680.00	\$55,890.00	\$55,890.00								
25	Public Safety		6.00	-0.62%	(\$315.00)	\$50,799.00	\$50,484.00	\$50,484.00								
26	Public Works	2.00	5.00	-4.43%	(\$11,932.00)	\$269,150.00	\$257,218.00	\$257,218.00								
27	Health and Human Services		2.50	10.93%	\$413.00	\$3,780.00	\$4,193.00	\$4,193.00								
28	Parks and Recreation			0.00%	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			-14.60%	(\$7,594.00)	\$52,017.00	\$44,423.00	\$4,000.00	\$40,423.00							
31	Utilities and Bulk Purchases			9.15%	\$2,600.00	\$28,400.00	\$31,000.00	\$31,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00									
35	Contingency			0.00%	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00								
36	Statutory Expenditures			-39.77%	(\$46,492.00)	\$116,899.00	\$70,407.00	\$70,407.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			2.00%	\$106.00	\$5,306.00	\$5,412.00	\$5,412.00								
43	Court and Public Defender			0.00%	\$0.00	\$250.00	\$250.00	\$250.00								
44	Capital			#DIV/0!	\$2,500.00	\$2,500.00	\$2,500.00									
45	Debt			9.46%	\$13,084.00	\$138,254.00	\$151,338.00	\$133,644.00	\$17,694.00							
46	Deferred Charges			369.23%	\$19,861.00	\$5,379.00	\$25,240.00	\$25,240.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			0.58%	\$2,526.00	\$432,691.00	\$435,217.00	\$435,217.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	3.00	25.00	-2.03%	(\$31,533.00)	\$1,550,759.00	\$1,519,226.00	\$1,444,077.00	\$17,032.00	\$58,117.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	90	\$5,132,100.00	1.77%	15A Public Schools	1	\$1,230,100.00	3.78%
2 Residential	612	\$192,084,000.00	66.10%	15B Other Schools	1	\$888,700.00	2.73%
3A/3B Farm	603	\$73,525,200.00	25.30%	15C Public Property	79	\$14,681,920.00	45.11%
4A Commercial	23	\$19,375,178.00	6.67%	15D Church and Charities	7	\$4,514,620.00	13.87%
4B Industrial			0.00%	15E Cemeteries & Graveyards	4	\$325,600.00	1.00%
4C Apartments			0.00%	15F Other Exempt	43	\$10,903,600.00	33.50%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$467,506.00	0.16%				
Total	1,329	\$290,583,984.00	100.00%	Total	135	\$32,544,540.00	100.00%
Average Ratio (%), Assessed to True Value				105.56%			
Equalized Valuation, Taxable Properties				\$275,278,499.43			
Total # of property tax appeals filed in 2015				County Tax Board			
				17.00			
				State Tax Court			
				1.00			
Number of 2015 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2015				\$282.36			

Percentage of Exempt vs.
Non-Exempt Properties 11.20%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	
Center for Humanistic Change	Other	\$1,000.00	\$428,300.00	\$10,454.80																
Total Long Term Exemptions - Column Total		1,000.00	428,300.00	10,454.80	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$1,000.00	\$428,300.00	\$10,454.80	

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	19,083.30	\$16,476.00		\$1,346.30		\$1,261.00
Supervisory Staff (Department Heads & Managers)	2.00	3.00	267,180.38	\$209,809.00		\$24,022.38	\$17,298.00	\$16,051.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	1.00	17.00	180,742.00	\$138,991.00	\$20,000.00	\$9,588.00		\$12,163.00
Totals	3.00	25.00	467,005.68	\$365,276.00	\$20,000.00	\$34,956.68	\$17,298.00	\$29,475.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

no

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	2.00	\$11,181.00	\$22,362.00	3.00	\$8,348.00	\$25,044.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$5,064.00)			(\$4,455.00)
Subtotal	2.00		\$17,298.00	3.00		\$20,589.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	2.00		\$17,298.00	3.00		\$20,589.00

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

yes

Is prescription drug coverage provided by the SHBP (Yes or No)?

yes

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross		Net	Current Year				
	Debt	Deductions		Debt	Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$129,439.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$17,099.00			
0			\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal	\$3,748.55	\$3,823.89	\$3,900.75	\$38,830.90
0			\$0.00	Loans & Other Debt - Interest	\$1,051.45	\$912.09	\$835.23	\$3,728.86
0			\$0.00					
0			\$0.00	Total	\$151,338.00	\$4,735.98	\$4,735.98	\$42,559.76
<u>Municipal Purposes</u>								
Debt Authorized	\$142,553.00		\$142,553.00	Total Principal	\$133,187.55	\$3,823.89	\$3,900.75	\$38,830.90
Notes Outstanding	\$2,276,389.00		\$2,276,389.00	Total Interest	\$18,150.45	\$912.09	\$835.23	\$3,728.86
Bonds Outstanding			\$0.00	% of Total Current Year Budget	9.96%			
Loans and Other Debt	\$50,304.09		\$50,304.09					
Total (Current Year)	\$2,469,246.09	\$0.00	\$2,469,246.09	Description	Debt Not Listed Above			
Population (2010 census)	2,230			Total Guarantees - Governmental				
Per Capita Gross Debt	\$1,107.29			Total Guarantees - Other				
Per Capita Net Debt	\$1,107.29			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$287,019,825.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.86%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating				
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating		X		

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)

2016 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2016 BUDGET)

CAP

MUNICIPALITY: FRELINGHUYSEN TOWNSHIP

COUNTY: WARREN

Chris Kuhn	12/31/18
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
Frank Desiderio	12/31/16
David C. Boynton	12/31/17
Chris Kuhn	12/31/18
Alan DeCarolis	12/31/16
Chris Stracco	12/31/18

Municipal Officials	Acting
Donna Zilberfarb	Date of Orig. Appt. N/A
Municipal Clerk	Cert No.
Donna Van Tassel	T-683
Tax Collector	Cert No.
Danette Dyer	N-0188
Chief Financial officer	Cert No.
Anthony Ardito	524
Registered Municipal Accountant	Lic No.
Edward Wacks	
Municipal Attorney	

Official Mailing Address of Municipality

FRELINGHUYSEN TOWNSHIP
 210 MAIN STREET
 JOHNSONBURG, NJ 07825

Fax #: 908-852-7621

Please attach this to your 2016 Budget and Mail to:

Director, Division of Local Government Services
Department of Community Affairs
P.O. Box 803
Trenton, NJ 08625

Division Use Only	
Municode:	_____
Public Hearing Date:	_____

**2016
MUNICIPAL BUDGET**


Municipal Budget of the TOWNSHIP of FRELINGHUYSEN, County of WARREN for the Fiscal Year 2016.

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

16th day of March, 2016

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 16th day of March, 2016


 Clerk
210 Main Street
 Address
Johnsonburg, NJ 07825
 Address
(908) 852-4121

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 16th day of March, 2016

x 

Registered Municipal Accountant

1110 Harrison Street, Suite C

Address

Frenchtown, NJ 08825

Address

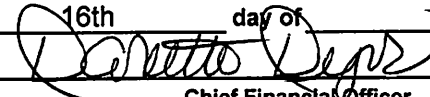
(908) 996-4711

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 16th day of March, 2016

x



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.

Dated: _____ 2016

(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.

Dated: _____ 2016

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

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 with further action on this budget.

Township of Frelinghuysen County of Warren

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Frelinghuysen, County of Warren for the Fiscal Year 2016.

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2016;

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

in the issue of April 7, 2016.

The Governing Body of the Township of Frelinghuysen does hereby approve the following as the Budget for the year 2016:

RECORDED VOTE (Insert last name)	{ Kuhn		{
	{ Boynton	{	Abstained { None
	Ayes { Stracco	Nays { None	{
	{ Desiderio	{	
	{ DeCarolis		{
			Absent { None
			{

Notice is hereby given that the Budget and Tax Resolution was approved by the Township Committee of the Township of Frelinghuysen County of Warren on March 16, 2016.

A Hearing on the Budget and Tax Resolution Will be held at the Municipal Building on April 20, 2016 at

7:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2016 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APROVED BUDGET

	YEAR 2016	
General Appropriations for: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXX	XX
1. Appropriations within "CAPS" -	XXXXXXXXXX	XX
(a) Municipal Purposes {Item H-1, Sheet 19} (N.J.S. 40A:4-45.2)}	764,391	00
2. Appropriations excluded from "CAPS"	XXXXXXXXXX	XX
(a) Municipal Purposes {Item H-2, Sheet 28} (N.J.S. 40A:4-45.3 as amended)}	261,501	00
(b) Local District School Purposes in Municpal Budget (Item K, Sheet 29)		
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>93.92</u> Percent of Tax Collections	435,217	00
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance} 2016 - \$ _____ for Schools-State Aid } 2016 - \$ _____	1,461,109	00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	801,735	00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows):	XXXXXXXXXX	XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	659,374	00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2015 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	1,467,904	00						
Budget Appropriations Added by N.J.S. 40A:4-87		00						
Emergency Appropriations	24,565	00						
Total Appropriations	1,492,469	00						
Expenditures:								
Paid of Charged (Including Reserve for Uncollected Taxes)	1,469,486	00						
Reserved	22,936	00						
Unexpended Balances Canceled	47	00						
Total Expenditures and Unexpended Balances Canceled	1,492,469	00						
Overexpenditures*	0	00						

*See Budget Appropriation Items so marked to the right of column "Expended 2015 - Reserved."

Explanations 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

I. GENERAL

The following Budget is presented for your review as required by the statutes of the State of New Jersey.

The actual Budget is presented in such a way that you may easily distinguish the prior year's Budget and actual figures in comparison to this year's of \$1,461,109.00 . This year's appropriations decreased from last year's finally adopted Budget, which was necessary due to revenue source reductions. These decreases in appropriations did not fully offset revenue losses, necessitating a nominal average tax increase of \$16 annually on the average taxpayer with an assessed valuation of \$326,535.

Tax Rate

As of the date of introduction of this Budget, the Local School Taxes, Regional School Taxes and County Tax Rate **HAVE NOT** been determined. Accordingly, this budget applies only to the municipal tax portion of the total tax rate.

	<u>2015 Actual</u>	<u>2016 Budget</u>
Municipal	\$ 0.2223	\$ 0.2269
Municipal-Open Space	0.0200	0.0200
	<u>\$ 0.2423</u>	<u>\$ 0.2469</u>

On April 16, 2016, a hearing on the Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the Budget adoption process.

Information on the 2016 Budget, together with the true copy of the entire Budget is available to the public for their inspection by contacting Donna Zilberfarb, Clerk at the Municipal Building (908) 852-4121, during office hours of the Municipality.

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE:

1. HOW THE APPROPRIATION AND TAX LEVY "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 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 "Public & Private Programs Offset by Revenues", combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

I. APPROPRIATIONS "CAPS"

The Municipal Budget for the year 2016 has been prepared within the constraints imposed by Chapter 74, Public Laws of 2004, commonly referred to as the "CAPS" law. This imposes a limit on municipal expenditures, which for the Township of Frelinghuysen is calculated as follows:

CAP CALCULATION

Total General Appropriations for 2015		\$ 1,467,904.00
Cap Base Adjustment		
<u>Modifications</u>		
<u>Less:</u>		
Reserve for Uncollected Taxes	432,691.00	
Other Operations	32,810.00	
Capital Improvement	-	
Public and Private Programs	14,276.00	
Total UCC	63,795.00	
Deferred Charges	5,379.00	
Municipal Debt Service	122,981.00	
Interlocal Service Agreements	5,306.00	677,238.00
Amount on Which CAP is Applied		790,666.00
0.0% CAP *		-
Allowable Appropriations Before Exceptions		790,666.00
<u>Additional Modifications</u>		
New Construction	1,016.00	
2014 CAP Banking	20,487.84	
2015 CAP Banking	14,687.62	
Increase to 3.5%	27,673.31	63,864.77
Total Allowable Appropriations with 3.5% "CAP"		854,530.77
Total Appropriations within CAPS		764,391.00
DIFFERENCE - Banked to Future Budgets		\$ 90,139.77

Sheet 3b

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE:

1. HOW THE APPROPRIATION AND TAX LEVY "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 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 "Public & Private Programs Offset by Revenues", combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)	
BUDGET MESSAGE	
<p>*Under provisions of N.J.S.40A:4-45.2, the annual CAP rate is set at 2.5% or the index rate, whichever is less. For 2016, the index rate is established at 0.0% and the CAP is at this per cent unless the municipality elected to increase to 3.5% by adoption of municipal index ordinance.</p>	<p style="text-align: center;"><u>IMPLEMENTATION OF THE FLEXIBLE CHART OF ACCOUNTS</u></p> <p>The implementation of a flexible chart of accounts program began in earnest several years ago for Municipal and County entities to provide a "common language" common to all municipal and county budgets. The common coding will ultimately lead to electronic filing of budgets rather than the historical, but now outdated, paper intensive system in place today. It's other benefits are a higher degree of comparability between government units, and it assists the Division in preparing it's Annual Report.</p> <p style="text-align: center;">Any questions regarding the new budget breakdowns and crosswalks should be directed to the office of the Chief Financial Officer.</p>

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE:

- 1. HOW THE APPROPRIATION AND TAX LEVY "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)**
- 2. 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 "Public & Private Programs Offset by Revenues", combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

III. TAX LEVY CAP

The Municipal Budget for the year 2016 has been prepared within the constraints imposed by Chapter 62, Public Laws of 2007, commonly referred to as the "TAX LEVY CAPS" law. This imposes a 2% increase limit on the municipal tax levy, subject to exclusions and additions.

IV. HEALTH CARE COSTS

Total Health Care Costs for 2016	\$	19,980
Employee Share of Health Care Costs	\$	1,980
Total Employer Share of Health Care Costs/Appro	\$	18,000

TAX LEVY CAP CALCULATION

Prior Year Amount to be Raised for Taxation for Municipal Purposes	\$	647,834.00
Modifications		
<u>Less:</u>		
Prior Year Required Adjustments		37,585.00
Amount on Which CAP is Applied		610,249.00
2% CAP Increase		12,205.00
Adjusted Tax Levy Prior to Exclusions		622,454.00
Exclusions:		
Allowable Health Insurance Increases	-	
Allowable Pension Obligation Increases	-	
Allowable Capital Improvements Increases	2,500.00	
Allowable Debt Service Increases	10,710.00	
Current Yr Deferred Charges: Emergencies	22,490.00	35,700.00
Less: Cancelled or Unexpended Exclusions		47.00
Adjusted Tax Levy		658,107.00
Additions:		
New Ratables	457,802	
Prior Year Municipal Purpose Tax Rate	0.2220	
New Ratable Adjustment to Levy		1,016.00
CY2013 CAP Bank Utilized in CY2016		251.00
Maximum Allowable Amount to be Raised by Taxation		659,374.00
Amount to be Raised by Taxation included in this Budget		659,374.00

Sheet 3b

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE:

1. HOW THE APPROPRIATION AND TAX LEVY "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 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 "Public & Private Programs Offset by Revenues", combine the figures for purposes of citizen understanding.)

Explanatory Statement - (continued)
Budget Message

Analysis of Compensated Absence Liability

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Various		4,136.00		X	
Township eliminated vacation/sick time carry forward in 2016					
Totals	0.00 days	\$ 4,136.00			
Total Funds Reserved as of end of 2015:		\$ 11,847.00			
Total Funds Appropriated in 2016:		\$ -			

EXPLANATORY STATEMENT
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES

	Revenues at Risk	Non-recurring current appropriations	Future Year Appropriation Increases	Structural Imbalance Offsets	<p style="text-align: center;">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
X					Anticipated Surplus	\$50,000.00	Surplus anticipated as revenue being utilized at a faster pace than surplus regeneration by \$50,000 per year. If trend continues for the next four years, surplus available for budget anticipation will be below the current level anticipated.

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
1. Surplus Anticipated	08-101	316,939	00	316,202	00	316,202	00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102						
Total Surplus Anticipated	08-100	316,939	00	316,202	00	316,202	00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
Licenses:	xxxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
Alcoholic Beverages	08-103	1,450	00	1,450	00	1,450	00
Other	08-104						
Fees and Permits	08-105						
Fines and Costs:	xxxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
Municipal Court	08-110						
Other	08-109						
Interest and Costs on Taxes	08-112	36,000	00	36,000	00	36,183	00
Interest and Costs on Assessments	08-115						
Parking Meters	08-111						
Interest on Investments and Deposits	08-113						
Anticipated Utility Operating Surplus	08-114						

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):							
Total Section A: Local Revenues	08-001	37,450	00	37,450	00	37,633	00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in	
		2016	2015	Cash in 2015	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations					
Legislative Initiative Municipal Block Grant	09-201				
Extraordinary Aid	09-204				
Consolidated Municipal Property Tax Relief Aid	09-200	510	00	510	00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	184,361	00	184,361	00
Supplemental Energy Receipts Tax	09-203				
Garden State Trust Fund	09-206	9,131	00	9,131	00
Municipal Property Tax Assistance	09-207				
Total Section B: State Aid Without Offsetting Appropriations	09-001	194,002	00	194,002	00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
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)	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Uniform Construction Code Fees	08-160	34,000	00	34,000	00	36,497	00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
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)	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Uniform Construction Code Fees	08-160	0	00	0	00	0	00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	34,000	00	34,000	00	36,497	00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements Offset With Appropriations:	xxxxx	64,000	00	63,795	00	85,586	00
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	64,000	00	63,795	00	85,586	00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with With Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset With Appropriations (N.J.S. 40A:4-45.3h):	xxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
Total Section E: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Additional Revenues	xxxxx 08-003	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
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:	xxxxx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
N.J. Transportation Trust Fund Authority Act	10-865						
Recycling Tonnage Grant	10-701	734	00	1,241	00	1,241	00
Drunk Driving Enforcement Fund	10-745						
Clean Communities Program	10-770	9,944	00	8,187	00	8,187	00
Alcohol Education and Rehabilitation Fund	10-702						
Municipal Alliance on Alcoholism and Drug Abuse	10-703	3,536	00	3,548	00	3,548	00
Energy Efficiency and Conservation Grant	10-704						
Sustainable Jersey Walmart Grant	10-705						
State Forestry Management Grant	10-706						
ANJEC Grant-PY Unappropriated	10-707						
Clean Communities - Prior Year Unappropriated	10-709	1,757	00				
Alcohol Education and Rehabilitation Fund	10-702						
Municipal Alliance on Alcoholism and Drug Abuse	10-703						

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
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):	xxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Total Section F: Special Items of General Revenue Anticipated With Prior Written	xxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	15,971	00	12,976	00	12,976	00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in	
		2016		2015		Cash in 2015	
Summary of Revenues	xxxxxx	xxxxxxx		xxxxxxx	xx	xxxxxxx	xx
1. Surplus Anticipated (Sheet 4, #1)	08-101	316,939	00	316,202	00	316,202	00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102						
3. Miscellaneous Revenues	xxxxxx	xxxxxxx		xxxxxxx	xx	xxxxxxx	xx
Total Section A: Local Revenues	08-001	37,450	00	37,450	00	37,633	00
Total Section B: State Aid Without Offsetting Appropriations	09-001	194,002	00	194,002	00	194,002	00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	34,000	00	34,000	00	36,497	00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni.Service Agreements	11-001	64,000	00	63,795	00	85,586	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	15,971	00	12,976	00	12,976	00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	9,373	00	31,645	00	32,045	00
Total Miscellaneous Revenues	13-099	354,796	00	373,868	00	398,739	00
4. Receipts from Delinquent Taxes	15-499	130,000	00	130,000	00	206,942	00
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	801,735	00	820,070	00	921,883	00
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxx						
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	659,374	00	647,834	00	xxxxxxx	xx
b) Addition to Local District School Tax	07-191					xxxxxxx	xx
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	659,374	00	647,834	00	852,555	00
7. Total General Revenues	13-299	1,461,109	00	1,467,904	00	1,774,438	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS"	FCOA	Appropriated					Expended 2015						
		for 2016		for 2015		for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved		
GENERAL GOVERNMENT FUNCTIONS:													
General Government:	20-100												
Salaries and Wages	20-100-1	70,790	00	64,000	00		67,900	00	67,900	00	0	00	
Other Expenses	20-100-2	14,285	00	14,000	00	5,880	00	19,880	00	18,662	00	1,218	00
Mayor and Council	20-110												
Salaries and Wages	20-110-1	16,476	00	16,232	00		16,232	00	16,231	00	1	00	
Other Expenses	20-110-2	1,500	00	1,500	00		1,500	00	816	00	684	00	
Human Resources:	20-120												
Salaries and Wages	20-120-1												
Other Expenses-Educational Programs	20-120-2												
Financial Administration (Treasury):	20-130												
Salaries and Wages	20-130-1	17,015	00	16,763	00		16,763	00	16,679	00	84	00	
Other Expenses	20-130-2	2,500	00	2,500	00		1,500	00	1,314	00	186	00	
Audit Services:	20-135												
Other Expenses	20-135-2	24,297	00	23,589	00		23,589	00	23,589	00			
Computerized Data Processing:	20-140												
Other Expenses	20-140-2	6,530	00	6,190	00		6,190	00	6,190	00	0	00	
Revenue Administration (Tax Collection/Search Officer):	20-145												
Salaries and Wages	20-145-1	15,000	00	15,000	00		15,000	00	15,000	00			
Other Expenses	20-145-2	2,500	00	2,300	00		2,300	00	2,201	00	99	00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2015				
		for 2016		for 2015		for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged		Reserved
GENERAL GOVERNMENT FUNCTIONS (Continued):										
Tax Assessment Administration:	20-150									
Salaries and Wages	20-150-1	30,251	00	29,803	00		29,803	00	29,803	00
Other Expenses:	20-150-2									
Tax Maps	20-150-2									
Miscellaneous Other Expenses	20-150-2	4,000	00	4,000	00		4,000	00	3,817	00
Legal Services (Legal Dept.):	20-155									
Other Expenses	20-155-2	33,000	00	27,000	00		29,000	00	27,150	00
Engineering Services:	20-165									
Other Expenses	20-165-2	7,000	00	7,000	00		7,000	00	4,764	00
Historical Sites Office:	21-170									
Salaries and Wages	21-170-1	500	00							
Other Expenses	21-170-2	250	00							
LAND USE ADMINISTRATION:										
Planning Board:	21-180									
Salaries and Wages	21-180-1	1,500	00	1,500	00		1,500	00	1,500	00
Other Expenses	21-180-2	11,000	00	6,500	00	13,685	18,185	00	17,420	00
Zoning Board of Adjustment:	22-185									
Salaries and Wages	22-185-1									
Other Expenses	22-185-2									
Zoning Officer:	22-185									
Salaries and Wages	22-185-1	5,543	00	5,461	00		5,461	00	5,460	00
Other Expenses	22-185-2	350	00	250	00		250	00		250

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
INSURANCE:													
Liability Insurance	23-210-2	34,890	00	33,480	00	5,000	00	38,480	00	38,395	00	85	00
Employee Insurance	23-220-2	18,000	00	20,596	00			20,596	00	20,361	00	235	00
Unemployment Insurance	23-225-2	3,000	00	3,000	00			3,000	00	2,479	00	521	00
PUBLIC SAFETY FUNCTIONS:													
Office of Emergency Management:	25-252												
Salaries and Wages	25-252-1	3,000	00	2,800	00			3,600	00	3,400	00	200	00
Other Expenses	25-252-2	5,750	00	3,465	00			3,465		2,960	00	505	00
Aid to Volunteer Fire Companies	25-255-2	10,000	00	12,000	00			12,000	00	12,000	00		
Contribution to First Aid Organizations	25-260-2	17,000	00	17,000	00			17,000	00	17,000	00		
Fire Department:	25-265												
Other Expenses-Green Twp.	25-265-2	14,734	00	14,734	00			14,734	00	14,734	00		
Municipal Prosecutor's Office:	25-275												
Other Expenses	25-275-2												
PUBLIC WORKS FUNCTIONS:													
Streets and Road Maintenance:	26-290												
Salaries and Wages	26-290-1	140,000	00	140,000	00			140,000	00	136,304	00	3,696	00
Other Expenses	26-290-2	85,389	00	110,300	00			114,650	00	113,724	00	926	00
Solid Waste Collection:	26-305												
Other Expenses	26-305-2	3,500	00	3,300	00			3,300	00	3,275	00	25	00
Buildings and Grounds:	26-310												
Salaries and Wages	26-310-1	1,218	00	1,200	00			1,200	00	1,200	00		
Other Expenses	26-310-2	10,000	00	10,000	00			10,000	00	9,621	00	379	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2015				
		for 2016		for 2015		for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged		Reserved
HEALTH AND HUMAN SERVICES FUNCTIONS:										
Public Health Services:	27-330									
Salaries and Wages	27-330-1	843	00	830	00		830 00	828	00	2 00
Other Expenses	27-330-2	100	00	100	00		100 00			100 00
Environmental Health Services:	27-335									
Salaries and Wages	27-335-1									
Other Expenses	27-335-2	750	00	1,000	00		350 00	350	00	0 00
Animal Control Services:	27-340									
Salaries and Wages	27-340-1									
Other Expenses	27-340-2									
Welfare/Administration of Public Service:	27-345									
Salaries and Wages	27-345-1									
Other Expenses	27-345-2									
Contributions to Social Service Agencies:	27-360									
Senior Citizens Center	27-360-2	2,500	00	2,500	00		2,500 00	2,500	00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated				Expended 2015						
		for 2016		for 2015		for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged		Reserved		
PARK AND RECREATION FUNCTIONS:												
Recreation Services and Programs:	28-370											
Other Expenses	28-370-2	8,000	00	8,000	00		8,000	00	7,617	00	383	00
OTHER COMMON OPERATING FUNCTIONS:												
(Unclassified):												
Celebration of Public Events:	30-420-2											
Other Expenses	30-420-2	4,000	00	4,000	00		4,000	00	3,850	00	150	00
Accrued Vacation and Sick Leave	30-415-2			5,000	00		5,000	00	5,000	00		
UTILITY EXPENSES AND BULK PURCHASES:												
Electricity	31-430	5,000	00	5,000	00		4,000	00	3,680	00	320	00
Street Lighting	31-435											
Telephone (excluding equipment acquisition)	31-440-2	7,500	00	6,300	00		6,400	00	6,366	00	34	00
Gas (Natural or Propane)	31-446-2	500	00	500	00		500	00	109	00	391	00
Fuel Oil	31-447-2	8,000	00	8,000	00		6,000	00	5,437	00	563	00
Diesel	31-460-2	10,000	00	14,000	00		11,500	00	9,673	00	1,827	00
MUNICIPAL COURT:												
Other Expenses	43-490-2											
Public Defender	43-495											
Other Expenses	43-495-2	250	00	250	00		250	00			250	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
Uniform Construction Code- Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
	XXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
CODE ENFORCEMENT AND ADMINISTRATION:													
Construction Code Official-Electrical Inspections:	22-195												
Salaries and Wages	22-195-1	10,100	00	10,100	00			10,100	00	10,100	00	0	00
Other Expenses	22-195-2	5,695	00	2,952	00			2,952	00	2,842	00	110	00
Building Sub-Code Official:	22-195												
Salaries and Wages	22-195-1												
Other Expenses	22-195												
Plumbing Sub-Code Official:	22-195												
Salaries and Wages	22-195-1	10,100	00	10,100	00			10,100	00	10,100	00	0	00
Other Expenses	22-195-2												
Fire Sub-Code Official:	22-195												
Salaries and Wages	22-195-1	2,378	00	2,378	00			2,378	00	2,378	00	0	00
Other Expenses	22-195	0	00	0	00			0	00	0		0	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations within "CAPS" - (Continued)	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
Total Operations {Item 8(A)} within "CAPS"	34-199	686,484	00	696,473	00	24,565	00	723,038	00	704,779	00	18,259	00
B. Contingent	35-470	7,500	00	7,500	00	xxxxxxx	xx	7,500	00	7,388	00	112	00
Total Operations Including Contingent - within "CAPS"	34-201	693,984	00	703,973	00	24,565	00	730,538	00	712,167	00	18,371	00
Detail:													
Salaries and Wages	34-201-1	324,714	00	316,167	00	0		320,867	00	316,883	00	3,984	00
Other Expenses (Including Contingent)	34-201-2	369,270	00	387,806	00	24,565	00	409,671	00	395,284	00	14,387	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
(1) DEFERRED CHARGES:	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Emergency Authorizations	46-870					xxxxxxx	xx					xxxxxxx	xx
Overexpenditure of Appropriation Reserves	46-877					xxxxxxx	xx					xxxxxxx	xx
Special Emergency Authorizations	46-575				00	xxxxxxx	xx		00		00	xxxxxxx	xx
Overexpenditure of Appropriations	46-880					xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx
						xxxxxxx	xx					xxxxxxx	xx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
(2) STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Contribution to: Public Employees Retirement System	36-471	38,407	00	53,693	00			53,693	00	53,692	00	1	00
Social Security System (O.A.S.I.)	36-472	31,000	00	33,000	00			31,000	00	29,663	00	1,337	00
Consolidated Police & Firemen's Pension Fund	36-474												
Police & Firemen's Retirement System of N.J.	36-475												
Deferred Compensation Retirement Plan	36-476	1,000	00										
Total Deferred Charges and Statutory Expenditures - Municipal	34-209	70,407	00	86,693	00			84,693	00	83,355	00	1,338	00
(G) Cash Deficit of Preceeding Year	46-885												
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	764,391	00	790,666	00	24,565	00	815,231	00	795,522	00	19,709	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
Insurance (N.J.S.A. 40A:4-45.3(00)):		xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx	xxxxxxxx	xx
General Liability	23-210-2												
Workers Compensation	23-215-2												
Employee Group Health	23-220-2			604	00			604	00	604	00		
Statutory Expenditures:													
Contribution to PERS	36-471-2												
Declared State of Emergency costs for Snow Removal:													
N.J.S.A. (40A:4-45.45(b)) and - 40A: 4-45.3(bb)	36-475	17,111	00	32,206	00			32,206	00	32,206	00		

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
Uniform Construction Code													
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Building Sub-Code Official:	22-195												
Salaries and Wages	22-195-1	60,562	00	63,795	00			63,795	00	60,568	00	3,227	00
Total Uniform Construction Code Appropriations	22-999	60,562	00	63,795	00			63,795	00	60,568	00	3,227	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged		Reserved			
Interlocal Municipal Service Agreements:	xxxxxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Municipal Court (Knowlton Court):	201-42					xxxxxxx	xx						
Other Expenses	201-42-2	5,412	00	5,306	00			5,306	00	5,306	00	0	00
Total Interlocal Municipal Service Agreements	42-999	5,412	00	5,306	00			5,306	00	5,306	00	0	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	xxxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Total Additional Appropriations Offset by Revenues(N..S.40A:4-45.3h)	34-303	0	00	0	00			0	00	0	00	0	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated					Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation	Total for 2015 As Modified By All Transfers	Paid or Charged		Reserved		
Public and Private Programs Offset by Revenues												
FEDERAL AND STATE GRANTS:												
Recycling Tonnage Grant	41-705	734	00									
Recycling Tonnage Grant - PY unapprop	41-701-3			1,241				1,241		1,241		
Municipal Alliance on Alcoholism & Drug Abuse:	41-703											
Other Expenses-State Share	41-703-2	3,536	00	3,548	00			3,548	00	3,548	00	
Other Expenses-Local Share	41-703-2	1,061	00	1,300	00			1,300	00	1,300	00	
Other Expenses-Warren County	41-703-2											
Clean Communities Program:	41-770											
Other Expenses	41-770-2	9,944	00	8,187	00			8,187	00	8,187	00	
Other Expenses-Prior Year Unappropriated	41-770-2	1,757	00									
CH 159's												
Energy Efficiency and Conservation Grant	41-701											
Sustainable Jersey Walmart Grant	41-702											
State Forestry Management Grant	41-704											
Recycling Tonnage Grant	41-705											

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
Public and Private Programs Offset by Revenues - (Continued)	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Green Communities Phase II - NJDEP	41-704												
Other Expenses-State Share	41-704-1												
Other Expenses-Local Share	41-704-2												
Highlands Grant - Initial Assessment	41-705												
Warren Cty Polution Control Fin. Authority Grant-PY Unapp	41-706												
ANJEC Grant-PY Unappropriated	41-707												
Total Public and Private Programs Offset by Revenues	40-999	17,032	00	14,276	00			14,276	00	14,276	00	0	00
Total Operations - Excluded from "CAPS"	34-305	100,117	00	116,187	00			116,187	00	112,960	00	3,227	00
Detail:													
Salaries & Wages	34-305-1	60,562	00	63,795	00			63,795	00	60,568	00	3,227	00
Other Expenses	34-305-2	39,555	00	52,392	00			52,392	00	52,392	00	0	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015							
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
Down Payments on Improvements	44-902												
Capital Improvement Fund	44-901	2,500	00										

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
Public and Private Programs Offset by Revenues:	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
New Jersey Transportation Trust Fund Authority Act	41-865												
Total Capital Improvements Excluded from "CAPS"	44-999	2,500	00	0	00			0	00	0	00		

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service-Excluded from "CAPS"	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
Payment of Bond Principal	45-920											XXXXXXXX	XX
Payment of Bond Anticipation and Capital Notes	45-925	118,344	00	114,381	00	XXXXXXXX	XX	114,381	00	114,381	00	XXXXXXXX	XX
Interest on Bonds	45-930											XXXXXXXX	XX
Interest on Notes	45-935	10,500	00	8,600	00			8,600	00	8,553	00	XXXXXXXX	XX
NJDEP Loan Program:	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Loan Payments for Principal and Interest	45-940	4,800	00									XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
												XXXXXXXX	XX
Total Municipal Debt Service-Excluded from "CAPS"	45-999	133,644	00	122,981	00			122,981	00	122,934	00	XXXXXXXX	XX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal Excluded from "CAPS"	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
(1) DEFERRED CHARGES:	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Emergency Authorizations	46-870	18,685	00	0	00	XXXXXXXX	XX	0	00	0	00	XXXXXXXX	XX
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875	6,555	00	5,379	00	XXXXXXXX	XX	5,379	00	5,379	00	XXXXXXXX	XX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871					XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	25,240	00	5,379	00	XXXXXXXX	XX	5,379	00	5,379	00		
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480												
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405					XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885					XXXXXXXX	XX					XXXXXXXX	XX
						XXXXXXXX	XX					XXXXXXXX	XX
(H-2) Total General Appropriations forMunicipal Purposes Excluded from "CAPS"	34-309	261,501	00	244,547	00			244,547	00	241,273	00	3,227	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
For Local District School Purposes - Excluded from "CAPS"	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
(I) Type 1 District School Debt Service:	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Payment of Bond Principal	48-920											xxxxxxx	xx
Payment of Bond Anticipation Notes	48-925											xxxxxxx	xx
Interest on Bonds	48-930											xxxxxxx	xx
Interest on Notes	48-935											xxxxxxx	xx
												xxxxxxx	xx
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999											xxxxxxx	xx
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxxxx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
Emergency Authorizations - Schools	29-406					xxxxxxx	xx					xxxxxxx	xx
Capital Project for Land, Building or Equipment N.J.S.A.18A:22-20	29-407											xxxxxxx	xx
Expend- itures-Local School-Excluded from "CAPS"	29-409											xxxxxxx	xx
(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J)}-Excluded from "CAPS"	29-410												
(O) Total General Appropriations - Excluded from "CAPS"		261,501	00	244,547	00			244,547	00	241,273	00	3,227	00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	1,025,892	00	1,035,213	00	24,565	00	1,059,778	00	1,036,795	00	22,936	00
(M) Reserve for Uncollected Taxes	50-899	435,217	00	432,691	00	xxxxxxx	xx	432,691	00	432,691	00	xxxxxxx	xx
9. Total General Appropriations	34-499	1,461,109	00	1,467,904	00	24,565	00	1,492,469	00	1,469,486	00	22,936	00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated						Expended 2015					
		for 2016		for 2015		for 2015 By Emergency Appropriation		Total for 2015 As Modified By All Transfers		Paid or Charged		Reserved	
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	764,391	00	790,666	00	24,565	00	815,231	00	795,522	00	19,709	00
	XXXXXXXX												
(A) Operations - Excluded from "CAPS"	XXXXXXXX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Other Operations	34-300	17,111	00	32,810	00			32,810	00	32,810	00	0	00
Uniform Construction Code	22-999	60,562	00	63,795	00			63,795	00	60,568	00	3,227	00
Interlocal Municipal Service Agreements	42-999	5,412	00	5,306	00			5,306	00	5,306	00	0	00
Additional Appropriations Offset by Revs.	34-303												
Public and Private Programs Off-Set by Revs.	40-999	17,032	00	14,276	00			14,276	00	14,276	00	0	00
Total Operations - Excluded from "CAPS"	34-305	100,117	00	116,187	00			116,187	00	112,960	00	3,227	00
(C) Capital Improvements	44-999	2,500	00	0	00			0	00	0	00		
(D) Municipal Debt Service	45-999	133,644	00	122,981	00			122,981	00	122,934	00	XXXXXXXX	XX
(E) Deferred Charges - Excluded from "CAPS"	46-999	25,240	00	5,379	00	XXXXXXXX	XX	5,379	00	5,379	00	XXXXXXXX	XX
(F) Judgments	37-480												
(G) Cash Deficit - With Prior Consent of LFB	46-885					XXXXXXXX	XX					XXXXXXXX	XX
(K) Local District School Purposes	29-410											XXXXXXXX	XX
(N) Transferred to Board of Education	29-405					XXXXXXXX	XX					XXXXXXXX	XX
(M) Reserve for Uncollected Taxes	50-899	435,217	00	432,691	00	XXXXXXXX	XX	432,691	00	432,691	00	XXXXXXXX	XX
Total General Appropriations	34-499	1,461,109	00	1,467,904	00	24,565	00	1,492,469	00	1,469,486	00	22,936	00

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2016 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensak 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; Developers Escrow Fund; Farmland Preservation Trust Fund; Accumulated Absences N.J.A.C. 5:30-15; Storm Recovery Trust Fund

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, 2015

ASSETS			
Cash and Investments	1110100	1,677,763	00
Due from State of N.J.(c.20,P.L. 1961)	1111000	3,457	00
Federal and State Grants Receivable	1110200	27,079	00
Receivables with Offsetting Reserves:	xxxxxx	xxxxxx	xx
Taxes Receivable	1110300	180,281	00
Tax Title Liens Receivable	1110400	125,529	00
Property Acquired by Tax Title Lien Liquidation	1110500	418,700	00
Other Receivables	1110600	21,565	00
Deferred Charges Required to be in 2016 Budget	1110700	25,240	00
Deferred Charges Required to be in Budgets Subsequent to 2016	1110800	4,702	00
Total Assets	1110900	2,484,316	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,268,419	00
Reserves for Receivables	2110200	724,877	00
Surplus	2110300	491,020	00
Total Liabilities, Reserves and Surplus		2,484,316	00

School Tax Levy Unpaid	2220160	2,071,525	00
Less: School Tax Deferred	2220200	1,086,429	00
"Cash Liabilities"	2220300	985,096	00

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2015		YEAR 2014	
Surplus Balance, January 1st	2310100	482,327	00	452,112	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected: 2015 97%, 2014 97%)	2310200	6,887,100	00	6,759,063	00
Delinquent Taxes	2310300	206,942	00	176,850	00
Other Revenues and Additions to Income	2310400	418,633	00	502,286	00
Total Funds	2310500	7,995,002	00	7,890,311	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	1,059,731	00	1,019,995	00
School Taxes (Including Local and Regional)	2310700	4,143,048	00	4,046,207	00
County Taxes (Including Added Tax Amounts)	2310800	2,265,810	00	2,279,797	00
Special District Taxes	2310900	58,378	00	58,809	00
Other Expenditures and Deductions from Income	2311000	1,580	00	3,176	00
Total Expenditures and Tax Requirements	2311100	7,528,547	00	7,407,984	00
Less: Expenditures to be Raised by Future Taxes	2311200	24,565	00		00
Total Adjusted Expenditures and Tax Requirements	2311300	7,503,982	00	7,407,984	00
Surplus Balance - December 31st	2311400	491,020	00	482,327	00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2006 Budget

Surplus Balance December 31, 2015	2311500	491,020	00
Current Surplus Anticipated in 2015 Budget	2311600	316,939	00
Surplus Balance Remaining	2311700	174,081	00

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 governing body is looking to the future, therefore, they submit the following three-year capital budget.

**CAPITAL BUDGET (Current Year Action)
2016**

Local Unit- Frelinghuysen Township

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR-2016					6 TO BE FUNDED IN FUTURE YEARS
				5a 2016 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Various		2,500.00			2,500.00			0.00	
					-			-	
					-			-	
					-			-	
					-			-	
					-			-	
TOTAL - ALL PROJECTS		2,500.00	0.00		0.00	2,500.00	0.00	0.00	0.00

**3 YEAR CAPITAL PROGRAM - 2016-2018
Anticipated Project Schedule and Funding Requirements**

Local Unit- Frelinghuysen Township

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2016	5b 2017	5c 2018	5d 2019	5e 2020	5f 2021
Various	1	2,500.00		2,500.00					
-	1	-		-					
-	1	-		-					
-	1	-		-					
-	1	-		-					
-	1	-		-					
-	1	-		-					
-	1	-		-					
TOTAL - ALL PROJECTS		2,500.00		2,500.00	0.00	0.00	0.00	0.00	0.00

**3 YEAR CAPITAL PROGRAM - 2016-2018
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit- Frelinghuysen Township

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-In- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2016	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Various	2,500.00			2,500.00		-	-			
-	-			-		-	-			
-	-			-		-	-			
-	-			-		-	-			
-	-			-		-	-			
-	-			-		-	-			
-	-			-		-	-			
TOTAL - ALL PROJECTS	2,500.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00

SECTION 2 - UPON ADOPTION FOR YEAR 2016

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

RESOLUTION

Be it resolved by the _____ Township Committee _____ of the _____ Township
of _____ Frelinghuysen _____ County of _____ Warren _____ that the budget hereinbefore 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) \$ 659,374.00 (Item 2 below) for municipal purposes, and
- (b) \$ NONE (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ NONE (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) \$ 58,117.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

RECORDED VOTE

(Insert last name)

{ Stracco
Ayes { Desiderio
{ DeCarolis

Nays { None

Abstained { None

Absent { Kuhn
{ Boynton

SUMMARY OF REVENUES

1. General Revenues

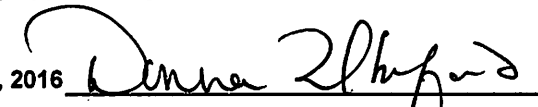
Surplus Anticipated	08-100	\$	316,939.00
Miscellaneous Revenues Anticipated	13-099	\$	354,796.00
Receipts from Delinquent Taxes	15-499	\$	130,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$	659,374.00
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only			
4. To Be Added to THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	-
Total Revenues	13-299	\$	1,461,109.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXX	XXXXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	693,984.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	70,407.00
(g) Cash Deficit	46-885	-
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	100,117.00
(c) Capital Improvements	44-999	2,500.00
(d) Municipal Debt Service	45-999	133,644.00
(e) Deferred Charges - Municipal	46-999	25,240.00
(f) Judgements	37-480	-
(n) Transferred 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	50-899	435,217.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	-
Total Appropriations	34-499	1,461,109.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 20th
of April , 2016. 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 2016 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 20th day of April, 2016


Clerk Signature

MUNICIPALITY FRELINGHUYSEN TOWNSHIP OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES	FCOA	Anticipated				Realized in Cash in 2015	APPROPRIATIONS	FCOA	Appropriated				Expended 2015				
		2016		2015					for 2016	for 2015		Paid or Charged		Reserved			
FROM TRUST FUND																	
Amount To Be Raised by Taxation	54-190	58,117	00	58,290	00	58,378	00	Development of Lands for Recreation and Conservation:		xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
								Salaries & Wages	54-385-1								
Interest Income	54-113							Other Expenses	54-385-2								
Reserve Funds:								Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
								Salaries & Wages	54-375-1								
								Other Expenses	54-375-2								
								Historic Preservation:		xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
								Salaries & Wages	54-176-1								
								Other Expenses	54-176-2								
								Acquisition of Lands for Recreation and Conservation	54-915-2								
Total Trust Fund Revenues:	54-299	58,117	00	58,290	00	58,378	00	Acquisition of Farmland	54-916-2								
Summary of Program																	
Year Referendum Passed/Implemented:		11/1/99						Down Payments on Improvements	54-902-2								
		<i>(Date)</i>															
Rate Assessed:		\$.02						Debt Service:		xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx	xxxxxxx	xx
		\$						Payment of Bond Principal	54-902-2							xxxxxxx	xx
Total Tax Collected to date		\$ 747,478.00															
Total Expended to date:		\$ 486,473.00						Payment of Bond Anticipation Notes and Capital Notes	54-925-2	11,095	00	11,092	00	11,092	00	xxxxxxx	xx
Total Acreage Preserved to date		<i>(Acres)</i>						Interest on Bonds	54-930-2							xxxxxxx	xx
		<i>(Acres)</i>						Interest on Notes	54-935-2	6,599	00	4,181	00	4,181	00	xxxxxxx	xx
Recreation land preserved in 2015:		<i>(Acres)</i>						Reserve for Future Use	54-950-2	40,423	00	43,017	00	43,105	00		
		<i>(Acres)</i>						Total Trust Fund Appropriations:	54-499	58,117	00	58,290	00	58,378	00		
Farmland preserved in 2015:		<i>(Acres)</i>															

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

Contracting Unit: _____

Year Ending: December 31, 2015

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 the project.

1.

2.

3.

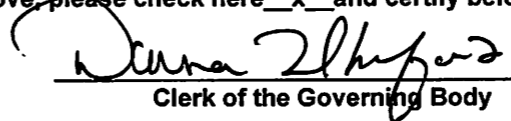
4.

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.

03/16/16

Date


Clerk of the Governing Body