

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

**Municipality: Township of Sandyston**

**County: Sussex**

		YEAR 2014	YEAR 2013	
<b>1: Total General Appropriations for 2014 Municipal Budget Statement Item 8(L) ( Exclusive of Reserve for Uncollected Taxes)</b>	<b>80015-</b>	<b>1,104,854.00</b>	XXXXXXXXXX	
<b>2: Local School Tax</b>	<b>Actual 80016-</b>			
	<b>Estimate ** 80017-</b>		XXXXXXXXXX	
<b>3: Regional School District Tax</b>	<b>Actual 80025-</b>		<b>1,904,888.00</b>	
<b>School Budget</b>	<b>Estimate * 80026-</b>	<b>1,942,986.00</b>	XXXXXXXXXX	
<b>4: Regional High School District Tax</b>	<b>Actual 80018</b>		<b>1,829,216.00</b>	
	<b>Estimate * 80019</b>	<b>1,865,800.00</b>	XXXXXXXXXX	
<b>5: County Tax</b>	<b>Actual 80020-</b>		<b>1,196,516.65</b>	
	<b>Estimate * 80021-</b>	<b>1,220,447.00</b>	XXXXXXXXXX	
<b>6: Special District Taxes</b>	<b>Actual 80022-</b>			
	<b>Estimate * 80023-</b>		XXXXXXXXXX	
<b>8: Total General Appropriations &amp; Other Taxes</b>	<b>80024-01</b>	<b>6,134,087.00</b>		
<b>9: Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)</b>	<b>80024-02</b>	<b>735,907.00</b>		
<b>10: Cash Required from 2014 to Support Local Municipal Budget and Other Taxes</b>	<b>80024-03</b>	<b>5,398,180.00</b>		
<b>11: Amount of Item 10 Divided by <u>96.81%</u> [820024-04] Equals Amount to be raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)</b>	<b>80024-05</b>	<b>5,576,380.00</b>		
<b>Analysis of Item 11:</b>				
Local District School Tax (Amount Shown on Line 2 Above)			* May not be stated in an amount less than 'actual' Tax of year 2013  ** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2014 (Chapter 136, P.L. 1978). Consideration must be given to calendar year calculation.	
Regional School District Tax (Amount Shown on Line 3 Above)	1,942,986.00			
Regional High School Tax (Amount Shown on Line 4 Above)	1,865,800.00			
County Tax (Amount Shown on Line 5 Above)	1,220,447.00			
Special District Tax (Amount Shown on Line 6 Above)				
Minimum Library Tax in Local Municipal Budget				
Tax in Local Municipal Budget	547,147.00			
Total Amount (see Line 11)	5,576,380.00			
<b>12: Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10)</b>	<b>80024-06</b>	<b>178,200.00</b>	Note: The amount of anticipated revenues (Item 9) <u>may never exceed</u> the total of Items 1 and 12.	
<b>Computation of "Tax in Local Municipal Budget"</b>				
Item 1 - Total General Appropriations		1,104,854.00		
Item 12 - Appropriation: Reserve for Uncollected Taxes		178,200.00		
Sub-Total		1,283,054.00		
Less: Item 9 - Total Anticipated Revenues		735,907.00		
Amount to be Raised by Taxation in Municipal Budget	80024-07	547,147.00		

**2014 Municipal Budget  
of the Township of Sandyston, County of Sussex, for the fiscal year 2014.**

**Revenue and Appropriation Summaries**

Summary of Revenues	Anticipated	
	2014	2013
<b>1. Surplus</b>	<b>224,278.00</b>	<b>199,500.00</b>
<b>2. Total Miscellaneous Revenues</b>	<b>406,629.00</b>	<b>440,726.52</b>
<b>3. Receipts from Delinquent Taxes</b>	<b>105,000.00</b>	<b>115,000.00</b>
<b>4. a) Local Tax for Municipal Purposes</b>	<b>547,147.00</b>	<b>547,147.00</b>
<b>b) Addition to Local District School Tax</b>		
<b>Total Amount to be Raised by Taxes</b>	<b>547,147.00</b>	<b>547,147.00</b>
<b>Total General Revenues</b>	<b>1,283,054.00</b>	<b>1,302,373.52</b>

Summary of Appropriations	2014 Budget	Final 2013 Budget
<b>1. Operating Expenses: Salaries &amp; Wages</b>	<b>355,660.00</b>	<b>336,900.00</b>
<b>Other Expenses</b>	<b>681,382.00</b>	<b>683,806.52</b>
<b>2. Deferred Charges &amp; Other Appropriations</b>	<b>63,606.00</b>	<b>54,612.00</b>
<b>3. Capital Improvements</b>	<b>1.00</b>	<b>50,000.00</b>
<b>4. Debt Service ( Include for School Purposes )</b>	<b>4,205.00</b>	<b>3,355.00</b>
<b>5. Reserve for Uncollected Taxes</b>	<b>178,200.00</b>	<b>178,200.00</b>
<b>Total General Appropriations</b>	<b>1,283,054.00</b>	<b>1,306,873.52</b>
<b>Total Number of Employees</b>	<b>19</b>	<b>19</b>

Balance of Outstanding Debt				
	General	Water Utility	Sewer Utility	Utility-Other
<b>Interest</b>	<b>205</b>			
<b>Principal</b>	<b>4,000</b>			
<b>Outstanding Balance</b>	<b>4,000</b>			

Notice is hereby given that the budget and tax resolution was approved by the Governing Body of the Township of Sandyston, County of Sussex, on March 11, 2014.

A hearing on the budget and tax resolution will be held at the Sandyston Township Municipal Building, on April 8, 2014 at 7:00 PM at which time and place objections to the Budget and Tax Resolution may be presented by taxpayers or other interested persons.

Copies of the entire budget are available in the office of Amanda Lobban, Township Clerk, at the Municipal Building, 133 Route 645, Branchville, New Jersey, or by calling (973) 948-3520 during the hours of 8:30 AM to 2:00 PM.

**2014 MUNICIPAL DATA SHEET  
(MUST ACCOMPANY 2014 BUDGET)**

MUNICIPALITY: Township of Sandyston

COUNTY: Sussex

<u>Fred MacDonald</u> Mayor's Name	<u>12/31/2015</u> Term Expires
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Municipal Officials	<u>03/01/2009</u> Date of Orig. Appt.
<u>Amanda Lobban</u> Municipal Clerk	<u>C-1567</u> Cert. No.
<u>Jessica Caruso</u> Tax Collector	<u>T-1568</u> Cert. No.
<u>Jessica M. Caruso</u> Chief Financial Officer	<u>N-0611</u> Cert. No.
<u>Francis J. Jones</u> Registered Municipal Accountant	<u>442</u> Lic. No.
<u>Michael S. Garofalo, Esq.</u> Municipal Attorney	

Official Mailing Address of Municipality

Township of Sandyston

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133 Route 645

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Branchville, New Jersey 07826

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Fax #: (973) 948-0783

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Governing Body Members	
Name	Term Expires
<u>George B. Harper Jr.</u>	<u>12/31/2014</u>
<u>Fred MacDonald</u>	<u>12/31/2015</u>
<u>William Leppert</u>	<u>12/31/2016</u>

Please attach this to your 2014 Budget and Mail to:

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

Division Use Only
Municode: _____
Public Hearing: _____

# 2014 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Township of \_\_\_\_\_ Sandyston \_\_\_\_\_, County of \_\_\_\_\_ Sussex \_\_\_\_\_ for the Fiscal Year 2014

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

\_\_\_\_\_ 11th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2014  
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this \_\_\_\_\_ 11th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2014

\_\_\_\_\_ Amanda Lobban \_\_\_\_\_  
Clerk  
\_\_\_\_\_ 133 Route 645 \_\_\_\_\_  
Address  
\_\_\_\_\_ Branchville, New Jersey 07826 \_\_\_\_\_  
Address  
\_\_\_\_\_ (973) 948-3520 \_\_\_\_\_  
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.

Certified by me, this \_\_\_\_\_ 11th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2014

\_\_\_\_\_ Francis J. Jones of Nisivoccia LLP \_\_\_\_\_  
Registered Municipal Accountant  
\_\_\_\_\_ 200 Valley Road, Suite 300 \_\_\_\_\_  
Address  
\_\_\_\_\_ Mt. Arlington, NJ 07856 \_\_\_\_\_  
Address  
\_\_\_\_\_ 973-328-1825 \_\_\_\_\_  
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 \_\_\_\_\_ 11th \_\_\_\_\_ day of \_\_\_\_\_ March \_\_\_\_\_, 2014

\_\_\_\_\_ Jessica M. Caruso \_\_\_\_\_  
Chief Financial Officer

**DO NOT USE THESE SPACES**

CERTIFICATION OF ADOPTED BUDGET	<i>(Do not advertise this Certification form)</i>	CERTIFICATION OF APPROVED BUDGET
<p>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.</p> <p style="text-align: center;"><b>STATE OF NEW JERSEY</b> Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2014 By: _____</p>		<p>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.A. 40A:4-79.</p> <p style="text-align: center;"><b>STATE OF NEW JERSEY</b> Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2014 By: _____</p>

MUNICIPAL BUDGET NOTICE

Section 1.

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

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

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

in the issue of      March 16   , 2014

The Governing Body of the                      Township of   Sandyston   does hereby approve the following as the Budget for the year 2014.

		Abstained
RECORDED VOTE (Insert last name)	Ayes	Nays
		Absent

Notice is hereby given that the Budget and the Tax Resolution was approved by the                      Governing Body of the                      Township

of                      Sandyston , County of                      Sussex , on                      March 11 , 2014

A Hearing on the Budget and Tax Resolution will be held at                      the Municipal Building , on                      April 8 , 2014 at

                     7:00 o'clock                      (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2014  
(Cross out one)

may be presented by taxpayers or other interested persons.



**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELLED**

	General Budget	Water Utility	Utility	Utility
<b>Budget Appropriations - Adopted Budget</b>	1,267,073.52			
<b>Budget Appropriations Added by N.J.S.A. 40A:4-87</b>	35,300.00			
<b>Emergency Appropriations</b>	4,500.00			
<b>Total Appropriations</b>	1,306,873.52			
<b>Expenditures:</b>				
<b>Paid or Charged (Including Reserve for     Uncollected Taxes)</b>	1,028,608.62			
<b>Reserved</b>	191,895.90			
<b>Unexpended Balances Cancelled</b>	86,369.00			
<b>Total Expenditures and Unexpended     Balances Cancelled</b>	1,306,873.52			
<b>Overexpenditures*</b>				

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.

\* See Budget Appropriation Items so marked to the right of column 'Expended 2013 Reserved'

**EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE**

Information on the 2014 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Amanda Lobban at (973) 948-3520

Also included is an analysis of the municipality's tax levy "CAP". The levy CAP, as required by state statute, allows a 2% increase over the previous year's local tax levy with certain allowable adjustments.

Also included is an analysis of the municipality's budget expenditure "CAP". The CAP, as required by state statute, allows a 3.5% increase over the previous year's budget with certain allowable adjustments.

Health benefits costs are expected to be \$18,930 in the 2014 budget, while employee contributions are estimated at \$1,200 for a total expected cost of \$20,130.

**I. Tax Rate**

As of the date of introduction of this budget, the Local and Regional School and County Tax Rates have not been determined. Therefore, the 2014 Tax Rate and levies are subject to revision when final certification is made by the County Board of Taxation.

	<u>2014 (Estimate)</u>		<u>2013 (Actual)</u>	
	<u>Amount</u>	<u>Tax Rate</u>	<u>Amount</u>	<u>Tax Rate</u>
Local Taxes	\$ 547,147.00	0.202	\$ 547,147.00	0.200

**II. Split Functions**

There are no split functions in the budget for the current or prior years.

**NOTE:**

**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 CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).



**EXPLANATORY STATEMENT - (Continued)**  
**BUDGET MESSAGE**

<u>III. "CAPS"</u>		<u>Appropriation Cap Calculation</u>	
<u>Levy CAP Calculation</u>		Total Appropriations for 2013	\$ 1,302,373.52
Prior Year Amount to be raised by Taxation for Municipal Purposes	\$ 547,147.00	Cap Base Adjustment	<hr/>
Less: Prior Year Deferred Charges			1,302,373.52
Changes in Service Provider		Total Exceptions	<hr/>
Net Prior Year Tax Levy for Municipal Tax for Cap Calculation	<hr/> 547,147.00	Amount on Which 3.5% CAP is Applied	928,214.00
2% Cap increase	<hr/> 10,943.00	CAP (3.5%)	<hr/>
Adjusted Tax Levy Prior to Exclusions	558,090.00	Allowable Appropriations before Additional	
Exclusions	3,661.00	Exceptions per N.J.S.A. 40A:45.3	960,701.49
Less: Cancelled or Unexpended Waivers		Allowable Appropriations before Additional	
Less: Cancelled or Unexpended Exclusions		Exceptions per N.J.S.A. 40A:45.3	
Adjusted Tax Levy	<hr/> 561,751.00	Modifications:	
Additions:		CAP Bank - 2012	8,781.05
New ratables	486.40	CAP Bank - 2013	26,962.67
CAP Bank Utilized	<hr/> 0.00	Assessed Value of New Construction at 2013 Local Tax Rate	
Maximum Allowable Amount to be Raised by Taxation	<hr/> <hr/> \$ 562,237.40	(\$243,200 x .200 per hundred)	<hr/>
		Maximum Allowable General Appropriations	
Amount to Raised by Taxation for Municipal Purposes	<hr/> <hr/> \$ 547,147.00	for Municipal Purposes Within "CAPS"	<hr/> <hr/> \$ 996,931.61
		Appropriations subject to Appropriation CAP	<hr/> <hr/> \$ 939,978.00

Sheet 3b-1

**NOTE:**

**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 CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

**EXPLANATORY STATEMENT  
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

<div style="display: flex; justify-content: space-between; padding: 5px;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Revenues at Risk</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Non-recurring current appropriations</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Future Year Appropriation Increases</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Structural Imbalance Offsets</div> </div>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
	<b>X</b>		Salaries and Wages	Indeterminate	Salary increases over current year.	
	<b>X</b>		Health Insurance and Pension	Indeterminate	Health insurance and pension costs are expected to increase.	
<b>X</b>			State Aid	Indeterminate	State aid reductions in the future are unknown.	
<b>X</b>			Fund Balance	\$224,278	Fund balance utilized must be regenerated in order to be available in future years.	
<b>X</b>			Reserve to Pay Debt Service	\$4,205	Non-recurring revenue, reserve will be depleted in 2 years based on current level of use.	
<b>X</b>			Reserve for Sale of Municipal Assets	\$10,000	Non-recurring revenue, reserve will be depleted in 4 years based on current level of use.	
<b>X</b>			Revenue Anticipation	Indeterminate	Anticipation of revenue in certain accounts is closely aligned with revenue realization.	
		<b>X</b>	Appropriations	Indeterminate	Township is fiscally conservative in budgeting appropriations.	
	<b>X</b>		Reserve for Uncollected Taxes	Indeterminate	Percentage utilized in calculation of reserve is closely aligned with actual collections.	

**EXPLANATORY STATEMENT - (Continued)**

**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
Sandyston Township	145	17,923.80		X	
<b>Totals</b>	145 days	17,923.80			
<b>Total Funds Reserved as of end of 2013</b>		\$0.00			
<b>Total Funds Appropriated in 2014</b>		\$0.00			

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
1. Surplus Anticipated	08-101	224,278.00	199,500.00	199,500.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	224,278.00	199,500.00	199,500.00
3. Miscellaneous Revenues - Section A:Local Revenues	xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	3,500.00	3,500.00	3,500.00
Other	08-104			
Fees and Permits	08-105	5,000.00	5,000.00	12,821.49
Fines and Costs:	xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112	24,000.00	24,000.00	24,369.58
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	2,400.00	2,400.00	2,441.77
Anticipated Utility Operating Surplus	08-114			

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (Continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08</b>	<b>34,900.00</b>	<b>34,900.00</b>	<b>43,132.84</b>



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C.5:23-4.17)</b>	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
<b>Uniform Construction Code Fees</b>	08-160	22,000.00	25,000.00	22,722.00
<b>Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:</b>	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
<b>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):</b>	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
<b>Uniform Construction Code Fees</b>	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08	22,000.00	25,000.00	22,722.00

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section D: Special Items of Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services- Interlocal</b>				
<b>Municipal Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Fire Subcode Enforcement Officer	11-195	10,000.00	10,000.00	10,000.00
Construction Department Services	11-196	43,039.00	34,500.00	29,900.00
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	<b>11</b>	<b>53,039.00</b>	<b>44,500.00</b>	<b>39,900.00</b>





**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Public Health Priority Funding - 1977	10-785			
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701			
Drunk Driving Enforcement Fund	10-745			
Clean Communities Program	10-770			
Alcohol Education and Rehabilitation Fund	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703	7,564.00	7,500.00	7,026.11
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704			
Neighborhood Preservation - Balanced Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
Small Cities Grant	10-707			
FEMA Grant	10-708		40,213.52	40,213.52
COAH Grant	10-709			
Stormwater Drain Grant	10-710			







**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
<b>Summary of Revenues</b>	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	224,278.00	199,500.00	199,500.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Section A: Local Revenues</b>	08	34,900.00	34,900.00	43,132.84
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09	258,373.00	258,373.00	258,373.00
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08	22,000.00	25,000.00	22,722.00
Special Items of General Revenue Anticipated with Prior Written Consent of				
<b>Total Section D: Director of Local Government Services - Interlocal Muni. Service Agreements</b>	11	53,039.00	44,500.00	39,900.00
Special Items of General Revenue Anticipated with Prior Written Consent of				
<b>Total Section E: Director of Local Government Services - Additional Revenues</b>	08			
Special Items of General Revenue Anticipated with Prior Written Consent of				
<b>Total Section F: Director of Local Government Services - Public and Private Revenues</b>	10, 12	7,564.00	47,713.52	47,239.63
Special Items of General Revenue Anticipated with Prior Written Consent of				
<b>Total Section G: Director of Local Government Services - Other Special Items</b>	08	30,753.00	30,240.00	30,240.24
<b>Total Miscellaneous Revenues</b>	40004-00	406,629.00	440,726.52	441,607.71
4. Receipts from Delinquent Taxes	15-499	105,000.00	115,000.00	130,553.89
5. Subtotal General Revenues (Items 1,2,3 and 4)	40001-00	735,907.00	755,226.52	771,661.60
6. Amount to be Raised by Taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	547,147.00	547,147.00	XXXXXXXXXX
b) Addition to Local District School Tax	17-191			XXXXXXXXXX
c) Minimum Library Tax	07-192			XXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	40002-00	547,147.00	547,147.00	566,730.04
7. Total General Revenues	40000-00	1,283,054.00	1,302,373.52	1,338,391.64

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT:</b>							
Administrative and Executive:							
Salaries & Wages	20-110-1	10,400.00	10,200.00		10,200.00	8,700.00	
Other Expenses	20-110-2	8,000.00	8,000.00		8,000.00	7,384.56	115.44
Municipal Clerk:							
Salaries & Wages	20-120-1	42,800.00	38,960.00		38,960.00	38,959.08	0.92
Other Expenses	20-120-2	15,000.00	15,000.00		15,000.00	10,642.58	1,057.42
Financial Administration:							
Salaries & Wages	20-130-1	16,350.00	16,150.00		16,150.00	13,010.28	39.72
Audit	20-135-2	18,000.00	18,000.00		18,000.00	7,500.00	10,500.00
Other Expenses	20-130-2	5,000.00	5,000.00		5,000.00	2,518.08	481.92
Assessment of Taxes:							
Salaries & Wages	20-150-1	14,800.00	14,790.00		14,790.00	14,500.04	289.96
Other Expenses	20-150-2	10,000.00	10,000.00		10,000.00	3,539.01	460.99

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT (Continued):</b>							
<b>Collection of Taxes:</b>							
Salaries & Wages	20-145-1	19,600.00	19,200.00		19,200.00	19,195.32	4.68
Other Expenses	20-145-2	5,000.00	5,000.00		5,000.00	3,218.22	281.78
Computer Expense	20-140-2	18,000.00	18,000.00		18,000.00	11,872.95	1,127.05
<b>Legal Services and Costs:</b>							
Other Expenses	20-155-2	20,000.00	20,000.00		20,000.00	13,859.62	6,140.38
<b>Engineering Services &amp; Costs:</b>							
Other Expenses	20-165-2	32,000.00	32,000.00		7,000.00	2,598.85	901.15
<b>Public Buildings and Grounds:</b>							
Salaries & Wages	26-310-1						
Other Expenses	26-310-2	55,000.00	55,000.00		51,000.00	37,049.89	13,950.11
<b>Municipal Land Use Law (N.J.S.A. 40:55D-1):</b>							
<b>Planning Board:</b>							
Salaries & Wages	21-180-2	15,300.00	15,000.00		16,515.00	16,015.00	500.00
Other Expenses	21-180-2	15,000.00	15,000.00		13,485.00	5,367.91	1,117.09



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT (Continued):</b>							
<b>Land Use:</b>							
<b>Salaries &amp; Wages</b>	21-180-1	2,600.00	2,550.00		2,550.00		2,550.00
<b>Other Expenses</b>	21-180-2	3,500.00	3,500.00		3,500.00	105.00	395.00
<b>Group Health Insurance</b>	23-220-2	18,930.00	21,316.00		21,316.00	14,367.14	1,248.86
<b>Workers' Compensation Insurance</b>	23-210-2	28,566.00	28,500.00		28,500.00	27,840.00	660.00
<b>Other Insurance Premiums</b>	23-210-2	39,515.00	38,800.00		38,800.00	38,300.00	500.00
<b>Unemployment Compensation Insurance</b>	23-225-2	1,500.00	1,500.00		1,500.00	254.06	245.94
<b>STREET AND ROADS:</b>							
<b>Road Repair and Maintenance:</b>							
<b>Salaries &amp; Wages</b>	26-290-1	149,000.00	146,895.00		121,895.00	109,046.55	12,848.45
<b>Other Expenses</b>	26-290-2	122,500.00	120,000.00		120,000.00	72,992.32	47,007.68
<b>PUBLIC SAFETY:</b>							
<b>Aid to Volunteer Fire Companies:</b>							
<b>Sandyston Township Volunteer Fire Company</b>	25-255-2	24,500.00	24,500.00		24,500.00	24,500.00	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC SAFETY (Continued):</b>							
First Aid Organization Contribution	25-260-2	9,000.00	9,000.00		9,000.00	9,000.00	
Office of Emergency Management:							
Salaries & Wages	25-252-1	1,845.00	1,805.00		1,805.00	1,801.40	3.60
Other Expenses	25-252-2	2,000.00	2,000.00		2,000.00	1,650.70	349.30
Fire Subcode Enforcement Officer:							
Salaries & Wages	25-265-1	6,495.00	6,495.00		6,495.00		2,000.00
Other Expenses	25-265-2	2,500.00	2,500.00		2,500.00	274.20	25.80
<b>RECREATION AND EDUCATION:</b>							
Recreation:							
Other Expenses	28-370-2	3,500.00	3,500.00		3,500.00	3,500.00	
Contribution to Senior Citizens Center (N.J.S.A. 40:48-9.4)	27-360-2	2,800.00	2,800.00		2,800.00	2,800.00	
<b>HEALTH AND WELFARE:</b>							
Board of Health:							
Salaries & Wages	27-330-1	1,170.00	1,145.00		1,145.00	1,142.76	2.24
Other Expenses	27-330-2	300.00	300.00		300.00	94.50	205.50











## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Utilities</b>	31-460-2	78,500.00	77,000.00		81,000.00	54,964.59	17,160.41
<b>Salary Adjustment Account</b>	20-410-1						
<b>Total Operations (Item 8(A)) within "CAPS"</b>	34-199	880,872.00	873,602.00		823,602.00	628,917.27	122,814.73
<b>B. Contingent</b>	35-470			xxxxxxxxxxxxxx			
<b>Total Operations Including Contingent within "CAPS"</b>	34-201	880,872.00	873,602.00		823,602.00	628,917.27	122,814.73
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	34-201-1	325,260.00	320,385.00		296,900.00	265,831.71	18,273.29
<b>Other Expenses (Including Contingent)</b>	34-201-2	555,612.00	553,217.00		526,702.00	363,085.56	104,541.44



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- "Municipal within "CAPS"	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(1) DEFERRED CHARGES	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxx			xxxxxxxxxx
Overexpenditure of Appropriation	46-876			xxxxxxxxxx			xxxxxxxxxx
Deficit in Animal Control Fund	46-877			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
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				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- "Municipal within "CAPS"	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(2) STATUTORY EXPENDITURES:							
Contribution to: Public Employees' Retirement System	36-471	33,106.00	29,612.00		29,612.00	29,612.00	
Social Security (O.A.S.I)	36-472	26,000.00	25,000.00		25,000.00	23,708.27	291.73
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475						
Defined Contribution Retirement Program	36-477						
<b>Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"</b>	<b>34-209</b>	<b>59,106.00</b>	<b>54,612.00</b>		<b>54,612.00</b>	<b>53,320.27</b>	<b>291.73</b>
<b>G) Cash Deficit of Preceeding Year</b>	<b>46-885</b>						
<b>(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"</b>	<b>34-299</b>	<b>939,978.00</b>	<b>928,214.00</b>		<b>878,214.00</b>	<b>682,237.54</b>	<b>123,106.46</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
P.L. 2007, C. 62:							
Employee Group Health Insurance	23-220-2	1,070.00	884.00		884.00	884.00	
911 Costs	25-250-2	19,460.00	19,078.00		19,078.00	19,078.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	<b>20,530.00</b>	<b>19,962.00</b>		<b>19,962.00</b>	<b>19,962.00</b>	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Uniform Construction Code	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Appropriation Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Uniform Construction Code Appropriations</b>	<b>22-999</b>						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Interlocal Municipal Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Fire Prevention Officer:							
Salaries & Wages	25-265-1	5,000.00	10,000.00		10,000.00	9,999.96	0.04
Other Expenses	25-265-2	5,000.00	5,000.00		5,000.00		
Joint Municipal Court Costs	43-490-2	70,000.00	70,000.00		70,000.00	41,069.08	28,930.92
Plumbing and Electrical Inspections:							
Other Expenses	22-195-2	13,139.00	3,429.00		3,429.00	3,429.00	
Animal Control:							
Other Expenses	27-340-2	2,200.00					
Construction Department Services:							
Salaries & Wages	22-195-1	25,400.00	30,000.00		30,000.00	21,500.04	0.96
Other Expenses	22-195-2	4,500.00	4,500.00		4,500.00	4,500.00	
<b>Total Interlocal Municipal Service Agreements</b>	<b>42-999</b>	<b>125,239.00</b>	<b>122,929.00</b>		<b>122,929.00</b>	<b>80,498.08</b>	<b>28,931.92</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	34-303						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues							
Stormwater Drain Grant	41-710-2						
N.J Clean Communities	41-770-2						
Matching Funds for Grants	41-899-2						
Municipal Alliance Against Substance Abuse:							
State Share	41-703-2	7,564.00	7,500.00		7,500.00	7,500.00	
Local Share	41-899-2	2,837.00	2,000.00		2,000.00	1,942.48	57.52
FEMA Grant (N.J.S.A. 40A:4-87 +\$35,300.00)	41-708-2		40,213.52		40,213.52	4,913.52	35,300.00
FEMA Grant - Local Share - Hazard Mitigation	41-708-2			4,500.00	4,500.00		4,500.00



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
(A) Operations-Excluded from "CAPS"(continued)	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Public and Private Programs Offset by Revenues</b>	40-999	10,401.00	49,713.52	4,500.00	54,213.52	14,356.00	39,857.52
<b>Total Operations - Excluded from "CAPS"</b>	60023-00	156,170.00	192,604.52	4,500.00	197,104.52	114,816.08	68,789.44
Detail:							
Salaries & Wages	60023-11	30,400.00	40,000.00		40,000.00	31,500.00	1.00
Other Expenses	60023-99	125,770.00	152,604.52	4,500.00	157,104.52	83,316.08	68,788.44



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(C) Capital Improvements - Excluded from "CAPS"							
<b>Public and Private Programs Offset by Revenues:</b>	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>New Jersey DOT Trust Fund Authority Act</b>	41-865						
<b>Total Capital Improvements Excluded from "CAPS"</b>	60002-00	1.00			50,000.00	50,000.00	

**CURRENT FUND - APPROPRIATIONS**

GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920						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:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
State of New Jersey Economic Development Authority:							XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940	4,205.00	3,355.00		3,355.00	3,355.00	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>Total Municipal Debt Service-Excluded from "CAPS"</b>	<b>60003-00</b>	<b>4,205.00</b>	<b>3,355.00</b>		<b>3,355.00</b>	<b>3,355.00</b>	<b>XXXXXXXXXX</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870	4,500.00		xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.A.40A:4-55)	46-875			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S.A.40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
Deferred Charges to Future Taxation - Unfunded:				xxxxxxxxxxx			xxxxxxxxxxx
Ordinance #1-00	46-872			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>60024-00</b>	<b>4,500.00</b>		<b>xxxxxxxxxxx</b>			<b>xxxxxxxxxxx</b>
<b>(F) Judgements</b>	<b>37-480</b>			<b>xxxxxxxxxxx</b>			<b>xxxxxxxxxxx</b>
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.40:48-17.1 &amp; 17.3)</b>	<b>29-405</b>			<b>xxxxxxxxxxx</b>			<b>xxxxxxxxxxx</b>
				xxxxxxxxxxx			xxxxxxxxxxx
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>			<b>xxxxxxxxxxx</b>			<b>xxxxxxxxxxx</b>
				xxxxxxxxxxx			xxxxxxxxxxx
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>60025-00</b>	<b>164,876.00</b>	<b>195,959.52</b>	<b>4,500.00</b>	<b>250,459.52</b>	<b>168,171.08</b>	<b>68,789.44</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes- Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(I) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxx
							xxxxxxxxxx
Total of Type 1 District School Debt Service -Excluded from "CAPS"	60006-00						
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxx			xxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	60007-00						
(K) Total Municipal Appropriations for Local District School Purposes {Items(I) and (J)}-Excluded from "CAPS"	60008-00						
(O) Total General Appropriations - Excluded from "CAPS"	60010-00	164,876.00	195,959.52	4,500.00	250,459.52	168,171.08	68,789.44
(L) Subtotal General Appropriations {Items (H-I) and (O)}	30009-00	1,104,854.00	1,124,173.52	4,500.00	1,128,673.52	850,408.62	191,895.90
(M) Reserve for Uncollected Taxes	50-899	178,200.00	178,200.00	xxxxxxxxxxxxxx	178,200.00	178,200.00	xxxxxxxxxx
9. Total General Appropriations	30000-00	1,283,054.00	1,302,373.52	4,500.00	1,306,873.52	1,028,608.62	191,895.90

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	30005-00	880,872.00	873,602.00		823,602.00	628,917.27	122,814.73
Statutory Expenditures	xxxxx	59,106.00	54,612.00		54,612.00	53,320.27	291.73
(a) Operations - Excluded from "CAPS"	xxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Other Operations	xxxxx	20,530.00	19,962.00		19,962.00	19,962.00	
Uniform Construction Code	xxxxx						
Interlocal Municipal Service Agreements	xxxxx	125,239.00	122,929.00		122,929.00	80,498.08	28,931.92
Additional Appropriations Offset by Revs.	xxxxx						
Public & Private Progs Offset by Revs.	xxxxx	10,401.00	49,713.52	4,500.00	54,213.52	14,356.00	39,857.52
Total Operations - Excluded from "CAPS"	60023-00	156,170.00	192,604.52	4,500.00	197,104.52	114,816.08	68,789.44
(C) Capital Improvements	60002-00	1.00			50,000.00	50,000.00	
(D) Municipal Debt Service	60003-00	4,205.00	3,355.00		3,355.00	3,355.00	
(E) Total Deferred Charges - Excluded from "CAPS"	xxxxx	4,500.00					
(F) Judgements	37-480						
(G) Cash Deficit - with Prior Consent of LFB	46-885						
(K) Local School District Purposes	60008-00						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	178,200.00	178,200.00		178,200.00	178,200.00	
<b>Total General Appropriations</b>	<b>30000-00</b>	<b>1,283,054.00</b>	<b>1,302,373.52</b>	<b>4,500.00</b>	<b>1,306,873.52</b>	<b>1,028,608.62</b>	<b>191,895.90</b>





# DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxxx			
Capital Outlay	55-512						
<b>Debt Service:</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxxx
							xxxxxxxxxxxx

# DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	55-530			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	55-540						
	55-541						
	55-542						
	55-531						
	55-532			xxxxxxxxxx			xxxxxxxxxx
	55-545			xxxxxxxxxx			xxxxxxxxxx
<b>Total Water Utility Appropriations</b>	<b>92109-00</b>						

**DEDICATED**

**UTILITY BUDGET**

12. DEDICATED REVENUES FROM <hr/>	FCOA Account Number	Anticipated		Realized in Cash in 2013
		2014	2013	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Sewer Rents				
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit (General Budget)	91 06-00			
Total Utility Revenues	91 07-00			

Use a separate set of sheets for each separate utility.

**DEDICATED**

**UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Salaries &amp; Wages</b>	55-501						
<b>Other Expenses</b>	55-502						
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Down Payments on Improvements</b>	55-510						
<b>Capital Improvement Fund</b>	55-511			xxxxxxxxxxx			
<b>Capital Outlay</b>	55-512						
<b>Debt Service:</b>	xxxxxxx	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Payment of Bond Principal</b>	55-520						xxxxxxxxxxx
<b>Payment of Bond Anticipation Notes and     Capital Notes</b>	55-521						xxxxxxxxxxx
<b>Interest on Bonds</b>	55-522						xxxxxxxxxxx
<b>Interest on Notes</b>	55-523						xxxxxxxxxxx
							xxxxxxxxxxx

**DEDICATED**

**UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR	Appropriated					Expended 2013	
	FCOA Account Number	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
Emergency Authorizations (N.J.S.A.40A:4-55) Damage by Flood or Hurricane	92 06-00			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>STATUTORY EXPENDITURES:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To: Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Utility Appropriations</b>	<b>92 09-00</b>						

## DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

## DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

**UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	53-101			
Deficit ( _____ Utility Budget)	53-885			
Total _____ Utility Assessment Revenue	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total _____ Utility Assessment Appropriations	53-999			

Dedication by Rider - (N.J.S.A. 40A:4-39) 'The dedicated revenues anticipated during the year 2014 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 Escrow deposits, Council on Affordable Housing, Uniform Fire Safety Act Penalty Monies, Accumulated Absences, Snow Removal

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 CHANGE IN**

**CURRENT FUND BALANCE SHEET**

**DECEMBER 31, 2013**

<b>Cash and Investments</b>	1110100	1,057,184.92
<b>Due from State of N.J.(c.20 P.L. 1971)</b>	1111000	7,129.26
		35,300.00
<b>State Road Aid Allotments Receivable</b>	1110200	
<b>Receivables with Offsetting Reserves:</b>	xxxxxxx	xxxxxxx
<b>Taxes Receivable</b>	1110300	128,687.69
<b>Tax Title Liens Receivable</b>	1110400	182,093.54
<b>Property Acquired by Tax Title Lien Liquidation</b>	1110500	132,500.00
<b>Other Receivables</b>	1110600	33,525.13
<b>Deferred Charges Required to be in 2014 Budget</b>	1110700	4,500.00
<b>Deferred Charges Required to be in Budget Subsequent to 2014</b>	1110800	
<b>Total Assets</b>	1110900	1,580,920.54

**LIABILITIES, RESERVES, AND SURPLUS**

<b>Cash Liabilities</b>	2110100	737,301.22
<b>Reserves for Receivables</b>	2110200	476,806.36
<b>Surplus</b>	2110300	366,812.96
<b>Total Liabilities, Reserves and Surplus</b>		1,580,920.54

<b>School Tax Levy Unpaid</b>	2220100	
<b>Less: School Tax Deferred</b>	2220200	
<b>*Balance Included in Above "Cash Liabilities"</b>	2220300	

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

**CURRENT SURPLUS**

		YEAR 2013	YEAR 2012
<b>Surplus Balance, January 1st</b>	2310100	308,888.98	261,359.34
<b>CURRENT REVENUES ON A CASH BASIS:</b>			
<b>Current Taxes</b> *(Percentage collected: 2013 96.97% 2012 96.92%)	2310200	5,319,150.69	5,389,102.96
<b>Delinquent Taxes</b>	2310300	130,553.89	115,934.24
<b>Other Revenues and Additions to Income</b>	2310400	656,644.57	596,514.80
<b>Total Funds</b>	2310500	6,415,238.13	6,362,911.34
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
<b>Municipal Appropriations</b>	2310600	1,042,304.52	978,004.30
<b>School Taxes (Including Local and Regional)</b>	2310700	3,734,104.00	3,734,088.51
<b>County Taxes (Including Added Tax Amounts)</b>	2310800	1,196,516.65	1,272,038.37
<b>Special District Taxes</b>	2310900		
<b>Other Expenditures and Deductions from Income</b>	2311000	80,000.00	69,891.18
<b>Total Expenditures and Tax Requirements</b>	2311100	6,052,925.17	6,054,022.36
<b>Less: Expenditures to be Raised by Future Taxes</b>	2311200	4,500.00	
<b>Total Adjusted Expenditures and Tax Requirements</b>	2311300	6,048,425.17	6,054,022.36
<b>Surplus Balance - December 31st</b>	2311400	366,812.96	308,888.98

\* Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2014 Budget**

<b>Surplus Balance December 31, 2013</b>	2311500	366,812.96
<b>Current Surplus Anticipated in 2014 Budget</b>	2311600	224,278.00
<b>Surplus Balance Remaining</b>	2311700	142,534.96



**2014**  
**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

**CAPITAL BUDGET**

- 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 on improvements.

**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.

**MUNICIPALITY \_\_\_\_\_ OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2013	APPROPRIATIONS	FCOA	Appropriated		Expended 2013	
		2014	2013				for 2014	for 2013	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					Salaries & Wages	54-375-1				
Reserve Funds:					Other Expenses	54-375-2				
					Historic Preservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
Public and Private Revenue:										
					Acquisition of Lands for Recreation and Conservation	54-915-2				
Total Trust Fund Revenues	54-299				Acquisition of Farmland	54-916-2				
<b>Summary of Program</b>										
Year Referendum Passed/Implemented					Down Payments on Improvements	54-902-2				
Rate Assessed					Debt Service:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
					(Date)					
Total Tax Collected to date					Payment of Bond Principal	54-920-2				XXXXXXXX
Total Expended to date					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXX
Total Acreage Preserved to date					Interest on Bonds	54-930-2				XXXXXXXX
Recreation land preserved in 2013:					Interest on Notes	54-935-2				XXXXXXXX
					(Acres)					
Farmland preserved in 2013:					Reserve for Future Use	54-950-2				
					(Acres)					
					Total Trust Fund Appropriations:	54-499				

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

Contracting Unit      Township of Sandyston

Year Ending: December 31, 2013

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.S.A. 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.

\_\_\_\_\_  
Date

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