

**2015 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2015 BUDGET)**

MUNICIPALITY: Town of Phillipsburg

COUNTY: Warren

<u>Harry Wyant, Jr.</u>	<u>12/31/15</u>
Mayor's Name	Term Expires

<u>Municipal Officials</u>	<u>5/21/12</u>
	Date of Orig. Appt.
<u>Victoria L. Kleiner</u>	<u>N/A</u>
Acting Municipal Clerk	Cert. No.
<u>Sandra Callery</u>	<u>T-8349</u>
Tax Collector	Cert. No.
<u>Robert J. Merlo</u>	<u>N-1536</u>
Chief Financial Officer	Cert. No.
<u>Heidi A. Wohlleb</u>	<u>481</u>
Registered Municipal Accountant	Lic. No.
<u>Richard Wenner</u>	
Municipal Attorney	

Official Mailing Address of Municipality

Town of Phillipsburg
675 Corliss Avenue
Phillipsburg, NJ 08865
 Fax #: (908) 454-6511

Governing Body Members	
<u>Name</u>	<u>Term Expires</u>
<u>Bernie Fey, Jr.</u>	<u>12/31/17</u>
<u>John A. Lynn, Jr.</u>	<u>12/31/15</u>
<u>Randy Piazza, Sr.</u>	<u>12/31/17</u>
<u>James P. Stettner</u>	<u>12/31/15</u>
<u>Todd M. Tersigni</u>	<u>12/31/17</u>

Please attach this to your 2015 Budget and Mail to:

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

Division Use Only
Municode: _____
Public Hearing Date: _____

2015 MUNICIPAL BUDGET

Municipal Budget of the _____ Town _____ of _____ Phillipsburg _____, County of _____ Warren _____ for the Fiscal Year 2015

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

10th day of March, 2015
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 10th day of March, 2015

Victoria L. Kleiner *Victoria Kleiner*
 Clerk
675 Corliss Avenue
 Address
Phillipsburg, NJ 08865
 Address
908-454-5500
 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.

Heidi A. Wohlleb
 Certified by me, this 10th day of March, 2015
Heidi A. Wohlleb of Nisivoccia LLP
 Registered Municipal Accountant
Mount Arlington, N.J. 07856
 Address
200 Valley Road, Suite 300
 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 10th day of March, 2015
Robert J. Merlo
 Chief Financial Officer *Robert J. Merlo*

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;">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2015 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;">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____, 2015 By: _____</p>

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Town of Phillipsburg , County of Warren for the Fiscal Year 2015

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

Be it Further Resolved, that said Budget be published in the Star Gazette

in the issue of March 27, , 2015

The Governing Body of the Town of Phillipsburg does hereby approve the following as the Budget for the year 2015.

	Ayes	Nays	Abstained
RECORDED VOTE			
(Insert last name)			
STETTNER	X		
PIAZZA	X		Absent
TERSIGNI	X		
FEY	X		
LYNN	X		

Notice is hereby given that the Budget and the Tax Resolution was approved by the Governing Body of the Town of Phillipsburg , County of Warren , on March 10 , 2015

A Hearing on the Budget and Tax Resolution will be held at Municipal Building , on April 7 , 2015 at

7:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2015
 (Cross out one)

may be presented by taxpayers or other interested persons.

Town of Phillipsburg

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2015
General Appropriations For : (Reference to Item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	13,239,302.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	2,646,728.53
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	2,646,728.53
3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated <u>95.50%</u> Percent of Tax Collections	1,219,750.21
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance 2015 - \$ _____ for Schools-State Aid 2014 - \$ _____	17,105,780.74
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	6,104,752.53
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	10,732,234.80
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax (Item 6(c), Sheet 11)	268,793.41

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Sewer Utility	Utility
Budget Appropriations - Adopted Budget	17,195,880.52		4,026,374.64	
Budget Appropriations Added by N.J.S.A. 40A:4-87	1,070,048.43			
Emergency Appropriations				
Total Appropriations	18,265,928.95		4,026,374.64	
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	17,330,863.73		3,504,331.74	
Reserved	914,805.17		419,668.36	
Unexpended Balances Cancelled	20,260.05		102,374.54	
Total Expenditures and Unexpended Balances Cancelled	18,265,928.95		4,026,374.64	
Overexpenditures*				

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 column of "Expended 2014 Reserved"

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

Information on the 2015 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Victoria Kleiner at (908)454-5500.

Also included is an analysis of the municipality's tax levy "CAP". The levy CAP, as required by state statute, allows a 2.0% 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.

Group Insurance Costs and Employee Contributions:

Actual Group Insurance Costs	\$ 1,699,067.75
Less: Employee Contributions	349,467.75
Net Group Insurance Costs/Budget Appropriation	<u>\$ 1,349,600.00</u>

I. Tax Rate

As of the date of introduction of this budget, the Local School District and County Tax Rates have not been determined. Therefore, the 2015 Tax Rate and levies are subject to rate revision when final certification is made by the County Board of Taxation.

	<u>2015 (Estimate)</u>		<u>2014 (Actual)</u>	
	<u>Amount</u>	<u>Tax Rate</u>	<u>Amount</u>	<u>Tax Rate</u>
Local Taxes	\$ 10,732,234.80	\$ 1.506	\$ 10,658,169.60	\$ 1.494
Minimum Library Tax	268,793.41	0.038	274,696.36	0.038
Local School Taxes	*	*	10,150,345.00	1.423
County Taxes	*	*	5,638,411.81	0.791
	<u>*</u>	<u>*</u>	<u>\$ 26,721,622.77</u>	<u>\$ 3.746</u>
Net Valuation Taxable	<u>\$ 712,506,551</u>		<u>\$ 713,380,604</u>	

* - final County and Local School Taxes have not yet been determined

Sheet 3b

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

III. Appropriation "CAPS"

Cap Calculation

Total Appropriations for 2014	\$	17,195,881
Exceptions:		
Other Operations	\$	526,000
Shared Service Agreements		395,000
Capital Improvements		525,000
Debt Service		1,744,016
Public & Private Programs		41,775
Deferred Charges		94,095
Reserve for Uncollected Taxes		1,212,897
Total Exceptions		4,538,783
Amount on Which 3.5% CAP is Applied		12,657,098
CAP (3.5%)		442,998
Allowable Appropriations before Additional Exceptions per N.J.S.A. 40A:45.3		13,100,096
Modifications:		
CAP Bank - 2013		-0-
CAP Bank - 2014		341,122
Assessed Value of New Construction at 2014 Local Tax Rate (\$771,500 x 1.494 per hundred)		11,526
Maximum Allowable General Appropriations for Municipal Purposes Within "CAPS"	\$	13,452,744

Sheet 3b-1

NOTE:

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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

EXPLANATORY STATEMENT - (Continued)

ESTIMATED 2015 2% TAX LEVY CAP CALCULATION

III. Tax Levy "CAPS"

N.J.S.A. 40A: 4-45.44 through 45.47 established a formula that limits increase in each local units "Amount to be Raised by Taxation." The Township's Tax Levy CAP for 2015 is calculated as follows:

Levy "Cap" Calculation

Prior Year Amount to be Raised by Taxation for Municipal Purpose	\$	10,658,170
Less: Prior Year Recycling Tax		26,000
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		10,632,170
Plus: 2% Cap Increase		212,643
Adjusted Tax Levy Prior to Exclusion		10,844,813
Exclusions:		
Allowable Pension Increases	60,156	
Allowable Capital Improvements increase	25,000	
Cancelled Debt Service Appropriations	(4,205)	
Recycling Tax Appropriation	26,000	
Total Exclusions		106,951
Adjusted Tax Levy		10,951,764
Additions:		
New Ratables - Increase in Valuations:		
2014 Local Tax Rate (\$771,500 x 1.494 per hundred)		11,526
Maximum Allowable Amount to be Raised by Taxation	\$	10,963,290
Amount to be Raised by Taxation for Municipal Purposes	\$	10,732,235

Sheet 3b-1a

NOTE:

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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).

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
1. Surplus Anticipated	08-101	1,000,000.00	1,000,000.00	1,000,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,000,000.00	1,000,000.00	1,000,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	32,500.00	32,500.00	32,930.00
Other	08-104	13,400.00	15,000.00	13,481.00
Fees and Permits	08-105	91,600.00	85,000.00	91,858.36
Fines and Costs:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	294,000.00	260,000.00	294,466.00
Other	08-109			
Interest and Costs on Taxes	08-112	164,500.00	190,000.00	179,116.98
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	16,000.00	17,500.00	16,376.12
Anticipated Utility Operating Surplus	08-114			
Payment in Lieu of Taxes - Federal Housing Project	08-117	129,000.00	138,000.00	129,119.50
Payment in Lieu of Taxes - Sewage Treatment	08-118	83,500.00	83,500.00	83,500.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section A: Local Revenues (Continued):				
Pool Receipts and Passes	08-107	22,500.00	18,000.00	22,623.92
Rental of Town Facilities - Former Armory and Town Garage	08-108	60,000.00	60,000.00	60,000.00
Total Section A: Local Revenues	08-001	907,000.00	899,500.00	923,471.88

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200	421,277.00	455,500.00	455,500.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,584,124.00	1,549,901.00	1,549,901.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	2,005,401.00	2,005,401.00	2,005,401.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C.5:23-4.17)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Uniform Construction Code Fees	08-160	260,000.00	260,000.00	267,630.20
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17):	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	260,000.00	260,000.00	267,630.20

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
N.J. Transportation Trust Fund Authority Act	10-865		687,710.00	687,710.00
Recycling Tonnage Grant	10-701	21,700.53	21,252.00	21,252.00
Drunk Driving Enforcement Fund	10-745		11,217.08	11,217.08
Clean Communities Program	10-770		28,446.65	28,446.65
Municipal Alliance on Alcoholism and Drug Abuse - State	10-702	12,440.00	5,984.00	5,984.00
Department of Human Services - New Jersey Youth Corps Services Grant - 2014 - ALWY15N	10-703		529,336.00	529,336.00
Body Armor Replacement Grant	10-704		8,230.94	8,230.94
Municipal Alliance on Alcoholism and Drug Abuse - Board of Education	10-705		2,000.00	2,000.00
Drive Sober or Get Pulled Over	10-706		4,267.62	4,267.62
Drive Sober or Get Pulled Over - Year End Holiday Crackdown	10-707		7,500.00	7,500.00
Drive Sober or Get Pulled Over - Statewide Labor Day Crackdown	10-708		5,000.00	5,000.00
Click It or Ticket - 2014 Seatbelt Mobilization	10-709		4,000.00	4,000.00
National Park Services - Rivers, Trails and Conservation Assistance Program	10-710		2,912.70	2,912.70
St. Luke's Warren Campus Hospital Donation	10-711		10,000.00	10,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
Summary of Revenues	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,000,000.00	1,000,000.00	1,000,000.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	907,000.00	899,500.00	923,471.88
Total Section B: State Aid Without Offsetting Appropriations	09-001	2,005,401.00	2,005,401.00	2,005,401.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	260,000.00	260,000.00	267,630.20
Total Section D: Director of Local Government Services - Shared Service Agreements Special Items of General Revenue Anticipated with Prior Written Consent of	11-001	425,000.00	395,000.00	395,000.00
Total Section E: Director of Local Government Services - Additional Revenues Special Items of General Revenue Anticipated with Prior Written Consent of	08-003			
Total Section F: Director of Local Government Services - Public and Private Revenues Special Items of General Revenue Anticipated with Prior Written Consent of	10-001	255,726.53	1,558,161.99	1,558,161.99
Total Section G: Director of Local Government Services - Other Special Items	08-004	326,625.00	300,000.00	300,000.00
Total Miscellaneous Revenues	13-099	4,179,752.53	5,418,062.99	5,449,665.07
4. Receipts from Delinquent Taxes	15-499	925,000.00	915,000.00	873,306.29
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	6,104,752.53	7,333,062.99	7,322,971.36
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	10,732,234.80	10,658,169.60	10,837,170.06
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192	268,793.41	274,696.36	274,696.36
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	11,001,028.21	10,932,865.96	11,111,866.42
7. Total General Revenues	13-299	17,105,780.74	18,265,928.95	18,434,837.78

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:							
General Administration:							
Salaries & Wages	20-100-1	93,851.00	62,050.00		34,800.00	23,434.52	11,365.48
Other Expenses	20-100-2	126,000.00	125,500.00		124,500.00	116,766.89	7,733.11
Human Resources:							
Other Expenses	20-105-2	15,000.00	15,000.00		15,000.00	13,085.28	1,914.72
Mayor and Council:							
Salaries & Wages	20-110-1	57,550.00	58,000.00		58,000.00	53,880.11	4,119.89
Other Expenses	20-110-2	10,975.00	10,975.00		10,975.00	6,811.10	4,163.90
Municipal Clerk:							
Salaries & Wages	20-120-1	119,650.00	114,000.00		114,000.00	99,863.07	14,136.93
Other Expenses	20-120-2	34,400.00	22,300.00		27,300.00	23,624.70	3,675.30
Financial Administration:							
Salaries & Wages	20-130-1	137,850.00	130,160.00		130,160.00	117,996.39	12,163.61
Other Expenses	20-130-2	25,000.00	25,000.00		25,000.00	21,208.33	3,791.67
Annual Audit	20-135-2	35,100.00	34,365.00		34,365.00	33,689.99	675.01

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (continued):							
Revenue Administration:							
Salaries & Wages	20-145-1	78,000.00	81,100.00		81,100.00	72,032.97	9,067.03
Other Expenses	20-145-2	16,745.00	12,795.00		13,795.00	12,589.03	1,205.97
Tax Assessment Administration:							
Salaries & Wages	20-150-1	121,000.00	113,865.00		113,865.00	103,187.59	10,677.41
Other Expenses	20-150-2	16,840.00	16,240.00		16,240.00	14,343.62	1,896.38
Legal Services:							
Other Expenses	20-155-2	195,000.00	195,000.00		195,000.00	105,950.82	89,049.18
Engineering Services:							
Other Expenses	20-165-2	75,000.00	70,000.00		70,000.00	47,260.00	22,740.00
LAND USE ADMINISTRATION:							
Planning Board:							
Other Expenses	20-180-2	3,500.00	2,000.00		2,000.00		2,000.00
Zoning Board:							
Other Expenses	20-185-2		1,500.00		1,500.00		1,500.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS (continued):							
Emergency Management Services:							
Salaries & Wages	25-252-1	7,050.00	6,650.00		6,650.00	6,643.38	6.62
Other Expenses	25-252-2	1,200.00	1,200.00		1,200.00	437.09	762.91
Aid to Volunteer Fire Company	25-255-2	18,000.00	18,000.00		18,000.00	18,000.00	
Aid to First Aid Organization	25-260-2	5,000.00	5,000.00		5,000.00	5,000.00	
Fire Department:							
Salaries & Wages	25-265-1	10,450.00	9,860.00		9,860.00	9,858.73	1.27
Other Expenses	25-265-2	55,300.00	55,300.00		63,550.00	63,409.71	140.29
Supplemental Fire Services Program	25-265-2	7,000.00	7,000.00		7,000.00	7,000.00	
Municipal Prosecutor:							
Salaries and Wages	25-275-1	35,150.00	33,150.00		33,150.00	33,111.73	38.27

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS:							
Streets and Road Maintenance:							
Salaries & Wages	26-290-1	475,000.00	460,000.00		460,000.00	451,416.14	8,583.86
Other Expenses	26-290-2	215,000.00	184,000.00		198,000.00	196,495.05	1,504.95
Other Public Works Functions:							
Salaries & Wages	26-300-1	34,000.00	32,000.00		32,000.00	30,705.40	1,294.60
Other Expenses	26-300-2	11,900.00	11,900.00		6,900.00	6,325.37	574.63
PEOSHA	26-300-2	7,000.00	5,000.00		5,000.00	4,747.38	252.62
Solid Waste Collection:							
Salaries & Wages	26-305-1	515,000.00	496,000.00		487,000.00	478,590.63	8,409.37
Other Expenses	26-305-2	10,850.00	10,850.00		10,850.00	7,757.10	3,092.90
Buildings and Grounds:							
Salaries & Wages	26-310-1	395,000.00	376,876.00		376,876.00	357,165.90	19,710.10
Other Expenses	26-310-2	124,750.00	114,750.00		116,687.00	111,964.87	4,722.13
Vehicle Maintenance:							
Salaries & Wages	26-315-1	71,325.00	67,000.00		67,000.00	65,011.03	1,988.97
Other Expenses	26-315-2	153,100.00	136,100.00		155,100.00	152,265.34	2,834.66

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA Account Number	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES FUNCTIONS:							
Animal Control:							
Salaries & Wages	27-340-1	21,000.00	18,750.00		13,750.00	7,193.50	6,556.50
Other Expenses	27-340-2	16,078.00	15,978.00		15,978.00	12,242.41	3,735.59
Contributions to Social Services:							
Other Expenses	27-360-2	69,000.00	62,500.00		62,500.00	42,034.68	20,465.32
PARKS AND RECREATION FUNCTIONS:							
Recreation Services and Programs:							
Salaries & Wages	28-370-1	127,400.00	121,000.00		121,000.00	117,234.90	3,765.10
Other Expenses	28-370-2	48,020.00	46,170.00		44,233.00	37,598.06	6,634.94
Municipal Swimming Pool:							
Salaries & Wages	28-370-1	58,000.00	57,000.00		56,056.00	56,055.12	0.88
Other Expenses	28-370-2	25,000.00	20,000.00		22,444.00	21,540.40	903.60
Celebration of Public Events	30-420-02		20,000.00		20,000.00	20,000.00	
Accumulated Leave Compensation	30-415-2	150,000.00					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Do Not Write in This Space	Appropriated				Expended 2014	
(A) Operations - Within "CAPS"		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY EXPENSES AND BULK PURCHASES:							
Electricity	31-430-2	150,000.00	150,000.00		150,000.00	117,025.13	32,974.87
Street Lighting	31-435-2	170,000.00	190,000.00		190,000.00	107,585.40	82,414.60
Telephone	31-440-2	70,000.00	65,000.00		70,000.00	69,546.57	453.43
Water	31-445-2	150,000.00	145,000.00		147,000.00	112,824.03	34,175.97
Gas (natural or propane)	31-446-2	45,000.00	35,000.00		45,000.00	36,299.81	8,700.19
Gasoline	31-460-2	250,000.00	250,000.00		250,000.00	206,532.38	43,467.62
LANDFILL/SOLID WASTE DISPOSAL COSTS:							
Waste Disposal:							
Other Expenses	32-465-2	492,000.00	492,000.00		492,000.00	416,590.38	75,409.62

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Operations (Item 8(A)) within "CAPS"	34-199	11,790,514.00	11,247,418.50		11,265,918.50	10,388,569.51	877,348.99
B. Contingent	35-470	450.00	10,000.00	xxxxxxxxxxxx	10,000.00	6,681.10	
Total Operations Including Contingent within "CAPS"	34-201	11,790,964.00	11,257,418.50		11,275,918.50	10,395,250.61	877,348.99
Detail:							
Salaries & Wages	34-201-1	6,873,976.00	6,557,781.00		6,515,587.00	6,251,929.97	263,657.03
Other Expenses (Including Contingent)	34-201-2	4,916,988.00	4,699,637.50		4,760,331.50	4,143,320.64	613,691.96

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within CAPS" (continued)	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(2) STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Contribution to: Public Employees' Retirement System	36-471	374,027.00	351,877.00		351,877.00	346,227.00	
Social Security System (O.A.S.I)	36-472	278,500.00	280,000.00		280,000.00	270,038.41	9,961.59
Consolidated Police and Firemen's Pension Fund	36-474	3,000.00	12,523.00		9,023.00	2,950.99	
Police and Firemen's Retirement System of N.J.	36-475	761,811.00	729,279.00		714,279.00	713,265.39	
Unemployment Insurance	23-225	26,000.00	26,000.00		26,000.00	23,165.27	2,834.73
Defined Contribution Retirement Program	36-477	5,000.00					
Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"	34-209	1,448,338.00	1,399,679.00		1,381,179.00	1,355,647.06	12,796.32
G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	13,239,302.00	12,657,097.50		12,657,097.50	11,750,897.67	890,145.31

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Total Other Operations - Excluded from "CAPS"	34-300	741,000.00	526,000.00		526,000.00	501,340.14	24,659.86

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Uniform Construction Code Appropriations	22-999						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Borough of Alpha - Police Services	11-101	405,000.00	395,000.00		395,000.00	395,000.00	
Borough of Alpha - Municipal Court	11-102	20,000.00					
Total Shared Service Agreements	42-999	425,000.00	395,000.00		395,000.00	395,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 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)	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Reserve for Recycling Tonnage Grant	40-701	21,700.53	21,252.00		21,252.00	21,252.00	
Drunk Driving Enforcement Fund	40-745		11,217.08		11,217.08	11,217.08	
Clean Communities Program	40-770		28,446.65		28,446.65	28,446.65	
Municipal Alliance on Alcoholism & Drug Abuse - State	40-702	12,440.00	5,984.00		5,984.00	5,984.00	
Municipal Alliance on Alcoholism & Drug Abuse - Local	40-899	5,600.00	3,661.00		3,661.00	3,661.00	
Department of Human Services:							
New Jersey Youth Corps Services Grant - 2014 ALWY15N	40-703		529,336.00		529,336.00	529,336.00	
Body Armor Replacement Grant	40-704		8,230.94		8,230.94	8,230.94	
Municipal Alliance on Alcoholism and Drug Abuse -							
Board of Education	40-705		2,000.00		2,000.00	2,000.00	
Drive Sober or Get Pulled Over	40-706		4,267.62		4,267.62	4,267.62	
Drive Sober or Get Pulled Over - Year End Holiday							
Crackdown	40-707		7,500.00		7,500.00	7,500.00	
Drive Sober or Get Pulled Over - Statewide Labor Day							
Crackdown	40-708		5,000.00		5,000.00	5,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (Cont'd)							
Click It or Ticket - 2014 Seatbelt Mobilization	40-709		4,000.00		4,000.00	4,000.00	
National Park Services - Rivers, Trails and Conservation Assistance Program	40-710		2,912.70		2,912.70	2,912.70	
St. Luke's Warren Campus Hospital Donation	40-711		10,000.00		10,000.00	10,000.00	
Aqua Washington Street Repairs Donations	40-712		230,305.00		230,305.00	230,305.00	
Highlands Council Plan Conformance Supplemental Amended Grant	40-713	138,230.00					
2014 COPS Hiring Program - Federal	40-714	62,500.00					
2014 COPS Hiring Program - Phillipsburg School District	40-715	20,856.00					
2014 COPS Hiring Program - Local Match	40-716	20,856.00					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
(C) Capital Improvements - Excluded from "CAPS"	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
New Jersey DOT Trust Fund Authority Act	41-865		687,710.00		687,710.00	687,710.00	
Total Capital Improvements Excluded from "CAPS"	44-999	100,000.00	762,710.00		762,710.00	762,710.00	

CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		638,000.00		638,000.00	638,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	975,000.00	951,727.00		951,727.00	951,727.00	XXXXXXXXXX
Interest on Bonds	45-930		28,297.00		28,297.00	28,296.30	XXXXXXXXXX
Interest on Notes	45-935	30,000.00	36,184.25		36,184.25	36,083.74	XXXXXXXXXX
Green Trust Loan Program:	XXXXXXX			XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940	15,546.00	15,545.80		15,545.80	15,545.80	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations	45-941	78,000.00	74,262.00		74,262.00	70,157.68	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Total Municipal Debt Service-Excluded from "CAPS"	45-999	1,098,546.00	1,744,016.05		1,744,016.05	1,739,810.52	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870		94,095.00	xxxxxxxxxxx	94,095.00	94,095.00	xxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.40A:4-55)	46-875			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S.40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		94,095.00	xxxxxxxxxxx	94,095.00	94,095.00	xxxxxxxxxxx
(F) Judgements (N.J.S. 40A:4-45.3cc)	37-480			xxxxxxxxxxx			xxxxxxxxxxx
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.40:48-17.1 & 17.3)	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	2,646,728.53	4,395,934.04		4,395,934.04	4,367,068.65	24,659.86

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School 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"	48-999						
(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"	29-409						
(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"	34-399	2,646,728.53	4,395,934.04		4,395,934.04	4,367,068.65	24,659.86
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	15,886,030.53	17,053,031.54		17,053,031.54	16,117,966.32	914,805.17
(M) Reserve for Uncollected Taxes	50-899	1,219,750.21	1,212,897.41	xxxxxxxxxxxxxxx	1,212,897.41	1,212,897.41	xxxxxxxxxx
9. Total General Appropriations	34-499	17,105,780.74	18,265,928.95		18,265,928.95	17,330,863.73	914,805.17

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	13,239,302.00	12,657,097.50		12,657,097.50	11,750,897.67	890,145.31
	xxxxx						
(a) Operations - Excluded from "CAPS"	xxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Other Operations	34-300	741,000.00	526,000.00		526,000.00	501,340.14	24,659.86
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	425,000.00	395,000.00		395,000.00	395,000.00	
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	282,182.53	874,112.99		874,112.99	874,112.99	
Total Operations - Excluded from "CAPS"	34-305	1,448,182.53	1,795,112.99		1,795,112.99	1,770,453.13	24,659.86
(C) Capital Improvements	44-999	100,000.00	762,710.00		762,710.00	762,710.00	
(D) Municipal Debt Service	45-999	1,098,546.00	1,744,016.05		1,744,016.05	1,739,810.52	
(E) Total Deferred Charges (Sheets 18 + 28)	46-999		94,095.00	xxxxxxxxxxx	94,095.00	94,095.00	xxxxxxxxxxx
(F) Judgements	37-480						
(G) Cash Deficit	46-885						
(K) Local School District Purposes	24-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	1,219,750.21	1,212,897.41		1,212,897.41	1,212,897.41	
Total General Appropriations	34-499	17,105,780.74	18,265,928.95		18,265,928.95	17,330,863.73	914,805.17

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA Account Number	Anticipated		Realized in Cash in 2014
		for 2015	for 2014	
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			
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599			

* Note: Use pages 31,32 and 33 for water utility only.
All other utilities use sheets 34,35 and 36.

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxx			
Capital Outlay	55-512						
Purchase of Equipment	55-513						
Debt Service:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxx
							xxxxxxxxxxx

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 33 for Water Utility only.

13. APPROPRIATIONS FOR	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	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						
Disability Insurance	55-543						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Water Utility Appropriations	55-599						

DEDICATED

Sewer

UTILITY BUDGET

12. DEDICATED REVENUES FROM SEWER	FCOA Account Number	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501	200,000.00	426,374.64	426,374.64
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	200,000.00	426,374.64	426,374.64
Sewer Rents	08-503	3,600,000.00	3,600,000.00	3,672,682.78
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599	3,800,000.00	4,026,374.64	4,099,057.42

DEDICATED SEWER UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR SEWER	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501	315,000.00	295,187.64		295,187.64	266,155.08	29,032.56
Other Expenses	55-502	2,782,000.00	2,625,376.00		2,625,376.00	2,242,099.73	383,276.27
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	10,000.00	630,000.00	xxxxxxxxxxx	630,000.00	630,000.00	
Capital Outlay	55-512						
Debt Service:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxx
Interest on Notes	55-523		1,811.00		1,811.00	1,810.42	xxxxxxxxxxx
State of NJ Wastewater Treatment/NJEIT Loans:							
Loan Repayments for Principal and Interest	55-524	665,000.00	445,000.00		445,000.00	342,626.04	xxxxxxxxxxx

DEDICATED SEWER UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR SEWER	Appropriated					Expended 2014	
	FCOA Account Number	for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
Emergency Authorizations (N.J.S.A.40A:4-55)				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	25,000.00	25,000.00		25,000.00	20,556.56	4,443.44
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542	3,000.00	4,000.00		4,000.00	1,083.91	2,916.09
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Sewer Utility Appropriations	55-599	3,800,000.00	4,026,374.64		4,026,374.64	3,504,331.74	419,668.36

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	53-101			
Deficit (_____)	53-885			
Total _____ Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total	53-999			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2015 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 Developers' Escrow Funds; Housing and Community Development Act of 1974; Neighborhood Preservation Program; Disposal of Forfeited Property; Parking Offenses Adjudication Act; Municipal Public Defender; Accumulated Absences; Affordable Housing Trust; Storm Recovery Trust; Celebration of Public Events; Community Policing Fall Festival Donations; Dog Park Trust Fund Donations

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)

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN
CURRENT FUND BALANCE SHEET
DECEMBER 31, 2014**

ASSETS		
Cash and Investments	1110100	7,426,426.26
Due from State of N.J.(c.20 P.L. 1971)	1111000	
Federal and State Grants Receivables	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxx
Taxes Receivable	1110300	980,754.37
Tax Title Liens Receivable	1110400	278,842.47
Property Acquired by Tax Title Lien Liquidation	1110500	1,263,500.00
Other Receivables	1110600	141,246.13
Deferred Charges Required to be in 2015 Budget	1110700	
Deferred Charges Required to be in Budget Subsequent to 2015	1110800	
Total Assets	1110900	10,090,769.23
LIABILITIES, RESERVES, AND SURPLUS		
*Cash Liabilities	2110100	4,961,612.91
Reserves for Receivables	2110200	2,664,342.97
Surplus	2110300	2,464,813.35
Total Liabilities, Reserves and Surplus		10,090,769.23

School Tax Levy Unpaid	2220110	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	

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

CURRENT SURPLUS

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	2,656,434.36	1,822,315.13
CURRENT REVENUES ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2014 - 96.05%; 2013 - 96.06%)	2310200	25,693,139.89	25,573,710.61
Delinquent Taxes	2310300	873,306.29	1,086,565.33
Other Revenues and Additions to Income	2310400	6,618,589.58	6,192,698.50
Total Funds	2310500	35,841,470.12	34,675,289.57
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	17,045,211.49	16,101,300.31
School Taxes (Including Local and Regional)	2310700	10,150,345.00	9,504,104.00
County Taxes (Including Added Tax Amounts)	2310800	5,643,825.88	6,202,180.06
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	537,274.40	305,365.84
Total Expenditures and Tax Requirements	2311100	33,376,656.77	32,112,950.21
Less: Expenditures to be Raised by Future Taxes	2311200		94,095.00
Total Adjusted Expenditures and Tax Requirements	2311300	33,376,656.77	32,018,855.21
Surplus Balance - December 31st	2311400	2,464,813.35	2,656,434.36

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014		2,464,813.35
Current Surplus Anticipated in 2015 Budget		1,000,000.00
Surplus Balance Remaining		1,464,813.35

2015
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.S.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 following pages reflect the estimated needs for the Town of Phillipsburg for the years 2015 through 2020, as required by New Jersey State Statute. We retain the right to make changes as a result of our growth or as the occasion merits.

6 YEAR CAPITAL PROGRAM - 2015 to 2020
Anticipated Project Schedule and Funding Requirements

Local Unit 2015
Town of Phillipsburg

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Administration	1	85,000.00	2020	15,000.00		50,000.00	10,000.00	5,000.00	5,000.00
Public Safety	2	463,200.00	2020	78,200.00	77,000.00	77,000.00	77,000.00	77,000.00	77,000.00
Fire Department	3	707,000.00	2020	270,000.00	192,000.00	82,000.00	36,000.00	91,000.00	36,000.00
Recreation	4	266,000.00	2019	50,000.00	42,000.00	130,000.00	14,000.00	30,000.00	
Redevelopment	5	275,000.00	2020	25,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Municipal Pool	6	150,000.00	2015	150,000.00					
Road Improvements	7	1,500,000.00	2020	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
TOTAL ALL PROJECTS	33-299	3,446,200.00		838,200.00	611,000.00	639,000.00	437,000.00	503,000.00	418,000.00

**6 YEAR CAPITAL PROGRAM - 2015 to 2020
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

Town of Phillipsburg

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Administration	85,000.00			4,250.00			80,750.00				
Public Safety	463,200.00			23,160.00			440,040.00				
Fire Department	707,000.00			35,350.00			671,650.00				
Recreation	266,000.00			13,300.00			252,700.00				
Redevelopment	275,000.00			13,750.00			261,250.00				
Municipal Pool	150,000.00			7,500.00			142,500.00				
Road Improvements	1,500,000.00			75,000.00			1,425,000.00				
TOTAL ALL PROJECTS	3,446,200.00			172,310.00			3,273,890.00				

LOCAL UNIT _____ MUNICIPALITY/COUNTY OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014			
		2015	2014				for 2015	for 2014	Paid or Charged	Reserved		
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX		
Interest Income	54-113				Salaries & Wages	54-385-1						
					Other Expenses	54-385-2						
Reserve Funds:					Maintenance of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX		
					Salaries & Wages	54-375-1						
					Other Expenses	54-375-2						
					Historic Preservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX		
					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				Acquisition of Farmland	54-916-2						
Summary of Program					Down Payments on Improvements	54-906-2						
Year Referendum Passed/Implemented					Debt Service:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX		
Rate Assessed				(Date)	Payment of Bond Principal	54-920-2				XXXXXXXX		
Total Tax Collected to date				\$	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXX		
Total Expended to date				\$	Interest on Bonds	54-930-2				XXXXXXXX		
Total Acreage Preserved to date					Interest on Notes	54-935-2				XXXXXXXX		
Recreation land preserved in 2014:				(Acres)								
Farmland preserved in 2014:				(Acres)	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 Town of Phillipsburg

Year Ending: December 31, 2014

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et.seq. Please identify each change order by name of the project.

1. N/A

2.

3.

4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

March 12, 2015
Date

Victoria Kleines
Clerk of the Governing Body