



**2019**  
**MUNICIPAL BUDGET**

Municipal Budget of the TOWNSHIP of SPARTA, County of SUSSEX for the Fiscal Year 2019

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 12 day of March, 2019 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 12 Day of March, 2019

*Kate Chambers*

Kate Chambers-Municipal Clerk

65 Main Street

Address

Sparta, New Jersey 07871

Address

(973) 729-4493

Phone Number

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

Certified by me, this 12 day of March, 2019

*Thomas M. Ferry*, CPA, Registered Municipal Accountant

Newton, New Jersey, 07860

Address

100 B Main Street

Address

(973) 579-3212

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained here in 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.A. 40A:4-1 et seq.

Certified by me, this 12 day of March, 2019

*Grant W. Rome*

Grant W. Rome-Chief Financial Officer

**DO NOT USE THESE SPACES**

**CERTIFICATION OF ADOPTED BUDGET**

*(Do Not advertise this Certification form)*

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY

Department of Community Affairs

Direct of the Division of Local Government Services

Dated:

2019

By:

**CERTIFICATION OF ADOPTED BUDGET**

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

STATE OF NEW JERSEY

Department of Community Affairs

Direct of the Division of Local Government Services

Dated:

2019

By:

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on this budget

Township \_\_\_\_\_ of Sparta \_\_\_\_\_, County of Sussex \_\_\_\_\_

## MUNICIPAL BUDGET NOTICE

### Section 1.

Municipal Budget of the Township of Sparta, County of Sussex for the Fiscal Year 2019

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2019 ;

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

In the issue of March 28, 2019

The Governing Body of the Township of Sparta does hereby approve the following as the Budget for the year 2019 :

### RECORDED VOTE

(Insert last name)

(Chiariello	(	(
(Murphy	(	
Ayes (Quinn	Nays (	
(Smith	(	
(Whilesmith	(	
(	(	(
		Absent (
		(

Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Township of Sparta, County of Sussex, on March 12, 2019.

A hearing on the Budget and Tax Resolution will be held at Township Hall, on April 9, 2019 at 7:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2019 may be presented by taxpayers or other interested persons.

## **EXPLANATORY STATEMENT**

**SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

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

**SUMMARY TAX LEVY CAP CALCULATION**

**Levy Cap Calculation**

Prior Year Amount to be Raised by Taxation for Municipal Purposes	17,335,298
Cap Base Adjustments (+/-)	
Less: Prior Year Exclusions Deferred Charges to Future Taxation Unfunded	(202,000)
Less: Prior Year Deferred Charges: Emergencies	(160,000)
Less: Prior Year Recycling Tax	
Less: Changes In Service Provider: Transfer Of Service/Function	
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculations	<u>16,973,298</u>
Plus: 2% Cap increase	<u>339,466</u>
	<b>17,312,764</b>

**Adjusted Tax Levy**

Plus: Assumption of Service/Function

**Adjusted Tax Levy Prior to Exclusions**

Exclusions:

Allowable Shared Service Agreements Increase	0
Allowable Health Insurance Cost Increase	0
Allowable Pension Obligations Increase	(19,721)
Allowable LOSAP Increase	5,000
Allowable Capital Improvements Increase	300,000
Allowable Debt Service, Capital Leases and Debt Service	
Share of Cost Increases	1,121
Recycling Tax Appropriations	
Deferred Charges to Future Taxation Unfunded	202,000
Current Year Deferred Charges: Emergencies	0
Add Total Exclusions	<u>488,400</u>

Less Cancelled or Unexpended Waivers

	<b>17,801,164</b>
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**Adjusted Tax Levy After Exclusions**

Additions:

New Ratables - Increase in Valuations (New Construction and Additions)	8,616,900
Prior Year's Local Municipal Purpose Tax Rate (per\$100)	<u>0.582</u>
New Ratable Adjustment to Levy	50,150
CY 2015Cap Bank Utilized in CY 2018	382,208
CY 2016Cap Bank Utilized in CY 2018	406,405
CY 2017 Cap Bank Utilized in CY 2018	787,414
Amounts approved by Referendum	345,588

**Maximum Allowable Amount to be Raised by Taxation**

Amount to be Raised by Taxation for Municipal Purposes	<u>19,772,929</u>
Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)	<u>17,676,980</u>

Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)	<u>2,095,950</u>
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**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. 2019 "CAP" LEVY WORKBOOK SUMMARY**
- 3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM** (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
- 4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST OF HEALTH CARE COVERAGE** (Refer to LFN 2011-4).

Sheet 3b-2

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

In order to comply with statutory and regulatory requirements, the amounts appropriated for certain department or functions have been split and their parts appear in several places. Those appropriations which have been split add up as follows:

	<u>Within CAP</u>	<u>Operations Outside CAP</u>	<u>Private Revenues</u>	<u>Funded by Public and</u>	<u>Total</u>
Financial Administration S&W	161,725.00	54,950.00			216,675.00
Dispatch Police "911" S&W	569,300.00	274,480.00			843,780.00
					0.00

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

Total Amount	3,848,000.00
Less: Employee Portion deposited in Payroll Agency Account	(468,000.00)
Total Charged to Water Utility Appropriations	(232,000.00)
Total Charged to Sewer Utility Appropriations	(13,000.00)
Total Charged to Current Appropriations	<u>3,135,000.00</u>

**COMPARISON OF TAX RATE**

Below is a comparison of the preliminary 2019 tax rate and actual 2018 tax rate for Municipal purposes only and a comparison of amounts to be raised by taxes for 2019 and 2018.

	<u>2019 Preliminary</u>		<u>2018 Actual</u>		<u>Increase or (Decrease)</u>	
	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>
Municipal	17,676,979.61	0.5915	17,335,297.52	0.5823	341,682.09	0.0092
Municipal Library Tax	1,062,544.39	0.0356	1,034,307.48	0.0347	28,236.91	0.0008
Municipal Open Space Tax	<u>328,710.24</u>	<u>0.0110</u>	<u>327,462.70</u>	<u>0.0110</u>	<u>1,247.54</u>	<u>0.0000</u>
<b>Totals</b>	<b><u>19,068,234.24</u></b>	<b><u>0.6381</u></b>	<b><u>18,697,067.70</u></b>	<b><u>0.6281</u></b>	<b><u>371,166.55</u></b>	<b><u>0.0100</u></b>

NOTE:

Sheet 3b-3

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

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

## Current Fund - Anticipated Revenues

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

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

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

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

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

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

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

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

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

## Current Fund - Anticipated Revenues - (Continued)

General Revenues	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>Summary of Revenues</b>	XXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1. Surplus Anticipated ( Sheet 4, #1)	08-101	3,250,000.00	3,250,000.00	3,250,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4,#2)	08-102			
3. Miscellaneous Revenues:	XXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Total Section A: Local Revenues	08-001	1,404,000.00	1,353,080.00	1,844,910.01
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,293,225.00	1,293,225.00	1,293,225.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	547,677.00	420,000.00	612,561.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Services Agreements	11-001	329,430.00	296,876.00	296,019.60
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	109,755.33	110,884.00	110,884.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	233,883.00	227,039.00	284,017.86
Total Miscellaneous Revenues	13-099	3,917,970.33	3,701,104.00	4,441,617.47
4. Receipts from Delinquent Taxes	15-499	1,000,000.00	1,000,000.00	1,137,956.36
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	8,167,970.33	7,951,104.00	8,829,573.83
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
a) Local Tax for Munc. Purposes Including Reserve for Uncollected Taxes	07-190	17,676,979.61	17,335,297.52	XXXXXXX
b) Addition to Local District School Tax	07-191			XXXXXXX
c) Minimum Library Tax	07-192	1,062,544.39	1,034,307.48	1,034,307.48
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	18,739,524.00	18,369,605.00	19,239,031.68
<b>7. Total General Revenues</b>	13-299	26,907,494.33	26,320,709.00	29,102,912.99

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "Caps"							
GENERAL GOVERNMENT FUNCTIONS:	20-xxx						
General Administration							
Salaries and Wages	20-100-1	263,584.00	248,003.00		248,003.00	247,611.27	391.73
Other Expenses	20-100-2	16,250.00	16,250.00		16,250.00	3,126.92	13,123.08
Purchasing	20-101						
Other Expenses	20-101-2	79,250.00	79,250.00		79,250.00	71,931.74	7,318.26
Township Council	20-110						
Salaries and Wages	20-110-1	31,050.00	31,050.00		31,050.00	28,200.26	2,849.74
Other Expenses	20-110-2	77,900.00	77,900.00		77,900.00	58,073.96	19,826.04
Township Clerk	20-120						
Salaries and Wages	20-120-1	107,675.00	102,370.00		102,370.00	102,188.15	181.85
Other Expenses	20-120-2	19,800.00	19,800.00		19,800.00	12,498.17	7,301.83
Elections	20-121						
Salaries and Wages	20-121-1	4,600.00	4,500.00		4,500.00	4,328.05	171.95
Other Expenses	20-121-2	17,100.00	17,100.00		17,100.00	14,583.90	2,516.10
Financial Administration	20-130						
Salaries and Wages	20-130-1	161,725.00	148,375.00		148,375.00	137,085.55	11,289.45
Other Expenses	20-130-2	32,145.00	32,145.00		32,145.00	26,966.46	5,178.54

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "Caps" - (Continued)							
GENERAL GOVERNMENT FUNCTIONS: (CONTINUED)							
Audit Services	20-135-2	29,450.00	29,450.00		29,450.00	20,425.00	9,025.00
Computerized Data Processing							
Salaries and Wages	20-140-1	124,850.00	122,100.00		122,100.00	110,025.07	12,074.93
Other Expenses	20-140-2	102,392.00	119,230.00		119,230.00	77,835.15	41,394.85
Collection of Taxes							
Salaries and Wages	20-145-1	98,850.00	96,675.00		96,675.00	75,304.75	21,370.25
Other Expenses	20-145-2	21,380.00	21,380.00		21,380.00	16,596.57	4,783.43
Assessment of Taxes							
Salaries and Wages	20-150-1	148,220.00	142,245.00		142,245.00	134,930.10	7,314.90
Other Expenses	20-150-2	90,000.00	69,950.00		69,950.00	64,743.77	5,206.23
Legal Services and Costs							
Other Expenses	20-155-2	170,000.00	170,000.00		170,000.00	128,634.84	41,365.16
Municipal Court							
Salaries & Wages	43-490-1	178,890.00	173,650.00		173,650.00	161,225.75	12,424.25
Other Expenses	43-490-2	19,050.00	19,050.00		19,050.00	12,883.76	6,166.24

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "Caps" - (Continued)							
GENERAL GOVERNMENT FUNCTIONS: (CONTINUED)	21-XXX						
Public Defender							
Other Expenses	43-492-2	15,000.00	15,000.00		15,000.00	15,000.00	
Engineering Services and Costs							
Salaries & Wages	20-165-1	104,580.00	104,040.00		104,040.00	102,657.27	1,382.73
Other Expenses	20-160-2	13,075.00	13,075.00		13,075.00	6,028.06	7,046.94
LAND USE ADMINISTRATION							
Municipal Land Use Law (N.J.S.A. 40-55D-1)							
Planning Board							
Salaries and Wages	21-180-1	21,990.00	21,505.00		21,505.00	14,153.71	7,351.29
Other Expenses	21-180-2	52,150.00	52,150.00		52,150.00	43,813.90	8,336.10
Planning Department							
Salaries and Wages	21-181-1	77,545.00	75,840.00		75,840.00	75,062.87	777.13
Other Expenses	21-181-2	9,200.00	9,200.00		9,200.00	2,706.17	6,493.83
Economic Development							
Salaries and Wages	21-182-1	6,205.00	6,065.00		6,065.00	6,065.00	
Other Expenses	21-182-2	13,450.00	13,450.00		13,450.00	544.33	12,905.67

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "Caps" - (Continued)							
LAND USE ADMINISTRATION							
Municipal Land Use Law (N.J.S.A. 40-55D-1)							
Board of Adjustment							
Salaries and Wages	21-185-1	24,580.00	24,040.00		24,040.00	19,863.86	4,176.14
Other Expenses	21-185-2	16,250.00	16,250.00		16,250.00	10,692.97	5,557.03
INSURANCE							
General Liability	23-210-2	346,872.00	340,070.00		340,070.00	276,610.53	63,459.47
Workers Compensation	23-215-2	267,240.00	262,900.00		262,900.00	262,900.00	
Employee Group Health	23-220-2	3,135,000.00	3,135,000.00		3,135,000.00	2,616,657.72	518,342.28
Unemployment Compensation Insurance	23-225-2	1,000.00	1,000.00		1,000.00		1,000.00
PUBLIC SAFETY FUNCTIONS:							
Police							
Salaries and Wages	25-240-1	4,225,670.00	4,125,670.00		4,125,670.00	3,849,739.94	275,930.06
Other Expenses	25-240-2	190,000.00	190,000.00		190,000.00	151,235.08	38,764.92
Purchase of Police Vehicle							
Other Expenses	25-242-2	128,000.00	128,000.00		128,000.00	127,445.28	554.72

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "Caps" - (Continued)							
PUBLIC SAFETY: (Contd.)	25-XXX						
Police Dispatch/911							
Salaries and Wages	25-250-1	569,300.00	447,348.00		447,348.00	428,547.19	18,800.81
Other Expenses	25-250-2	6,400.00	7,000.00		7,000.00	5,475.66	1,524.34
Emergency Management							
Salaries and Wages	25-252-1	15,000.00	15,000.00		15,000.00	15,000.00	
Other Expenses	25-252-2	12,845.00	12,845.00		12,845.00	10,259.62	2,585.38
Aid to Volunteer Fire Companies							
Other Expenses	25-255-2	16,400.00	16,400.00		16,400.00	16,136.50	263.50
Aid to Volunteer Ambulance Companies							
Other Expenses	25-260-2	45,000.00	45,000.00		45,000.00	12,770.93	32,229.07
Fire							
Other Expenses	25-265-2	67,000.00	67,000.00		67,000.00	66,627.46	372.54
Fire Hydrant Service	25-265-2	13,000.00	13,000.00		13,000.00	13,000.00	
Uniform Fire Safety							
Salaries and Wages	22-196-1	60,000.00	60,000.00		60,000.00	44,966.97	15,033.03
Other Expenses	22-196-2	7,250.00	7,300.00		7,300.00	2,568.14	4,731.86

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Within "Caps" - (Continued)</b>							
PUBLIC SAFETY: (Contd.)	25-XXX						
Municipal Prosecutor							
Other Expenses	25-275-2	37,010.00	37,010.00		37,010.00	33,916.63	3,093.37
PUBLIC WORKS FUNCTIONS:							
Road Repair and Maintenance							
Salaries and Wages	26-290-1	660,000.00	645,000.00		645,000.00	619,110.55	25,889.45
Other Expenses	26-290-2	233,380.00	233,380.00		233,380.00	212,115.09	21,264.91
Garbage and Trash Removal							
Other Expenses	26-305-2	55,300.00	55,300.00		55,300.00	19,745.60	35,554.40
Public Buildings and Grounds							
Salaries and Wages	26-310-1	63,500.00	62,090.00		62,090.00	60,072.18	2,017.82
Other Expenses	26-310-2	104,600.00	104,600.00		104,600.00	101,154.21	3,445.79
Vehicle Maintenance							
Salaries and Wages	26-315-1	286,700.00	280,330.00		280,330.00	260,384.90	19,945.10
Other Expenses	26-315-2	186,483.00	186,483.00		186,483.00	179,938.21	6,544.79
Snow Removal							
Salaries and Wages	26-301-1	250,000.00	250,000.00		250,000.00	236,461.45	13,538.55
Other Expenses	26-301-2	400,000.00	400,000.00		400,000.00	302,513.58	97,486.42

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Within "Caps" - (Continued)</b>							
PUBLIC WORKS FUNCTIONS (CONTINUED) :							
DPW Administration							
Salaries and Wages	26-300-1	187,750.00	183,615.00		183,615.00	160,013.62	23,601.38
Other Expenses	26-300-2	17,000.00	17,000.00		17,000.00	11,208.38	5,791.62
Municipal Services Act - Condo Costs							
Other Expenses	26-325-2	56,200.00	56,200.00		56,200.00		56,200.00
HEALTH AND HUMAN SERVICES FUNCTIONS:							
Health and Welfare Department							
Salaries and Wages	27-330-1						
Other Expenses	27-330-2	23,360.00	23,360.00		23,360.00	20,315.22	3,044.78
Environmental Commission							
Salaries and Wages	27-335-1	1,975.00	1,920.00		1,920.00	1,920.00	
Other Expenses	27-335-2	3,125.00	3,125.00		3,125.00	350.00	2,775.00
Animal Control Regulations							
Salaries and Wages	27-340-1	19,380.00	19,380.00		19,380.00		19,380.00
Other Expenses	27-340-2	20,000.00	20,000.00		20,000.00		20,000.00
Committee on Aging							
Salaries and Wages	27-360-1	63,580.00	116,650.00		116,650.00	110,140.14	6,509.86
Other Expenses	27-360-2	29,160.00	34,235.00		34,235.00	27,363.86	6,871.14

## **CURRENT FUND - APPROPRIATIONS**

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures- Municipal Within "Caps"</b>	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) Statutory Expenditures</b>	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	597,855.00	578,500.00		578,500.00	578,498.37	1.63
Public Employees' Retirement System - ERIP	36-471						
Social Security System (O.A.S.I.)	36-472	694,330.00	694,330.00		694,330.00	605,722.52	88,607.48
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	952,640.00	991,716.00		991,716.00	991,716.00	
<b>Total Deferred Charged and Statutory Expenditures - Municipal within "CAPS"</b>	34-209	2,244,825.00	2,289,873.00		2,289,873.00	2,201,263.89	88,609.11
<b>(G) Cash Deficit of Proceeding Year</b>	46-885						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	34-299	18,532,377.00	18,000,668.00		18,000,668.00	16,081,864.15	1,918,803.85

## **CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded From "Caps"</b>							
<b>Interlocal Municipal Service Agreements</b>	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Municipalities Share of Radio System Costs							
Police							
Salary and Wages	42-250-1	274,480.00	242,052.00		242,052.00	242,052.00	
Township of Hardyston - Finance Officer							
Salary and Wages	42-130-1	46,142.00	41,639.00		41,639.00	41,639.00	
Township of Hardyston MUA-Finance Officer							
Salary and Wages	42-131-1	4,000.00	9,634.00		9,634.00	9,634.00	
Township of Hardyston BOE-Finance Officer							
Salary and Wages	42-132-1	4,808.00	5,743.00		5,743.00	5,743.00	
<b>Total Interlocal Municipal Service Agreements</b>	42-999	329,430.00	299,068.00		299,068.00	299,068.00	

## **CURRENT FUND - APPROPRIATIONS**

## **CURRENT FUND - APPROPRIATIONS**

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded From "Caps"</b>							
<b>Public and Private Programs Offset By Revenues (Continued)</b>	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Matching Funds for Grants							
Municipal Alliance on Alcoholism and Drug Abuse							
Other Expenses	41-703-2	4,250.00	4,250.00		4,250.00	4,250.00	
Sustainable Jersey Corp Grant							
Other Expenses	41-715-2	10,000.00					
<b>Total Public and Private Programs Offset By Revenues</b>	40-999	124,005.33	115,134.00		115,134.00	115,134.00	
<b>Total Operations - Excluded from "CAPS"</b>	34-305	1,745,980.33	1,473,510.00		1,473,510.00	1,304,274.12	169,235.88
<b>Detail:</b>							
Salaries and Wages	34-305-1	329,430.00	299,068.00		299,068.00	299,068.00	
Other Expenses	34-305-2	1,416,550.33	1,174,442.00		1,174,442.00	1,005,206.12	169,235.88

## **CURRENT FUND - APPROPRIATIONS**

## **CURRENT FUND - APPROPRIATIONS**

## **CURRENT FUND - APPROPRIATIONS**

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges - Municipal - Excluded From "Caps"</b>							
(1) Deferred Charges:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Emergency Authorization	46-870			XXXXXXXX			XXXXXXXX
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875		160,000.00	XXXXXXXX	160,000.00	160,000.00	XXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13))	46-871			XXXXXXXX			XXXXXXXX
Deferred Charges to Future Taxation - Unfunded				XXXXXXXX			XXXXXXXX
Ordinance No. 16-13	46-872	52,000.00	52,000.00		52,000.00	52,000.00	
Ordinance No. 16-18	46-872	100,000.00	100,000.00		100,000.00	100,000.00	
Ordinance No. 07-18			50,000.00		50,000.00	50,000.00	
<b>Total Deferred Charges - Municipal - Excluded From "CAPS"</b>	46-999	152,000.00	362,000.00		362,000.00	362,000.00	
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480			XXXXXXXX			XXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools ( N.J.S.A. 40:48-17.1&amp;17.3)</b>	29-405			XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Proceeding Year</b>	46-885			XXXXXXXX			XXXXXXXX
				XXXXXXXX			XXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	34-309	5,259,918.33	5,204,842.00		5,204,842.00	5,035,605.87	169,235.88

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>For Local District School Purpose - Excluded From "Caps"</b>	XXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXX
Interest on Notes	48-935						XXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded From "Caps"</b>	48-999						XXXXXXXXX
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded From "Caps"</b>	XXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXX			XXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXX
Total of Deferred Charges and Statutory Expenditures- Local School - Excluded From "Caps"	29-409						XXXXXXXXX
<b>(K) Total Municipal Appropriations for Local District School     Purposes { Items (I) and (J) } - Excluded From "Caps"</b>	29-410						XXXXXXXXX XXXXXXXXX
<b>(O) Total General Appropriations - Excluded From     "Caps"</b>	34-399	5,259,918.33	5,204,842.00		5,204,842.00	5,035,605.87	169,235.88
<b>(L) Subtotal General Appropriations     { Items (H-1) and (O) }</b>	34-400	23,792,295.33	23,205,510.00		23,205,510.00	21,117,470.02	2,088,039.73
<b>(M) Reserve for Uncollected Taxes</b>	50-899	3,115,199.00	3,115,199.00		3,115,199.00	3,429,322.00	XXXXXXXXX
<b>9. Total General Appropriations</b>	34-499	26,907,494.33	26,320,709.00		26,320,709.00	24,546,792.02	2,088,039.73

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Summary of Appropriations</b>							
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	34-299	18,532,377.00	18,000,668.00		18,000,668.00	16,081,864.15	1,918,803.85
	XXXXXXX						
<b>(A) Operations - Excluded From "Caps"</b>	XXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
<b>Other Operations</b>	34-300	1,292,545.00	1,059,308.00		1,059,308.00	890,072.12	169,235.88
<b>Uniform Construction Code</b>	22-999						
<b>Interlocal Municipal Service Agreements</b>	42-999	329,430.00	299,068.00		299,068.00	299,068.00	
<b>Additional Appropriations Offset by Revenues</b>	34-303						
<b>Public &amp; Private Programs Offset by Revenues</b>	40-999	124,005.33	115,134.00		115,134.00	115,134.00	
<b>Total Operations - Excluded From "Caps"</b>	34-305	1,745,980.33	1,473,510.00		1,473,510.00	1,304,274.12	169,235.88
<b>(C) Capital Improvements</b>	44-999	2,000,000.00	1,700,000.00		1,700,000.00	1,700,000.00	
<b>(D) Municipal Debt Service</b>	45-999	1,361,938.00	1,669,332.00		1,669,332.00	1,669,331.75	XXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 18+ 28)</b>	46-999	152,000.00	362,000.00		362,000.00	362,000.00	XXXXXXXXX
<b>(F) Judgments</b>	37-480						
<b>(G) Cash Deficit</b>	46-885						XXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410						XXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405						XXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	3,115,199.00	3,115,199.00		3,115,199.00	3,429,322.00	XXXXXXXXX
<b>Total General Appropriations</b>	34-499	26,907,494.33	26,320,709.00		26,320,709.00	24,546,792.02	2,088,039.73

## Dedicated Water Utility Budget

10. Dedicated Revenues from Water Utility	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Operating Surplus Anticipated	08-501	150,000.00	300,000.00	300,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	150,000.00	300,000.00	300,000.00
Rents	08-503	2,930,635.00	2,978,000.00	2,930,635.72
Fire Hydrant Service	08-504	46,324.00	43,000.00	46,324.19
Miscellaneous	08-505	147,944.00	147,944.00	149,886.55
Connection Fees	08-506			
Cell Tower Fees	08-507	223,000.00	182,000.00	171,452.00
Water Capital Fund Balance	08-508		195,841.00	195,841.00
Water Assessment Fund Balance	08-509	30,000.00		
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Additional Water Rents	08-503			
Additional Connection Fees	08-506			
Additional Cell Tower Fees	08-507			
Deficit ( General Budget )	08-549			
<b>Total Water Utility Revenues</b>	<b>08-599</b>	<b>3,527,903.00</b>	<b>3,846,785.00</b>	<b>3,794,139.46</b>

## Dedicated Water Utility Budget - (continued)

\* Note: Use sheet 32 for Water Utility only.

11. Appropriations for Water Utility	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Operating:							
Salaries and Wages	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Expenses	55-502	811,485.00	824,050.00		824,050.00	768,541.48	55,508.52
Capital Improvements	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payment on Improvements	55-510						
Capital Improvement Fund	55-511	150,000.00	300,000.00	XXXXXXXXXX	300,000.00	300,000.00	
Capital Outlay	55-512	10,000.00	10,000.00		10,000.00	9,596.83	403.17
Debt Service:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond and Loan Principal	55-516	985,000.00	955,000.00		955,000.00	955,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-517	71,000.00	30,000.00		30,000.00	30,000.00	XXXXXXXXXX
Interest on Bonds	55-518	352,665.00	381,519.00		381,519.00	381,519.00	XXXXXXXXXX
Interest on Notes	55-519	10,356.00	6,000.00		6,000.00	6,000.00	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX

## Dedicated Water Utility Budget - (continued)

\* Note: Use sheet 32 for Water Utility only.

11. Appropriations for Water Utility	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures</b>	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Deferred Charges:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Operating Deficit	55-530			XXXXXXXX			XXXXXXXX
Emergency Authorizations (N.J.S.A 40A:4-55)				XXXXXXXX			
Damage by Flood or Hurricane				XXXXXXXX			
				XXXXXXXX			
Unfunded Ordinance # 955			195,841.00	XXXXXXXX	195,841.00	195,840.19	0.81
				XXXXXXXX			
Statutory Expenditures :	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Contribution To :							
Public Employees' Retirement System	55-540	47,000.00	47,000.00		47,000.00	47,000.00	
Social Security System (O.A.S.I.)	55-541	53,022.00	60,000.00		60,000.00	45,463.13	14,536.87
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	55-542						
<b>Judgments</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXX			XXXXXXXX
<b>Surplus ( General Budget)</b>	55-545			XXXXXXXX			XXXXXXXX
<b>Total Water Utility Appropriations</b>	55-999	3,527,903.00	3,846,785.00		3,846,785.00	3,682,304.62	164,480.38

## Dedicated Sewer Utility Budget

10. Dedicated Revenues from Sewer Utility	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Operating Surplus Anticipated	08-501	21,000.00	40,000.00	40,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	21,000.00	40,000.00	40,000.00
Sewer Rents	08-503	862,525.00	895,220.00	862,525.21
Miscellaneous	08-504	15,372.00	14,000.00	15,372.24
Sewer Connection Fees	08-505	33,346.00	14,000.00	33,346.65
Sewer Reservation Fees	08-506	2,852.00	1,500.00	2,852.20
Interlocal Agreement Branchville	08-507	18,950.00	16,800.00	18,950.00
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Sewer Assessment Fund Balance	08-520			
Board of Education - Share of Debt Service	08-521	82,737.00	84,470.00	82,737.60
Additional Connection Fees	08-505			
Deficit ( General Budget )	08-549		25,327.00	25,327.00
<b>Total Sewer Utility Revenues</b>	<b>08-599</b>	<b>1,036,782.00</b>	<b>1,091,317.00</b>	<b>1,081,110.90</b>

## Dedicated Sewer Utility Budget - (continued)

\* Note: Use sheet 32 for Water Utility only.

11. Appropriations for Sewer Utility	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Operating:							
Salaries and Wages	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Expenses	55-501	31,070.00	30,386.00		30,386.00	30,380.00	6.00
Other Expenses - SCMUA	55-502	158,500.00	174,300.00		174,300.00	147,263.63	27,036.37
Capital Improvements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payment on Improvements	55-510			XXXXXXXXXX			
Capital Improvement Fund	55-511						
Capital Outlay	55-512						
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520	315,000.00	305,000.00		305,000.00	305,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521	6,000.00	6,000.00		6,000.00	6,000.00	XXXXXXXXXX
Interest on Bonds	55-522	86,321.00	101,026.00		101,026.00	101,026.00	XXXXXXXXXX
Interest on Notes	55-523	1,002.00	840.00		840.00	840.00	XXXXXXXXXX
							XXXXXXXXXX

## Dedicated Sewer Utility Budget - (continued)

\* Note: Use sheet 32 for Water Utility only.

11. Appropriations for Sewer Utility	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures</b>	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXX
Deferred Charges:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXX
Emergency Authorizations	55-530			XXXXXXXX			XXXXXXX
Operating Deficit	55-531			XXXXXXXX			
				XXXXXXXX			
				XXXXXXXX			
				XXXXXXXX			
				XXXXXXXX			
Statutory Expenditures :	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXX
Contribution To :							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	2,299.00	2,325.00		2,325.00		2,325.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	55-542						
<b>Judgments</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXX			XXXXXXX
<b>Surplus ( General Budget)</b>	55-545			XXXXXXXX			XXXXXXX
<b>Total Sewer Utility Appropriations</b>	55-599	1,036,782.00	1,091,317.00		1,091,317.00	1,061,949.63	29,367.37

## Dedicated Solid Waste Utility Budget

10. Dedicated Revenues from Solid Waste Utility	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Operating Surplus Anticipated	08-601	300,000.00	195,000.00	195,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-602			
Total Operating Surplus Anticipated	08-600	300,000.00	195,000.00	195,000.00
Solid Waste User Fees	08-603	1,875,000.00	1,750,000.00	1,924,706.06
Miscellaneous	08-604	18,515.00	9,265.00	62,428.42
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit ( General Budget )	08-549			
<b>Total Solid Waste Utility Revenues</b>	<b>08-599</b>	<b>2,193,515.00</b>	<b>1,954,265.00</b>	<b>2,182,134.48</b>

## Dedicated Solid Waste Utility Budget - (continued)

\* Note: Use sheet 32 for Water Utility only.

11. Appropriations for Solid Waste Utility	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Operating:							
Salaries and Wages	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Expenses	55-501	137,015.00	134,015.00		134,015.00	134,015.00	
	55-502	2,044,750.00	1,808,750.00		1,808,750.00	1,678,192.60	130,557.40
Capital Improvements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payment on Improvements	55-510			XXXXXXXXXX			
Capital Improvement Fund	55-511						
Capital Outlay	55-512						
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
							XXXXXXXXXX

## Dedicated Solid Waste Utility Budget - (continued)

\* Note: Use sheet 32 for Water Utility only.

11. Appropriations for Solid Waste Utility	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures</b>	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Deferred Charges:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Emergency Authorizations	55-530			XXXXXXXX			XXXXXXXX
Operating Deficit	55-531			XXXXXXXX			
				XXXXXXXX			
				XXXXXXXX			
				XXXXXXXX			
				XXXXXXXX			
				XXXXXXXX			
Statutory Expenditures :	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Contribution To :							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	11,750.00	11,500.00		11,500.00	11,500.00	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXX			XXXXXXXX
Surplus ( General Budget)	55-545			XXXXXXXX			XXXXXXXX
<b>Total Solid Waste Utility Appropriations</b>	55-599	2,193,515.00	1,954,265.00		1,954,265.00	1,823,707.60	130,557.40

## Dedicated Assessment Budget

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	51-101	54,631.00	54,631.00	
Deficit ( General Budget )	51-885			
<b>Total Assessment Revenues</b>	<b>51-899</b>	<b>54,631.00</b>	<b>54,631.00</b>	
15. Appropriations for Assessment Debt		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	51-920	41,969.00	41,142.00	
Payment of Bond Anticipation Notes	51-925	12,662.00	13,489.00	
<b>Total Assessment Appropriations</b>	<b>51-999</b>	<b>54,631.00</b>	<b>54,631.00</b>	

## Dedicated Water Utility Assessment Budget

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	52-101		33,000.00	33,000.00
Deficit Water Utility Budget	52-885			
<b>Total Water Utility Assessment Revenues</b>	<b>52-899</b>		<b>33,000.00</b>	<b>33,000.00</b>
15. Appropriations for Assessment Debt		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925		33,000.00	33,000.00
<b>Total Water Utility Assessment Appropriations</b>	<b>52-999</b>		<b>33,000.00</b>	<b>33,000.00</b>

## Dedicated Assessment Budget

## Utility

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	53-101			
Deficit ( ) Utility Budget	53-885			
<b>Total ( ) Utility Assessment Revenues</b>	<b>53-899</b>			
15. Appropriations for Assessment Debt		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total ( ) Utility Assessment Appropriations</b>	<b>53-999</b>			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2019 from Dog Licenses, State or Federal Aid for Maintenance of Libraries

Bequest, Escheat; Federal Grant; Construction code fees due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police

Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act:

Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income;

Developer's Escrow; Open Space, Recreation, Farmland and Historic Preservation; Parking Offenses Adjudication Act; Affordable Housing Trust; Storm Recovery;

Public Safety Donations; Joint Insurance Funds Sec 12; NJ Sales & Use Tax; Uniform Fire Safety Act Penalty Monies; Recreation Trust Fund, Video Camara Fund

Disposal of Forfeited Property; Municipal Public Defender; Outside Employment of Off-Duty Municipal Police Officer; Accumulated Absences N.J.A.C. 5:30-15

are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

*(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)*

## Appendix to Budget Statement

### Comparative Statement of Current Fund Operations and Changes in Current Surplus

#### Current Fund Balance Sheet - December 31, 2018

ASSETS		
Cash and Investments	1110100	12,634,037.89
Due from State of N.J. (c. 29, P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivable with Offsetting Reserves:	XXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	1,385,883.11
Tax Title Liens Receivable	1110400	46,296.28
Property Acquired by Tax Title Lien Liquidation	1110500	3,058,000.00
Other receivable	1110600	
Deferred Charges Required to be in 2019 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>17,124,217.28</b>

#### LIABILITIES , RESERVES AND SURPLUS

* Cash Liabilities	2110100	3,499,307.10
Reserves for Receivable	2110200	4,490,179.39
Surplus	2110300	9,134,730.79
<b>Total Liabilities , Reserves and Surplus</b>	<b>2110400</b>	<b>17,124,217.28</b>

School Tax Levy Unpaid	2220100	
Less: School Tax Deferred	2220200	
* Balance Include in Above "Cash Liabilities"	2220300	

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

		Year 2018	Year 2017
Surplus Balance , January 1 st	2310100	7,759,852.89	6,715,504.42
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes	2310200	95,314,268.82	94,084,884.28
*(Percentage collected: 2018 98.60 %, 2017 98.79 %)	2310300	1,137,956.36	1,483,068.40
Delinquent Taxes	2310400	6,359,739.90	5,698,333.70
Other Revenues and Additions to Income	2310500	110,571,817.97	107,981,790.80
Total Funds	2310600	23,205,509.75	23,010,691.56
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310700	60,845,268.00	60,260,843.00
School Taxes (Including Local and Regional)	2310800	16,983,851.26	16,618,022.17
County Taxes (Including Added Tax Amounts)	2310900	327,009.40	328,323.88
Local Open Space Taxes	2311000	75,448.77	4,057.30
Other Expenditures and Deductions from Income	2311100	101,437,087.18	100,221,937.91
Total Expenditures and Tax Requirements	2311200		
Less: Expenditures to be Raised by Future Taxes	2311300		
Total Adjusted Expenditures and Tax Requirements	2311400	9,134,730.79	7,759,852.89
Surplus Balance - December 31 st			

Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2019 Budget

Surplus Balance December 31, 2018	2311500	9,134,730.79
Current Surplus Anticipated in 2019 Budget	2311600	3,250,000.00
Surplus Balance Remaining	2311700	5,884,730.79

**Capital Budget and Capital Improvement Program**

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

**CAPITAL BUDGET**

- A plan for all capital expenditures for the current fiscal year.  
If no Capital Budget is Included, check the reason why:
  - [ ] Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund Capital Line Items and Down Payments on Improvements
  - [ ] No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

- A multi - year list of planned capital projects , including the current year.  
Check appropriate box for number of years covered , including current year:
  - [ ] 3 years. (Population under 10,000)
  - [ X ] 6 years. (Over 10,000 and all county governments)
  - [ ] \_\_\_\_\_ years. (Exceeding minimum time period)
- [ ] Check if municipality is under 10,000 has not expended more than \$25,000 annually for capital purposes in immediately previous three years , and is not adopting CIP.

## **Narrative for Capital Improvement Program**

The Township's Proposed Capital Budget is as follows:

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

2019

## Local Unit

## Township of Sparta

## **6 YEAR CAPITAL PROGRAM - 2019 - 2024**

### Anticipated Project Schedule and Funding Requirements

## Local Unit

## Township of Sparta

## **6 YEAR CAPITAL PROGRAM - 2019 - 2024**

### Summary of Anticipated Funding Sources and Amounts

## Local Unit

## Township of Sparta

# CAPITAL BUDGET (Current Year Action)

2019

Local Unit

Township of Sparta

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2019					6 TO BE FUNDED IN FUTURE YEARS
				5a 2019 Budget Appropriation	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
<b>UTILITIES:</b>									
Water Utility									
Water System Improvements	1W	2,000,000.00		150,000.00				300,000.00	1,550,000.00
Meter Installation	2W	260,000.00						80,000.00	180,000.00
Capital Outlay	3W	115,000.00		10,000.00					105,000.00
Storage Tank Maint.	4W	550,000.00						250,000.00	300,000.00
Vehicle Replacement	5W	104,000.00						40,000.00	64,000.00
Improvements to Wells	6W	100,000.00						70,000.00	30,000.00
<b>TOTAL WATER</b>		<b>3,129,000.00</b>		<b>160,000.00</b>				<b>740,000.00</b>	<b>2,229,000.00</b>
 <b>Sewer Utility</b>									
Conversion White Deer Plaza	1S	350,000.00						350,000.00	
SCMUA Hook-Ups for White Deer	2S	750,000.00						750,000.00	
<b>TOTAL SEWER</b>		<b>1,100,000.00</b>						<b>1,100,000.00</b>	
<b>TOTALS - ALL PROJECTS</b>		<b>4,229,000.00</b>		<b>160,000.00</b>				<b>1,840,000.00</b>	<b>2,229,000.00</b>

**6 YEAR CAPITAL PROGRAM - 2019 - 2024**  
 Anticipated Project Schedule and Funding Requirements

**Local Unit**

**Township of Sparta**

<b>1 PROJECT TITLE</b>	<b>2 PROJECT NUMBER</b>	<b>3 ESTIMATED TOTAL COST</b>	<b>4 ESTIMATED COMPLETION TIME</b>	<b>FUNDING AMOUNTS PER BUDGET YEAR</b>					
				<b>5a 2019</b>	<b>5b 2020</b>	<b>5c 2021</b>	<b>5d 2022</b>	<b>5e 2023</b>	<b>5f 2024</b>
<b>UTILITIES:</b>									
Water System Improvements	1W	2,000,000.00	6 Years	150,000.00	370,000.00	370,000.00	370,000.00	370,000.00	370,000.00
Meter Installation	2W	260,000.00	3 Years		52,000.00	52,000.00	52,000.00	52,000.00	52,000.00
Capital Outlay	3W	115,000.00	6 Years	10,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00
Storage Tank Maint.	4W	550,000.00	6 Years		110,000.00	110,000.00	110,000.00	110,000.00	110,000.00
Vehicle Replacement	5W	104,000.00	6 Years		20,800.00	20,800.00	20,800.00	20,800.00	20,800.00
Improvements to Wells	6W	100,000.00	6 Years		20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
<b>TOTAL WATER</b>		<b>3,129,000.00</b>		<b>160,000.00</b>	<b>593,800.00</b>	<b>593,800.00</b>	<b>593,800.00</b>	<b>593,800.00</b>	<b>593,800.00</b>
<b>SEWER</b>									
Sewer Utility									
Conversion White Deer Plaza	1S	350,000.00	2 Years		70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
SCMUA Hook-Ups for White Deer	2S	750,000.00	3 Years		150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
<b>TOTAL SEWER</b>		<b>1,100,000.00</b>			<b>220,000.00</b>	<b>220,000.00</b>	<b>220,000.00</b>	<b>220,000.00</b>	<b>220,000.00</b>
<b>TOTALS - ALL PROJECTS</b>		<b>4,229,000.00</b>		<b>160,000.00</b>	<b>813,800.00</b>	<b>813,800.00</b>	<b>813,800.00</b>	<b>813,800.00</b>	<b>813,800.00</b>

**6 YEAR CAPITAL PROGRAM - 2019 - 2024**  
 Summary of Anticipated Funding Sources and Amounts

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5a Capital Surplus	6 Grants-In- Aid and Other Funds	Local Unit			Township of Sparta			
		3a Current Year 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment				
<b>UTILITIES:</b>													
Water Utility													
Water System Improvements	2,000,000.00	150,000.00	1,550,000.00								300,000.00		
Meter Installation	260,000.00		180,000.00								80,000.00		
Capital Outlay	115,000.00	10,000.00	105,000.00										
Storage Tank Maint.	550,000.00		300,000.00								250,000.00		
Vehicle Replacement	104,000.00		64,000.00								40,000.00		
Improvements to Wells	100,000.00		30,000.00								70,000.00		
<b>TOTAL WATER</b>	<b>3,129,000.00</b>	<b>160,000.00</b>	<b>2,229,000.00</b>								<b>740,000.00</b>		
Sewer Utility													
Conversion White Deer Plaza	350,000.00										350,000.00		
SCMUA Hook-Ups for White Deer	750,000.00										750,000.00		
<b>TOTAL SEWER</b>	<b>1,100,000.00</b>										<b>1,100,000.00</b>		
<b>TOTALS - ALL PROJECTS</b>	<b>33-399</b>	<b>4,229,000.00</b>	<b>160,000.00</b>	<b>2,229,000.00</b>							<b>1,840,000.00</b>		

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

OPEN SPACE TRUST DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2018	APPROPRIATIONS	FCOA	Appropriated		Expended 2018	
		2019	2018				for 2019	for 2018	Paid or Charged	Reserved
<b>Amount To Be Raised By Taxation</b>	54-190	327,009.40	327,020.00	327,009.40	<b>Development of lands for Recreation and Conservation:</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries and Wages	54-385-1				
<b>Interest Income</b>	54-113	8,296.00	2,300.00	8,296.04	Other Expenses	54-385-2				
					<b>Maintenance of Lands for Recreation and Conservation:</b>	54-375-1	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Reserve Funds:</b>		0.00	0.00	0.00	Salaries and Wages	54-375-2				
					Other Expenses					
<b>BAN Premium</b>		0.00	0.00	0.00	<b>Historic Preservation:</b>	54-176-1	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries and Wages	54-176-2				
					Other Expenses					
<b>Total Trust Fund Revenues:</b>	54-299	335,305.40	329,320.00	335,305.44	<b>Acquisition of Lands for Recreation and Conservation:</b>	54-915-2				
					Acquisition of Farmland	54-916-21				
<b>Year Referendum Passed/Implemented:</b>		2,000			<b>Down Payments on Improvements</b>	54-902-2	330,000.00	29,300.00	0.00	29,300.00
					<b>Debt Service:</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Rate Assessed:</b>			\$0.011		Payment of Bond Principal	54-920-2	0.00	0.00	0.00	
					Payment of Bond Anticipation Notes and Capital Notes	94-925-2	0.00	300,000.00	300,000.00	
<b>Total Tax Collected to date</b>			\$3,167,059.16		Interest on Bonds	94-930-2	0.00	0.00	0.00	
<b>Total Expended to date:</b>			\$2,736,822.69		Interest on Notes	54-935-2	0.00	0.00	0.00	0.00
<b>Total Acreage Preserved to date</b>			336.27		<b>Reserve for Future Use</b>	54-950-2	5,305.40	20.00	0.00	20.00
<b>Recreation Land Preserved in 2018</b>					<b>Total Trust Fund Appropriations:</b>	54-499	335,305.40	329,320.00	300,000.00	29,320.00
<b>Farmland Preserved in 2018</b>										

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

Contracting Unit: Township of Sparta

Year Ending: December 31, 2018

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

1.

2.

3.

4.

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

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

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Date



*Kate Chomsky*  
Clerk of the Governing Body