Computation of Reserve for Uncollected Taxes

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | 2023 | | | | |
| 1 | Total General Appropriations 2024 Municipal Budget | | 28,592,555.00 | | | | | |
| | | | | | 66,564,008.50 | Actual | | 1331280.17 |
| 2 | Local School District Tax | | 67,895,288.67 | Estimated | | | | |
| | | | | | 18,894,132.08 | Actual | | 436454.451 |
| 6 | County Tax | | 19,272,015.00 | Estimated | | | | |
| | | | | | 334,707.00 | Actual | | |
| 7 | Municipal Open Space | | 340,000.00 | Estimated | | | general | 16,874,865.71 |
| | | | | | | | health | 0.00 |
| 8 | Total General Appropriations & Other Taxes | | 116,099,858.67 | | | | open | 72,321.88 |
| 9 | Less: 2024 Total Anticipated Revenues | | 10,947,284.00 | | | | | |
| 10 | Cash Required from 2024 Taxes Local Municipal & Other | | 105,152,574.67 | | | | | |
| 11 | Item 10 Divided by Collection Rate | 98.00 % | 107,298,545.58 | | 0.98 | | | |
| 12 | Reserve for Uncollected | | 2,145,970.91 | | | | | |
| | General Appropriations | | 28,592,555.00 | | | | | |
| | sub total | | 30,738,525.91 | | | | | |
| | Less: Anticipated revenues | | 10,947,284.00 | | | | | |
| | Amount to be raised by taxes | | 19,791,241.91 | | | | | |

| | | |
|---|---|---|
| Net Valuation Taxable | 2023 | 3,073,326,200 |
| | 2024 | 3,078,261,800 |
| Increase (Decrease) | | 4,935,600 |

| | 2024 | Rate | 2023 | Rate | Difference | |
|---|---|---|---|---|---|---|
| Municipal Taxes | 19,791,241.91 | 0.6429 | 18,956,304.46 | 0.6168 | 0.0261 | 4.40% |
| | | | | | | |
| Local School Taxes | 67,895,288.67 | 2.2056 | 66,564,008.50 | 2.1659 | 0.0398 | |
| | | | | | | |
| Open Space | 350,000.00 | 0.0114 | 340,000.00 | 0.0111 | 0.0003 | |
| | | | | | | |
| County Taxes | 19,272,015.00 | 0.6261 | 18,894,132.08 | 0.6158 | 0.0103 | |
| | | | | | | |
| | 107,308,545.58 | 3.4860 | 104,754,445.04 | 3.4095 | 0.0765 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| library tax | 1,446,604.00 | 0.0470 | 1,307,171.76 | 0.0425 | 0.0045 | 10.67% |
| Municipal Taxes | 18,344,637.91 | 0.5959 | 17,649,132.70 | 0.5743 | 0.0217 | 3.94% |

| | | |
|---|---|---|
| Net Valuation Taxable | 2023 | 371,300 |
| | 2024 | 372,200 |
| Increase (Decrease) | | 900 |

| | 2024 | Rate | 2023 | Rate | Difference | Difference |
|---|---|---|---|---|---|---|
| Municipal Taxes | 2,393.01 | 0.6429 | 2,290.18 | 0.6168 | 0.0261 | $102.82 |
| | | | | | | |
| Local School Taxes | 8,209.38 | 2.2056 | 8,041.85 | 2.1659 | 0.0398 | $167.54 |
| | | | | | | |
| Open Space | 42.32 | 0.0114 | 41.08 | 0.0111 | 0.0003 | $1.24 |
| | | | | | | |
| County Taxes | 2,330.23 | 0.6261 | 2,286.38 | 0.6158 | 0.0103 | $43.84 |
| | | | | | | |
| | 12,974.93 | 3.4860 | 12,659.49 | 3.4095 | 0.0765 | $315.44 |

| | 2024 | Rate | 2023 | Rate | Difference | Difference |
|---|---|---|---|---|---|---|
| General County Tax | 18,440,366.95 | 0.5991 | 18,024,012.17 | 0.5865 | 0.0126 | $416,354.78 |
| | | | | | | |
| County Health | 11.06 | 0.0000 | 10.81 | 0.0000 | 0.0000 | $0.25 |
| | | | | | | |
| County Open Space | 74,787.99 | 0.0024 | 73,099.39 | 0.0024 | 0.0001 | $1,688.60 |
| | | | | | | |
| | 18,515,166.00 | 0.6015 | 18,097,122.37 | 0.5888 | 0.0126 | $418,043.63 |

**Township of Sparta**
**Budget Revenues**
**Current Fund**
**Year Ended December 31, 2023**

| | Difference 2023 to 2024 | Budget 2024 | Budget 2023 | Realized | Excess or (Deficit) |
|---|---|---|---|---|---|
| General Revenues | | | | | |
| Surplus Anticipated | (250,000.00) | 4,750,000.00 | 5,000,000.00 | 5,000,000.00 | |
| Total Surplus | (250,000.00) | 4,750,000.00 | 5,000,000.00 | 5,000,000.00 | |
| Miscellanous Revenues Anticipated | | | | | |
| Alcoholic Licenses | (22.00) | 15,928.00 | 15,950.00 | 16,895.00 | 945.00 |
| Other Licenses | 5,000.00 | 15,000.00 | 10,000.00 | 20,137.00 | 10,137.00 |
| Other Fees and Permits | 12,400.00 | 1,182,400.00 | 1,170,000.00 | 1,194,993.98 | 24,993.98 |
| Municipal Court Fines and Cost | (25,000.00) | 125,000.00 | 150,000.00 | 126,257.88 | (23,742.12) |
| Interest and Costs on Taxes | (29,000.00) | 240,000.00 | 269,000.00 | 247,729.87 | (21,270.13) |
| Interest on Investments and Deposits | 636,418.00 | 875,000.00 | 238,582.00 | 897,471.79 | 658,889.79 |
| Payments in Lieu of Taxes on Senior Housing | (4,500.00) | 5,500.00 | 10,000.00 | 5,573.22 | (4,426.78) |
| Energy Receipts Tax | | 1,243,961.00 | 1,243,961.00 | 1,243,960.66 | (0.34) |
| Watershed Moratorium Offset | | 29,328.00 | 29,328.00 | 77,962.03 | 48,634.03 |
| Garden State Trust | 6,590.00 | 35,066.00 | 28,476.00 | 37,960.19 | 9,484.19 |
| Uniform Construction | (65,000.00) | 525,000.00 | 590,000.00 | 532,607.60 | (57,392.40) |
| Interlocal Dispatch Costs | 711.00 | 308,382.00 | 307,671.00 | 317,929.00 | 10,258.00 |
| Municipal Relief Funds | 64,444.44 | 128,889.00 | 64,444.56 | 77,333.46 | 12,888.90 |
| Interlocal Finance Hardyston | 980.00 | 49,940.00 | 48,960.00 | 49,947.00 | 987.00 |
| Interlocal Finance Hardyston MUA | 85.00 | 4,325.00 | 4,240.00 | 3,537.50 | (702.50) |
| Interlocal Finance Hardyston BOE | (5,900.00) | | 5,900.00 | 3,337.14 | (2,562.86) |
| Fire Prevention Fees Byram | 1,000.00 | 16,000.00 | 15,000.00 | 19,860.00 | 4,860.00 |
| Interlocal Hamburg Municipal Court | | 70,000.00 | 70,000.00 | 62,625.00 | (7,375.00) |
| Interlocal Ogdensburg Municipal Court | 20,000.00 | 40,000.00 | 20,000.00 | 40,000.00 | 20,000.00 |
| Interlocal Stanhope QPA | | | | | |
| Recycling Grant | (8,886.83) | 46,282.00 | 55,168.83 | 55,168.83 | |
| Clean Communities Grant | 6,039.32 | 55,703.00 | 49,663.68 | 49,663.68 | |
| Municipal Court Alcohol Rehab | 389.00 | 389.00 | | | |
| Drunk Driving Enforcement Fund | (13,000.00) | | 13,000.00 | 13,000.00 | |
| Body Armor Grant | 949.00 | 2,611.00 | 1,662.00 | 1,662.00 | |
| Drive Sober or Get Pulled Over | | 3,000.00 | 3,000.00 | 3,000.00 | |
| LEAP Grant | | | | | |
| Highway Traffic Safety | 15,000.00 | 15,000.00 | | | |
| Municipal Alliance on Alchol And Drugs | | 16,042.00 | 16,042.00 | 16,042.00 | |
| Municipal Alliance local | 10,413.00 | 10,413.00 | | | |
| State DOT Grant | | | | | |
| Fire Prevention Fees | 7,000.00 | 35,000.00 | 28,000.00 | 35,594.00 | 7,594.00 |
| Uniform Fire Safety LEA State | | 53,000.00 | 53,000.00 | 60,935.87 | 7,935.87 |
| Cable TV Franchise | (10,931.00) | 50,125.00 | 61,056.00 | 50,125.00 | (10,931.00) |
| Solar Renewable Energy Credits | (100,000.00) | | 100,000.00 | | (100,000.00) |
| Total Miscellaneous Anticipated | 525,178.93 | 5,197,284.00 | 4,672,105.07 | 5,261,309.70 | 589,204.63 |
| Delinquent Taxes | (1,794.00) | 1,000,000.00 | 1,001,794.00 | 1,072,260.53 | 70,466.53 |
| Total Revenues Other than Taxes | 273,384.93 | 10,947,284.00 | 10,673,899.07 | 11,333,570.23 | 659,671.16 |
| Local Tax for Municipal Purposes | 695,505.21 | 18,344,637.91 | 17,649,132.70 | 18,639,393.34 | 990,260.64 |
| | 139,432.24 | 1,446,604.00 | 1,307,171.76 | 1,307,171.76 | |
| Amount to Be Rasied by Taxes | 834,937.45 | 19,791,241.91 | 18,956,304.46 | 19,946,565.10 | 990,260.64 |
| Total Budget | 1,108,322.38 | 30,738,525.91 | 29,630,203.53 | 31,280,135.33 | 1,649,931.80 |

**Township of Sparta**
**Statement of Expenditures**
**Current Fund**
**Year Ended December 31, 2023**

| General Appropriations | Difference 2023 to 2024 | 2024 | Adopted Budget 2023 | Transfers | Budget After Modification | Paid or Charged | Reserved | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|---|---|
| Operations - within "CAPS" | | | | | | | | |
| General Administration | | | | | | | | |
| Salaries and Wages | (14,873.00) | 283,977.00 | 298,850.00 | | 298,850.00 | 296,822.73 | 2,027.27 | |
| Other Expenses | | 16,742.00 | 16,742.00 | | 16,742.00 | 16,657.55 | 84.45 | |
| Purchasing | | | | | | | | |
| Other Expenses | | 81,645.00 | 81,645.00 | | 81,645.00 | 62,172.70 | 19,472.30 | |
| Township Council | | | | | | | | |
| Salaries and Wages | (2,055.00) | 31,302.00 | 33,357.00 | | 33,357.00 | 31,000.06 | 2,356.94 | |
| Other Expenses | | 80,222.00 | 80,222.00 | | 80,222.00 | 76,762.81 | 3,459.19 | |
| Municipal Clerk | | | | | | | | |
| Salaries and Wages | 28,678.00 | 198,678.00 | 170,000.00 | | 170,000.00 | 169,998.41 | 1.59 | |
| Other Expenses | | 20,400.00 | 20,400.00 | | 20,400.00 | 19,700.25 | 699.75 | |
| Elections | | | | | | | | |
| Salaries and Wages | 125.00 | 5,100.00 | 4,975.00 | | 4,975.00 | 4,900.00 | 75.00 | |
| Other Expenses | | 17,510.00 | 17,510.00 | | 17,510.00 | 6,414.53 | 11,095.47 | |
| Financial Administration | | | | | | | | |
| Salaries and Wages | 34,075.00 | 220,075.00 | 186,000.00 | | 186,000.00 | 183,840.93 | 2,159.07 | |
| Other Expenses | | 45,000.00 | 45,000.00 | | 45,000.00 | 44,545.20 | 454.80 | |
| Annual Audit | | 30,000.00 | 30,000.00 | | 30,000.00 | | 30,000.00 | |
| Information Tecnology | | | | | | | | |
| Salaries and Wages | 23,033.00 | 163,033.00 | 140,000.00 | | 140,000.00 | 138,994.24 | 1,005.76 | |
| Other Expenses | | 104,500.00 | 104,500.00 | | 104,500.00 | 100,657.65 | 3,842.35 | |
| Collection of Taxes | | | | | | | | |
| Salaries and Wages | 11,861.00 | 187,861.00 | 176,000.00 | | 176,000.00 | 175,975.11 | 24.89 | |
| Other Expenses | | 32,500.00 | 32,500.00 | | 32,500.00 | 26,093.26 | 6,406.74 | |
| Assessment of Taxes | | | | | | | | |
| Salaries and Wages | 15,266.00 | 190,266.00 | 175,000.00 | | 175,000.00 | 174,969.92 | 30.08 | |
| Other Expenses | | 91,900.00 | 91,900.00 | | 91,900.00 | 72,506.75 | 19,393.25 | |
| Legal Services and Costs | | | | | | | | |
| Other Expenses | | 173,000.00 | 173,000.00 | | 173,000.00 | 168,998.30 | 4,001.70 | |
| Municipal Court | | | | | | | | |
| Salaries and Wages | 3,920.00 | 199,920.00 | 196,000.00 | | 196,000.00 | 195,998.84 | 1.16 | |
| Other Expenses | | 19,500.00 | 19,500.00 | | 19,500.00 | 8,079.25 | 11,420.75 | |
| Public Defender | | | | | | | | |
| Other Expenses | | 15,453.00 | 15,453.00 | | 15,453.00 | 15,453.00 | | |
| Engineering Services and Costs | | | | | | | | |
| Salaries and Wages | | 275,000.00 | 275,000.00 | | 275,000.00 | 275,000.00 | | |
| Other Expenses | | 275,000.00 | 275,000.00 | | 275,000.00 | 271,050.19 | 3,949.81 | |
| Municipal Land Use Law : (N.J.S. 40:55D-11) | | | | | | | | |
| Planning Board | | | | | | | | |
| Salaries and Wages | 16,434.00 | 70,000.00 | 53,566.00 | | 53,566.00 | 53,556.73 | 9.27 | |
| Other Expenses | (21,500.00) | 103,000.00 | 124,500.00 | 175,000.00 | 299,500.00 | 225,384.25 | 74,115.75 | |
| Planning Department | | | | | | | | |

**Township of Sparta**
**Statement of Expenditures**
**Current Fund**
**Year Ended December 31, 2023**

| General Appropriations | Difference 2023 to 2024 | 2024 | Adopted Budget 2023 | Transfers | Budget After Modification | Paid or Charged | Reserved | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|---|---|
| Salaries and Wages | 124,900.00 | 225,000.00 | 100,100.00 | | 100,100.00 | 99,823.06 | 276.94 | |
| Other Expenses | | 9,500.00 | 9,500.00 | | 9,500.00 | 6,144.51 | 3,355.49 | |
| Economic Development | | | | | | | | |
| Salaries and Wages | 600.00 | 21,500.00 | 20,900.00 | | 20,900.00 | 20,900.00 | | |
| Other Expenses | | 13,800.00 | 13,800.00 | | 13,800.00 | 1,910.00 | 11,890.00 | |
| Board of Adjustment | | | | | | | | |
| Salaries and Wages | 2,750.00 | 60,000.00 | 57,250.00 | | 57,250.00 | 55,702.70 | 1,547.30 | |
| Other Expenses | | 16,413.00 | 16,413.00 | | 16,413.00 | 16,412.64 | 0.36 | |
| Insurance: | | | | | | | | |
| General Liability | | 360,000.00 | 360,000.00 | | 360,000.00 | 348,785.82 | 11,214.18 | |
| Workers Compensation Insurance | | 281,000.00 | 281,000.00 | | 281,000.00 | 276,094.08 | 4,905.92 | |
| Employee Group Health | 175,000.00 | 3,325,000.00 | 3,150,000.00 | | 3,150,000.00 | 3,051,435.06 | 98,564.94 | |
| Unemployment Compensation Insurance | | 1,000.00 | 1,000.00 | | 1,000.00 | | 1,000.00 | |
| Public Safety: | | | | | | | | |
| Police | | | | | | | | |
| Salaries and Wages | 175,000.00 | 4,700,000.00 | 4,525,000.00 | | 4,525,000.00 | 4,521,694.27 | 3,305.73 | |
| Other Expenses | | 225,000.00 | 225,000.00 | | 225,000.00 | 204,274.33 | 20,725.67 | |
| Purchase of Police Cars | | | | | | | | |
| Other Expenses | (175,000.00) | | 175,000.00 | | 175,000.00 | 175,000.00 | | |
| Police Dispatch/ 911 | | | | | | | | |
| Salaries and Wages | 13,280.00 | 677,280.00 | 664,000.00 | | 664,000.00 | 663,999.85 | 0.15 | |
| Other Expenses | | 6,464.00 | 6,464.00 | | 6,464.00 | 4,970.51 | 1,493.49 | |
| Emergency Management Services | | | | | | | | |
| Salaries and Wages | | 15,375.00 | 15,375.00 | | 15,375.00 | 15,375.00 | | |
| Other Expenses | | 12,975.00 | 12,975.00 | | 12,975.00 | 7,482.58 | 5,492.42 | |
| Aid to Volunteer Fire Companies | | | | | | | | |
| Other Expenses | 410.00 | 16,810.00 | 16,400.00 | | 16,400.00 | 16,399.80 | 0.20 | |
| Aid to Volunteer Ambulance Companies | | | | | | | | |
| Other Expenses | | 45,000.00 | 45,000.00 | | 45,000.00 | 19,978.69 | 25,021.31 | |
| Fire | | | | | | | | |
| Other Expenses | | 67,670.00 | 67,670.00 | | 67,670.00 | 67,666.91 | 3.09 | |
| Fire Hydrant Service | | 13,000.00 | 13,000.00 | | 13,000.00 | 13,000.00 | | |
| Uniform Fire Safety | | | | | | | | |
| Salaries and Wages | 14,040.00 | 68,000.00 | 53,960.00 | | 53,960.00 | 53,946.37 | 13.63 | |
| Other Expenses | | 7,250.00 | 7,250.00 | | 7,250.00 | 5,500.41 | 1,749.59 | |
| Municipal Prosecutor | | | | | | | | |
| Other Expenses | | 39,380.00 | 39,380.00 | | 39,380.00 | 38,329.30 | 1,050.70 | |
| Public Works Functions | | | | | | | | |
| Road Repairs and Maintenance | | | | | | | | |
| Salaries and Wages | (24,834.00) | 738,166.00 | 763,000.00 | | 763,000.00 | 752,148.24 | 10,851.76 | |
| Other Expenses | | 240,000.00 | 240,000.00 | | 240,000.00 | 73,932.09 | 166,067.91 | |
| Garbage and Trash Removal | | | | | | | | |
| Other Expenses | 1,385.00 | 56,685.00 | 55,300.00 | | 55,300.00 | 42,777.23 | 12,522.77 | |
| Public Buildings and Grounds | | | | | | | | |

**Township of Sparta**
**Statement of Expenditures**
**Current Fund**
**Year Ended December 31, 2023**

| General Appropriations | Difference 2023 to 2024 | 2024 | Adopted Budget 2023 | Transfers | Budget After Modification | Paid or Charged | Reserved | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|---|---|
| Salaries and Wages | 115,881.00 | 235,881.00 | 120,000.00 | | 120,000.00 | 119,904.26 | 95.74 | |
| Other Expenses | | 155,000.00 | 155,000.00 | | 155,000.00 | 141,201.37 | 13,798.63 | |
| Vehicle Maintenance | | | | | | | | |
| Salaries and Wages | 25,389.00 | 339,630.00 | 314,241.00 | | 314,241.00 | 302,927.64 | 11,313.36 | |
| Other Expenses | | 192,117.00 | 192,117.00 | | 192,117.00 | 188,471.42 | 3,645.58 | |
| Snow Removal | | | | | | | | |
| Salaries and Wages | | 250,000.00 | 250,000.00 | | 250,000.00 | 217,380.23 | 32,619.77 | |
| Other Expenses | | 400,000.00 | 400,000.00 | | 400,000.00 | 389,355.79 | 10,644.21 | |
| DPW - Admin | | | | | | | | |
| Salaries and Wages | 4,451.00 | 230,370.00 | 225,919.00 | | 225,919.00 | 225,138.47 | 780.53 | |
| Other Expenses | | 17,513.00 | 17,513.00 | | 17,513.00 | 16,498.60 | 1,014.40 | |
| Municipal Services Act - Condo Costs | | | | | | | | |
| Other Expenses | | 56,200.00 | 56,200.00 | | 56,200.00 | 9,919.53 | 46,280.47 | |
| Health and Human Services Functiond | | | | | | | | |
| Health and Welfare Department | | | | | | | | |
| Other Expenses | | 23,886.00 | 23,886.00 | | 23,886.00 | 19,572.00 | 4,314.00 | |
| Enviromental Commission | | | | | | | | |
| Salaries and Wages | 34.00 | 2,200.00 | 2,166.00 | | 2,166.00 | 2,000.00 | 166.00 | |
| Other Expenses | | 3,125.00 | 3,125.00 | | 3,125.00 | 1,162.92 | 1,962.08 | |
| Animal Regulation | | | | | | | | |
| Salaries and Wages | 9,000.00 | 35,000.00 | 26,000.00 | | 26,000.00 | 25,770.86 | 229.14 | |
| Other Expenses | | 25,000.00 | 25,000.00 | | 25,000.00 | 22,371.80 | 2,628.20 | |
| Senior Programming | | | | | | | | |
| Salaries and Wages | 2,571.00 | 89,500.00 | 86,929.00 | | 86,929.00 | 85,938.87 | 990.13 | |
| Other Expenses | | 30,042.00 | 30,042.00 | | 30,042.00 | 28,196.78 | 1,845.22 | |
| Parks and Recreation Functions | | | | | | | | |
| Recreation Services and Functions | | | | | | | | |
| Salaries and Wages | 22,888.00 | 225,600.00 | 202,712.00 | | 202,712.00 | 202,565.53 | 146.47 | |
| Other Expenses | | 33,649.00 | 33,649.00 | | 33,649.00 | 31,085.05 | 2,563.95 | |
| Maintenance of Parks | | | | | | | | |
| Salaries and Wages | 28,527.00 | 564,910.00 | 536,383.00 | | 536,383.00 | 536,378.37 | 4.63 | |
| Other Expenses | | 138,459.00 | 138,459.00 | | 138,459.00 | 120,566.21 | 17,892.79 | |
| Other Common Operating Functions | | | | | | | | |
| Celebration of Public Events | | | | | | | | |
| Other Expenses | | 30,000.00 | 30,000.00 | | 30,000.00 | 30,000.00 | | |
| Unclassified | | | | | | | | |
| Accumulated Sick Leave | | 200,000.00 | 200,000.00 | | 200,000.00 | 186,710.06 | 13,289.94 | |
| Utility Expenses and Bulk Purchases | | | | | | | | |
| Electricity | | 150,000.00 | 150,000.00 | | 150,000.00 | 132,419.43 | 17,580.57 | |
| Street Lighting | | 80,000.00 | 80,000.00 | | 80,000.00 | 71,933.83 | 8,066.17 | |
| Telephone | | 140,000.00 | 140,000.00 | | 140,000.00 | 127,390.25 | 12,609.75 | |
| Water | | 12,200.00 | 12,200.00 | | 12,200.00 | 11,996.78 | 203.22 | |
| Natural Gas | | 58,000.00 | 58,000.00 | | 58,000.00 | 57,490.44 | 509.56 | |
| Sewerage Processing and Disposal | | 10,000.00 | 10,000.00 | | 10,000.00 | 7,295.07 | 2,704.93 | |

**Township of Sparta**
**Statement of Expenditures**
**Current Fund**
**Year Ended December 31, 2023**

| General Appropriations | Difference 2023 to 2024 | 2024 | Adopted Budget 2023 | Transfers | Budget After Modification | Paid or Charged | Reserved | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|---|---|
| Gasoline | | 289,400.00 | 289,400.00 | | 289,400.00 | 202,818.17 | 86,581.83 | |
| State Uniform Construction Code | | | | | | | | |
| Construction Code Official | | | | | | | | |
| Salaries and Wages | 20,000.00 | 481,000.00 | 461,000.00 | | 461,000.00 | 460,615.63 | 384.37 | |
| Other Expenses | 3,600.00 | 146,400.00 | 142,800.00 | | 142,800.00 | 141,433.73 | 1,366.27 | |
| Total Operations within "CAPS" | 634,836.00 | 18,818,934.00 | 18,184,098.00 | 175,000.00 | 18,359,098.00 | 17,485,725.20 | 873,372.80 | |
| Contingent | | | | | | | | |
| Total Operations within "CAPS" Including Contingent | 634,836.00 | 18,818,934.00 | 18,184,098.00 | 175,000.00 | 18,359,098.00 | 17,485,725.20 | 873,372.80 | |
| Detail: | | | | | | | | |
| Salaries and Wages | 650,941.00 | 10,784,624.00 | 10,133,683.00 | | 10,133,683.00 | 10,063,266.32 | 70,416.68 | |
| Other Expenses | -16,105.00 | 8,034,310.00 | 8,050,415.00 | 175,000.00 | 8,225,415.00 | 7,422,458.88 | 802,956.12 | |
| Deferred Charges and Statutory Expenditures - Municipal within "CAPS" | | | | | | | | |
| Statutory Expenditures: | | | | | | | | |
| Contribution to: | | | | | | | | |
| Public Employees' Retirement System | 78,567.00 | 812,000.00 | 733,433.00 | | 733,433.00 | 733,433.00 | | |
| Social Security System (O.A.S.I.) | | 839,834.00 | 839,834.00 | | 839,834.00 | 838,956.52 | 877.48 | |
| Police and Firemen's Retirement System | 34,304.00 | 1,406,425.00 | 1,372,121.00 | | 1,372,121.00 | 1,372,121.00 | | |
| Deferred Charges | | | | | | | | |
| Emergency Autorization | | | | | | | | |
| Prior Years Expenditure | | | | | | | | |
| Deficit in Sewer Budget | 124,322.00 | 243,056.00 | 118,734.00 | | 118,734.00 | 118,734.00 | | |
| Total Deferred Charged and Statutory | | | | | | | | |
| Expenditures - Municipal within "CAPS" | 237,193.00 | 3,301,315.00 | 3,064,122.00 | | 3,064,122.00 | 3,063,244.52 | 877.48 | |
| Total General Appropriations for Municipal Purposes within "CAPS" | 872,029.00 | 22,120,249.00 | 21,248,220.00 | 175,000.00 | 21,423,220.00 | 20,548,969.72 | 874,250.28 | |
| Operations - Excluded from "CAPS" | | | | | | | | |
| Reserve For Legal/ Tax Apeals | (50,000.00) | 50,000.00 | 100,000.00 | | 100,000.00 | 100,000.00 | | |
| Length of Service Award | | 32,500.00 | 32,500.00 | | 32,500.00 | | 32,500.00 | |
| Emergency Autorization | (60,000.00) | | 60,000.00 | | 60,000.00 | 60,000.00 | | |
| Maintenance of Public Library | 139,432.80 | 1,446,604.00 | 1,307,171.20 | | 1,307,171.20 | 1,048,995.42 | 258,175.78 | |

**Township of Sparta**
**Statement of Expenditures**
**Current Fund**
**Year Ended December 31, 2023**

| General Appropriations | Difference 2023 to 2024 | 2024 | Adopted Budget 2023 | Transfers | Budget After Modification | Paid or Charged | Reserved | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|---|---|
| Total Other Operations - Excluded From Caps | 29,432.80 | 1,529,104.00 | 1,499,671.20 | | 1,499,671.20 | 1,208,995.42 | 290,675.78 | |
| Interlocal Municipal Service Agreements | | | | | | | | |
| Other Municipalities Share of Radio System Costs | | | | | | | | |
| Police Dispatch/ 911 | | | | | | | | |
| Salaries and Wages | 711.00 | 308,382.00 | 307,671.00 | | 307,671.00 | 307,671.00 | | |
| Township of Hardyston Finance | | | | | | | | |
| Salaries and Wages | 1,934.00 | 49,940.00 | 48,006.00 | | 48,006.00 | 48,006.00 | | |
| Hardyston MUA Finance | | | | | | | | |
| Salaries and Wages | 164.00 | 4,325.00 | 4,161.00 | | 4,161.00 | 4,161.00 | | |
| Hardyston BOE Finance | | | | | | | | |
| Salaries and Wages | (5,819.00) | | 5,819.00 | | 5,819.00 | 5,819.00 | | |
| Byram Fire Prevention | | | | | | | | |
| Salaries and Wages | 1,000.00 | 16,000.00 | 15,000.00 | | 15,000.00 | 15,000.00 | | |
| Stanhope QPA | | | | | | | | |
| Salaries and Wages | | | | | | | | |
| Hamburg Municipal Court | | | | | | | | |
| Salaries and Wages | | 70,000.00 | 70,000.00 | | 70,000.00 | 70,000.00 | | |
| Ogdensburg Municipal Court | | | | | | | | |
| Salaries and Wages | 20,000.00 | 40,000.00 | 20,000.00 | | 20,000.00 | 20,000.00 | | |
| Total Interlocal Municipal Service Agreements | 17,990.00 | 488,647.00 | 470,657.00 | | 470,657.00 | 470,657.00 | | |
| Public and Private Programs Offset by Revenues | | | | | | | | |
| Recycling Tonnage Grant | (8,886.83) | 46,282.00 | 55,168.83 | | 55,168.83 | 55,168.83 | | |
| Clean Communities Programs | 6,039.32 | 55,703.00 | 49,663.68 | | 49,663.68 | 49,663.68 | | |
| Municipal Court Alcohol Rehab | 389.00 | 389.00 | | | | | | |
| Municipal Alliance on Alcoholism and Drug Abuse | | 16,042.00 | 16,042.00 | | 16,042.00 | 16,042.00 | | |
| Body Armor Grant | 948.98 | 2,611.00 | 1,662.02 | | 1,662.02 | 1,662.02 | | |
| Drive Sober or Get Pulled Over | | 3,000.00 | 3,000.00 | | 3,000.00 | 3,000.00 | | |
| Drunk Driving Enforcement Fund | 2,000.00 | 15,000.00 | 13,000.00 | | 13,000.00 | 13,000.00 | | |
| ARP Grant | | | | | | | | |
| Matching Funds for Grants | | | | | | | | |
| Municipal Alliance on Alcoholism and Drug Abuse | | | | | | | | |
| Other Expenses | 4,072.00 | 10,413.00 | 6,341.00 | | 6,341.00 | 6,341.00 | | |
| LEAP Grant | | | | | | | | |
| Other Expenses | | | | | | | | |
| Total Public and Private Program Offset By Revenues | 4,562.47 | 149,440.00 | 144,877.53 | | 144,877.53 | 144,877.53 | | |
| Total Operations - Excluded from "CAPS" | 51,985.27 | 2,167,191.00 | 2,115,205.73 | | 2,115,205.73 | 1,824,529.95 | 290,675.78 | |

Detail:

**Township of Sparta**
**Statement of Expenditures**
**Current Fund**
**Year Ended December 31, 2023**

| General Appropriations | Difference 2023 to 2024 | 2024 | Adopted Budget 2023 | Transfers | Budget After Modification | Paid or Charged | Reserved | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|---|---|
| Salaries and Wages | 17,990.00 | 488,647.00 | 470,657.00 | | 470,657.00 | 470,657.00 | | |
| Other Expenses | 33,995.27 | 1,678,544.00 | 1,644,548.73 | | 1,644,548.73 | 1,353,872.95 | 290,675.78 | |
| Capital Improvements: | | | | | | | | |
| Capital Improvement Fund | | 3,000,000.00 | 3,000,000.00 | | 3,000,000.00 | 3,000,000.00 | | |
| NJDOT Municipal Aid Program | | | | | | | | |
| Green Road | | | | | | | | |
| Total Capital Improvements Excluded from "CAPS" | | 3,000,000.00 | 3,000,000.00 | | 3,000,000.00 | 3,000,000.00 | | |
| Municipal Debt Service: | | | | | | | | |
| Payment of Bond Principal | (510,000.00) | 515,000.00 | 1,025,000.00 | | 1,025,000.00 | 1,025,000.00 | | |
| Payment of Bond Anticipation Notes | 209,000.00 | 470,700.00 | 261,700.00 | | 261,700.00 | 261,700.00 | | |
| Interest on Bonds | (34,268.00) | 15,450.00 | 49,718.00 | | 49,718.00 | 49,718.00 | | |
| Interest on Notes | 68,861.00 | 128,965.00 | 60,104.00 | | 60,104.00 | 60,104.00 | | |
| Total Municipal Debt Service-Excluded from "CAPS" | (266,407.00) | 1,130,115.00 | 1,396,522.00 | | 1,396,522.00 | 1,396,522.00 | | |
| Deferred Charges: | | | | | | | | |
| Emergency Authorization | 175,000.00 | 175,000.00 | | | | | | |
| 5 Year Special Emergency | | | | | | | | |
| Deferred Charges to Future Taxation Unfunded: | | | | | | | | |
| Ord. # | | | | | | | | |
| Ord. # | | | | | | | | |
| Ord. # | | | | | | | | |
| Ord. # | | | | | | | | |
| Total Deferred Charges - Municipal - Excluded from "CAPS" | 175,000.00 | 175,000.00 | | | | | | |
| Total General Appropriations for Municipal Purposes Excluded from "CAPS" | (39,421.73) | 6,472,306.00 | 6,511,727.73 | | 6,511,727.73 | 6,221,051.95 | 290,675.78 | |
| Subtotal General Appropriations | 832,607.27 | 28,592,555.00 | 27,759,947.73 | 175,000.00 | 27,934,947.73 | 26,770,021.67 | 1,164,926.06 | |
| Reserve for Uncollected Taxes | 275,715.11 | 2,145,970.91 | 1,870,255.80 | | 1,870,255.80 | 1,870,255.80 | | |
| Total General Appropriations | 1,108,322.38 | 30,738,525.91 | 29,630,203.53 | 175,000.00 | 29,805,203.53 | 28,640,277.47 | 1,164,926.06 | |

**Township of Sparta**
**Budget Revenues**
**Water Operating**
**Year Ended December 31, 2023**

| | Difference 2023 to 2024 | Budget 2024 | Budget 2023 | Realized | Excess or (Deficit) |
|---|---|---|---|---|---|
| General Revenues | | | | | |
| Surplus Anticipated | | 500,000.00 | 500,000.00 | 500,000.00 | |
| Water Rents | 39,000.00 | 3,075,000.00 | 3,036,000.00 | 3,211,285.70 | 175,285.70 |
| Fire Hydrant Service | (10,000.00) | 34,500.00 | 44,500.00 | 34,163.16 | (10,336.84) |
| Miscellaneous | 45,194.00 | 141,172.00 | 95,978.00 | 288,780.82 | 192,802.82 |
| Cell Tower Fees | 693.00 | 316,000.00 | 315,307.00 | 365,750.66 | 50,443.66 |
| mrna | | | | 320,494.10 | 320,494.10 |
| Total Revenues | 74,887.00 | 4,066,672.00 | 3,991,785.00 | 4,720,474.44 | 728,689.44 |

4,720,474.44

**Township of Sparta**
**Statement of Expenditures**
**WaterUtility Operating Fund**
**Year Ended December 31, 2023**

| | Difference 2023 to 2024 | 2024 | Appropriated Budget | Appropriated Budget After Modification | Expended Paid or Charged | Expended Reserved | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|---|
| Operating: | | | | | | | |
| Salaries and Wages | 31,133.00 | 920,325.00 | 889,192.00 | 889,192.00 | 864,190.40 | 25,001.60 | |
| Other Expenses | 35,296.00 | 1,125,000.00 | 1,089,704.00 | 1,089,704.00 | 1,088,005.14 | 1,698.86 | |
| Total Operating | 66,429.00 | 2,045,325.00 | 1,978,896.00 | 1,978,896.00 | 1,952,195.54 | 26,700.46 | |
| Capital Improvements | | | | | | | |
| Capital Improvement Fund | | 500,000.00 | 500,000.00 | 500,000.00 | 500,000.00 | | |
| Capital Outlay | | 25,000.00 | 25,000.00 | 25,000.00 | 10,091.80 | 14,908.20 | |
| Total Capital Improvements | | 525,000.00 | 525,000.00 | 525,000.00 | 510,091.80 | 14,908.20 | |
| Debt Service: | | | | | | | |
| Payment of Bond Principal | 5,000.00 | 1,080,000.00 | 1,075,000.00 | 1,075,000.00 | 1,075,000.00 | | |
| Payment of Bond Anticpation Notes | | 96,400.00 | 96,400.00 | 96,400.00 | 96,400.00 | | |
| Interest on Bonds | (4,156.00) | 173,552.00 | 177,708.00 | 177,708.00 | 177,708.00 | | |
| Interest on Notes | 5,188.00 | 25,945.00 | 20,757.00 | 20,757.00 | 20,757.00 | | |
| Total Debt Service | 6,032.00 | 1,375,897.00 | 1,369,865.00 | 1,369,865.00 | 1,369,865.00 | | |
| Deferred Charges and Statutory Expenditures | | | | | | | |
| Deferred Charges: | | | | | | | |
| Unfunded Ordinance# 955 | | | | | | | |
| Statutory Expenditures: | | | | | | | |
| Contribution to: | | | | | | | |
| Public Employees' Retirement System | | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | | |
| Social Security System (O.A.S.I.) | 2,426.00 | 70,450.00 | 68,024.00 | 68,024.00 | 62,354.09 | 5,669.91 | |
| Unemployment Compensation Insurance | | | | | | | |
| Total Deferred Charges and Statutory Expenditures | 2,426.00 | 120,450.00 | 118,024.00 | 118,024.00 | 112,354.09 | 5,669.91 | |
| Surplus (General Budget) | | | | | | | |
| | 74,887.00 | 4,066,672.00 | 3,991,785.00 | 3,991,785.00 | 3,944,506.43 | 47,278.57 | |
| Cash Disbursed | | | | | 3,900,590.06 | | |
| Encumberance | | | | | 43,916.37 | | |
| trasnfer deficit | | | | | | | |
| interfund current | | | | | | | |
| interfund sewer | | | | | | | |
| Interest on Bonds and Notes | | | | | | | |
| | | | | | 3,944,506.43 | | |

**Township of Sparta**
**Budget Revenues**
**Sewer Operating**
**Year Ended December 31, 2023**

| | Difference 2023 to 2024 | Budget 2024 | Budget 2023 | Realized | Excess or (Deficit) |
|---|---|---|---|---|---|
| General Revenues | | | | | |
| Surplus Anticipated | (11,000.00) | 76,000.00 | 87,000.00 | 87,000.00 | 0.00 |
| Sewer Rents | 24,000.00 | 846,000.00 | 822,000.00 | 846,236.32 | 24,236.32 |
| Miscellaneous | 610.00 | 15,500.00 | 14,890.00 | 15,663.87 | 773.87 |
| Sewer Connection Fees | (13,500.00) | 0.00 | 13,500.00 | 0.00 | (13,500.00) |
| American Recovery Plan | 0.00 | | | 0.00 | 0.00 |
| Board of Education Share of Debt Servive | 8,287.00 | 87,987.00 | 79,700.00 | 87,987.34 | 8,287.34 |
| SewerCapital Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deficit In Sewer Budget | 124,322.04 | 243,056.00 | 118,733.96 | 118,734.00 | 0.04 |
| Total Revenues | 8,397.00 | 1,268,543.00 | 1,135,823.96 | 1,155,621.53 | 19,797.57 |
| | | | | | 0.00 |

# Township of Sparta
## Statement of Expenditures
## Sewer Utility Operating Fund
## Year Ended December 31, 2023

| | Difference 2023 to 2024 | 2024 | Appropriated Budget | Appropriated Budget After Modification | Expended Paid or Charged | Expended Reserved | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|---|
| Operating: | | | | | | 0.00 | |
| Salaries and Wages | 0.00 | 29,126.00 | 29,126.00 | 29,126.00 | 28,013.01 | 1,112.99 | |
| Other Expenses | (86,670.00) | 75,000.00 | 161,670.00 | 161,670.00 | 72,012.68 | 89,657.32 | 0.00 |
| Other Expenses SCMUA | 90,228.00 | 596,609.00 | 506,381.00 | 506,381.00 | 503,256.00 | 3,125.00 | 0.00 |
| Total Operating | 3,558.00 | 700,735.00 | 697,177.00 | 697,177.00 | 603,281.69 | 93,895.31 | 0.00 |
| Capital Improvements | | | | | | | |
| Capital Improvement Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Capital Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service: | | | | | 0.00 | | |
| Payment of Bond Principal | 0.00 | 335,000.00 | 335,000.00 | 335,000.00 | 335,000.00 | 0.00 | 0.00 |
| Payment of Bond Anticpation Notes | 75,900.00 | 106,000.00 | 30,100.00 | 30,100.00 | 30,100.00 | 0.00 | |
| Interest on Bonds | (2,022.80) | 34,277.00 | 36,299.80 | 36,299.80 | 36,299.80 | 0.00 | |
| Interest on Notes | 55,283.84 | 90,302.00 | 35,018.16 | 35,018.16 | 35,018.16 | 0.00 | |
| | 0.00 | | | 0.00 | 0.00 | 0.00 | |
| Total Debt Service | 129,161.04 | 565,579.00 | 436,417.96 | 436,417.96 | 436,417.96 | 0.00 | 0.00 |
| Deferred Charges and Statutory Expenditures | | | | | 0.00 | | |
| Deferred Charges: | | | | | 0.00 | 0.00 | |
| Unfunded ordinance# 05-18 | 0.00 | | | 0.00 | 0.00 | 0.00 | |
| Deficit in Operations | 0.00 | | | 0.00 | 0.00 | 0.00 | |
| Statutory Expenditures: | 0.00 | | | 0.00 | 0.00 | 0.00 | |
| Contribution to: | 0.00 | | | 0.00 | 0.00 | 0.00 | |
| Public Employees' Retirement System | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Social Security System (O.A.S.I.) | 0.00 | 2,229.00 | 2,229.00 | 2,229.00 | 0.00 | 2,229.00 | 0.00 |
| Unemployment Compensation Insurance | 0.00 | | | 0.00 | 0.00 | 0.00 | |
| Total Deferred Charges and Statutory Expenditures | 0.00 | 2,229.00 | 2,229.00 | 2,229.00 | 0.00 | 2,229.00 | |
| Surplus (General Budget) | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | |
| | 132,719.04 | 1,268,543.00 | 1,135,823.96 | 1,135,823.96 | 1,039,699.65 | 96,124.31 | 0.00 |
| Cash Disbursed | | | | | 1,033,922.77 | | |
| Encumberance | | | | | 5,776.88 | | |
| to deferred charge | | | | | 0.00 | | |
| | | | | | 1,039,699.65 | | |

**Township of Sparta**
**Budget Revenues**
**Solid Waste Operating**
**Year Ended December 31, 2023**

| | Difference 2023 to 2024 | Budget 2024 | Budget 2023 | Realized | Excess or (Deficit) |
|---|---|---|---|---|---|
| General Revenues | | | | | |
| Surplus Anticipated | 80,000.00 | 435,000.00 | 355,000.00 | 355,000.00 | 0.00 |
| Solid Waste User Fees | (10,000.00) | 2,000,000.00 | 2,010,000.00 | 2,103,809.86 | 93,809.86 |
| Miscellaneous | 600.00 | 49,450.00 | 48,850.00 | 78,030.14 | 29,180.14 |
| | | | | | 0.00 |
| Total Revenues | 70,600.00 | 2,484,450.00 | 2,413,850.00 | 2,536,840.00 | 122,990.00 |
| | | | | | 0.00 |

**Township of Sparta**
**Statement of Expenditures**
**Solid Waste Utility Operating Fund**
**Year Ended December 31, 2023**

| | Difference 2023 to 2024 | 2024 | Appropriated Budget | Appropriated Budget After Modification | Expended Paid or Charged | Expended Reserved | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|---|
| Operating: | | | | | | 0.00 | |
| Salaries and Wages | 2,671.00 | 149,506.00 | 146,835.00 | 146,835.00 | 146,830.00 | 5.00 | |
| Other Expenses | 67,650.00 | 2,322,650.00 | 2,255,000.00 | 2,255,000.00 | 2,254,937.75 | 62.25 | 0.00 |
| Total Operating | 70,321.00 | 2,472,156.00 | 2,401,835.00 | 2,401,835.00 | 2,401,767.75 | 67.25 | 0.00 |
| Capital Improvements | | | | | | | |
| Capital Improvement Fund | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Capital Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Charges and Statutory Expenditures | | | | | 0.00 | | |
| Deferred Charges: | | | | | 0.00 | 0.00 | |
| Operating Deficit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Statutory Expenditures: | 0.00 | | | 0.00 | 0.00 | 0.00 | |
| Contribution to: | 0.00 | | | 0.00 | 0.00 | 0.00 | |
| Public Employees' Retirement System | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Social Security System (O.A.S.I.) | 279.00 | 12,294.00 | 12,015.00 | 12,015.00 | 11,491.92 | 523.08 | 0.00 |
| Unemployment Compensation Insurance | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Deferred Charges and Statutory Expenditures | 279.00 | 12,294.00 | 12,015.00 | 12,015.00 | 11,491.92 | 523.08 | |
| Surplus (General Budget) | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | |
| | 70,600.00 | 2,484,450.00 | 2,413,850.00 | 2,413,850.00 | 2,413,259.67 | 590.33 | 0.00 |

| | |
|---|---|
| Cash Disbursed | 2,407,206.78 |
| Encumberance | 0.00 |
| Interest on Bonds and Notes | 0.00 |
| | 2,407,206.78 |