

# **2015 MUNICIPAL DATA SHEET**

**( MUST ACCOMPANY 2015 BUDGET)**

**MUNICIPALITY: TOWNSHIP OF SPARTA**

COUNTY : SUSSEX

<b>Jerard Murphy</b> Mayor's Name	<b>12/31/15</b> Term Expires
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<b>Municipal Officials</b>	
<b>Mary J. Coe</b>	<b>1/1/09</b>
<b>Municipal Clerk</b>	<b>Date of Orig. Appt.</b>
	<b>C1199</b>
	<b>Cert No.</b>
<b>Dianne O'Connor</b>	<b>1525</b>
<b>Tax Collector</b>	<b>Cert No.</b>
<b>Grant W. Rome</b>	<b>N-0248</b>
<b>Chief Financial Officer</b>	<b>Cert No.</b>
<b>Thomas M. Ferry C.P.A.</b>	<b>497</b>
<b>Registered Municipal Accountant</b>	<b>Lic No.</b>
<b>Thomas Ryan</b>	
<b>Municipal Attorney</b>	

**Official Mailing Address of Municipality**

## Sparta Township Municipal Building

65 Main Street

**Sparta, New Jersey 07871**

Fax # (973) 729-0063

**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, N.J. 08625**

**Division Use Only**

2015  
MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of SPARTA, County of SUSSEX 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

10 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 10 Day of March, 2015

*Mary J. Coe*

Mary J. Coe-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 10 day of March, 2015

*Thomas M. Ferry*  
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 10 day of March, 2015

*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: 2015 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: 2015 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 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 New Jersey Herald

In the issue of April 16, 2015

The Governing Body of the Township of Sparta does hereby approve the following as the Budget for the year 2015 :

### RECORDED VOTE

(Insert last name)

(	Abstained (	None
Gibbs	(	(
Quinn	(	(
Ayes (	Whilesmith	Nays (
Murphy	(	(
(	(	(
(	(	(
		Absent (
		Hertzberg
		(

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 10, 2015.

A hearing on the Budget and Tax Resolution will be held at Township Hall, on April 28, 2015 at 7:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

## **EXPLANATORY STATEMENT**

## **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)		XXXXXXXXXXXX
1. Appropriations within "Caps" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1,Sheet 19) (N.J.S.40A:4-45.2)}		17,212,488.00
2. Appropriations excluded from "Caps"		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2,Sheet 28) (N.J.S.40A:4-45.3 as amended)}		4,594,763.00
(b) Local District School Purposes in Municipal Budget ( Item K, Sheet 29)		
Total General Appropriations excluded from "Caps" (item O, Sheet 29)		4,594,763.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated	96.14% Percent of Collections	3,525,634.00
	Building Aid Allowance 2015 \$	
4. Total General Appropriations (Item 9, Sheet 29)	for schools - State Aid 2014 \$	25,332,885.00
5. Less Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e., Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		7,555,725.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		16,733,555.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		
(c) Minimus Library Tax		1,043,605.00

## EXPLANATORY STATEMENT - (Continued )

### SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Sewer Utility	Solid Waste Utility
Budget Appropriations - Adopted Budget	24,937,837.00	3,495,581.00	1,098,656.00	1,869,147.00
Budget Appropriations Added by N.J.S. 40A:4-87				
Emergency Appropriations				
Total Appropriations	24,937,837.00	3,495,581.00	1,098,656.00	1,869,147.00
<u>Expenditures</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	23,553,175.73	3,254,083.63	1,068,019.29	1,754,794.69
Reserved	1,384,460.64	241,497.37	30,636.71	114,352.31
Unexpended Balances Canceled	200.63			
Total Expenditures and Unexpended Balances Canceled	24,937,837.00	3,495,581.00	1,098,656.00	1,869,147.00
Overexpenditures *				

\* See Budget Appropriation Items so marked to the right of column " Expended 2014 Reserved. "

Explanation of Appropriations for

"Other Expenses"

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".

Some of the items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.,

Contractual services for garbage and trash removal, fire hydrant service, aid to

volunteer fire companies, etc.:

Printing and advertising, utility services, Insurance and many other items

essential to the services rendered by municipal government.

## EXPLANATORY STATEMENT- (Continued)

## BUDGET MESSAGE

General Appropriations for 2014	\$ 24,937,837.00	The Township has elected to utilize a 3.50% CAP in preparation of the 2015 Budget. Amount on which 3.50% CAP is applied	16,678,012.00
	<hr/> 24,937,837.00	3.50% CAP	<hr/> 583,730.42
Exceptions:		Allowable operating appropriations before additional exception per (NJSA 40A:4-5.2)	17,261,742.42
Less:			
Total Other Operations	1,126,754.00	Add on modifications:	
Total Interlocal Service Agreements	452,347.00		
Total Public & Private Programs Offset	98,674.00	New Construction	77,931.74
Total Capital Improvements	1,000,000.00	2013 CAP Bank	160,695.02
Total Municipal Debt Service	1,892,208.00	2014 CAP Bank	<hr/> 481,444.59
Total Deferred Charges	308,700.00		
Reserve for Uncollected Taxes	3,381,142.00	Total allowable appropriations	\$ 17,981,813.77
	<hr/> 8,259,825.00	The total general appropriations for municipal purposes within "CAPS", as indicated at item (H-1) sheet 19 of this budget document.	<hr/> 17,212,488.00
Total Exceptions		Under CAP	<hr/> 769,325.77

NOTE:

Sheet 3b-1

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. 2015 "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).

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

**SUMMARY TAX LEVY CAP CALCULATION**

**Levy Cap Calculation**

Prior Year Amount to be Raised by Taxation for Municipal Purposes	16,268,899
Cap Base Adjustments (+/-)	
Less: Prior Year Exclusions Deferred Charges to Future Taxation Unfunded	(25,700)
Less: Prior Year Deferred Charges: Emergencies	
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	16,243,199
Plus: 2% Cap increase	324,864
	<hr/>
<b>Adjusted Tax Levy</b>	<b>16,568,063</b>

**Adjusted Tax Levy**

Plus: Assumption of Service/Function

**Adjusted Tax Levy Prior to Exclusions**

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Cost Increase	91,381
Allowable Pension Obligations Increase	267,675
Allowable LOSAP Increase	9,800
Allowable Capital Improvements Increase	0
Allowable Debt Service, Capital Leases and Debt Service	
Share of Cost Increases	
Recycling Tax Appropriations	
Deferred Charges to Future Taxation Unfunded	7,257
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	<hr/> 376,113
Less Cancelled or Unexpended Waivers	<hr/> 16,944,176

**Adjusted Tax Levy After Exclusions**

Additions:

New Ratables - Increase in Valuations (New Construction and Additions)	11,213,200
Prior Year's Local Municipal Purpose Tax Rate (per\$100)	0.695
New Ratable Adjustment to Levy	<hr/> 77,932
CY 2012 Cap Bank Utilized in CY 2015	
CY 2013 Cap Bank Utilized in CY 2015	
CY 2014 Cap Bank Utilized in CY 2015	
Amounts approved by Referendum	

Maximum Allowable Amount to be Raised by Taxation	17,022,108
Amount to be Raised by Taxation for Municipal Purposes	<hr/> 16,733,555
Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)	<hr/> 288,553

NOTE:

Sheet 3b-2

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. 2015 "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).

## 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 Total</u>
Financial Administration S&W	141,865.00	51,845.00		193,710.00
Dispatch Police "911" S&W	436,000.00	410,320.00		846,320.00
Group Health Insurance	2,785,540.00	37,813.00		2,823,353.00

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

Total Amount	3,505,353.00
Less: Employee Portion deposited in Payroll Agency Account	(448,000.00)
Total Charged to Water Utility Appropriations	(221,000.00)
Total Charged to Sewer Utility Appropriations	(13,000.00)
Total Charged to Current Appropriations	<u><u>2,823,353.00</u></u>

**COMPARISON OF TAX RATE**

Below is a comparison of the preliminary 2015 tax rate and actual 2014 tax rate for Municipal purposes only and a comparison of amounts to be raised by taxes for 2015 and 2014.

	2015 Preliminary		2014 Actual		Increase or (Decrease)	
	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>	<u>Amount</u>	<u>Rate</u>
Municipal	16,733,555.00	0.7157	16,268,899.00	0.6957	464,656.00	0.0200
Municipal Library Tax	1,043,605.00	0.0446	1,053,592.00	0.0451	(9,987.00)	(0.0004)
Municipal Open Space Tax	<u>257,178.36</u>	<u>0.0110</u>	<u>257,218.96</u>	<u>0.0110</u>	<u>(40.60)</u>	<u>0.0000</u>
Totals	<u>18,034,338.36</u>	<u>0.7714</u>	<u>17,579,709.96</u>	<u>0.7518</u>	<u>454,628.40</u>	<u>0.0196</u>

NOTE:

Sheet 3b-3

**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. "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).

# **EXPLANATORY STATEMENT**

## **BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

## **EXPLANATORY STATEMENT (CONTINUED) BUDGET MESSAGE**

## Analysis of Compensated Absence Liability

**legal basis for benefit  
(check applicable items)**

### **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)

General Revenues	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
<b>Summary of Revenues</b>	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXX
1. Surplus Anticipated ( Sheet 4, #1)	08-101	2,550,000.00	2,550,000.00	2,550,000.00
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	1,202,200.00	1,293,754.00	1,356,540.51
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	400,000.00	400,000.00	439,724.20
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	462,165.00	452,347.00	452,405.10
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	118,133.00	94,424.00	94,424.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	230,002.00	231,596.00	243,168.06
Total Miscellaneous Revenues	13-099	3,705,725.00	3,765,346.00	3,879,486.87
4. Receipts from Delinquent Taxes	15-499	1,300,000.00	1,300,000.00	1,626,071.90
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	7,555,725.00	7,615,346.00	8,055,558.77
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	16,733,555.00	16,268,899.00	XXXXXXX
b) Addition to Local District School Tax	07-191			XXXXXXX
c) Minimum Library Tax	07-192	1,043,605.00	1,053,592.00	
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	17,777,160.00	17,322,491.00	19,077,071.72
<b>7. Total General Revenues</b>	13-299	25,332,885.00	24,937,837.00	27,132,630.49

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	215,500.00	226,271.00		226,271.00	202,601.63	23,669.37
Other Expenses	20-100-2	11,250.00	11,250.00		11,250.00	7,025.83	4,224.17
Purchasing	20-101						
Other Expenses	20-101-2	79,250.00	79,250.00		79,250.00	65,326.86	13,923.14
Township Council	20-110						
Salaries and Wages	20-110-1	20,500.00	18,500.00		18,500.00	18,449.86	50.14
Other Expenses	20-110-2	49,600.00	29,000.00		49,000.00	38,367.28	10,632.72
Township Clerk	20-120						
Salaries and Wages	20-120-1	106,000.00	113,476.00		113,476.00	106,582.14	6,893.86
Other Expenses	20-120-2	15,500.00	15,500.00		15,500.00	11,922.25	3,577.75
Elections	20-121						
Salaries and Wages	20-121-1	3,500.00	3,000.00		3,000.00		3,000.00
Other Expenses	20-121-2	15,900.00	15,900.00		15,900.00	15,441.63	458.37
Financial Administration	20-130						
Salaries and Wages	20-130-1	141,865.00	139,488.00		137,488.00	131,358.09	6,129.91
Other Expenses	20-130-2	32,145.00	30,145.00		32,145.00	29,946.57	2,198.43

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	9,103.75	20,346.25
Computerized Data Processing							
Salaries and Wages	20-140-1	103,000.00	103,101.00		108,251.00	108,139.11	111.89
Other Expenses	20-140-2	51,430.00	51,490.00		46,340.00	44,636.31	1,703.69
Collection of Taxes							
Salaries and Wages	20-145-1	71,500.00	61,660.00		61,660.00	61,179.29	480.71
Other Expenses	20-145-2	21,380.00	20,360.00		20,360.00	17,234.29	3,125.71
Assessment of Taxes							
Salaries and Wages	20-150-1	135,000.00	140,865.00		141,865.00	141,813.37	51.63
Other Expenses	20-150-2	69,950.00	70,950.00		69,950.00	39,601.14	30,348.86
Legal Services and Costs							
Salaries and Wages	20-155-1		16,300.00		15,000.00	15,000.00	
Other Expenses	20-155-2	170,000.00	170,000.00		171,300.00	146,988.57	24,311.43
Municipal Court							
Salaries & Wages	43-490-1	193,500.00	199,190.00		194,190.00	170,941.30	23,248.70
Other Expenses	43-490-2	19,050.00	20,050.00		20,050.00	16,686.33	3,363.67

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	10,000.00		15,000.00	15,000.00	
Engineering Services and Costs							
Salaries & Wages	20-165-1	97,500.00	100,047.00		100,047.00	89,754.81	10,292.19
Other Expenses	20-160-2	15,475.00	15,475.00		15,475.00	6,297.94	9,177.06
LAND USE ADMINISTRATION							
Municipal Land Use Law (N.J.S.A. 40-55D-1)							
Planning Board							
Salaries and Wages	21-180-1	21,000.00	20,161.00		20,161.00	19,057.15	1,103.85
Other Expenses	21-180-2	46,250.00	46,250.00		46,250.00	15,509.10	30,740.90
Planning Department							
Salaries and Wages	21-181-1	67,500.00	69,581.00		69,581.00	66,371.16	3,209.84
Other Expenses	21-181-2	5,750.00	5,750.00		5,750.00	2,135.92	3,614.08
Economic Development							
Salaries and Wages	21-182-1	5,500.00	4,430.00		4,430.00	4,430.00	
Other Expenses	21-182-2	13,450.00	13,450.00		13,450.00		13,450.00

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	22,500.00	21,666.00		21,666.00	16,531.96	5,134.04
Other Expenses	21-185-2	18,100.00	18,100.00		18,100.00	7,114.72	10,985.28
INSURANCE							
General Liability	23-210-2	308,096.00	274,276.00		264,276.00	248,903.90	15,372.10
Workers Compensation	23-215-2	256,808.00	256,800.00		256,800.00	247,861.28	8,938.72
Employee Group Health	23-220-2	2,785,540.00	2,620,241.00		2,615,241.00	2,426,345.34	188,895.66
Unemployment Compensation Insurance	23-225-2	5,000.00	20,000.00		20,000.00		20,000.00
PUBLIC SAFETY FUNCTIONS:							
Police							
Salaries and Wages	25-240-1	4,266,000.00	4,426,203.00		4,456,203.00	4,424,121.63	32,081.37
Other Expenses	25-240-2	153,060.00	142,250.00		137,250.00	115,855.95	21,394.05
Purchase of Police Vehicle							
Other Expenses	25-242-2	128,000.00	160,000.00		150,000.00	147,749.61	2,250.39

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	436,000.00	445,922.00		445,922.00	404,904.81	41,017.19
Other Expenses	25-250-2	2,500.00	2,500.00		2,500.00	670.00	1,830.00
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	12,850.00		12,850.00	11,652.36	1,197.64
Aid to Volunteer Fire Companies							
Other Expenses	25-255-2	16,400.00	12,000.00		12,000.00	12,000.00	
Aid to Volunteer Ambulance Companies							
Other Expenses	25-260-2	45,000.00	45,000.00		45,000.00		45,000.00
Fire							
Other Expenses	25-265-2	65,000.00	65,000.00		65,000.00	64,731.32	268.68
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	52,220.00	34,088.00		34,088.00	24,378.11	9,709.89
Other Expenses	22-196-2	5,012.00	5,012.00		5,012.00	1,186.96	3,825.04

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "Caps" - (Continued)							
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	600,000.00	699,277.00		680,277.00	643,387.62	36,889.38
Other Expenses	26-290-2	78,900.00	74,900.00		78,900.00	71,176.78	7,723.22
Garbage and Trash Removal							
Other Expenses	26-305-2	55,300.00	57,500.00		55,300.00	22,655.16	32,644.84
Public Buildings and Grounds							
Salaries and Wages	26-310-1	58,500.00	101,206.00		67,406.00	41,542.46	25,863.54
Other Expenses	26-310-2	101,100.00	71,100.00		101,100.00	84,001.36	17,098.64
Vehicle Maintenance							
Salaries and Wages	26-315-1	264,500.00	273,862.00		273,862.00	248,920.76	24,941.24
Other Expenses	26-315-2	177,155.00	183,495.00		183,495.00	154,104.86	29,390.14
Snow Removal							
Salaries and Wages	26-301-1	250,000.00	121,770.00		121,770.00	117,730.08	4,039.92
Other Expenses	26-301-2	400,000.00	254,502.00		254,502.00	189,153.37	65,348.63

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "Caps" - (Continued)							
PUBLIC WORKS FUNCTIONS (CONTINUED) :							
DPW Administration							
Salaries and Wages	26-300-1	173,500.00	174,621.00		176,821.00	176,763.08	57.92
Other Expenses	26-300-2	10,200.00	10,200.00		10,200.00	10,179.27	20.73
Municipal Services Act - Condo Costs							
Other Expenses	26-325-2	56,200.00	21,200.00		21,200.00		21,200.00
HEALTH AND HUMAN SERVICES FUNCTIONS:							
Health and Welfare Department							
Other Expenses	27-330-2	1,360.00	1,360.00		1,360.00	377.55	982.45
Environmental Commission							
Salaries and Wages	27-335-1	2,000.00	1,760.00		1,760.00	563.36	1,196.64
Other Expenses	27-335-2	3,125.00	3,125.00		3,125.00	385.00	2,740.00
Animal Control Regulations							
Salaries and Wages	27-340-1	19,500.00	25,000.00		25,000.00	24,994.16	5.84
Other Expenses	27-340-2	24,000.00	25,000.00		25,000.00	23,898.95	1,101.05
Committee on Aging							
Salaries and Wages	27-360-1	109,500.00	112,132.00		115,932.00	113,627.56	2,304.44
Other Expenses	27-360-2	26,025.00	26,025.00		26,025.00	24,700.64	1,324.36

## **CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		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"	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(2) Statutory Expenditures	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	524,458.00	521,605.00		501,605.00	476,389.00	25,216.00
Public Employees' Retirement System - ERIP	36-471	15,408.00	14,959.00		14,959.00	14,959.00	
Social Security System (O.A.S.I.)	36-472	671,500.00	660,000.00		660,000.00	598,873.30	61,126.70
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	883,327.00	863,596.00		863,596.00	808,081.76	55,514.24
PFRS - Court Ordered Back Deductions	36-475	265,216.00					
<b>Total Deferred Charged and Statutory Expenditures - Municipal within "CAPS"</b>	34-209	2,359,909.00	2,067,060.00		2,047,060.00	1,905,002.43	141,856.94
<b>(G) Cash Deficit of Proceeding Year</b>	46-885						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	34-299	17,212,488.00	16,678,012.00		16,678,012.00	15,345,395.62	1,332,415.75

## **CURRENT FUND - APPROPRIATIONS**

## **CURRENT FUND - APPROPRIATIONS**

## **CURRENT FUND - APPROPRIATIONS**

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded From "Caps"</b>							
Interlocal Municipal Service Agreements	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Municipalities Share of Radio System Costs							
Police							
Salary and Wages	42-250-1	410,320.00	401,520.00		401,520.00	401,520.00	
Township of Hardyston - Finance Officer							
Salary and Wages	42-130-1	31,837.00	31,212.00		31,212.00	31,212.00	
Township of Hardyston MUA-Finance Officer							
Salary and Wages	42-131-1	14,598.00	14,311.00		14,311.00	14,311.00	
Township of Hardyston BOE-Finance Officer							
Salary and Wages	42-132-1	5,410.00	5,304.00		5,304.00	5,304.00	
<b>Total Interlocal Municipal Service Agreements</b>	42-999	462,165.00	452,347.00		452,347.00	452,347.00	

## **CURRENT FUND - APPROPRIATIONS**

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(C) Capital Improvements - Excluded From "Caps"							
<b>Public and Private Programs Offset By Revenues:</b>	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865						
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00	

## **CURRENT FUND - APPROPRIATIONS**

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	283,000.00	283,000.00	XXXXXXXX	283,000.00	283,000.00	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. 05-15	46-872		25,700.00		25,700.00	25,700.00	
Ordinance No. 11-10	46-872	7,257.00					
<b>Total Deferred Charges - Municipal - Excluded From "CAPS"</b>	46-999	290,257.00	308,700.00		308,700.00	308,700.00	
<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
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Proceeding Year</b>	46-885			XXXXXXXX			XXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	34-309	4,594,763.00	4,878,683.00		4,878,683.00	4,826,638.11	52,044.89

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
<b>For Local District School Purpose - Excluded From "Caps"</b>	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Payment of Bond Principal	48-920						XXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXX
Interest on Bonds	48-930						XXXXXXX
Interest on Notes	48-935						XXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded From "Caps"</b>	48-999						XXXXXXX
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded From "Caps"</b>	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXX			XXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXX
Total of Deferred Charges and Statutory Expenditures- Local School - Excluded From "Caps"	29-409						XXXXXXX
<b>(K) Total Municipal Appropriations for Local District School Purposes { Items (I) and (J) } - Excluded From "Caps"</b>	29-410						XXXXXXX XXXXXXX
<b>(O) Total General Appropriations - Excluded From "Caps"</b>	34-399	4,594,763.00	4,878,683.00		4,878,683.00	4,826,638.11	52,044.89
<b>(L) Subtotal General Appropriations { Items (H-1) and (O) }</b>	34-400	21,807,251.00	21,556,695.00		21,556,695.00	20,172,033.73	1,384,460.64
<b>(M) Reserve for Uncollected Taxes</b>	50-899	3,525,634.00	3,381,142.00		3,381,142.00	3,381,142.00	XXXXXXX
<b>9. Total General Appropriations</b>	34-499	25,332,885.00	24,937,837.00		24,937,837.00	23,553,175.73	1,384,460.64

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	17,212,488.00	16,678,012.00		16,678,012.00	15,345,395.62	1,332,415.75
	XXXXXXX						
<b>(A) Operations - Excluded From "Caps"</b>	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Other Operations</b>	34-300	1,101,418.00	1,126,754.00		1,126,754.00	1,074,709.11	52,044.89
<b>Uniform Construction Code</b>	22-999						
<b>Interlocal Municipal Service Agreements</b>	42-999	462,165.00	452,347.00		452,347.00	452,347.00	
<b>Additional Appropriations Offset by Revenues</b>	34-303						
<b>Public &amp; Private Programs Offset by Revenues</b>	40-999	122,383.00	98,674.00		98,674.00	98,674.00	
<b>Total Operations - Excluded From "Caps"</b>	34-305	1,685,966.00	1,677,775.00		1,677,775.00	1,625,730.11	52,044.89
<b>(C) Capital Improvements</b>	44-999	1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00	
<b>(D) Municipal Debt Service</b>	45-999	1,618,540.00	1,892,208.00		1,892,208.00	1,892,208.00	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 18+ 28)</b>	46-999	290,257.00	308,700.00		308,700.00	308,700.00	XXXXXXXXXX
<b>(F) Judgments</b>	37-480						
<b>(G) Cash Deficit</b>	46-885						XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410						XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405						XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	3,525,634.00	3,381,142.00		3,381,142.00	3,381,142.00	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	25,332,885.00	24,937,837.00		24,937,837.00	23,553,175.73	1,384,460.64

## Dedicated Water Utility Budget

10. Dedicated Revenues from Water Utility	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501	815,000.00	424,001.00	424,001.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	815,000.00	424,001.00	424,001.00
Rents	08-503	2,814,098.00	2,849,000.00	2,918,934.60
Fire Hydrant Service	08-504	40,000.00	40,000.00	45,739.68
Miscellaneous	08-505	153,614.00	92,360.00	240,360.47
Connection Fees	08-506			
Cell Tower Fees	08-507	90,000.00	90,220.00	107,284.31
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>3,912,712.00</b>	<b>3,495,581.00</b>	<b>3,736,320.06</b>

## Dedicated Water Utility Budget - (continued)

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

11. Appropriations for Water Utility	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Salaries and Wages	55-501	825,977.00	810,388.00		810,388.00	704,949.44	105,438.56
Other Expenses	55-502	911,965.00	1,011,595.00		1,011,595.00	901,014.78	110,580.22
Capital Improvements	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Down Payment on Improvements	55-510						
Capital Improvement Fund	55-511	500,000.00	100,000.00	XXXXXXXX	100,000.00	100,000.00	
Capital Outlay	55-512	10,000.00	10,000.00		10,000.00	7,698.72	2,301.28
Debt Service:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Payment of Bond and Loan Principal	55-516	795,000.00	737,000.00		737,000.00	737,000.00	XXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-517	450,000.00	217,000.00		217,000.00	217,000.00	XXXXXXXX
Interest on Bonds	55-518	249,576.00	398,416.00		398,416.00	398,416.00	XXXXXXXX
Interest on Notes	55-519	30,702.00	71,364.00		71,364.00	71,364.00	XXXXXXXX
Payment of Loan Principal	55-521	26,542.00	25,700.00		25,700.00	25,700.00	XXXXXXXX
Payment of Loan Interest	55-522	850.00	2,018.00		2,018.00	2,018.00	XXXXXXXX

## Dedicated Water Utility Budget - (continued)

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

11. Appropriations for Water Utility	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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			
				XXXXXXXX			
				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	65,100.00	65,100.00		65,100.00	41,922.69	23,177.31
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	3,912,712.00	3,495,581.00		3,495,581.00	3,254,083.63	241,497.37

## Dedicated Sewer Utility Budget

10. Dedicated Revenues from Sewer Utility	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501	94,000.00	47,000.00	47,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	94,000.00	47,000.00	47,000.00
Sewer Rents	08-503	838,000.00	823,100.00	842,528.84
Miscellaneous	08-504	20,000.00	16,903.00	20,428.05
Sewer Connection Fees	08-505	75,125.00	75,115.00	106,499.40
Sewer Reservation Fees	08-506	2,673.00	2,017.00	2,901.60
	08-507			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Sewer Capital Fund Balance	08-520		6,000.00	6,000.00
Board of Education - Share of Debt Service	08-521	128,000.00	128,521.00	129,670.20
Additional Connection Fees	08-505			
Deficit ( General Budget )	08-549			
<b>Total Sewer Utility Revenues</b>	<b>08-599</b>	<b>1,157,798.00</b>	<b>1,098,656.00</b>	<b>1,155,028.09</b>

## Dedicated Sewer Utility Budget - (continued)

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

11. Appropriations for Sewer Utility	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Salaries and Wages	55-501	58,600.00	24,990.00		24,990.00	24,704.00	286.00
Other Expenses	55-502	173,000.00	167,400.00		167,400.00	138,949.29	28,450.71
Other Expenses - SCMUA	55-502	498,832.00	495,247.00		495,247.00	495,247.00	
Capital Improvements	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Down Payment on Improvements	55-510			XXXXXXXX			
Capital Improvement Fund	55-511	5,000.00					
Capital Outlay	55-512						
Debt Service:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Payment of Bond Principal	55-520	277,000.00	260,000.00		260,000.00	260,000.00	XXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521	6,000.00					XXXXXXXX
Interest on Bonds	55-522	137,024.00	148,419.00		148,419.00	148,419.00	XXXXXXXX
Interest on Notes	55-523	442.00	700.00		700.00	700.00	XXXXXXXX
							XXXXXXXX

## Dedicated Sewer Utility Budget - (continued)

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

11. Appropriations for Sewer Utility	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	1,900.00	1,900.00		1,900.00		1,900.00
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			XXXXXXXX
<b>Surplus ( General Budget)</b>	55-545			XXXXXXXX			XXXXXXXX
<b>Total Sewer Utility Appropriations</b>	55-599	1,157,798.00	1,098,656.00		1,098,656.00	1,068,019.29	30,636.71

## Dedicated Solid Waste Utility Budget

10. Dedicated Revenues from Solid Waste Utility	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-601	164,500.00	150,000.00	150,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-602			
Total Operating Surplus Anticipated	08-600	164,500.00	150,000.00	150,000.00
Solid Waste User Fees	08-603	1,748,850.00	1,714,147.00	2,025,804.24
Miscellaneous	08-604	5,000.00	5,000.00	21,506.55
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Deficit ( General Budget )	08-549			
<b>Total Solid Waste Utility Revenues</b>	<b>08-599</b>	<b>1,918,350.00</b>	<b>1,869,147.00</b>	<b>2,197,310.79</b>

## Dedicated Solid Waste Utility Budget - (continued)

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

11. Appropriations for Solid Waste Utility	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating:							
Salaries and Wages	55-501	125,500.00	119,547.00		119,547.00	119,546.70	0.30
Other Expenses	55-502	1,782,850.00	1,740,600.00		1,740,600.00	1,626,247.99	114,352.01
Capital Improvements	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Down Payment on Improvements	55-510			XXXXXXXX			
Capital Improvement Fund	55-511						
Capital Outlay	55-512						
Debt Service:	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXX
Interest on Bonds	55-522						XXXXXXXX
Interest on Notes	55-523						XXXXXXXX
							XXXXXXXX

## Dedicated Solid Waste Utility Budget - (continued)

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

11. Appropriations for Solid Waste Utility	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriation	Total for 2014 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	10,000.00	9,000.00		9,000.00	9,000.00	
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			XXXXXXXX
<b>Surplus ( General Budget)</b>	55-545			XXXXXXXX			XXXXXXXX
<b>Total Solid Waste Utility Appropriations</b>	55-599	1,918,350.00	1,869,147.00		1,869,147.00	1,754,794.69	114,352.31

## 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			
<b>Total Assessment Revenues</b>	<b>51-899</b>			
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			
<b>Total Assessment Appropriations</b>	<b>51-999</b>			

## Dedicated Water Utility Assessment Budget

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	52-101	39,600.00	89,700.00	89,700.00
Deficit Water Utility Budget	52-885			
<b>Total Water Utility Assessment Revenues</b>	<b>52-899</b>	<b>39,600.00</b>	<b>89,700.00</b>	<b>89,700.00</b>
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	39,600.00	89,700.00	89,700.00
<b>Total Water Utility Assessment Appropriations</b>	<b>52-999</b>	<b>39,600.00</b>	<b>89,700.00</b>	<b>89,700.00</b>

## Dedicated Assessment Budget

## Utility

14. Dedicated Revenues From	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
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 2014 Paid or Charged
		2015	2014	
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 2015 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 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, 2014

ASSETS		
Cash and Investments	1110100	7,617,351.93
Due from State of N.J. (c. 29, P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivable with Offsetting Reserves:	XXXXXX	XXXXXXX
Taxes Receivable	1110300	1,425,104.22
Tax Title Liens Receivable	1110400	843,816.80
Property Acquired by Tax Title Lien Liquidation	1110500	652,580.00
Other receivable	1110600	
Deferred Charges Required to be in 2015 Budget	1110700	283,000.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	643,000.00
<b>Total Assets</b>	<b>1110900</b>	<b>11,464,852.95</b>

#### LIABILITIES, RESERVES AND SURPLUS

* Cash Liabilities	2110100	3,766,396.14
Reserves for Receivable	2110200	2,921,501.02
Surplus	2110300	4,776,955.79
<b>Total Liabilities, Reserves and Surplus</b>	<b>2110400</b>	<b>11,464,852.95</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 2014	Year 2013
Surplus Balance, January 1 st	2310100	4,371,762.91	3,943,998.92
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2014 98.14 %, 2013 97.69 %)	2310200	87,871,137.46	86,355,633.41
Delinquent Taxes	2310300	1,626,071.90	1,607,759.46
Other Revenues and Additions to Income	2310400	4,639,685.63	4,932,295.91
Total Funds	2310500	98,508,657.90	96,839,687.70
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	21,556,494.37	21,851,765.75
School Taxes (Including Local and Regional)	2310700	56,642,256.00	55,584,598.00
County Taxes (Including Added Tax Amounts)	2310800	15,275,732.78	15,365,651.06
Local Open Space Taxes	2310900	257,218.96	259,550.32
Other Expenditures and Deductions from Income	2311000		206,359.66
Total Expenditures and Tax Requirements	2311100	93,731,702.11	93,267,924.79
Less: Expenditures to be Raised by Future Taxes	2311200		800,000.00
Total Adjusted Expenditures and Tax Requirements	2311300	93,731,702.11	92,467,924.79
Surplus Balance - December 31 st	2311400	4,776,955.79	4,371,762.91

Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	4,776,955.79
Current Surplus Anticipated in 2015 Budget	2311600	2,550,000.00
Surplus Balance Remaining	2311700	2,226,955.79

**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)
  - 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)**

2015

## Local Unit

## Township of Sparta

## **6 YEAR CAPITAL PROGRAM - 2015 - 2020**

### Anticipated Project Schedule and Funding Requirements

## Local Unit

## Township of Sparta

## **6 YEAR CAPITAL PROGRAM - 2015 - 2020**

### Summary of Anticipated Funding Sources and Amounts

### Local Unit

## Township of Sparta

# CAPITAL BUDGET (Current Year Action)

2015

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 - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 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		500,000.00				300,000.00	1,200,000.00
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>510,000.00</b>				<b>740,000.00</b>	<b>1,879,000.00</b>
 <b>Sewer Utility</b>									
Conversion White Deer Plaza	1S	350,000.00		5,000.00				345,000.00	
SCMUA Hook-Ups for White Deer	2S	750,000.00						750,000.00	
<b>TOTAL SEWER</b>		<b>1,100,000.00</b>		<b>5,000.00</b>				<b>1,095,000.00</b>	
<b>TOTALS - ALL PROJECTS</b>		<b>4,229,000.00</b>		<b>515,000.00</b>				<b>1,835,000.00</b>	<b>1,879,000.00</b>

**6 YEAR CAPITAL PROGRAM - 2015 - 2020**  
 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 2015</b>	<b>5b 2016</b>	<b>5c 2017</b>	<b>5d 2018</b>	<b>5e 2019</b>	<b>5f 2020</b>
<b>UTILITIES:</b>									
Water System Improvements	1W	2,000,000.00	6 Years	500,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
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>510,000.00</b>	<b>523,800.00</b>	<b>523,800.00</b>	<b>523,800.00</b>	<b>523,800.00</b>	<b>523,800.00</b>
<b>SEWER:</b>									
Sewer Utility									
Conversion White Deer Plaza	1S	350,000.00	2 Years	5,000.00	69,000.00	69,000.00	69,000.00	69,000.00	69,000.00
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>5,000.00</b>	<b>219,000.00</b>	<b>219,000.00</b>	<b>219,000.00</b>	<b>219,000.00</b>	<b>219,000.00</b>
<b>TOTALS - ALL PROJECTS</b>		<b>4,229,000.00</b>		<b>515,000.00</b>	<b>742,800.00</b>	<b>742,800.00</b>	<b>742,800.00</b>	<b>742,800.00</b>	<b>742,800.00</b>

**6 YEAR CAPITAL PROGRAM - 2015 - 2020**  
 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 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment			
<b>UTILITIES:</b>												
Water Utility												
Water System Improvements	2,000,000.00	500,000.00	1,200,000.00								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>510,000.00</b>	<b>1,879,000.00</b>								<b>740,000.00</b>	
Sewer Utility												
Conversion White Deer Plaza	350,000.00	5,000.00									345,000.00	
SCMUA Hook-Ups for White Deer	750,000.00										750,000.00	
<b>TOTAL SEWER</b>	<b>1,100,000.00</b>	<b>5,000.00</b>									<b>1,095,000.00</b>	
<b>TOTALS - ALL PROJECTS</b>	<b>33-399</b>	<b>4,229,000.00</b>	<b>515,000.00</b>	<b>1,879,000.00</b>							<b>1,835,000.00</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 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014				for 2015	for 2014	Paid or Charged	Reserved
<b>Amount To Be Raised By Taxation</b>	54-190	257,178.36	257,218.96	257,218.96	<b>Development of lands for Recreation and Conservation:</b>		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
					Salaries and Wages	54-385-1				
<b>Interest Income</b>	54-113	1,038.16	1,038.16	1,767.54	Other Expenses	54-385-2				
					<b>Maintenance of Lands for Recreation and Conservation:</b>	54-375-1	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
<b>Reserve Funds:</b>		0.00	96.88	98.66	Salaries and Wages	54-375-2				
					Other Expenses					
<b>BAN Premium</b>		0.00	2,261.00	2,261.00	<b>Historic Preservation:</b>	54-176-1	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
					Salaries and Wages	54-176-2				
					Other Expenses					
<b>Total Trust Fund Revenues:</b>	54-299	258,216.52	260,615.00	261,346.16	<b>Acquisition of Lands for Recreation and Conservation:</b>	54-915-2				
					<b>Acquisition of Farmland</b>	54-916-21				
<b>Summary of Program</b>					<b>Down Payments on Improvements</b>	54-902-2				
<b>Year Referendum Passed/Implemented:</b>			2,000							
					<b>Debt Service:</b>					
<b>Rate Assessed:</b>										
<b>Total Tax Collected to date</b>				\$3,167,059.16	<b>Debt Service:</b>		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
<b>Total Expended to date:</b>				\$2,736,822.69						
<b>Total Acreage Preserved to date</b>				336.27	Payment of Bond Principal	54-920-2	0.00	0.00	0.00	
<b>Recreation Land Preserved in 2014</b>					Payment of Bond Anticipation Notes and Capital Notes	94-925-2	256,000.00	255,500.00	255,500.00	
<b>Farmland Preserved in 2014</b>					Interest on Bonds	94-930-2	0.00	0.00	0.00	
					Interest on Notes	54-935-2	2,023.50	5,115.00	5,115.00	
					<b>Reserve for Future Use</b>	54-950-2	193.02	0.00	67,160.22	
					<b>Total Trust Fund Appropriations:</b>	54-499	258,216.52	260,615.00	327,775.22	0.00

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

Contracting Unit: Township of Sparta

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 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

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Clerk of the Governing Body