



State of New Jersey Local Government Services

Year: **2024** Municipal User Friendly Budget

MUNICIPALITY: 1918 Sparta Township - County of Sussex

Adopted

Municode: **1918**

Filename: 1918_fba_2024.xlsx

Website: www.spartanj.org

Phone Number:

973-729-4103

Mailing Address:

65 Main Street

Municipality:

Sparta

State:

NJ

Zip:

07871

Mayor

First Name

Middle Name

Last Name

Term Expires

Business Email

Neill

Clark

12/31/2024

neill.clark@spartanj.net

Chief Administrative Officer

James

Zepp

james.zepp@spartanj.org

Chief Financial Officer

Grant

Website: Rome

grant.rome@spartanj.org

Municipal Clerk

Roxanne

Landy

roxanne.landy@spartanj.org

Registered Municipal Accountant

Steve

Wielkotz

sdw@w-cpa.com

Governing Body Members

First Name

Middle Name

Last Name

Term Expires

Business Email

Christine

Quinn

12/31/2024

christine.quinn@spartanj.net

Joshua

Hertzberg

12/31/2024

joshua.hertzberg@spartanj.net

Daniel

Chiarello

12/31/2026

daniel.chiarello@spartanj.net

Dean

Blumetti

12/31/2026

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Government Type:

Council-Manager (1923)

Election Type:

Non-Partisan (November)

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2024 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.574	\$17,734,106.67	17.41%	\$2,137.54	Municipal Purpose Tax	ACTUAL	\$17,784,887.21
Municipal Library	0.043	\$1,087,267.33	1.07%	\$158.19	Municipal Library	ACTUAL	\$1,168,104.17
Municipal Open Space	0.011	\$334,707.00	0.33%	\$41.31	Municipal Open Space	ACTUAL	\$340,000.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.166	\$64,600,967.00	63.42%	\$8,061.48	Local School District	ESTIMATED	\$66,450,658.50
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.616	\$18,097,122.37	17.77%	\$2,292.01	County Purposes	ESTIMATED	\$18,515,166.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	3.410	\$101,854,170.37	100.00%	\$12,690.53	Total ESTIMATED amount to be raised by taxes		\$104,258,815.88
Total Taxable Valuation as of	October 1, 2023				Revenue Anticipated, Excluding Tax Levy		10,947,284.00
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		28,592,555.00
Current Year Average Residential Assessment		\$372,200.00			Total Non-Municipal Tax Levy		\$85,305,824.50
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$102,951,095.50
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$2,369,718.31
Prior Year		Current Year	% Change (+/-)		Total Amount to be Raised by Taxes		\$105,320,813.81
0.574			-100.00%				
Comparison - Municipal Purposes Tax Levy					% of Tax Collections used to Calculate RUT		97.75%
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)			
\$17,734,106.67		\$17,784,887.21	0.29%	\$50,780.54	If % used exceeds the actual collection % then		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					reference the statutory exception used		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)			
\$2,137.54		\$0.00	-100.00%	(\$2,137.54)			
Tax Collections - ACTUAL as of Prior Year							
Total Tax Revenue, Collections CY 2023							106,341,096.55
Total Tax Levy, CY 2023							107,500,957.60
% of Taxes Collected, CY 2023							98.92%
Delinquent Taxes - December 31, 2023							\$1,159,861.05

Sheet UFB-1

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Solid Waste Utility	Utility	Utility
08	Surplus	-3.05%	(\$181,000.00)	\$5,942,000.00	\$5,761,000.00	\$4,750,000.00			\$500,000.00	\$76,000.00	\$435,000.00		
08	Local Revenue	8.22%	\$684,680.00	\$8,334,257.00	\$9,018,937.00	\$2,453,328.00			\$3,566,672.00	\$949,487.00	\$2,049,450.00		
09	State Aid (without offsetting appropriation)	5.20%	\$71,034.44	\$1,366,209.56	\$1,437,244.00	\$1,437,244.00							
08	Uniform Construction Code Fees	-11.02%	(\$65,000.00)	\$590,000.00	\$525,000.00	\$525,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	3.58%	\$16,876.00	\$471,771.00	\$488,647.00	\$488,647.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	7.87%	\$10,903.49	\$138,536.51	\$149,440.00	\$149,440.00							
08	Other Special Items	-43.02%	(\$108,431.00)	\$252,056.00	\$143,625.00	\$143,625.00							
15	Receipts from Delinquent Taxes	-0.18%	(\$1,794.00)	\$1,001,794.00	\$1,000,000.00	\$1,000,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	4.00%	\$706,405.21	\$17,649,132.70	\$18,355,537.91	\$18,344,637.91	\$10,900.00						
07	Minimum Library Tax	10.67%	\$139,432.24	\$1,307,171.76	\$1,446,604.00	\$1,446,604.00							
54	Open Space Levy Tax	#DIV/0!	\$350,000.00		\$350,000.00		\$350,000.00						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	104.71%	\$124,322.04	\$118,733.96	\$243,056.00					\$243,056.00			
Total		4.70%	\$1,747,428.42	\$37,171,662.49	\$38,919,090.91	\$30,738,525.91	\$360,900.00	\$0.00	\$4,066,672.00	\$1,268,543.00	\$2,484,450.00	\$0.00	\$0.00

Sheet UFB-2

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions Full-Time	Budgeted Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Solid Waste Utility	Utility	Utility
20 General Government	22.00	15.00	3.26%	\$82,310.00	\$2,526,701.00	\$2,609,011.00	\$2,609,011.00								
21 Land-Use Administration	2.00	2.00	22.19%	\$87,884.00	\$396,029.00	\$483,913.00	\$483,913.00								
22 Uniform Construction Code	4.00	4.00	3.91%	\$23,600.00	\$603,800.00	\$627,400.00	\$627,400.00								
23 Insurance			4.61%	\$175,000.00	\$3,792,000.00	\$3,967,000.00	\$3,967,000.00								
25 Public Safety	49.00	13.00	0.53%	\$31,067.98	\$5,916,636.02	\$5,947,704.00	\$5,926,704.00	\$21,000.00							
26 Public Works	24.00	10.00	3.26%	\$259,732.49	\$7,972,030.51	\$8,231,763.00	\$2,911,562.00	\$101,985.00				\$2,045,325.00	\$700,735.00	\$2,472,156.00	
27 Health and Human Services	1.00	11.00	7.14%	\$15,677.00	\$219,531.00	\$235,208.00	\$208,753.00	\$26,455.00							
28 Parks and Recreation	11.00	3.00	4.38%	\$40,435.00	\$922,183.00	\$962,618.00	\$962,618.00								
29 Education (including Library)	5.00	13.00	11.50%	\$150,332.80	\$1,307,171.20	\$1,457,504.00	\$1,446,604.00		\$10,900.00						
30 Unclassified			0.00%	\$0.00	\$230,000.00	\$230,000.00	\$230,000.00								
31 Utilities and Bulk Purchases			0.00%	\$0.00	\$739,600.00	\$739,600.00	\$739,600.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00									
35 Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36 Statutory Expenditures			3.76%	\$115,576.00	\$3,077,656.00	\$3,193,232.00	\$3,058,259.00					\$120,450.00	\$2,229.00	\$12,294.00	
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42 Shared Services			3.62%	\$17,090.00	\$471,557.00	\$488,647.00	\$488,647.00								
43 Court and Public Defender	1.00	3.00	1.70%	\$3,920.00	\$230,953.00	\$234,873.00	\$234,873.00								
44 Capital			0.00%	\$0.00	\$3,525,000.00	\$3,525,000.00	\$3,000,000.00					\$525,000.00			
45 Debt			-3.15%	(\$111,133.46)	\$3,532,724.46	\$3,421,591.00	\$1,130,115.00		\$350,000.00			\$1,375,897.00	\$565,579.00		
46 Deferred Charges			133.90%	\$239,322.00	\$178,734.00	\$418,056.00	\$418,056.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			14.74%	\$275,715.11	\$1,870,255.80	\$2,145,970.91	\$2,145,970.91								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	119.00	74.00	3.75%	\$1,406,528.92	\$37,512,561.99	\$38,919,090.91	\$30,589,085.91	\$149,440.00	\$360,900.00	\$0.00	\$4,066,672.00	\$1,268,543.00	\$2,484,450.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2023 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2023 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	683	\$39,592,900.00	1.29%	15A Public Schools	12	\$71,342,500.00	28.48%
2 Residential	7,094	\$2,640,591,200.00	85.78%	15B Other Schools	4	\$19,325,500.00	7.71%
3A/3B Farm	246	\$33,218,500.00	1.08%	15C Public Property	446	\$74,230,100.00	29.63%
4A Commercial	337	\$305,687,500.00	9.93%	15D Church and Charities	27	\$47,930,200.00	19.13%
4B Industrial	38	\$42,331,800.00	1.38%	15E Cemeteries & Graveyards	5	\$2,044,900.00	0.82%
4C Apartments	7	\$16,839,900.00	0.55%	15F Other Exempt	216	\$35,668,500.00	14.24%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	8,405	\$3,078,261,800.00	100.00%	Total	710	\$250,541,700.00	100.00%
Average Ratio (%), Assessed to True Value		70.81%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$4,347,213,387.94		Non-Exempt Properties		8.14%	
Total # of property tax appeals filed in 2023	County Tax Board						
	State Tax Court						
Number of 2023 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2023							

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2023 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Sheet UFB-6

Sheet UFB-6C

USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	35,291.00	\$32,544.00				\$2,747.00
Supervisory Staff (Department Heads & Managers)	15.00	1.00	2,301,748.00	\$1,908,561.00			\$228,095.00	\$165,092.00
Police Officers (Including Superior Officers)	38.00	5.00	4,983,154.00	\$4,089,711.00			\$539,682.00	\$353,761.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	43.00		3,705,496.00	\$2,711,385.00			\$759,576.00	\$234,535.00
All Other Non-Union Employees not listed above	25.00	60.00	2,230,733.00	\$1,719,335.00			\$362,675.00	\$148,723.00
Totals	121.00	71.00	13,256,422.00	\$10,461,536.00	\$0.00	\$0.00	\$1,890,028.00	\$904,858.00

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)**? - YES or NO

Yes

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	28.00	\$17,628.00	\$493,584.00	29.00	\$15,156.00	\$439,524.00
Parent & Child	6.00	\$25,656.00	\$153,936.00	5.00	\$21,400.00	\$107,000.00
Employee & Spouse (or Partner)	15.00	\$38,364.00	\$575,460.00	17.00	\$33,036.00	\$561,612.00
Family	34.00	\$45,552.00	\$1,548,768.00	34.00	\$38,580.00	\$1,311,720.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	83.00		\$2,771,748.00	85.00		\$2,419,856.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	72	\$13,176.00	\$948,672.00	69	\$14,628.00	\$1,009,332.00
Parent & Child	4	\$23,796.00	\$95,184.00	4	\$20,892.00	\$83,568.00
Employee & Spouse (or Partner)	8	\$29,160.00	\$233,280.00	9	\$32,040.00	\$288,360.00
Family	11	\$43,968.00	\$483,648.00	9	\$37,584.00	\$338,256.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	95.00		\$1,760,784.00	91.00		\$1,719,516.00
GRAND TOTAL	178.00		\$4,532,532.00	176.00		\$4,139,372.00

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality.

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
