



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.xlsm

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
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Chief Financial Officer

Grant	Website:	Rome		grant.rome@spartanj.org
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Municipal Clerk

Roxanne		Landy		roxanne.landy@spartanj.org
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Registered Municipal Accountant

Steve		Wielkotz		sdw@w-cpa.com
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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	dean.blumetti@spartanj.net

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	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
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 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		10,947,284.00
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		28,592,555.00
					Total Non-Municipal Tax Levy		\$85,305,824.50
					Amount to be Raised by Taxes - Before RUT		\$102,951,095.50
					Reserve for Uncollected Taxes (RUT)		\$2,369,718.31
					Total Amount to be Raised by Taxes		\$105,320,813.81
					% of Tax Collections used to Calculate RUT		97.75%
					If % used exceeds the actual collection % then reference the statutory exception used		
					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

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

FCOA		Budgeted Full-Time	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

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)					
		# 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%							
Equalized Valuation, Taxable Properties		\$4,347,213,387.94							
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									

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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

NO

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

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
All Staff		\$3,697,633.73									x	x	
TOTALS (THIS PAGE ONLY)	-	\$3,697,633.73	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

											Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences			
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt			Current Year		2025		2026		All Additional Future	
Debt			Budget		Budget		Budget		Years' Budgets	
Local School Debt				\$0.00	Utility Fund - Principal	\$1,415,000.00	\$1,400,000.00	\$1,445,000.00	\$2,875,000.00	
Regional School Debt	\$0.00	\$0.00		\$0.00	Utility Fund - Interest	\$202,011.87	\$157,065.00	\$111,752.50	\$317,485.00	
					Bond Anticipation Notes - Principal	\$5,931,000.00				
<u>Utility Fund Debt</u>					Bond Anticipation Notes - Interest	\$200,171.75				
Water	\$9,018,300.00	\$9,018,300.00		\$0.00	Bonds - Principal	\$515,000.00	\$0.00	\$0.00	\$515,000.00	
Sewer	\$2,607,000.00	\$2,607,000.00		\$0.00	Bonds - Interest	\$15,450.00			\$15,400.00	
Solid Waste	\$0.00	\$0.00		\$0.00	Loans & Other Debt - Principal	\$47,290.63	\$48,241.18	\$49,210.83	\$233,979.96	
				\$0.00	Loans & Other Debt - Interest	\$7,339.18	\$6,388.63	\$5,418.99	\$11,854.19	
				\$0.00						
					Total	\$8,333,263.43	\$1,611,694.81	\$1,611,382.32	\$3,968,719.15	
<u>Municipal Purposes</u>										
Debt Authorized (BNI)	\$780,000.36			\$780,000.36	Total Principal	\$7,908,290.63	\$1,448,241.18	\$1,494,210.83	\$3,623,979.96	
Notes Outstanding	\$3,821,200.00			\$3,821,200.00	Total Interest	\$424,972.80	\$163,453.63	\$117,171.49	\$344,739.19	
Bonds Outstanding	\$515,000.00			\$515,000.00	% of Total Current Year Budget	21.41%				
Loans and Other Debt				\$0.00						
					Description	Debt Not Listed Above				
Total (Current Year)	\$16,741,500.36	\$11,625,300.00		\$5,116,200.36	Total Guarantees - Governmental					
					Total Guarantees - Other	None				
					Total Capital/Equipment Leases					
					Total Other					
					Bond Rating	Moody's	Standard & Poors	Fitch		
					Rating	"AA"	"AA+"			
					Year of Last Rating	2014	2017			
					Mark "X" if Municipality has no bond rating					

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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