



State of New Jersey Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 1918 Sparta Township - County of Sussex

Introduced

Municode: 1918

Filename: 1918_fbi_2017.xlsm

Website: www.spartanj.org

Phone Number:

973-729-4103

Mailing Address:

65 Main Street

[Email the UFB if not using Outlook](#)

Municipality: Sparta State: NJ Zip: 07871

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Gilbert		Gibbs	12/31/2017	gilbert.gibbs@spartanj.org

Chief Administrative Officer

William		Close		william.close@spartanj.org
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Chief Financial Officer

Grant	W	Rome		grant.rome@spartanj.org
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Municipal Clerk

Mary		Coe		mary.coe@spartanj.org
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Registered Municipal Accountant

Thomas		Ferry		tomcparma@verizon.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Joshua		Hertzberg	12/31/2018	jmarley23@msn.com
Jerard		Murphy	12/31/2020	JERRY.MURPHY@spartanj.org
Christine		Quinn	12/31/2020	christine.quinn@spartanj.org
Molly	A	Whilesmith	12/31/2018	molly.whilesmith@spartanj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.573	\$17,070,127.00	18.33%	\$2,123.74	Municipal Purpose Tax	ACTUAL	\$17,331,866.00
Municipal Library	0.035	\$1,035,719.00	1.11%	\$128.82	Municipal Library	ACTUAL	\$1,028,937.00
Municipal Open Space	0.011	\$327,767.00	0.35%	\$40.78	Municipal Open Space	ESTIMATED	\$327,767.00
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	1.977	\$58,901,130.00	63.24%	\$7,327.63	Local School District	ESTIMATED	\$60,079,153.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.514	\$15,324,756.34	16.45%	\$1,906.88	County Purposes	ESTIMATED	\$15,631,252.00
County Library			0.00%	\$0.00	County Library		
County Board of Health	0.014	\$415,196.89	0.45%	\$51.64	County Board of Health	ACTUAL	\$0.00
County Open Space	0.003	\$71,273.38	0.08%	\$11.12	County Open Space	ESTIMATED	\$72,699.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.127	\$93,145,969.61	100.00%	\$11,590.60	Total ESTIMATED amount to be raised by taxes		\$94,471,674.00
Total Taxable Valuation as of	October 1, 2016	\$2,979,700,200.00			Revenue Anticipated, Excluding Tax Levy		8,347,630.00
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		23,279,111.00
Current Year Average Residential Assessment		\$370,700.00			Total Non-Municipal Tax Levy		\$76,110,871.00
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Prior Year	Current Year	% Change (+/-)			Amount to be Raised by Taxes - Before RUT		\$91,042,352.00
0.573	0.583	1.76%			Reserve for Uncollected Taxes (RUT)		\$3,429,321.76
Comparison - Municipal Purposes Tax Levy							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Amount to be Raised by Taxes		\$94,471,673.76
\$17,070,127.00	\$17,331,866.00	1.53%	\$261,739.00		% of Tax Collections used to Calculate RUT		96.37%
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then		
\$2,123.74	\$2,161.18	1.76%	\$37.44		reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year							
Total Tax Revenue, Collections CY 2016					Total Tax Revenue, Collections CY 2016		91,599,940.42
Total Tax Levy, CY 2016					Total Tax Levy, CY 2016		93,123,692.33
% of Taxes Collected, CY 2016					% of Taxes Collected, CY 2016		98.36%
Delinquent Taxes - December 31, 2016					Delinquent Taxes - December 31, 2016		\$1,470,231.32

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	Water Utility	Sewer Utility	Solid Waste Utility	Utility	Utility	Utility
08	Surplus	6.92%	\$262,600.00	\$3,792,400.00	\$4,055,000.00	\$3,250,000.00		\$600,000.00	\$21,000.00	\$184,000.00			
08	Local Revenue	2.61%	\$199,823.00	\$7,662,337.00	\$7,862,160.00	\$1,677,520.00		\$3,363,124.00	\$1,070,601.00	\$1,750,915.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,293,225.00	\$1,293,225.00	\$1,293,225.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$375,000.00	\$375,000.00	\$375,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	2.40%	\$11,118.00	\$463,305.00	\$474,423.00	\$474,423.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-0.97%	(\$1,248.00)	\$128,710.00	\$127,462.00	\$127,462.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$1,150,000.00	\$1,150,000.00	\$1,150,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	1.53%	\$261,739.00	\$17,070,127.00	\$17,331,866.00	\$17,331,866.00							
07	Minimum Library Tax	-0.65%	(\$6,782.00)	\$1,035,719.00	\$1,028,937.00	\$1,028,937.00							
54	Open Space Levy Tax	0.00%	\$0.00	\$327,767.00	\$327,767.00		\$327,767.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
Total		2.18%	\$727,250.00	\$33,298,590.00	\$34,025,840.00	\$26,708,433.00	\$327,767.00	\$3,963,124.00	\$1,091,601.00	\$1,934,915.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	Water Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20 General Government	13.00	10.00	2.22%	\$33,923.00	\$1,528,227.00	\$1,562,150.00	\$1,562,150.00								
21 Land-Use Administration	2.00		-9.39%	(\$22,340.00)	\$238,015.00	\$215,675.00	\$215,675.00								
22 Uniform Construction Code	2.00	7.00	-7.63%	(\$35,131.00)	\$460,147.00	\$425,016.00	\$425,016.00								
23 Insurance			3.25%	\$115,000.00	\$3,543,400.00	\$3,658,400.00	\$3,658,400.00								
25 Public Safety	47.00	10.00	1.61%	\$83,270.00	\$5,175,630.00	\$5,258,900.00	\$5,228,860.00	\$30,040.00							
26 Public Works	27.00	15.00	-0.49%	(\$34,141.00)	\$6,948,898.00	\$6,914,757.00	\$2,397,490.00	\$81,380.00		\$1,834,935.00	\$677,137.00	\$1,923,815.00			
27 Health and Human Services	4.00	11.00	171.44%	\$361,933.00	\$211,112.00	\$573,045.00	\$552,753.00	\$20,292.00							
28 Parks and Recreation	9.00	5.00	1.42%	\$10,087.00	\$712,387.00	\$722,474.00	\$722,474.00								
29 Education (including Library)	6.00	12.00	0.00%	\$0.00	\$1,035,719.00	\$1,035,719.00	\$1,035,719.00								
30 Unclassified			0.00%	\$0.00	\$274,000.00	\$274,000.00	\$274,000.00								
31 Utilities and Bulk Purchases			-2.92%	(\$18,910.00)	\$647,479.00	\$628,569.00	\$628,569.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			2.26%	\$51,970.00	\$2,298,033.00	\$2,350,003.00	\$2,229,803.00			\$107,000.00	\$2,200.00	\$11,000.00			
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			2.40%	\$11,118.00	\$463,305.00	\$474,423.00	\$474,423.00								
43 Court and Public Defender	2.00	2.00	1.42%	\$3,111.00	\$218,744.00	\$221,855.00	\$221,855.00								
44 Capital			2.66%	\$47,700.00	\$1,790,000.00	\$1,837,700.00	\$1,500,000.00		\$27,700.00	\$310,000.00					
45 Debt			10.86%	\$371,531.00	\$3,420,134.00	\$3,791,665.00	\$1,668,212.00			\$1,711,189.00	\$412,264.00				
46 Deferred Charges			130.39%	\$369,000.00	\$283,000.00	\$652,000.00	\$352,000.00		\$300,000.00						
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-8.61%	(\$322,936.00)	\$3,752,258.00	\$3,429,322.00	\$3,429,322.00								
55 Surplus General Budget			-99.76%	(\$27,700.00)	\$27,767.00	\$67.00			\$67.00						
Total	112.00	72.00	3.02%	\$997,485.00	\$33,028,255.00	\$34,025,740.00	\$26,576,721.00	\$131,712.00	\$327,767.00	\$3,963,124.00	\$1,091,601.00	\$1,934,815.00	\$0.00	\$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, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	785	\$54,904,000.00	1.85%	15A Public Schools	12	\$71,342,500.00	29.41%
2 Residential	6,964	\$2,581,343,000.00	86.83%	15B Other Schools	4	\$19,235,500.00	7.93%
3A/3B Farm	257	\$30,521,400.00	1.03%	15C Public Property	437	\$73,824,200.00	30.43%
4A Commercial	231	\$259,127,000.00	8.72%	15D Church and Charities	28	\$44,169,200.00	18.21%
4B Industrial	38	\$41,094,600.00	1.38%	15E Cemeteries & Graveyards	4	\$2,065,300.00	0.85%
4C Apartments	4	\$5,922,900.00	0.20%	15F Other Exempt	122	\$31,975,400.00	13.18%
5A/5B Railroad		\$0.00	0.00%				
6A/6B Business Personal Property		\$0.00	0.00%				
Total	8,279	\$2,972,912,900.00	100.00%	Total	607	\$242,612,100.00	100.00%
Average Ratio (%), Assessed to True Value		96.53%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$3,079,781,311.51		Non-Exempt Properties			8.16%
Total # of property tax appeals filed in 2016	County Tax Board	261.00					
	State Tax Court	18.00					
Number of 2016 County Tax Board decisions appealed to Tax Court		35.00					
Number of pending property tax appeals in State Tax Court		53.00					
Amount paid out by municipality for tax appeals in 2016		\$77,766.86					

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 2016 Total Tax Rate
G Commercial/Industrial Exemption		N/A		
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

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	33,736.00	\$31,050.00				\$2,686.00
Supervisory Staff (Department Heads & Managers)	15.00	1.00	1,880,029.00	\$1,529,610.00			\$218,168.00	\$132,251.00
Police Officers (Including Superior Officers)	34.00	5.00	4,986,917.00	\$3,776,792.00	\$338,000.00		\$516,195.00	\$355,930.00
Fire Fighters (Including Superior Officers)			0.00	\$0.00				
All Other Union Employees not listed above	38.00		3,429,231.00	\$2,345,955.00	\$141,584.00		\$726,519.00	\$215,173.00
All Other Non-Union Employees not listed above	25.00	61.00	1,243,002.00	\$824,768.00			\$346,891.00	\$71,343.00
Totals	112.00	72.00	11,572,915.00	\$8,508,175.00	\$479,584.00	\$0.00	\$1,807,773.00	\$777,383.00

Is the Local Government required to comply with NJSA 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	\$14,803.00	\$414,484.00	30.00	\$14,184.00	\$425,520.00
Parent & Child	3.00	\$21,648.00	\$64,944.00	4.00	\$20,784.00	\$83,136.00
Employee & Spouse (or Partner)	17.00	\$32,328.00	\$549,576.00	16.00	\$30,900.00	\$494,400.00
Family	31.00	\$38,472.00	\$1,192,632.00	38.00	\$36,840.00	\$1,399,920.00
Employee Cost Sharing Contribution (enter as negative -)			(\$550,000.00)			(\$542,587.00)
Subtotal	79.00		\$1,671,636.00	88.00		\$1,860,389.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$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	41	\$12,300.00	\$504,300.00	39	\$11,743.20	\$457,984.80
Parent & Child	4	\$20,364.00	\$81,456.00	4	\$25,290.67	\$101,162.68
Employee & Spouse (or Partner)	7	\$31,320.00	\$219,240.00	7	\$25,261.33	\$176,829.31
Family	8	\$36,720.00	\$293,760.00	8	\$34,474.67	\$275,797.36
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	60.00		\$1,098,756.00	58.00		\$1,011,774.15
GRAND TOTAL	139.00		\$2,770,392.00	146.00		\$2,872,163.15

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

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

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

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

Sussex County MUA

USER FRIENDLY BUDGET SECTION - Notes

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