



State of New Jersey Local Government Services

Year: **2021** Municipal User Friendly Budget

MUNICIPALITY: 1918 Sparta Township - County of Sussex

Introduced

Municipality Code: 1918

Filename: 1918_fbi_2021.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
Christine		Quinn	12/31/2021	christine.quinn@spartanj.net

Chief Administrative Officer

Neil		Spidaleetto		nspidaleetto@spartapd.org
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Chief Financial Officer

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

Kathleen		Chambers		kathleen.chambers@spartanj.org
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Registered Municipal Accountant

Thomas	M	Ferry		tferry@w-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
David		Smith	12/31/2022	david.smith@spartanj.net
Molly	A.	Whilesmith	12/31/2022	molly.whilesmith@spartanj.net
Daniel		Chiariello	12/31/2022	daniel.chiariello@spartanj.net
Joshua		Hertzberg	12/31/2024	joshua.hertzberg@spartanj.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.588	\$17,669,767.60	17.32%	\$2,173.84
Municipal Library	0.036	\$1,092,923.75	1.07%	\$131.61
Municipal Open Space	0.011	\$330,166.43	0.32%	\$40.30
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.161	\$64,963,843.00	63.67%	\$8,004.01
Regional School District			0.00%	\$0.00
County Purposes	0.600	\$17,980,254.40	17.62%	\$2,218.20
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space			0.00%	\$0.00
Other County Levies (total)			0.00%	\$0.00
 Total (Calendar Year 2020 Budget)	 3.396	 \$102,036,955.18	 100.00%	 \$12,567.96

Total Taxable Valuation as of October 1, 2020 \$3,042,797,600.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$369,600.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.588	0.583	-0.85%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$17,669,767.60	\$17,734,106.67	0.36%	\$64,339.07

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,173.84	\$2,154.77	-0.88%	(\$19.07)

Current Year 2021 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$17,734,106.67
Municipal Library	ACTUAL	\$1,087,267.33
Municipal Open Space	ESTIMATED	\$330,167.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$65,743,745.00
Regional School District		
County Purposes	ESTIMATED	\$18,264,662.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
 Total ESTIMATED amount to be raised by taxes		\$103,159,948.00
 Revenue Anticipated, Excluding Tax Levy		9,265,867.00
Budget Appropriations, before Reserve for Uncollected Taxes		25,142,174.76
Total Non-Municipal Tax Levy		\$84,338,574.00
Amount to be Raised by Taxes - Before RUT		\$100,214,881.76
Reserve for Uncollected Taxes (RUT)		\$2,945,140.23
Total Amount to be Raised by Taxes		\$103,160,021.99
 % of Tax Collections used to Calculate RUT		97.15%
If % used exceeds the actual collection % then reference the statutory exception used		
 <u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2020		101,888,865.49
Total Tax Levy, CY 2020		103,644,811.49
% of Taxes Collected, CY 2020		98.31%
 Delinquent Taxes - December 31, 2020		\$1,766.00

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	9.85%	\$432,500.00	\$4,390,000.00	\$4,822,500.00	\$3,960,000.00			\$500,000.00	\$11,000.00	\$351,500.00		
08	Local Revenue	-7.62%	(\$642,976.73)	\$8,436,943.39	\$7,793,966.66	\$1,454,450.00	\$3,700.00		\$3,430,026.00	\$904,719.00	\$2,001,071.66		
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	-0.11%	(\$710.20)	\$639,710.20	\$639,000.00	\$639,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	-1.03%	(\$3,936.98)	\$382,852.98	\$378,916.00	\$378,916.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-78.57%	(\$339,205.78)	\$431,734.78	\$92,529.00	\$92,529.00							
08	Other Special Items	-4.31%	(\$12,953.47)	\$300,700.47	\$287,747.00	\$287,747.00							
15	Receipts from Delinquent Taxes	-25.44%	(\$395,776.78)	\$1,555,776.78	\$1,160,000.00	\$1,160,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-12.39%	(\$2,508,701.43)	\$20,242,808.10	\$17,734,106.67	\$17,734,106.67							
07	Minimum Library Tax	-0.52%	(\$5,656.42)	\$1,092,923.75	\$1,087,267.33	\$1,087,267.33							
54	Open Space Levy Tax	1.38%	\$4,540.57	\$330,166.43	\$334,707.00	\$334,707.00							
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	#DIV/0!	\$157,548.75		\$157,548.75					\$157,548.75			
Total		-8.48%	(\$3,315,328.47)	\$39,096,841.88	\$35,781,513.41	\$28,087,241.00	\$338,407.00	\$0.00	\$3,930,026.00	\$1,073,267.75	\$2,352,571.66	\$0.00	\$0.00

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	24.00	14.00	1.01%	\$19,294.00	\$1,904,185.00	\$1,923,479.00	\$1,923,479.00								
21 Land-Use Administration	2.00		1.20%	\$3,006.00	\$249,580.00	\$252,586.00	\$252,586.00								
22 Uniform Construction Code	4.00	4.00	-1.73%	(\$10,350.00)	\$600,000.00	\$589,650.00	\$589,650.00								
23 Insurance			-1.32%	(\$50,000.00)	\$3,781,000.00	\$3,731,000.00	\$3,731,000.00								
25 Public Safety	49.00	13.00	2.21%	\$123,168.75	\$5,576,791.00	\$5,699,959.75	\$5,669,206.00	\$30,753.75							
26 Public Works	24.00	10.00	0.17%	\$12,530.00	\$7,526,494.00	\$7,539,024.00	\$2,633,306.00	\$45,734.00				\$1,885,789.00	\$645,167.00	\$2,329,028.00	
27 Health and Human Services	1.00	11.00	-30.25%	(\$93,862.78)	\$310,314.78	\$216,452.00	\$196,160.00	\$20,292.00							
28 Parks and Recreation	11.00	3.00	2.82%	\$22,909.00	\$811,575.00	\$834,484.00	\$826,077.00		\$8,407.00						
29 Education (including Library)	5.00	13.00	0.00%	\$0.00	\$1,092,924.00	\$1,092,924.00	\$1,092,924.00								
30 Unclassified			-21.13%	(\$75,000.00)	\$355,000.00	\$280,000.00	\$280,000.00								
31 Utilities and Bulk Purchases			0.00%	\$0.00	\$670,550.00	\$670,550.00	\$670,550.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35 Contingency			-100.00%	(\$23,000.00)	\$23,000.00	\$0.00									
36 Statutory Expenditures			10.11%	\$246,479.00	\$2,438,933.00	\$2,685,412.00	\$2,571,937.00					\$113,475.00			
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			0.98%	\$3,690.00	\$375,628.00	\$379,318.00	\$379,318.00								
43 Court and Public Defender	1.00	3.00	0.96%	\$2,107.00	\$218,975.00	\$221,082.00	\$221,082.00								
44 Capital			-6.07%	(\$175,000.00)	\$2,885,000.00	\$2,710,000.00	\$2,200,000.00					\$510,000.00			
45 Debt			8.66%	\$286,915.00	\$3,312,562.00	\$3,599,477.00	\$1,443,223.00					\$1,420,762.00	\$405,492.00		
46 Deferred Charges			84.57%	\$188,346.42	\$222,703.00	\$411,049.42	\$364,897.01						\$22,608.75	\$23,543.66	
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-2.07%	(\$62,204.11)	\$3,007,270.35	\$2,945,066.24	\$2,945,066.24								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	121.00	71.00	1.18%	\$419,028.28	\$35,362,485.13	\$35,781,513.41	\$27,990,461.25	\$96,779.75	\$338,407.00		\$0.00	\$3,930,026.00	\$1,073,267.75	\$2,352,571.66	\$0.00
															\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	755	\$52,845,600.00	1.74%	15A Public Schools	12	\$71,342,500.00	29.45%
2 Residential	7,043	\$2,603,349,200.00	85.56%	15B Other Schools	4	\$19,235,500.00	7.94%
3A/3B Farm	260	\$32,028,300.00	1.05%	15C Public Property	442	\$74,021,100.00	30.56%
4A Commercial	327	\$295,778,800.00	9.72%	15D Church and Charities	27	\$48,223,000.00	19.91%
4B Industrial	38	\$41,955,800.00	1.38%	15E Cemeteries & Graveyards	4	\$2,065,300.00	0.85%
4C Apartments	7	\$16,839,900.00	0.55%	15F Other Exempt	193	\$27,342,600.00	11.29%
5A/5B Railroad	40	\$0.00	0.00%	Total	682	\$242,230,000.00	100.00%
6A/6B Business Personal Property	2	\$0.00	0.00%				
Total	8,472	\$3,042,797,600.00	100.00%				
Average Ratio (%), Assessed to True Value		92.02%					
Equalized Valuation, Taxable Properties		\$3,306,669,854.38					
Total # of property tax appeals filed in 2020	County Tax Board	103.00					
	State Tax Court						
Number of 2020 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 2020		\$204,125.80					

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	
				2020 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

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	34,436.00	\$31,750.00				\$2,686.00
Supervisory Staff (Department Heads & Managers)	15.00	1.00	2,149,809.00	\$1,780,976.00			\$218,168.00	\$150,665.00
Police Officers (Including Superior Officers)	38.00	5.00	5,042,397.00	\$3,816,319.00	\$353,376.00		\$516,195.00	\$356,507.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	43.00		3,635,419.00	\$2,530,132.00	\$150,867.00		\$726,519.00	\$227,901.00
All Other Non-Union Employees not listed above	25.00	60.00	2,087,017.00	\$1,604,399.00			\$346,891.00	\$135,727.00
Totals	121.00	71.00	12,949,078.00	\$9,763,576.00	\$504,243.00	\$0.00	\$1,807,773.00	\$873,486.00

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	36.00	\$14,604.00	\$525,744.00	29.00	\$14,628.00	\$424,212.00
Parent & Child	3.00	\$21,324.00	\$63,972.00	4.00	\$21,372.00	\$85,488.00
Employee & Spouse (or Partner)	20.00	\$31,824.00	\$636,480.00	16.00	\$31,884.00	\$510,144.00
Family	36.00	\$37,860.00	\$1,362,960.00	36.00	\$37,968.00	\$1,366,848.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	95.00		\$2,589,156.00	85.00		\$2,386,692.00
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	61	14,100	\$860,100.00	52	\$13,995.00	\$727,740.00
Parent & Child	4	20,124	\$80,496.00	4	\$19,968.00	\$79,872.00
Employee & Spouse (or Partner)	11	30,888	\$339,768.00	8	\$30,648.00	\$245,184.00
Family	11	36,228	\$398,508.00	8	\$19,968.00	\$159,744.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	87.00		\$1,678,872.00	72.00		\$1,212,540.00
GRAND TOTAL	182.00		\$4,268,028.00	157.00		\$3,599,232.00

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

**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

USER FRIENDLY BUDGET SECTION - Notes

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