



State of New Jersey Local Government Services

Year: 2021 Municipal User Friendly Budget

MUNICIPALITY: 1918 Sparta Township - County of Sussex

Introduced

Municode: 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		nspidaletto@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					Current Year 2021 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.588	\$17,669,767.60	17.32%	\$2,173.84	Municipal Purpose Tax	ESTIMATED	\$17,734,106.67
Municipal Library	0.036	\$1,092,923.75	1.07%	\$131.61	Municipal Library	ACTUAL	\$1,087,267.33
Municipal Open Space	0.011	\$330,166.43	0.32%	\$40.30	Municipal Open Space	ESTIMATED	\$330,167.00
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	2.161	\$64,963,843.00	63.67%	\$8,004.01	Local School District	ACTUAL	\$65,743,745.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.600	\$17,980,254.40	17.62%	\$2,218.20	County Purposes	ESTIMATED	\$18,264,662.00
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 2020 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2020					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2020		
					Total Tax Levy, CY 2020		
					% of Taxes Collected, CY 2020		
					Delinquent Taxes - December 31, 2020		

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)

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	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		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Arts and Culture	Water	Sewer	Solid Waste	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Trust Fund	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		\$330,000.00		\$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

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	755	\$52,845,600.00	1.74%
2 Residential	7,043	\$2,603,349,200.00	85.56%
3A/3B Farm	260	\$32,028,300.00	1.05%
4A Commercial	327	\$295,778,800.00	9.72%
4B Industrial	38	\$41,955,800.00	1.38%
4C Apartments	7	\$16,839,900.00	0.55%
5A/5B Railroad	40	\$0.00	0.00%
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
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	12	\$71,342,500.00	29.45%
15B Other Schools	4	\$19,235,500.00	7.94%
15C Public Property	442	\$74,021,100.00	30.56%
15D Church and Charities	27	\$48,223,000.00	19.91%
15E Cemeteries & Graveyards	4	\$2,065,300.00	0.85%
15F Other Exempt	193	\$27,342,600.00	11.29%
Total	682	\$242,230,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	7.96%
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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

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	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
<u>Active Employees - Health Benefits - Annual Cost</u>						
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
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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)**

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year					2022	2023	All Additional Future
Debt				Deductions		Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$53,125,000.00	\$53,125,000.00	\$0.00	Utility Fund - Principal	\$1,360,000.00	\$1,395,000.00	\$1,410,000.00	\$7,135,000.00			
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$356,552.51	\$310,421.25	\$253,246.25	\$793,654.37			
				Bond Anticipation Notes - Principal	\$297,600.00						
Utility Fund Debt				Bond Anticipation Notes - Interest	\$41,104.00						
Arts and Culture	\$0.00	\$0.00	\$0.00	Bonds - Principal	\$1,120,000.00	\$1,000,000.00	\$1,025,000.00	\$515,000.00			
Water	\$10,178,500.00	\$10,178,500.00	\$0.00	Bonds - Interest	\$107,375.00	\$72,637.50	\$39,637.50	\$15,450.00			
Sewer	\$2,965,000.00	\$2,965,000.00	\$0.00	Loans & Other Debt - Principal	\$44,549.92	\$45,445.37	\$46,338.82	\$378,722.60			
Solid Waste	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Interest	\$10,079.90	\$9,184.44	\$8,270.98	\$31,000.99			
0			\$0.00								
0			\$0.00	Total	\$3,337,261.33	\$2,832,688.56	\$2,782,493.55	\$8,868,827.96			
Municipal Purposes				Total Principal	\$2,822,149.92	\$2,440,445.37	\$2,481,338.82	\$8,028,722.60			
Debt Authorized	\$575,875.35		\$575,875.35	Total Interest	\$515,111.41	\$392,243.19	\$301,154.73	\$840,105.36			
Notes Outstanding	\$1,651,800.00		\$1,651,800.00	% of Total Current Year Budget	9.33%						
Bonds Outstanding	\$3,660,000.00		\$3,660,000.00								
Loans and Other Debt	\$600,927.92	\$600,927.92	\$0.00								
Total (Current Year)	\$72,757,103.27	\$66,869,427.92	\$5,887,675.35								
Population (2010 census)	19,722										
Per Capita Gross Debt	\$3,689.13										
Per Capita Net Debt	\$298.53										
3 Yr. Average Property Valuation		\$3,242,738,715.67									
Net Debt as % of 3 Year Avg Property Valuation		0.18%									

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)
