



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 1918 Sparta Township - County of Sussex

Adopted

Municode: 1918

Filename: 1918_fba_2016.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
Christina		Quinn	12/31/2016	christina.quinn@spartanj.org

Chief Administrative Officer

William	E	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
Gilbert		Gibbs	12/31/2018	gilbert.gibbs@spartanj.org
Joshua		Hertzberg	12/31/2018	joshua.hertzberg@spartanj.org
Jerard		Murphy	12/31/2016	jerard.murphy@spartanj.org
Molly		Whilesmith	12/31/2018	molly.whilesmith@spartanj.org



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	4.66%	\$168,900.00	\$3,623,500.00	\$3,792,400.00	\$2,800,000.00		\$737,000.00	\$80,400.00	\$175,000.00			
08	Local Revenue	4.24%	\$311,701.84	\$7,348,600.16	\$7,660,302.00	\$1,532,096.00	\$2,300.00	\$3,347,359.00	\$1,031,697.00	\$1,746,850.00			
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	-6.25%	(\$25,000.00)	\$400,000.00	\$375,000.00	\$375,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.25%	\$1,140.00	\$462,165.00	\$463,305.00	\$463,305.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-51.09%	(\$134,423.00)	\$263,133.00	\$128,710.00	\$128,710.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-11.54%	(\$150,000.00)	\$1,300,000.00	\$1,150,000.00	\$1,150,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.01%	\$336,572.00	\$16,733,555.00	\$17,070,127.00	\$17,070,127.00							
07	Minimum Library Tax	-0.76%	(\$7,886.00)	\$1,043,605.00	\$1,035,719.00	\$1,035,719.00							
54	Open Space Levy Tax	27.45%	\$70,588.64	\$257,178.36	\$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	1.75%	\$571,593.48	\$32,724,961.52	\$33,296,555.00	\$25,848,182.00	\$330,067.00	\$4,084,359.00	\$1,112,097.00	\$1,921,850.00	\$0.00	\$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	Water Utility	Sewer Utility	Solid Waste Utility	Utility	Utility	Utility	
20	General Government	21.60	12.00	4.02%	\$234,510.00	\$5,832,419.00	\$6,066,929.00	\$1,528,227.00	\$30,067.00	\$1,902,565.00	\$690,220.00	\$1,915,850.00				
21	Land-Use Administration	2.27		16.01%	\$32,840.00	\$205,175.00	\$238,015.00	\$213,015.00	\$25,000.00							
22	Uniform Construction Code	3.00	7.00	-4.70%	(\$22,712.00)	\$482,859.00	\$460,147.00	\$460,147.00								
23	Insurance			4.42%	\$150,143.00	\$3,393,257.00	\$3,543,400.00	\$3,543,400.00								
25	Public Safety	43.10	11.00	-0.27%	(\$14,157.00)	\$5,222,864.00	\$5,208,707.00	\$5,196,797.00	\$11,910.00							
26	Public Works	17.00	10.00	6.43%	\$147,437.00	\$2,292,826.00	\$2,440,263.00	\$2,366,555.00	\$73,708.00							
27	Health and Human Services	2.03	5.00	4.05%	\$8,218.00	\$202,894.00	\$211,112.00	\$188,770.00	\$22,342.00							
28	Parks and Recreation	9.00	3.00	8.29%	\$54,565.00	\$657,822.00	\$712,387.00	\$712,387.00								
29	Education (including Library)	6.00		-0.76%	(\$7,886.00)	\$1,043,605.00	\$1,035,719.00	\$1,035,719.00								
30	Unclassified			25.11%	\$55,000.00	\$219,000.00	\$274,000.00	\$274,000.00								
31	Utilities and Bulk Purchases			-0.92%	(\$6,000.00)	\$653,479.00	\$647,479.00	\$647,479.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-7.18%	(\$179,896.00)	\$2,503,909.00	\$2,324,013.00	\$2,195,358.00		\$113,100.00	\$4,555.00	\$11,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.25%	\$1,140.00	\$462,165.00	\$463,305.00	\$463,305.00								
43	Court and Public Defender			-4.00%	(\$9,110.00)	\$227,854.00	\$218,744.00	\$218,744.00								
44	Capital			24.10%	\$400,000.00	\$1,660,000.00	\$2,060,000.00	\$1,250,000.00	\$300,000.00	\$510,000.00						
45	Debt			-11.16%	(\$429,738.52)	\$3,849,892.52	\$3,420,154.00	\$1,444,138.00		\$1,558,694.00	\$417,322.00					
46	Deferred Charges			-2.50%	(\$7,257.00)	\$290,257.00	\$283,000.00	\$283,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			6.43%	\$226,624.00	\$3,525,634.00	\$3,752,258.00	\$3,752,258.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	104.00	48.00	1.94%	\$633,720.48	\$32,725,911.52	\$33,359,632.00	\$25,773,299.00	\$132,960.00	\$330,067.00	\$4,084,359.00	\$1,112,097.00	\$1,926,850.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	798	\$56,577,700.00	1.90%
2 Residential	6,969	\$2,585,713,700.00	86.78%
3A/3B Farm	258	\$31,038,300.00	1.04%
4A Commercial	326	\$259,597,800.00	8.71%
4B Industrial	38	\$40,849,800.00	1.37%
4C Apartments	4	\$5,922,900.00	0.20%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	8,393	\$2,979,700,200.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$2,979,700,200.00

Total # of property tax appeals filed in 2015	County Tax Board	
	State Tax Court	
Number of 2015 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 2015	
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	12	\$71,342,500.00	29.67%
15B Other Schools	4	\$19,235,500.00	8.00%
15C Public Property	433	\$73,602,500.00	30.61%
15D Church and Charities	27	\$43,663,400.00	18.16%
15E Cemeteries & Graveyards	4	\$2,065,300.00	0.86%
15F Other Exempt	118	\$30,574,700.00	12.71%
Total	598	\$240,483,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 8.07%

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 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement		NONE		
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
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	27,450.75	\$25,500.00				\$1,950.75
Supervisory Staff (Department Heads & Managers)	13.00	1.00	1,740,187.71	\$1,421,655.00			\$209,776.10	\$108,756.61
Police Officers (Including Superior Officers)	30.00		4,651,253.86	\$3,534,875.00	\$325,293.00		\$496,340.92	\$294,744.94
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	38.00		3,345,198.63	\$2,299,955.00	\$159,108.00		\$698,575.22	\$187,560.41
All Other Non-Union Employees not listed above	23.00	46.00	2,435,306.04	\$1,896,654.00	\$56,263.00		\$333,548.80	\$148,840.24
Totals	104.00	52.00	12,199,396.99	\$9,178,639.00	\$540,664.00	\$0.00	\$1,738,241.04	\$741,852.95

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	30.00	\$14,184.00	\$425,520.00	25.00	\$12,588.00	\$314,700.00
Parent & Child	4.00	\$20,784.00	\$83,136.00	7.00	\$18,000.00	\$126,000.00
Employee & Spouse (or Partner)	16.00	\$30,900.00	\$494,400.00	18.00	\$27,552.00	\$495,936.00
Family	38.00	\$36,840.00	\$1,399,920.00	40.00	\$32,340.00	\$1,293,600.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	88.00		\$2,402,976.00	90.00		\$2,230,236.00
<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	39	\$11,743.20	\$457,984.80	40	\$10,827.60	\$433,104.00
Parent & Child	4	\$25,290.67	\$101,162.68	4	\$23,386.67	\$93,546.68
Employee & Spouse (or Partner)	7	\$25,261.33	\$176,829.31	5	\$23,113.33	\$115,566.65
Family	8	\$34,474.67	\$275,797.36	8	\$31,770.67	\$254,165.36
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	58.00		\$1,011,774.15	57.00		\$896,382.69
GRAND TOTAL	146.00		\$3,414,750.15	147.00		\$3,126,618.69

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2017	2018	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$67,890,000.00	\$67,890,000.00	\$0.00	Utility Fund - Principal	\$1,042,000.00	\$1,050,000.00	\$1,060,000.00	\$9,359,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$434,548.77	\$395,185.01	\$358,960.01	\$1,532,509.40
Utility Fund Debt				Bond Anticipation Notes - Principal	\$486,000.00			
Water	\$14,703,434.93	\$14,703,434.93	\$0.00	Bond Anticipation Notes - Interest	\$83,355.00			
Sewer	\$3,578,256.03	\$3,578,256.03	\$0.00	Bonds - Principal				
Solid Waste			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal	\$13,594.74			
0			\$0.00	Loans & Other Debt - Interest	\$335.66			
0			\$0.00	Total	\$2,059,834.17	\$1,445,185.01	\$1,418,960.01	\$10,891,509.40
<u>Municipal Purposes</u>				Total Principal	\$1,541,594.74	\$1,050,000.00	\$1,060,000.00	\$9,359,000.00
Debt Authorized			\$0.00	Total Interest	\$518,239.43	\$395,185.01	\$358,960.01	\$1,532,509.40
Notes Outstanding	\$1,200,000.00		\$1,200,000.00	% of Total Current Year Budget	6.17%			
Bonds Outstanding	\$8,775,000.00		\$8,775,000.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$96,146,690.96	\$86,171,690.96	\$9,975,000.00	Total Guarantees - Other				
Population (2010 census)	19,722			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$4,875.10			Total Other				
Per Capita Net Debt	\$505.78			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$3,127,965,039.33		Rating	Aa2			
Net Debt as % of 3 Year Avg Property Valuation		0.32%		Year of Last Rating	2014			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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