



State of New Jersey Local Government Services

Year: **2018** Municipal User Friendly Budget

MUNICIPALITY: 1918 Sparta Township - County of Sussex



Adopted



Municode: 1918

Filename: 1918_fba_2018.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
Joshua		Hertzberg	12/31/2018	joshua.hertzberg@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

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

Thomas	M.	Ferry		tomcparma@verizon.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Molly	A.	Whilesmith	12/31/2018	molly.whilesmith@spartanj.org
Jerard		Murphy	12/31/2020	jerard.murphy@spartanj.org
Gilbert		Gibbs	12/31/2018	gilbert.gibbs@spartanj.org
Christine		Quinn	12/31/2020	christine.quinn@spartanj.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 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	0.572	\$17,008,448.00	17.87%	\$2,120.77
Municipal Library	0.035	\$1,028,937.00	1.08%	\$128.26
Municipal Open Space	0.011	\$327,020.00	0.34%	\$40.78
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.027	\$60,260,843.00	63.31%	\$7,514.46
Regional School District			0.00%	\$0.00
County Purposes	0.555	\$16,480,054.26	17.32%	\$2,058.87
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.003	\$72,162.26	0.08%	\$10.38
Other County Levies (total)			0.00%	\$0.00
 Total (Calendar Year 2017 Budget)	 3.203	 \$95,177,464.52	 100.00%	 \$11,873.52

Total Taxable Valuation as of October 1, 2017 \$2,976,933,600.00

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

Current Year Average Residential Assessment \$370,304.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.572	0.582	1.78%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$17,008,448.00	\$17,335,297.00	1.92%	\$326,849.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,120.77	\$2,156.28	1.67%	\$35.51

Current Year 2018 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$17,335,297.00	
Municipal Library	ACTUAL	\$1,034,308.00	
Municipal Open Space	ESTIMATED	\$327,767.00	
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District	ESTIMATED	\$61,466,060.00	
Regional School District			
County Purposes	ESTIMATED	\$16,809,655.00	
County Library			
County Board of Health			
County Open Space	ESTIMATED	\$73,606.00	
Other County Levies (total)			
 Total ESTIMATED amount to be raised by taxes			\$97,046,693.00

Revenue Anticipated, Excluding Tax Levy	7,951,104.00
Budget Appropriations, before Reserve for Uncollected Taxes	23,205,510.00
Total Non-Municipal Tax Levy	\$78,677,088.00
Amount to be Raised by Taxes - Before RUT	\$93,931,494.00
Reserve for Uncollected Taxes (RUT)	\$3,115,198.84
Total Amount to be Raised by Taxes	\$97,046,692.84

% of Tax Collections used to Calculate RUT 96.79%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	94,256,363.03
Total Tax Levy, CY 2017	95,409,262.81
% of Taxes Collected, CY 2017	98.79%
 Delinquent Taxes - December 31, 2017	 \$1,166,238.31

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	-6.66%	(\$270,000.00)	\$4,055,000.00	\$3,785,000.00	\$3,250,000.00		\$300,000.00	\$40,000.00	\$195,000.00			
08	Local Revenue	-6.78%	(\$558,974.62)	\$8,248,094.62	\$7,689,120.00	\$1,353,080.00	\$4,000.00	\$3,546,785.00	\$1,025,990.00	\$1,759,265.00			
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	-12.92%	(\$62,327.00)	\$482,327.00	\$420,000.00	\$420,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-37.43%	(\$177,582.77)	\$474,458.77	\$296,876.00	\$296,876.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	-13.01%	(\$16,578.00)	\$127,462.00	\$110,884.00	\$110,884.00							
08	Other Special Items	-6.66%	(\$16,209.49)	\$243,248.49	\$227,039.00	\$227,039.00							
15	Receipts from Delinquent Taxes	-33.13%	(\$495,340.63)	\$1,495,340.63	\$1,000,000.00	\$1,000,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-10.88%	(\$2,115,565.86)	\$19,450,862.86	\$17,335,297.00	\$17,335,297.00							
07	Minimum Library Tax	0.52%	\$5,371.00	\$1,028,937.00	\$1,034,308.00	\$1,034,308.00							
54	Open Space Levy Tax	-0.23%	(\$747.02)	\$327,767.02	\$327,020.00	\$327,020.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	-40.38%	(\$17,154.00)	\$42,481.00	\$25,327.00				\$25,327.00				
Total		-10.00%	(\$3,725,108.39)	\$37,269,204.39	\$33,544,096.00	\$26,320,709.00	\$331,020.00	\$3,846,785.00	\$1,091,317.00	\$1,954,265.00	\$0.00	\$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	Water Utility	Sewer Utility	Solid Waste Utility	Utility	Utility	Utility
20 General Government			2.45%	\$147,047.00	\$5,998,157.00	\$6,145,204.00	\$1,664,888.00			\$1,861,425.00	\$676,126.00	\$1,942,765.00			
21 Land-Use Administration			1.31%	\$2,825.00	\$215,675.00	\$218,500.00	\$218,500.00								
22 Uniform Construction Code			3.44%	\$12,626.00	\$366,939.00	\$379,565.00	\$379,565.00								
23 Insurance			2.20%	\$80,570.00	\$3,658,400.00	\$3,738,970.00	\$3,738,970.00								
25 Public Safety			-1.90%	(\$101,173.00)	\$5,316,977.00	\$5,215,804.00	\$5,196,573.00	\$19,231.00							
26 Public Works			2.85%	\$70,739.00	\$2,478,870.00	\$2,549,609.00	\$2,473,998.00	\$75,611.00							
27 Health and Human Services			-4.27%	(\$10,665.00)	\$249,627.00	\$238,962.00	\$218,670.00	\$20,292.00							
28 Parks and Recreation			1.59%	\$11,838.00	\$746,474.00	\$758,312.00	\$758,312.00								
29 Education (including Library)			-0.14%	(\$1,411.00)	\$1,035,719.00	\$1,034,308.00	\$1,034,308.00								
30 Unclassified			0.00%	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00								
31 Utilities and Bulk Purchases			0.01%	\$50.00	\$628,569.00	\$628,619.00	\$628,619.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			0.22%	\$5,070.00	\$2,284,803.00	\$2,289,873.00	\$2,289,873.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			-36.96%	(\$175,355.00)	\$474,423.00	\$299,068.00	\$299,068.00								
43 Court and Public Defender			-6.38%	(\$14,155.00)	\$221,855.00	\$207,700.00	\$207,700.00								
44 Capital			17.76%	\$326,720.00	\$1,839,300.00	\$2,166,020.00	\$1,700,000.00		\$156,020.00	\$310,000.00					
45 Debt			-8.89%	(\$336,948.00)	\$3,791,665.00	\$3,454,717.00	\$1,669,332.00			\$1,372,519.00	\$412,866.00				
46 Deferred Charges			-3.31%	(\$25,534.00)	\$772,200.00	\$746,666.00	\$362,000.00		\$175,000.00	\$195,841.00	\$2,325.00	\$11,500.00			
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-6.04%	(\$207,123.00)	\$3,429,322.00	\$3,222,199.00	\$3,115,199.00			\$107,000.00					
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	0.00	0.00	-0.64%	(\$214,879.00)	\$33,758,975.00	\$33,544,096.00	\$26,205,575.00	\$115,134.00	\$331,020.00	\$3,846,785.00	\$1,091,317.00	\$1,954,265.00	\$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, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	788	\$54,369,700.00	1.83%	15A Public Schools	12	\$71,342,500.00	29.93%
2 Residential	6,955	\$2,575,471,100.00	86.51%	15B Other Schools	4	\$19,235,500.00	8.07%
3A/3B Farm	259	\$30,567,900.00	1.03%	15C Public Property	444	\$74,022,600.00	31.05%
4A Commercial	330	\$263,296,200.00	8.84%	15D Church and Charities	29	\$48,441,900.00	20.32%
4B Industrial	38	\$41,080,800.00	1.38%	15E Cemeteries & Graveyards	4	\$2,065,300.00	0.87%
4C Apartments	5	\$12,147,900.00	0.41%	15F Other Exempt	124	\$23,286,700.00	9.77%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	8,375	\$2,976,933,600.00	100.00%	Total	617	\$238,394,500.00	100.00%
Average Ratio (%), Assessed to True Value		95.81%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$3,107,122,012.32		Non-Exempt Properties			8.01%
Total # of property tax appeals filed in 2017	County Tax Board	153.00					
	State Tax Court	29.00					
Number of 2017 County Tax Board decisions appealed to Tax Court		34.00					
Number of pending property tax appeals in State Tax Court		63.00					
Amount paid out by municipality for tax appeals in 2017		\$151,472.33					

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 2017 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

Sheet UFB-6C

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	2,028,248.00	\$1,665,973.00			\$218,168.00	\$144,107.00
Police Officers (Including Superior Officers)	34.00	5.00	4,799,255.00	\$3,604,070.00	\$338,000.00		\$516,195.00	\$340,990.00
Fire Fighters (Including Superior Officers)			0.00	\$0.00				
All Other Union Employees not listed above	38.00		3,454,779.17	\$2,366,754.00	\$144,300.00		\$726,519.00	\$217,206.17
All Other Non-Union Employees not listed above	25.00	61.00	1,977,508.00	\$1,500,798.00			\$346,891.00	\$129,819.00
Totals	112.00	72.00	12,293,526.17	\$9,168,645.00	\$482,300.00	\$0.00	\$1,807,773.00	\$834,808.17

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	33.00	\$14,508.00	\$478,764.00	28.00	\$14,808.00	\$414,624.00
Parent & Child	3.00	\$21,216.00	\$63,648.00	3.00	\$20,892.00	\$62,676.00
Employee & Spouse (or Partner)	15.00	\$31,632.00	\$474,480.00	17.00	\$32,328.00	\$549,576.00
Family	38.00	\$37,668.00	\$1,431,384.00	31.00	\$37,728.00	\$1,169,568.00
Employee Cost Sharing Contribution (enter as negative -)			(\$244,090.56)			(\$244,090.56)
Subtotal	89.00		\$2,204,185.44	79.00		\$1,952,353.44
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0		\$0.00
Parent & Child	0	\$0.00	\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0		\$0.00
Family	0	\$0.00	\$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	44	\$14,508.00	\$638,352.00	41	\$14,808.00	\$607,128.00
Parent & Child	4	\$21,216.00	\$84,864.00	4	\$20,892.00	\$83,568.00
Employee & Spouse (or Partner)	6	\$31,632.00	\$189,792.00	7	\$32,328.00	\$226,296.00
Family	7	\$37,668.00	\$263,676.00	8	\$37,728.00	\$301,824.00
Employee Cost Sharing Contribution (enter as negative -)			(\$8,640.00)			(\$8,640.00)
Subtotal	61.00		\$1,168,044.00	60.00		\$1,210,176.00
GRAND TOTAL	150.00		\$3,372,229.44	139.00		\$3,162,529.44

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)
