



State of New Jersey Local Government Services

Year: **2020 Municipal User Friendly Budget**

MUNICIPALITY: 1918 Sparta Township - County of Sussex

Introduced

Municode: 1918

Filename: 1918_fbi_2020.xlsx

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
Jerard		Murphy	12/31/2020	jerard.murohy@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

Kate		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
Daniel		Chiariello	12/31/2022	daniel.chiariello@spartanj.org
Molly		Whilesmith	12/31/2022	molly.whilesmith@spartanj.org
David		Smith	12/31/2022	david.smith@spartanj.org
Christine		Quinn	12/31/2020	christine.quinn@spartanj.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 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	0.592	\$17,676,979.61	17.86%	\$2,188.12
Municipal Library	0.036	\$1,062,544.39	1.07%	\$131.53
Municipal Open Space	0.011	\$327,009.40	0.33%	\$40.48
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.093	\$62,546,373.00	63.21%	\$7,742.23
Regional School District			0.00%	\$0.00
County Purposes	0.581	\$17,344,626.54	17.53%	\$2,150.68
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 2019 Budget)	3.313	\$98,957,532.94	100.00%	\$12,253.04

Total Taxable Valuation as of October 1, 2019 \$3,001,513,200.00

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

Current Year Average Residential Assessment \$369,700.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.592	0.592	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$17,676,979.61	\$17,672,167.60	-0.03%	(\$4,812.01)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,188.12	\$2,186.78	-0.06%	(\$1.34)

Current Year 2020 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED		\$17,672,167.60
Municipal Library	ACTUAL		\$1,092,923.75
Municipal Open Space	ESTIMATED		\$328,710.24
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District	ESTIMATED		\$63,797,301.00
Regional School District			
County Purposes	ESTIMATED		\$17,691,520.00
County Library			
County Board of Health			
County Open Space			
Other County Levies (total)			
 Total ESTIMATED amount to be raised by taxes			\$100,582,622.59

Revenue Anticipated, Excluding Tax Levy	9,209,969.00
Budget Appropriations, before Reserve for Uncollected Taxes	24,967,790.00
Total Non-Municipal Tax Levy	\$81,817,531.24
Amount to be Raised by Taxes - Before RUT	\$97,575,352.24
Reserve for Uncollected Taxes (RUT)	\$3,007,344.27
Total Amount to be Raised by Taxes	\$100,582,696.51

% of Tax Collections used to Calculate RUT 97.01%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	97,456,364.64
Total Tax Levy, CY 2019	99,022,082.49
% of Taxes Collected, CY 2019	98.42%
 Delinquent Taxes - December 31, 2019	\$1,395,811.12

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	17.98%	\$669,000.00	\$3,721,000.00	\$4,390,000.00	\$3,530,000.00		\$500,000.00	\$40,000.00	\$320,000.00			
08	Local Revenue	6.06%	\$466,858.00	\$7,699,496.00	\$8,166,354.00	\$1,758,150.00	\$12,400.00	\$3,389,746.00	\$988,168.00	\$2,017,890.00			
09	State Aid (without offsetting appropriation)	1.19%	\$15,450.00	\$1,293,225.00	\$1,308,675.00	\$1,308,675.00							
08	Uniform Construction Code Fees	20.51%	\$112,323.00	\$547,677.00	\$660,000.00	\$660,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	18.43%	\$60,700.00	\$329,430.00	\$390,130.00	\$375,628.00			\$14,502.00				
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	189.52%	\$208,013.67	\$109,755.33	\$317,769.00	\$317,769.00							
08	Other Special Items	12.08%	\$28,264.00	\$233,883.00	\$262,147.00	\$262,147.00							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-0.04%	(\$7,212.01)	\$17,676,979.61	\$17,669,767.60	\$17,669,767.60							
07	Minimum Library Tax	2.86%	\$30,379.36	\$1,062,544.39	\$1,092,923.75	\$1,092,923.75							
54	Open Space Levy Tax	0.97%	\$3,157.03	\$327,009.40	\$330,166.43		\$330,166.43						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
Total		4.67%	\$1,586,933.05	\$34,000,999.73	\$35,587,932.78	\$27,975,060.35	\$342,566.43	\$3,889,746.00	\$1,042,670.00	\$2,337,890.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time 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	24.00 14.00	2.75%	\$175,404.43	\$6,370,661.00	\$6,546,065.43	\$1,729,185.00		\$12,566.43	\$1,867,119.00	\$611,320.00	\$2,325,875.00			
21 Land-Use Administration	2.00	12.74%	\$28,210.00	\$221,370.00	\$249,580.00	\$249,580.00								
22 Uniform Construction Code	4.00 4.00	9.55%	\$52,323.00	\$547,677.00	\$600,000.00	\$600,000.00								
23 Insurance		0.82%	\$30,888.00	\$3,750,112.00	\$3,781,000.00	\$3,781,000.00								
25 Public Safety	49.00 13.00	2.77%	\$149,823.00	\$5,401,968.00	\$5,551,791.00	\$5,527,106.00	\$24,685.00							
26 Public Works	24.00 10.00	5.57%	\$143,567.00	\$2,575,460.00	\$2,719,027.00	\$2,618,994.00	\$100,033.00							
27 Health and Human Services	1.00 11.00	4.69%	\$8,477.00	\$180,872.00	\$189,349.00	\$169,057.00	\$20,292.00							
28 Parks and Recreation	11.00 3.00	5.03%	\$38,877.60	\$772,697.40	\$811,575.00	\$811,575.00								
29 Education (including Library)	5.00 13.00	2.86%	\$30,379.00	\$1,062,545.00	\$1,092,924.00	\$1,092,924.00								
30 Unclassified		-4.05%	(\$15,000.00)	\$370,000.00	\$355,000.00	\$355,000.00								
31 Utilities and Bulk Purchases		0.11%	\$733.00	\$669,817.00	\$670,550.00	\$670,550.00								
32 Landfill / Solid Waste Disposal		#DIV/0!	\$0.00	\$0.00	\$0.00									
35 Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00									
36 Statutory Expenditures		3.65%	\$94,483.00	\$2,588,896.00	\$2,683,379.00	\$2,558,458.00			\$110,475.00	\$2,431.00	\$12,015.00			
37 Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00									
42 Shared Services		14.02%	\$46,198.00	\$329,430.00	\$375,628.00	\$375,628.00								
43 Court and Public Defender	1.00 3.00	2.80%	\$5,961.67	\$213,013.33	\$218,975.00	\$216,966.00	\$2,009.00							
44 Capital		15.86%	\$395,000.00	\$2,490,000.00	\$2,885,000.00	\$2,200,000.00	\$175,000.00		\$510,000.00					
45 Debt		3.87%	\$123,280.00	\$3,189,282.00	\$3,312,562.00	\$1,485,748.00			\$1,402,152.00	\$424,662.00				
46 Deferred Charges		254.12%	\$386,257.00	\$152,000.00	\$538,257.00	\$204,000.00		\$330,000.00		\$4,257.00				
48 Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes		-3.46%	(\$107,928.65)	\$3,115,199.00	\$3,007,270.35	\$3,007,270.35								
55 Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	121.00 71.00	4.67%	\$1,586,933.05	\$34,000,999.73	\$35,587,932.78	\$27,653,041.35	\$322,019.00	\$342,566.43	\$3,889,746.00	\$1,042,670.00	\$2,337,890.00	\$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, 2019 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	823	\$63,641,500.00	2.12%	15A Public Schools	12	\$71,342,500.00	29.87%
2 Residential	6,986	\$2,582,484,000.00	86.04%	15B Other Schools	4	\$19,325,500.00	8.09%
3A/3B Farm	264	\$32,753,800.00	1.09%	15C Public Property	442	\$74,021,100.00	30.99%
4A Commercial	329	\$268,530,200.00	8.95%	15D Church and Charities	27	\$48,223,000.00	20.19%
4B Industrial	38	\$41,955,800.00	1.40%	15E Cemeteries & Graveyards	4	\$2,065,300.00	0.86%
4C Apartments	5	\$12,147,900.00	0.40%	15F Other Exempt	186	\$23,863,000.00	9.99%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	8,445	\$3,001,513,200.00	100.00%	Total	675	\$238,840,400.00	100.00%
Average Ratio (%), Assessed to True Value		93.39%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$3,213,955,669.77		Non-Exempt Properties			7.96%
Total # of property tax appeals filed in 2019	County Tax Board	76.00					
	State Tax Court	60.00					
Number of 2019 County Tax Board decisions appealed to Tax Court		76.00					
Number of pending property tax appeals in State Tax Court		60.00					
Amount paid out by municipality for tax appeals in 2019		\$174,410.07					

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 2019 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	33,736.00	\$31,050.00				\$2,686.00
Supervisory Staff (Department Heads & Managers)	15.00	1.00	2,110,618.00	\$1,741,785.00			\$218,168.00	\$150,665.00
Police Officers (Including Superior Officers)	38.00	5.00	4,950,643.00	\$3,732,341.00	\$345,600.00		\$516,195.00	\$356,507.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	43.00		3,576,423.00	\$2,474,456.00	\$147,547.00		\$726,519.00	\$227,901.00
All Other Non-Union Employees not listed above	25.00	60.00	2,051,712.00	\$1,569,094.00			\$346,891.00	\$135,727.00
Totals	121.00	71.00	12,723,132.00	\$9,548,726.00	\$493,147.00	\$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	29.00	\$14,544.00	\$421,776.00	27.00	\$14,508.00	\$391,716.00
Parent & Child	4.00	\$21,240.00	\$84,960.00	1.00	\$21,216.00	\$21,216.00
Employee & Spouse (or Partner)	16.00	\$31,692.00	\$507,072.00	14.00	\$31,632.00	\$442,848.00
Family	36.00	\$37,716.00	\$1,357,776.00	36.00	\$37,668.00	\$1,356,048.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	85.00		\$2,371,584.00	78.00		\$2,211,828.00
<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	52	13,995	\$727,740.00	44	\$14,508.00	\$638,352.00
Parent & Child	4	19,968	\$79,872.00	4	\$21,216.00	\$84,864.00
Employee & Spouse (or Partner)	8	30,648	\$245,184.00	6	\$31,632.00	\$189,792.00
Family	8	19,968	\$159,744.00	7	\$37,668.00	\$263,676.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	72.00		\$1,212,540.00	61.00		\$1,176,684.00
GRAND TOTAL	157.00		\$3,584,124.00	139.00		\$3,388,512.00

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
No

Is prescription drug coverage provided by the SHBP (Yes or 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)
