



State of New Jersey Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 1918 Sparta Township - County of Sussex

Adopted

Municode: 1918

Filename: 1918_fba_2022.xlsm

Website: www.spartanj.org

Phone Number:

973-729-4103

Mailing Address:

65 Main Street

Municipality:

Sparta

State:

NJ

Zip:

07871

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
David		Smith	12/31/2022	david.smith@spartanj.net

Chief Administrative Officer

Neil		Spidaleetto		nspidaletto@spartapd.org
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Chief Financial Officer

Grant		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
Molly	A.	Whilesmith	12/31/2022	molly.whilesmith@spartanj.net
Daniel		Chiariello	12/31/2022	daniel.chiareello@spartanj.net
Joshua		Hertzberg	12/31/2024	joshua.hertzberg@spartanj.net
Christine		Quinn	12/31/2024	christine.quinn@spartanj.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.583	\$17,734,106.67	17.41%	\$2,159.27
Municipal Library	0.036	\$1,087,267.33	1.07%	\$133.38
Municipal Open Space	0.011	\$334,707.00	0.33%	\$40.76
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	2.123	\$64,600,967.00	63.42%	\$7,866.09
Regional School District			0.00%	\$0.00
County Purposes	0.596	\$18,097,122.37	17.77%	\$2,207.44
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 2021 Budget)	3.349	\$101,854,170.37	100.00%	\$12,406.93
Total Taxable Valuation as of		October 1, 2021	\$3,063,881,400.00	
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment			\$370,500.00	
<u>Prior Year to Current Year Comparison</u>				
<u>Comparison - Municipal Purposes Tax Rate</u>				
Prior Year		Current Year	% Change (+/-)	
0.583		0.581	-0.31%	
<u>Comparison - Municipal Purposes Tax Levy</u>				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$17,734,106.67		\$17,784,887.21	0.29%	\$50,780.54
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$2,159.27		\$2,152.61	-0.31%	(\$6.67)
Sheet UFB-1				

Current Year 2022 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$17,784,887.21
Municipal Library	ACTUAL	\$1,168,104.17
Municipal Open Space	ESTIMATED	\$340,000.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$66,420,658.50
Regional School District		
County Purposes	ESTIMATED	\$18,515,166.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$104,228,815.88
Revenue Anticipated, Excluding Tax Levy		9,778,057.90
Budget Appropriations, before Reserve for Uncollected Taxes		26,112,147.19
Total Non-Municipal Tax Levy		\$85,275,824.50
Amount to be Raised by Taxes - Before RUT		\$101,609,913.79
Reserve for Uncollected Taxes (RUT)		\$2,958,902.09
Total Amount to be Raised by Taxes		\$104,568,815.88
% of Tax Collections used to Calculate RUT		97.17%
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 2021		101,340,354.17
Total Tax Levy, CY 2021		102,567,771.43
% of Taxes Collected, CY 2021		98.80%
Delinquent Taxes - December 31, 2021		\$1,096,707.01

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	13.16%	\$634,876.00	\$4,822,500.00	\$5,457,376.00	\$4,515,376.00			\$500,000.00	\$87,000.00	\$355,000.00		
08	Local Revenue	0.61%	\$47,572.34	\$7,793,966.66	\$7,841,539.00	\$1,366,450.00			\$3,471,288.00	\$949,951.00	\$2,053,850.00		
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	-7.67%	(\$49,000.00)	\$639,000.00	\$590,000.00	\$590,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	18.14%	\$68,741.00	\$378,916.00	\$447,657.00	\$447,657.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	428.32%	\$396,320.90	\$92,529.00	\$488,849.90	\$488,849.90							
08	Other Special Items	-10.86%	(\$31,247.00)	\$287,747.00	\$256,500.00	\$256,500.00							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$1,160,000.00	\$1,160,000.00	\$1,160,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.29%	\$50,780.54	\$17,734,106.67	\$17,784,887.21	\$17,784,887.21							
07	Minimum Library Tax	7.43%	\$80,836.84	\$1,087,267.33	\$1,168,104.17	\$1,168,104.17							
54	Open Space Levy Tax	2.23%	\$7,463.00	\$334,707.00	\$342,170.00		\$342,170.00						
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	-100.00%	(\$157,547.75)	\$157,547.75	\$0.00								
	Total	2.93%	\$1,048,795.87	\$35,781,512.41	\$36,830,308.28	\$29,071,049.28	\$342,170.00	\$0.00	\$3,971,288.00	\$1,036,951.00	\$2,408,850.00	\$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	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Solid Waste Utility	Utility	Utility
20	General Government	24.00	14.00	4.95%	\$95,250.00	\$1,923,479.00	\$2,018,729.00	\$2,018,729.00							
21	Land-Use Administration	2.00	2.00	7.35%	\$18,577.00	\$252,586.00	\$271,163.00	\$271,163.00							
22	Uniform Construction Code	4.00	4.00	0.00%	\$0.00	\$589,650.00	\$589,650.00	\$589,650.00							
23	Insurance			0.00%	\$0.00	\$3,731,000.00	\$3,731,000.00	\$3,731,000.00							
25	Public Safety	49.00	13.00	2.60%	\$148,126.00	\$5,699,959.75	\$5,848,085.75	\$5,841,760.00	\$6,325.75						
26	Public Works	24.00	10.00	2.79%	\$210,602.95	\$7,539,024.00	\$7,749,626.95	\$2,701,285.00	\$89,634.95		\$1,917,374.00	\$644,498.00	\$2,396,835.00		
27	Health and Human Services	1.00	11.00	-1.43%	(\$3,089.00)	\$216,452.00	\$213,363.00	\$193,071.00	\$20,292.00						
28	Parks and Recreation	11.00	3.00	4.78%	\$39,910.00	\$834,484.00	\$874,394.00	\$862,224.00	\$12,170.00						
29	Education (including Library)	5.00	13.00	6.88%	\$75,180.00	\$1,092,924.00	\$1,168,104.00	\$1,168,104.00							
30	Unclassified			0.00%	\$0.00	\$280,000.00	\$280,000.00	\$280,000.00							
31	Utilities and Bulk Purchases			1.80%	\$12,050.00	\$670,550.00	\$682,600.00	\$682,600.00							
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			3.97%	\$106,610.00	\$2,685,412.00	\$2,792,022.00	\$2,660,995.00			\$116,527.00	\$2,485.00	\$12,015.00		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			19.44%	\$73,739.00	\$379,318.00	\$453,057.00	\$453,057.00							
43	Court and Public Defender	1.00	3.00	4.41%	\$9,755.00	\$221,082.00	\$230,837.00	\$226,099.00	\$4,738.00						
44	Capital			29.52%	\$800,000.00	\$2,710,000.00	\$3,510,000.00	\$3,000,000.00			\$510,000.00				
45	Debt			-4.72%	(\$169,718.50)	\$3,599,477.00	\$3,429,758.50	\$1,282,403.50	\$330,000.00		\$1,427,387.00	\$389,968.00			
46	Deferred Charges			-92.94%	(\$382,033.43)	\$411,049.42	\$29,015.99	\$29,015.99							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.47%	\$13,835.85	\$2,945,066.24	\$2,958,902.09	\$2,958,902.09							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
Total		121.00	73.00	2.93%	\$1,048,794.87	\$35,781,513.41	\$36,830,308.28	\$28,950,058.58	\$120,990.70	\$342,170.00	\$0.00	\$3,971,288.00	\$1,036,951.00	\$2,408,850.00	\$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, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	682	\$44,418,700.00	1.45%
2 Residential	7,101	\$2,630,593,600.00	85.86%
3A/3B Farm	255	\$32,077,100.00	1.05%
4A Commercial	332	\$297,996,300.00	9.73%
4B Industrial	38	\$41,955,800.00	1.37%
4C Apartments	7	\$16,839,900.00	0.55%
5A/5B Railroad	40		0.00%
6A/6B Business Personal Property			0.00%
Total	8,455	\$3,063,881,400.00	100.00%

Average Ratio (%), Assessed to True Value		86.83%
Equalized Valuation, Taxable Properties		\$3,528,597,719.68

Total # of property tax appeals filed in 2021	County Tax Board	
	State Tax Court	
Number of 2021 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 2021	\$98,196.45
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Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	12	\$71,342,500.00	29.26%
15B Other Schools	4	\$19,235,500.00	7.89%
15C Public Property	444	\$74,174,300.00	30.42%
15D Church and Charities	27	\$48,246,500.00	19.79%
15E Cemeteries & Graveyards	5	\$2,044,900.00	0.84%
15F Other Exempt	198	\$28,794,500.00	11.81%
Total	690	\$243,838,200.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	7.96%
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USER FRIENDLY BUDGET SECTION

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	35,291.00	\$32,544.00				\$2,747.00
Supervisory Staff (Department Heads & Managers)	15.00	1.00	2,201,575.00	\$1,825,501.00			\$218,168.00	\$157,906.00
Police Officers (Including Superior Officers)	38.00	5.00	4,766,286.00	\$3,911,727.00			\$516,195.00	\$338,364.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	43.00		3,544,233.00	\$2,593,386.00			\$726,519.00	\$224,328.00
All Other Non-Union Employees not listed above	25.00	60.00	2,133,650.03	\$1,644,509.00			\$346,891.00	\$142,250.03
Totals	121.00	71.00	12,681,035.03	\$10,007,667.00	\$0.00	\$0.00	\$1,807,773.00	\$865,595.03

Is the Local Government required to comply with N.J.S.A. 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	37.00	\$14,604.00	\$540,348.00	36.00	\$14,604.00	\$525,744.00
Parent & Child	7.00	\$21,324.00	\$149,268.00	3.00	\$21,324.00	\$63,972.00
Employee & Spouse (or Partner)	15.00	\$31,824.00	\$477,360.00	20.00	\$31,824.00	\$636,480.00
Family	36.00	\$37,860.00	\$1,362,960.00	36.00	\$37,860.00	\$1,362,960.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	95.00		\$2,529,936.00	95.00		\$2,589,156.00
<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	36	\$14,604.00	\$525,744.00	61	14,100	\$860,100.00
Parent & Child	4	\$21,324.00	\$85,296.00	4	20,124	\$80,496.00
Employee & Spouse (or Partner)	9	\$31,824.00	\$286,416.00	11	30,888	\$339,768.00
Family	7	\$37,860.00	\$265,020.00	11	36,228	\$398,508.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	56.00		\$1,162,476.00	87.00		\$1,678,872.00
GRAND TOTAL	151.00		\$3,692,412.00	182.00		\$4,268,028.00

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)?

YES

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

				Current Year		2023	2024	All Additional Future		
		Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets		
Local School Debt		\$48,208,948.00	\$48,208,948.00	\$0.00	Utility Fund - Principal	\$1,395,000.00	\$1,410,000.00	\$1,415,000.00	\$5,720,000.00	
Regional School Debt				\$0.00	Utility Fund - Interest	\$310,421.24	\$253,246.24	\$202,011.87	\$582,742.50	
				Bond Anticipation Notes - Principal	\$321,700.00					
Utility Fund Debt					Bond Anticipation Notes - Interest	\$31,202.00				
Water		\$8,966,100.00	\$8,966,100.00	\$0.00	Bonds - Principal	\$1,000,000.00	\$1,025,000.00	\$515,000.00	\$0.00	
Sewer		\$2,628,000.00	\$2,628,000.00	\$0.00	Bonds - Interest	\$72,637.50	\$39,637.50	\$15,450.00	\$0.00	
Solid Waste				\$0.00	Loans & Other Debt - Principal	\$44,549.92	\$45,445.37	\$46,338.82	\$378,722.60	
				\$0.00	Loans & Other Debt - Interest	\$10,079.90	\$9,184.44	\$8,270.98	\$31,000.99	
				\$0.00						
				Total	\$3,185,590.56	\$2,782,513.55	\$2,202,071.67	\$6,712,466.09		
Municipal Purposes					Total Principal	\$2,761,249.92	\$2,480,445.37	\$1,976,338.82	\$6,098,722.60	
Debt Authorized (BNI)		\$754,016.35		\$754,016.35	Total Interest	\$424,340.64	\$302,068.18	\$225,732.85	\$613,743.49	
Notes Outstanding		\$1,456,600.00		\$1,456,600.00	% of Total Current Year Budget	8.65%				
Bonds Outstanding		\$2,540,000.00		\$2,540,000.00						
Loans and Other Debt		\$600,927.92	\$600,927.92	\$0.00						
				Description		Debt Not Listed Above				
Total (Current Year)		\$65,154,592.27	\$60,403,975.92	\$4,750,616.35	Total Guarantees - Governmental					
				Total Guarantees - Other		NONE				
				Total Capital/Equipment Leases						
				Total Other						
				Bond Rating	Moody's	Standard & Poors	Fitch			
				Rating	"AA"	"AA+"				
				Year of Last Rating	2014	2017				
				Mark "X" if Municipality has no bond rating						
				Sheet UFB-10						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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)
