



State of New Jersey Local Government Services

Year: **2022 Municipal User Friendly Budget**

MUNICIPALITY: 1918 Sparta Township - County of Sussex ▼

Municipality Code: **1918**

Adopted ▼

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		nspidaleetto@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.chiarello@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 Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential 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**

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.583	0.581	-0.31%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$17,734,106.67	\$17,784,887.21	0.29%	\$50,780.54

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,159.27	\$2,152.61	-0.31%	(\$6.67)

Current Year 2022 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
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

Tax Collections - ACTUAL as of Prior Year

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							
Special Revenue Items w/ Prior Written Consent													
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							
Amount to be raised by taxation													
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 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	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	\$0.00

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	682	\$44,418,700.00	1.45%	15A Public Schools	12	\$71,342,500.00	29.26%
2 Residential	7,101	\$2,630,593,600.00	85.86%	15B Other Schools	4	\$19,235,500.00	7.89%
3A/3B Farm	255	\$32,077,100.00	1.05%	15C Public Property	444	\$74,174,300.00	30.42%
4A Commercial	332	\$297,996,300.00	9.73%	15D Church and Charities	27	\$48,246,500.00	19.79%
4B Industrial	38	\$41,955,800.00	1.37%	15E Cemeteries & Graveyards	5	\$2,044,900.00	0.84%
4C Apartments	7	\$16,839,900.00	0.55%	15F Other Exempt	198	\$28,794,500.00	11.81%
5A/5B Railroad	40		0.00%				
6A/6B Business Personal Property			0.00%				
Total	8,455	\$3,063,881,400.00	100.00%	Total	690	\$243,838,200.00	100.00%
Average Ratio (%), Assessed to True Value		86.83%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$3,528,597,719.68		Non-Exempt Properties		7.96%	
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					

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 2021 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	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
YES

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 - 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)
