



State of New Jersey
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 1918 Sparta Township - County of Sussex Adopted

Municode: 1918 Filename: 1918_fba_2025.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
Neill		Clark	12/31/2028	neill.clark@spartanj.net

Chief Administrative Officer

James		Zepp		james.zepp@spartanj.org
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Chief Financial Officer

Cert. Number

Dawn		Krumpfer	N-1878	dawn.krumpfer@spartanj.org
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Municipal Clerk

Roxanne		Landy		roxanne.landy@spartanj.org
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Registered Municipal Accountant

Steve		Wielkots		sdw@w-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Dean		Blumetti	12/31/2026	dean.blumetti@spartanj.net
Marjy		Murphy	12/31/2028	marjy.murphy@spartanj.net
Mark	M	Scott	12/31/2028	mark.scott@spartanj.net

Government Type: Council-Manager (1923)

Election Type: Non-Partisan (November)

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.595	\$18,344,637.91	16.61%	\$2,214.59	Municipal Purpose Tax		
Municipal Library	0.046	\$1,446,604.00	1.31%	\$171.21	Municipal Library	ACTUAL	\$1,601,258.18
Municipal Open Space	0.012	\$341,687.00	0.31%	\$44.66	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.319	\$71,357,944.00	64.60%	\$8,631.32	Local School District	ESTIMATED	\$72,785,103.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.614	\$18,890,328.59	17.10%	\$2,285.31	County Purposes	ESTIMATED	\$19,268,135.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$72,768.51	0.07%	\$11.17	County Open Space	ESTIMATED	\$74,224.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	3.589	\$110,453,970.01	100.00%	\$13,358.26	Total ESTIMATED amount to be raised by taxes		\$93,728,720.18
Total Taxable Valuation as of	October 1, 2024	\$3,078,261,800.00			Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment		\$372,200.00			Total Non-Municipal Tax Levy		\$92,127,462.00
					Amount to be Raised by Taxes - Before RUT		\$92,127,462.00
					Reserve for Uncollected Taxes (RUT)		#DIV/0!
					Total Amount to be Raised by Taxes		#DIV/0!
					% of Tax Collections used to Calculate RUT		0.00%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2024		
					Total Tax Levy, CY 2024		
					% of Taxes Collected, CY 2024		0.00%
					Delinquent Taxes - December 31, 2024		

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	-1.32%	(\$76,000.00)	\$5,761,000.00	\$5,685,000.00	\$4,750,000.00			\$500,000.00		\$435,000.00		
08	Local Revenue	-3.17%	(\$319,748.72)	\$10,083,857.04	\$9,764,108.32	\$2,411,400.00	\$8,000.00		\$3,794,950.28	\$948,387.00	\$2,601,371.04		
09	State Aid (without offsetting appropriation)	-5.42%	(\$74,911.43)	\$1,383,266.43	\$1,308,355.00	\$1,308,355.00							
08	Uniform Construction Code Fees	-2.02%	(\$12,382.00)	\$612,382.00	\$600,000.00	\$600,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-9.45%	(\$45,645.48)	\$482,979.48	\$437,334.00	\$437,334.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	90.35%	\$242,361.26	\$268,240.00	\$510,601.26	\$510,601.26							
08	Other Special Items	#DIV/0!	\$545,000.00		\$545,000.00				\$145,000.00		\$400,000.00		
15	Receipts from Delinquent Taxes	-14.04%	(\$163,337.93)	\$1,163,337.93	\$1,000,000.00	\$1,000,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.00%	\$188,948.68	\$18,806,204.31	\$18,995,153.00	\$18,995,153.00							
07	Minimum Library Tax	10.69%	\$154,654.18	\$1,446,604.00	\$1,601,258.18	\$1,601,258.18							
54	Open Space Levy Tax	-2.25%	(\$7,871.98)	\$350,277.98	\$342,406.00		\$342,406.00						
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	-21.42%	(\$52,060.00)	\$243,056.00	\$190,996.00					\$190,996.00			
	Total	0.93%	\$379,006.59	\$40,601,205.17	\$40,980,211.76	\$31,614,101.44	\$350,406.00	\$0.00	\$4,439,950.28	\$1,139,383.00	\$3,436,371.04	\$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	22.00	15.00	13.25%	\$287,958.00	\$2,172,711.00	\$2,460,669.00	\$2,460,669.00								
21 Land-Use Administration	2.00	2.00	35.63%	\$158,593.00	\$445,170.00	\$603,763.00	\$603,763.00								
22 Uniform Construction Code	4.00	4.00	2.66%	\$15,900.00	\$598,150.00	\$614,050.00	\$614,050.00								
23 Insurance			16.84%	\$733,494.53	\$4,355,000.00	\$5,088,494.53	\$5,088,494.53								
25 Public Safety	49.00	13.00	-3.41%	(\$221,778.74)	\$6,509,590.00	\$6,287,811.26	\$6,031,335.00	\$256,476.26							
26 Public Works	24.00	10.00	19.15%	\$1,490,907.47	\$7,786,088.00	\$9,276,995.47	\$3,196,422.47				\$2,245,000.00	\$653,373.00	\$3,182,200.00		
27 Health and Human Services	1.00	11.00	31.64%	\$38,753.00	\$122,472.00	\$161,225.00	\$161,225.00								
28 Parks and Recreation	11.00	3.00	32.16%	\$338,532.00	\$1,052,618.00	\$1,391,150.00	\$1,030,250.00		\$360,900.00						
29 Education (including Library)	5.00	13.00	13.56%	\$191,254.18	\$1,410,004.00	\$1,601,258.18	\$1,601,258.18								
30 Unclassified			-2.95%	(\$7,000.00)	\$237,000.00	\$230,000.00	\$230,000.00								
31 Utilities and Bulk Purchases			10.14%	\$71,000.00	\$700,000.00	\$771,000.00	\$771,000.00								
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			-1.29%	(\$47,784.00)	\$3,705,606.00	\$3,657,822.00	\$3,439,515.00				\$203,707.00	\$2,300.00	\$12,300.00		
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42 Shared Services			-18.52%	(\$99,413.00)	\$536,747.00	\$437,334.00	\$437,334.00								
43 Court and Public Defender	1.00	3.00	5.43%	\$10,627.00	\$195,773.00	\$206,400.00	\$206,400.00								
44 Capital			-31.77%	(\$1,120,000.00)	\$3,525,000.00	\$2,405,000.00	\$1,880,000.00				\$525,000.00				
45 Debt			-30.46%	(\$1,025,126.00)	\$3,364,991.00	\$2,339,865.00	\$404,900.00				\$1,462,565.00	\$472,400.00			
46 Deferred Charges			75.35%	\$131,859.32	\$175,000.00	\$306,859.32	\$50,000.00				\$3,678.28	\$11,310.00	\$241,871.04		
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			46.83%	\$1,005,038.09	\$2,145,970.91	\$3,151,009.00	\$3,151,009.00								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	119.00	74.00	5.00%	\$1,952,814.85	\$39,037,890.91	\$40,990,705.76	\$31,357,625.18	\$256,476.26	\$360,900.00	\$0.00	\$4,439,950.28	\$1,139,383.00	\$3,436,371.04	\$0.00	\$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, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	672	\$38,864,700.00	1.26%
2 Residential	7,084	\$2,636,787,500.00	85.78%
3A/3B Farm	249	\$33,867,900.00	1.10%
4A Commercial	337	\$302,660,200.00	9.85%
4B Industrial	39	\$43,493,400.00	1.41%
4C Apartments	8	\$17,646,800.00	0.57%
5A/5B Railroad	40	\$593,100.00	0.02%
6A/6B Business Personal Property			0.00%
Total	8,429	\$3,073,913,600.00	100.00%

Average Ratio (%), Assessed to True Value	64.08%
Equalized Valuation, Taxable Properties	\$4,796,993,757.80

Total # of property tax appeals filed in 2024	County Tax Board	9.00
	State Tax Court	14.00
Number of 2024 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		33.00

Amount paid out by municipality for tax appeals in 2024	\$53,081.76
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Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	12	\$71,342,500.00	27.80%
15B Other Schools	4	\$19,235,500.00	7.50%
15C Public Property	454	\$74,308,400.00	28.96%
15D Church and Charities	27	\$47,994,200.00	18.70%
15E Cemeteries & Graveyards	5	\$2,044,900.00	0.80%
15F Other Exempt	230	\$41,704,400.00	16.25%
Total	732	\$256,629,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	8.35%
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USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>						
Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate
Affordable Housing, Inc.	Affordable Housing				\$1,318,500.00															
The Juliet, LLC	Affordable Housing				\$1,434,800.00															
The Romeo LLC	Affordable Housing				\$953,200.00															
Total Long Term Exemptions - Column Total				0.00	3,706,500.00	0.00	Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total														Total Long Term Exemptions - PAGE TOTAL				\$0.00	\$3,706,500.00	\$0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>						
Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate

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	35,619.41	\$32,544.00				\$3,075.41
Supervisory Staff (Department Heads & Managers)	15.00	1.00	2,571,816.26	\$1,847,387.21		\$316,087.95	\$233,763.00	\$174,578.09
Police Officers (Including Superior Officers)	38.00	5.00	7,427,355.50	\$4,579,000.00		\$1,694,230.00	\$698,515.00	\$455,610.50
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	43.00		4,204,170.77	\$2,621,591.16		\$448,554.25	\$886,285.00	\$247,740.36
All Other Non-Union Employees not listed above	25.00	60.00	7,335,504.53	\$5,662,755.28		\$396,392.87	\$741,226.00	\$535,130.37
Totals	121.00	71.00	21,574,466.46	\$14,743,277.65	\$0.00	\$2,855,265.07	\$2,559,789.00	\$1,416,134.74

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)**? - YES or NO

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	28.00	\$20,253.43	\$567,096.04	28.00	\$17,628.00	\$493,584.00
Parent & Child	7.00	\$29,448.00	\$206,136.00	6.00	\$25,656.00	\$153,936.00
Employee & Spouse (or Partner)	16.00	\$44,147.25	\$706,356.00	15.00	\$38,364.00	\$575,460.00
Family	38.00	\$52,164.32	\$1,982,244.16	34.00	\$45,552.00	\$1,548,768.00
Employee Cost Sharing Contribution (enter as negative -)			(\$901,330.00)			
Subtotal	89.00		\$2,560,502.20	83.00		\$2,771,748.00
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	76	\$12,692.21	\$964,607.96	72	\$13,176.00	\$948,672.00
Parent & Child	5	\$27,854.40	\$139,272.00	4	\$23,796.00	\$95,184.00
Employee & Spouse (or Partner)	8	\$43,080.00	\$344,640.00	8	\$29,160.00	\$233,280.00
Family	12	\$50,580.00	\$606,960.00	11	\$43,968.00	\$483,648.00
Employee Cost Sharing Contribution (enter as negative -)			(\$107,804.00)			
Subtotal	101.00		\$1,947,675.96	95.00		\$1,760,784.00
GRAND TOTAL	190.00		\$4,508,178.16	178.00		\$4,532,532.00

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)?

NO

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

				Current Year					2026	2027	All Additional Future	
Gross Debt		Deductions		Net Debt	Budget		Budget		Budget		Years' Budgets	
Local School Debt	\$43,265,000.00	\$43,265,000.00	\$0.00	Utility Fund - Principal	\$1,600,000.00	\$1,712,625.00	\$738,700.00	\$5,830,000.00				
Regional School Debt			\$0.00	Utility Fund - Interest	\$334,965.00	\$607,027.50	\$294,527.50	\$1,195,497.50				
				Bond Anticipation Notes - Principal								
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Interest								
Water	\$7,640,000.00	\$7,640,000.00	\$0.00	Bonds - Principal	\$225,000.00	\$235,000.00	\$245,000.00	\$3,345,000.00				
Sewer	\$2,639,100.00	\$2,639,100.00	\$0.00	Bonds - Interest	\$179,900.00	\$168,650.00	\$156,900.00	\$907,750.00				
Solid Waste			\$0.00	Loans & Other Debt - Principal								
			\$0.00	Loans & Other Debt - Interest								
			\$0.00									
				Total	\$2,339,865.00	\$2,723,302.50	\$1,435,127.50	\$11,278,247.50				
<u>Municipal Purposes</u>												
Debt Authorized (BNI)			\$0.00	Total Principal	\$1,825,000.00	\$1,947,625.00	\$983,700.00	\$9,175,000.00				
Notes Outstanding			\$0.00	Total Interest	\$514,865.00	\$775,677.50	\$451,427.50	\$2,103,247.50				
Bonds Outstanding	\$4,941,431.97	\$86,817.60	\$4,854,614.37	% of Total Current Year Budget	5.71%							
Loans and Other Debt			\$0.00									
				Description		Debt Not Listed Above						
				Total Guarantees - Governmental								
				Total Guarantees - Other								
				Total Capital/Equipment Leases								
				Total Other								
				<u>Bond Rating</u>		<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
				Rating			AA+					
				Year of Last Rating			2024					
				Mark "X" if Municipality has no bond rating								

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)
