

TOWNSHIP OF SPARTA

2025 Municipal Budget Introduction

May 27, 2025

7:00 PM



Neill Clark , Mayor

Council

Marjy Murphy, Deputy Mayor

Dean Blumetti

Mark M. Scott

Jim Zepp, Township Manager

Dawn A Krumpfer, Director of Finance/ Intrum CFO

Roxanne Landy, Township Clerk

2025 Municipal Budget

The proposed 2025 budget
calls for appropriations of
\$31,614,101

This represents a 2.45%
Increase or \$756,775 from
the adopted 2024 budget.

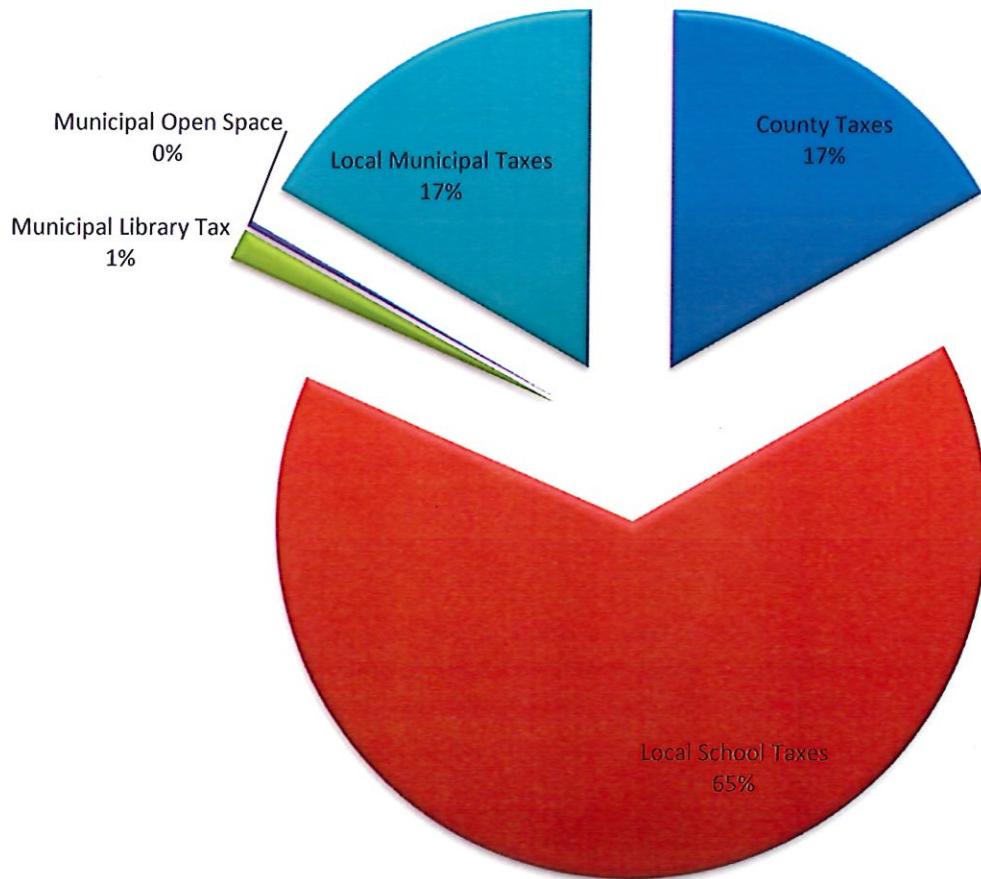
Significant increases are
seen in:

- Insurance (liability, workers' compensation and health).
- Contractual salary increases.
- Pension and Social Security.
- Reserve for Uncollected Taxes.

Summary of Tax Rate as Budget Introduction ESTIMATED

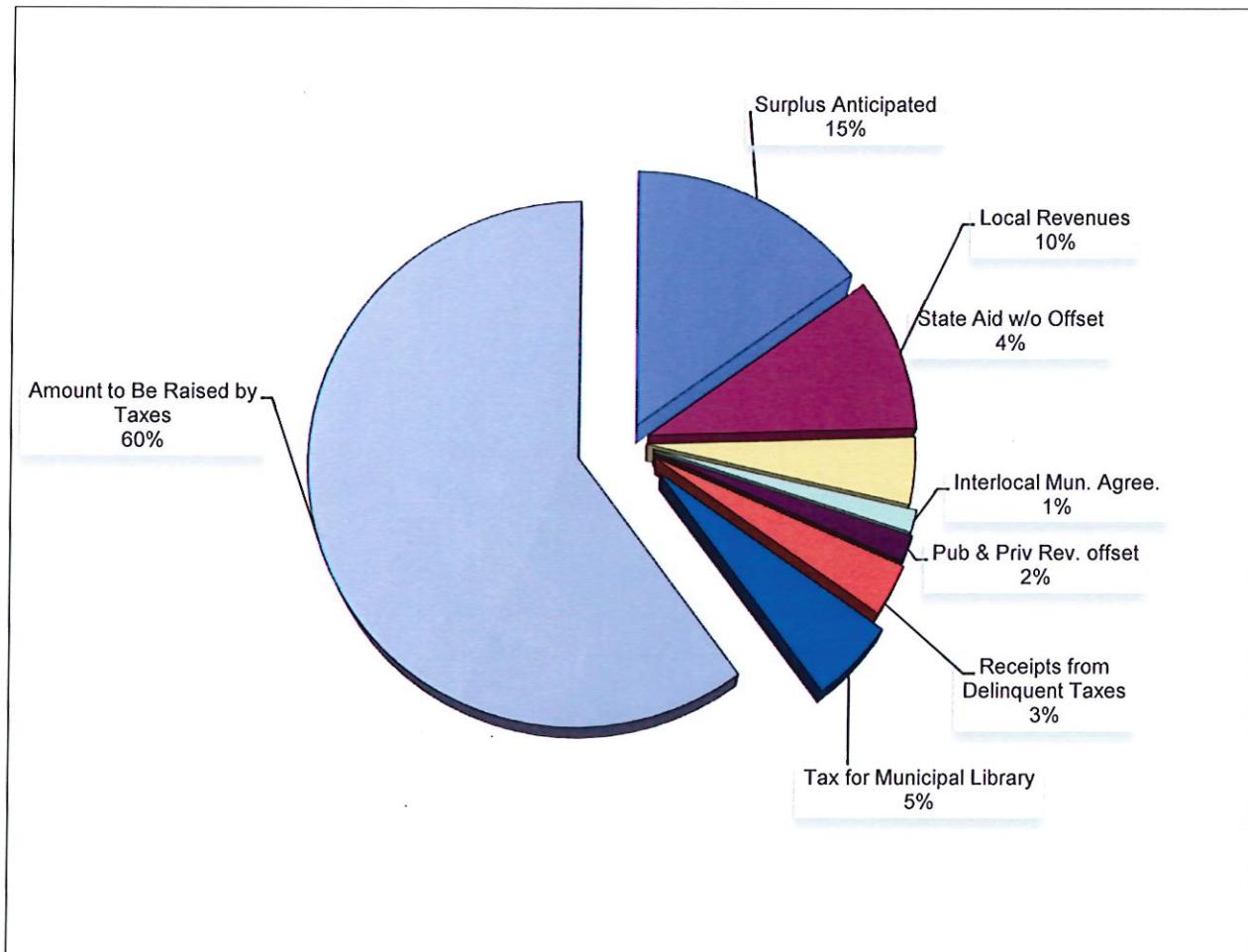
	2025 Budget Proposed	Tax Rate	2024 Budget Actual	Tax Rate	Increase or (Decrease)	Tax Rate	Percent of Change
County Taxes	19,152,728.07	0.6222	18,963,096.00	0.6170	189,632.07	0.005	1.00%
Local School Taxes	73,498,682.32	2.3877	71,357,944.00	2.3190	2,140,738.32	0.069	3.00%
Municipal Library Tax	1,601,258.18	0.0520	1,446,604.00	0.0460	154,654.18	0.006	10.69%
Municipal Open Space	342,407.00	0.0111	341,000.00	0.0111	1,407.00	0.000	0.41%
Local Municipal Taxes	18,995,153.00	0.6171	18,344,637.91	0.5959	650,515.09	0.021	3.55%
	113,590,228.57	3.690	110,453,281.91	3.5890	3,136,946.66	0.101	2.84%

Break Down of Tax Rate



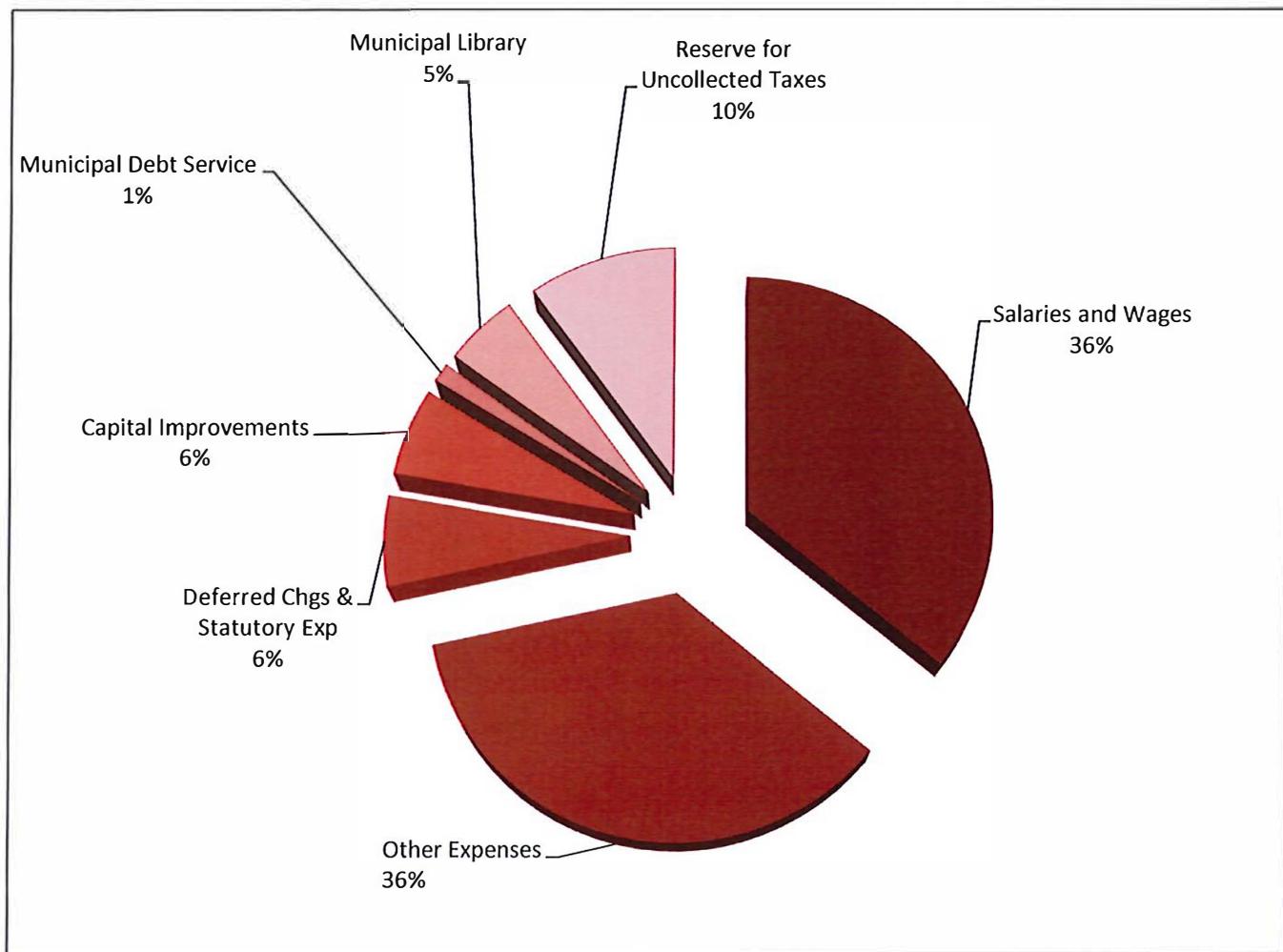
Summary of Budget Revenues

	2025 Budget Proposed	2024 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	4,750,000.00	4,750,000.00	0.00	0.00%
Local Revenues	3,011,400.00	2,978,328.00	33,072.00	1.11%
State Aid w/o Offset	1,308,355.00	1,437,244.00	(128,889.00)	-8.97%
Interlocal Mun. Agree.	437,334.00	488,647.00	(51,313.00)	-10.50%
Pub & Priv Rev. offset	510,601.26	411,865.00	98,736.26	23.97%
Receipts from Delinquent Taxes	1,000,000.00	1,000,000.00	0.00	0.00%
Tax for Municipal Library	1,601,258.18	1,446,604.00	154,654.18	10.69%
Amount to Be Raised by Taxes	18,995,153.00	18,344,637.91	650,515.09	3.55%
	31,614,101.44	30,857,325.91	756,775.53	2.45%



Summary of Budget Appropriations

	2025 Budget Proposed	2024 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	11,381,309.00	11,273,271.00	108,038.00	0.96%
Other Expenses	11,257,368.14	9,831,654.00	1,425,714.14	14.50%
Deferred Chgs & Statutory Exp	1,938,256.82	2,029,711.00	(91,454.18)	-4.51%
Capital Improvements	1,880,000.00	3,000,000.00	(1,120,000.00)	-37.33%
Municipal Debt Service	404,900.00	1,130,115.00	(725,215.00)	-64.17%
Municipal Library	1,601,258.18	1,446,604.00	154,654.18	10.69%
Reserve for Uncollected Taxes	3,151,009.00	2,145,970.91	1,005,038.09	46.83%
	31,614,101.14	30,857,325.91	756,775.23	2.45%



Analysis of Net Valuation Taxable

2025 Net Valuation Taxable	<u>3,073,320,500.00</u>
2024 Net Valuation Taxable	<u>3,078,261,800.00</u>
Increase Net Valuation Taxable	<u>(4,941,300.00)</u>
The Average Residential home is assessed at 2025	<u>372,200.00</u>
The Average Residential home is assessed at 2024	<u>372,200.00</u>

5 Year Analysis of the Township of Sparta's Tax Rate

<u>Year</u>	<u>Municipal</u>	<u>Local School</u>	<u>Municipal Library</u>	<u>County Taxes</u>	<u>Municipal Open Space</u>	<u>Total Rate</u>
2021	0.582	2.124	0.035	0.596	0.011	3.348
2022	0.580	2.168	0.038	0.605	0.011	3.402
2023	0.574	2.243	0.042	0.616	0.011	3.486
2024	0.595	2.319	0.046	0.617	0.012	3.589
2025	0.617	2.388 *	0.052	0.622 *	0.011	3.690 *

* Estimated as of 5/14/2025

Amount of Tax Change on a Average Home Assessed At \$372,200

	2025	2024	Difference
Municipal Tax	2,296.85	2,214.59	82.26
Municipal Library	193.54	171.21	22.33
Municipal Open Space Tax	41.31	41.31	-
County Tax	2,315.83	2,296.47	19.35
Local School	8,887.02	8,631.32	255.70
Total	<u>13,734.55</u>	<u>13,354.91</u>	<u>379.64</u>

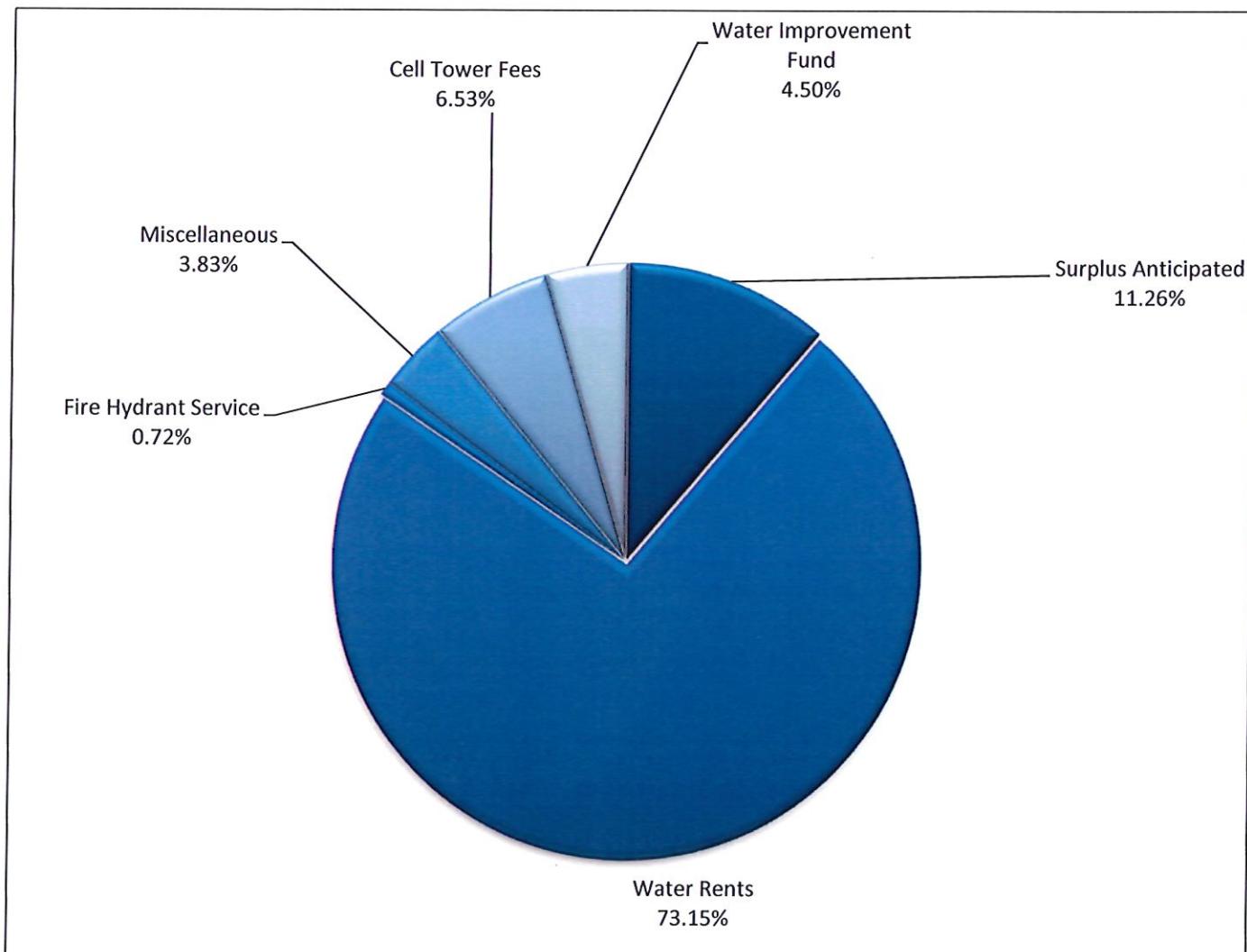
Description	2025 Purposed Budget	2025 Purposed Increase (Decrease)	2024 Adopted Budget
Township Manager S&W Control	275,000.00	(8,977.00)	283,977.00
Township Manager Other Expenses	16,742.00	0.00	16,742.00
Purchasing Other Expenses	81,645.00	0.00	81,645.00
TOWNSHIP COUNCIL S&W CONTROL	31,500.00	198.00	31,302.00
TOWNSHIP COUNCIL OTHER EXPENSES	80,222.00	0.00	80,222.00
TOWNSHIP CLERK S&W CONTROL	230,000.00	31,322.00	198,678.00
TOWNSHIP CLERK OTHER EXPENSES	20,400.00	0.00	20,400.00
ELECTIONS S&W CONTROL	5,100.00	0.00	5,100.00
ELECTIONS OTHER EXPENSES	17,510.00	0.00	17,510.00
FINANCE DEPARTMENT S&W CONTROL	283,000.00	62,925.00	220,075.00
FINANCE DEPARTMENT OTHER EXPENSES	45,000.00	0.00	45,000.00
AUDIT SERVICES OTHER EXPENSES	35,000.00	5,000.00	30,000.00
Information Technology Salary And Wages	170,000.00	6,967.00	163,033.00
Information Technology Other Expenses	173,400.00	68,900.00	104,500.00
TAX COLLECTION S&W CONTROL	90,000.00	(97,861.00)	187,861.00
TAX COLLECTION OTHER EXPENSES	31,000.00	(1,500.00)	32,500.00
TAX ASSESSOR S&W CONTROL	193,000.00	2,734.00	190,266.00
TAX ASSESSOR OTHER EXPENSES	93,350.00	1,450.00	91,900.00
LEGAL SERVICES OTHER EXPENSES	200,000.00	27,000.00	173,000.00
ENGINEERING SERVICES S&W CONTROL	275,000.00	0.00	275,000.00
ENGINEERING SERVICES OTHER EXPENSES	100,000.00	(175,000.00)	275,000.00
ENVIRONMENTAL COMMISSION S&W CONTROL	0.00	(2,200.00)	2,200.00
ENVIRONMENTAL COMMISSION OTHER EXPENSES	3,125.00	0.00	3,125.00
PLANNING BOARD S&W CONTROL	0.00	(70,000.00)	70,000.00
PLANNING BOARD OTHER EXPENSES	253,000.00	150,000.00	103,000.00
PLANNING DEPARTMENT SALARIES & WAGE CONTROL	330,000.00	105,000.00	225,000.00
PLANNING DEPARTMENT OTHER EXPENSES	9,500.00	0.00	9,500.00
ECONOMIC DEVELOPMENT SALARIES & WAGE CON	0.00	(21,500.00)	21,500.00
ECONOMIC DEVELOPMENT OTHER EXPENSES	13,800.00	0.00	13,800.00
ZONING BOARD OF ADJUSTMENT S&W CONTROL	0.00	(60,000.00)	60,000.00
ZONING BOARD OF ADJUSTMENT OTHER EXPENSES	11,263.00	(5,150.00)	16,413.00
UNIFORM CONSTR CODE ENF FUNC S&W CONTROL	450,000.00	(31,000.00)	481,000.00
UNIFORM CONSTR CODE ENF FUNC OTHER EXPEN	164,050.00	17,650.00	146,400.00
Fire Dept - Fire Prevention	68,000.00	0.00	68,000.00
FIRE DEPT - FIRE PREVENTION OTHER EXPENS	7,250.00	0.00	7,250.00
LIABILITY INSURANCE OTHER EXPENSES	372,600.00	12,600.00	360,000.00
WORKERS COMPENSATION INSURANCE OTHER EXP	290,835.00	9,835.00	281,000.00
EMPLOYEE GROUP INSURANCE OTHER EXPENSES	3,936,175.00	611,175.00	3,325,000.00
UNEMPLOYMENT INSURANCE OTHER EXPENSES	1,000.00	0.00	1,000.00
POLICE ADMINISTRATION S&W CONTROL	4,511,353.17	(178,646.83)	4,700,000.00
POLICE ADMINISTRATION OTHER EXPENSES	255,000.00	0.00	225,000.00
Purchase of Police Cars	0.00	0.00	0.00
POLICE DISPATCH/911 S&W CONTROL	827,000.00	149,720.00	677,280.00
POLICE DISPATCH/911 OTHER EXPENSES	6,500.00	36.00	6,464.00
EMERGENCY MANAGEMENT SERVICES S&W CONTROL	15,375.00	0.00	15,375.00
EMERGENCY MANAGEMENT SERVICES OTHER EXPENSE	12,900.00	(75.00)	12,975.00
AID TO VOLUNTEER FIRE CO.'S OTHER EXPENS	16,810.00	0.00	16,810.00

AID TO VOLUNTEER AMBULANCE COS OTHER EXP	45,000.00	0.00	45,000.00
FIRE - OE OTHER EXPENSES	71,000.00	3,330.00	67,670.00
FIRE HYDRANT SERVICE OTHER EXPENSES	13,000.00	0.00	13,000.00
Municipal Prosecutor Other Expenses	62,000.00	22,620.00	39,380.00
PUBLIC DEFENDER FEES	0.00	0.00	0.00
PUBLIC WORKS ROAD MAINTENANCE S&W CONTR	1,028,000.00	289,834.00	738,166.00
PUBLIC WORKS ROAD MAINTENANCE OTHER EXP	239,500.00	(500.00)	240,000.00
PUBLIC WORKS ADMINISTRATION S&W CONTROL	260,000.00	29,630.00	230,370.00
PUBLIC WORKS ADMINISTRATION OTHER EXPENS	17,643.00	130.00	17,513.00
PUBLIC WORKS SNOW REMOVAL S&W CONTROL	250,000.00	0.00	250,000.00
PUBLIC WORKS SNOW REMOVAL OTHER EXPENSES	400,000.00	0.00	400,000.00
RECYCLING & LANDFILL OTHER EXPENSES	15,716.47	(40,968.53)	56,685.00
PUBLIC WORKS BUILD. & GROUNDS S&W CONTR	185,000.00	(50,881.00)	235,881.00
PUBLIC WORKS BUILD. & GROUNDS OTHER EXP	155,000.00	0.00	155,000.00
VEHICLE MAINTENANCE SALARIES AND WAGES	350,000.00	10,370.00	339,630.00
VEHICLE MAINTENANCE OTHER EXPENSES	239,363.00	47,246.00	192,117.00
MUNICIPAL SERVICES ACT OTHER EXPENSES	56,200.00	0.00	56,200.00
PUBLIC HEALTH SERVICES OTHER EXPENSES	23,900.00	14.00	23,886.00
Animal Control Services Salaries & wages	50,000.00	15,000.00	35,000.00
ANIMAL CONTROL SERVICES OTHER EXPENSES	15,000.00	(10,000.00)	25,000.00
Senior Programing S&W CONTROL	39,000.00	(50,500.00)	89,500.00
Senior Programming OTHER EXPENSES	30,200.00	158.00	30,042.00
RECREATION SERVICES & PROGRAMS S&W CONTR	384,000.00	158,400.00	225,600.00
RECREATION SERVICES & PROGRAMS OTHER EXP	32,450.00	(1,199.00)	33,649.00
MAINTENANCE OF PARKS S&W CONTROL	474,000.00	(90,910.00)	564,910.00
MAINTENANCE OF PARKS OTHER EXPENSES	139,800.00	1,341.00	138,459.00
MAINT. OF FREE PUBLIC LIBRARY S&W CONTR	578,000.00	(7,200.00)	585,200.00
MAINT. OF FREE PUBLIC LIBRARY OTHER EXP	1,023,258.18	161,854.18	861,404.00
CELEBRATION OF PUBLIC EVENTS OTHER EXPEN	30,000.00	0.00	30,000.00
Accrued Leave Time	200,000.00	0.00	200,000.00
ELECTRICITY ELECTRIC CONTROL	160,000.00	10,000.00	150,000.00
ELECTRICITY STREET LIGHTING	85,000.00	5,000.00	80,000.00
TELEPHONE TELEPHONE CONTROL	135,000.00	(5,000.00)	140,000.00
WATER WATER CONTROL	21,000.00	8,800.00	12,200.00
GAS - HEAT GAS - CONTROL	70,000.00	12,000.00	58,000.00
SEWERAGE AND PROCESS. DISPOSAL SEWAGE DI	10,000.00	0.00	10,000.00
GASOLINE - VEHICLES GASOLINE - CONTRL	290,000.00	600.00	289,400.00
Lenght of Service Awards	32,500.00	0.00	32,500.00
Reserve for Tax Appeals	50,000.00	0.00	50,000.00
PERS PENSION SYSTEM	820,000.00	8,000.00	812,000.00
Social Security	893,000.00	53,166.00	839,834.00
Contribution to Police & Fire Retirement	1,569,429.00	163,004.00	1,406,425.00
Deferred Charges Deficit in Sewer Budget	235,029.63	(7,026.37)	243,056.00
Recycling Tonnage Grant	54,239.18	7,957.18	46,282.00
ALCOHOL ED. & REHAB GRANT S&W CONTROL	0.00	(389.00)	389.00
MUNICIPAL ALLIANCE GRANT OE CONTROL	17,455.00	(9,000.00)	26,455.00
Drive Sober or Get Pulled Over		(3,000.00)	3,000.00
Body Armor Grant		(2,611.00)	2,611.00
POLICE DDEF GRANT OE CONTROL	100,216.00	85,216.00	15,000.00

ASSISTANCE TO FIREFIGHTERS GRANT				
Automated License Plate Reader				
CLEAN COMMUNITIES OE CONTROL				
Interlocal Finance Hardyston Interlocal				
Interlocal Finance Hardyston MUA Interco				
Interlocal Byram Fire Prevention S&W				
INTERLOCAL RADIO SERVICES S&W CONTROL				
Hamburg S&W Interlocal Court				
Oggiensburg S&W Interlocal Court				
MUNICIPAL COURT S&W CONTROL				
MUNICIPAL COURT OTHER EXPENSES				
PUBLIC DEFENDER OTHER EXPENSES				
CAPITAL IMPROVEMENT FUND				
BOND PRINCIPAL				
NOTE PRINCIPAL				
BOND INTEREST				
NOTE INTEREST				
Deferred Charges Emergency Authorization				
Reserve for Uncollected Taxes				
31,614,101.14	756,775.23	30,857,325.91		

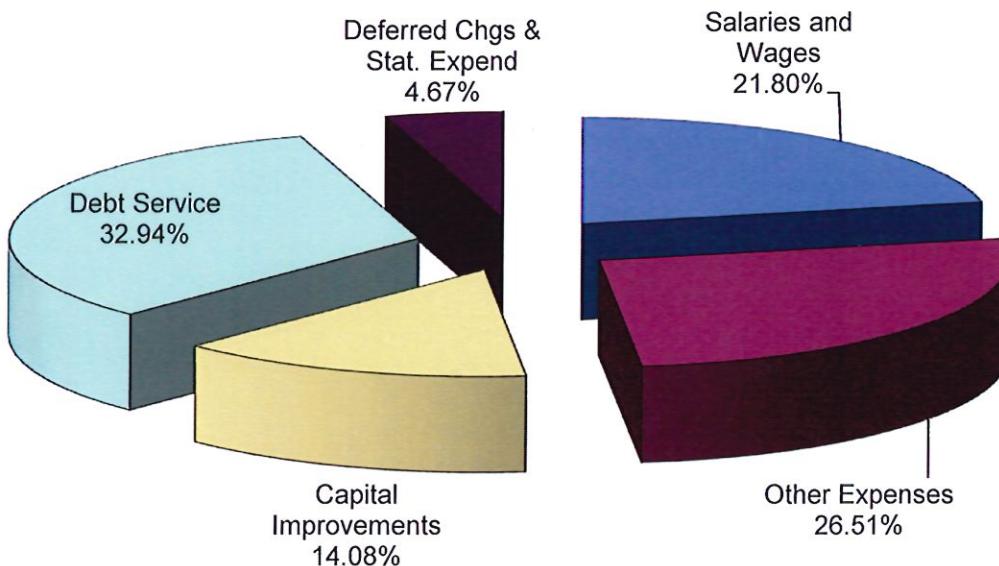
Summary of Water Budget Revenues

	2025 Budget Proposed	2024 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	500,000.00	500,000.00	0.00	0.00%
Water Rents	3,247,950.28	3,075,000.00	172,950.28	5.62%
Fire Hydrant Service	32,000.00	34,500.00	(2,500.00)	-7.25%
Miscellaneous	170,000.00	141,172.00	28,828.00	20.42%
Cell Tower Fees	290,000.00	316,000.00	(26,000.00)	-8.23%
Water Improvement Fund	200,000.00	0.00	0.00	100.00%
	4,439,950.28	4,066,672.00	173,278.28	4.26%



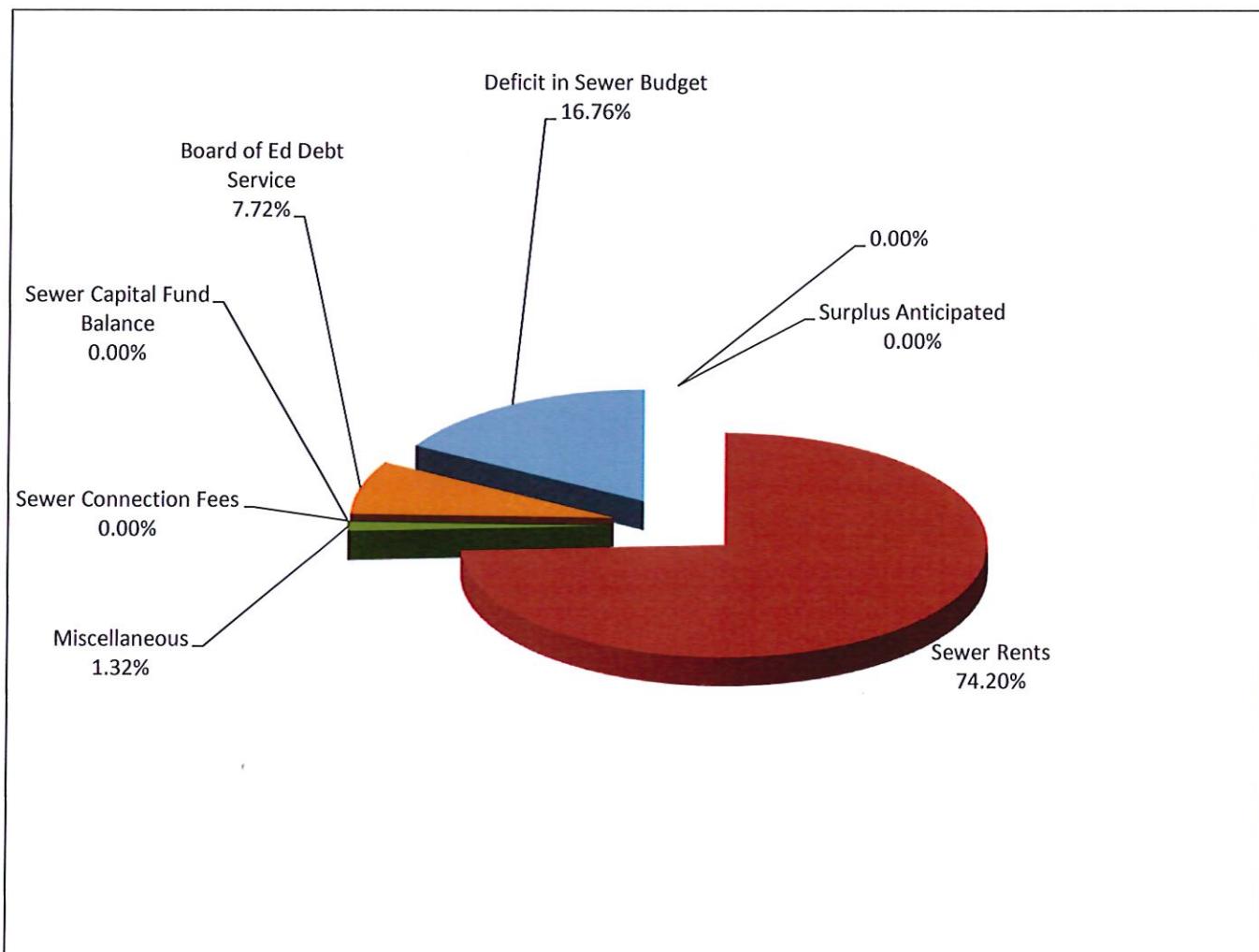
Summary of Water Budget Appropriations

	2025 Budget Proposed	2024 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	968,000.00	920,325.00	47,675.00	5.18%
Other Expenses	1,177,000.00	1,125,000.00	52,000.00	4.62%
Capital Improvements	625,000.00	525,000.00	100,000.00	19.05%
Debt Service	1,462,565.00	1,375,897.00	86,668.00	6.30%
Deferred Chgs & Stat. Expend	207,385.28	120,450.00	86,935.28	72.18%
	4,439,950.28	4,066,672.00	373,278.28	9.18%



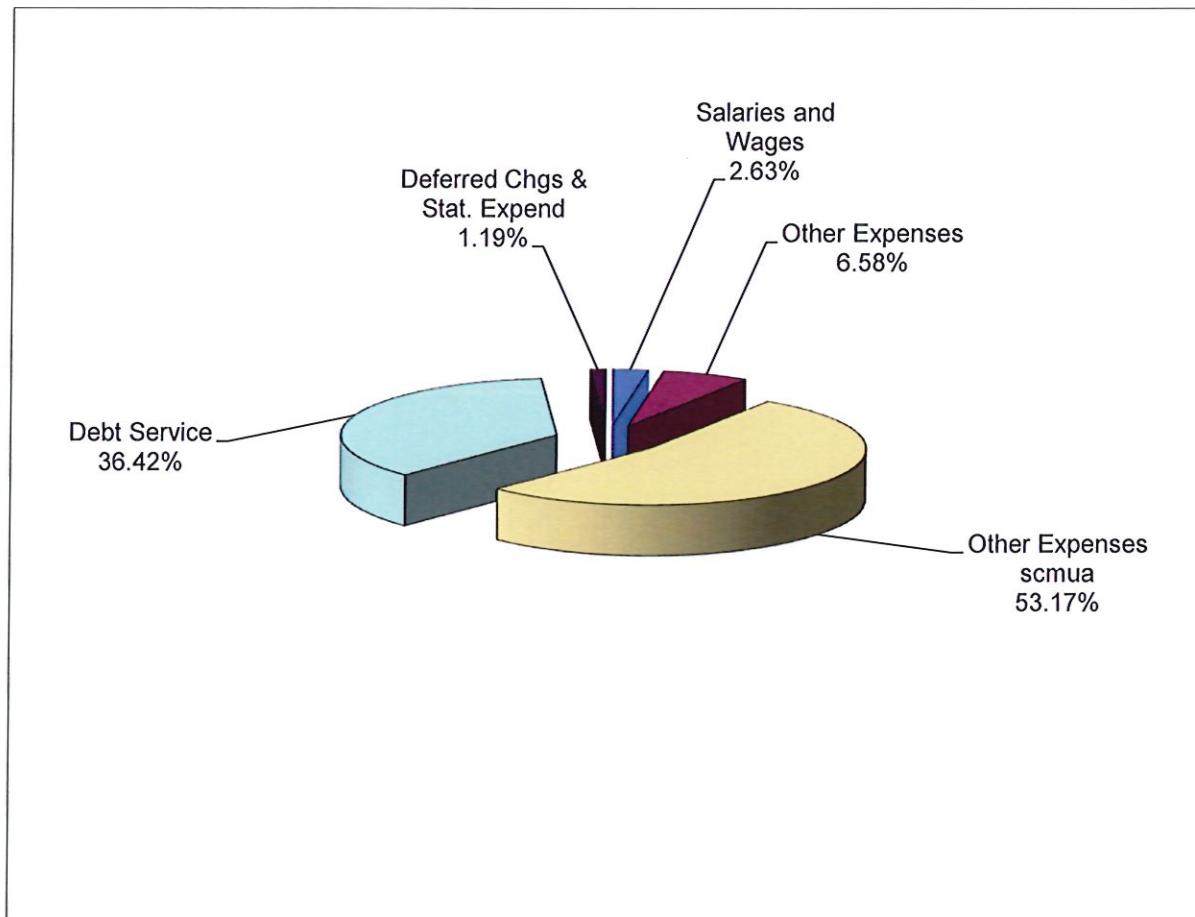
Summary of Sewer Budget Revenues

	2025 Budget Proposed	2024 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	0.00	76,000.00	(76,000.00)	-100.00%
Sewer Rents	845,400.00	846,000.00	(600.00)	-0.07%
Miscellaneous	15,000.00	15,500.00	(500.00)	-3.23%
Sewer Connection Fees	0.00	0.00	0.00	#DIV/0!
Sewer Capital Fund Balance	0.00	0.00	0.00	#DIV/0!
Board of Ed Debt Service	87,987.00	87,987.00	0.00	0.00%
Deficit in Sewer Budget	190,996.00	243,056.00	(52,060.00)	-21.42%
	1,139,383.00	1,268,543.00	(129,160.00)	-10.18%



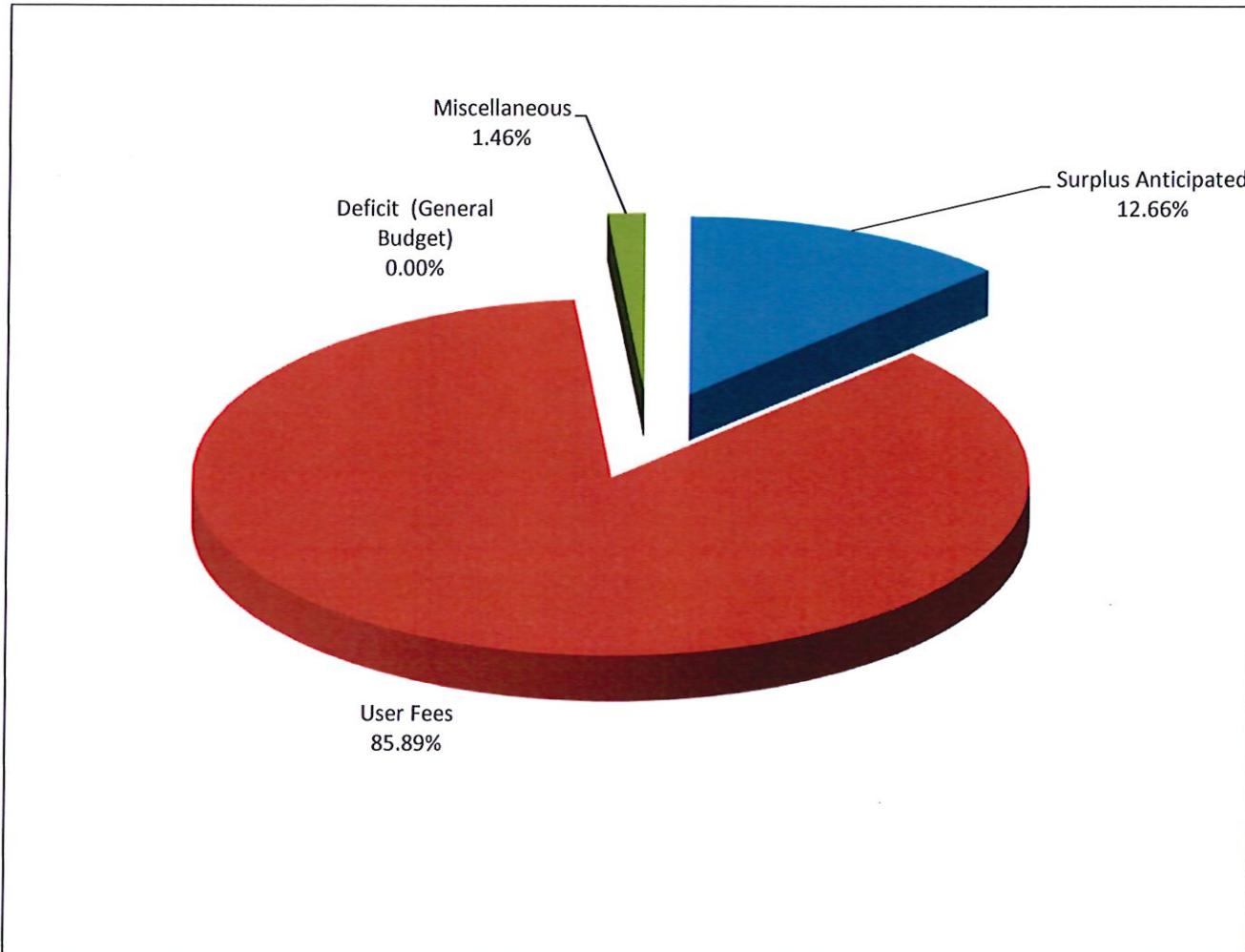
Summary of Sewer Budget Appropriations

	2025 Budget Proposed	2024 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	30,000.00	29,126.00	874.00	3.00%
Other Expenses	75,000.00	75,000.00	0.00	0.00%
Other Expenses scmua	605,773.00	596,609.00	9,164.00	1.54%
Debt Service	415,000.00	565,579.00	(150,579.00)	-26.62%
Deferred Chgs & Stat. Expend	13,610.00	2,229.00	11,381.00	510.59%
	1,139,383.00	1,268,543.00	(129,160.00)	-10.18%



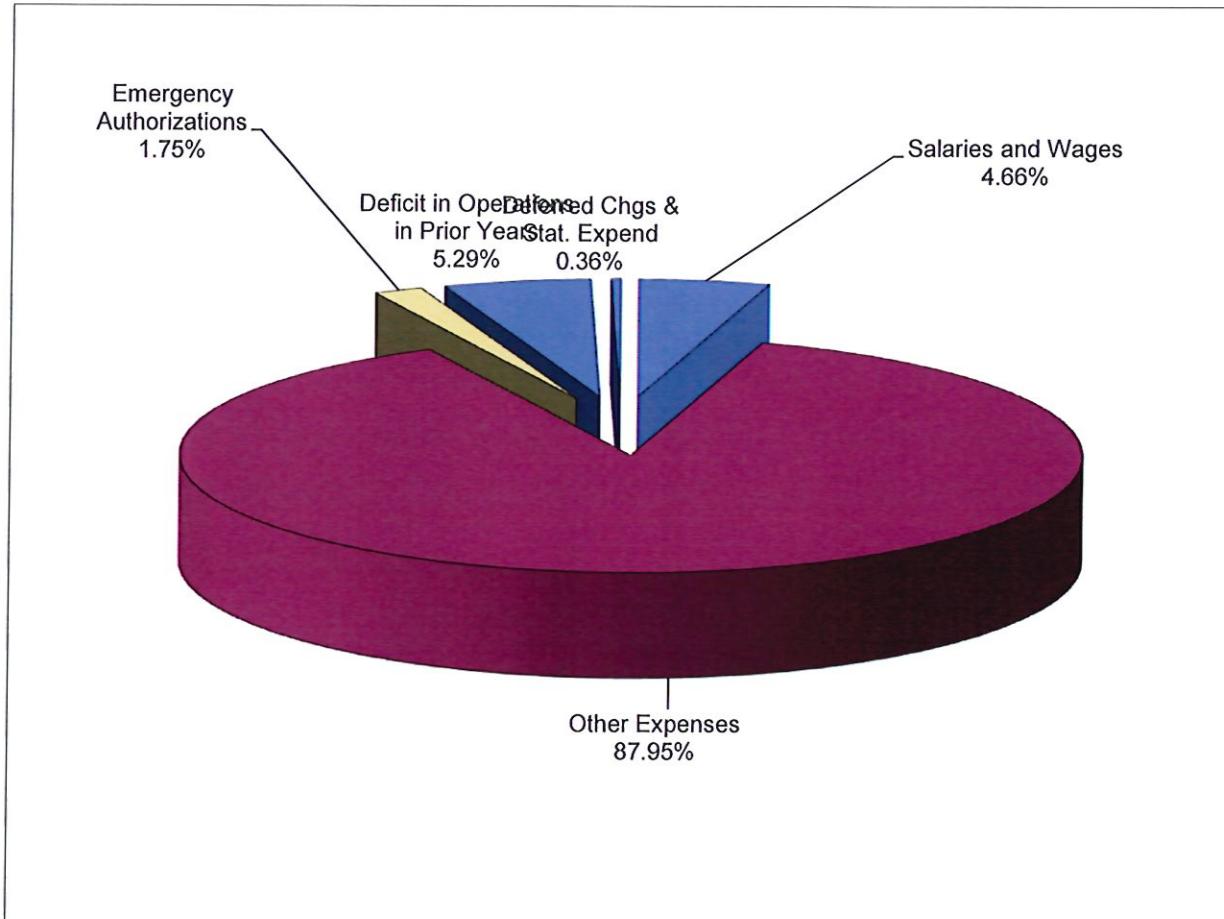
Summary of Solid Waste Budget Revenues

	2025 Budget Proposed	2024 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	435,000.00	435,000.00	0.00	0.00%
User Fees	2,951,371.04	2,000,000.00	951,371.04	47.57%
Miscellaneous	50,000.00	49,450.00	550.00	1.11%
Deficit (General Budget)	0.00	0.00	0.00	#DIV/0!
	3,436,371.04	2,484,450.00	951,921.04	38.32%



Summary of Solid Waste Budget Appropriations

	2025 Budget Proposed	2024 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	160,000.00	149,506.00	10,494.00	7.02%
Other Expenses	3,022,200.00	2,322,650.00	699,550.00	30.12%
Emergency Authorizations	60,000.00	0.00	60,000.00	#DIV/0!
Deficit in Operations in Prior Year	181,871.04	0.00	181,871.04	#DIV/0!
Deferred Chgs & Stat. Expend	12,300.00	12,294.00	6.00	0.05%
	3,436,371.04	2,484,450.00	951,921.04	38.32%



Sparta Township Surplus Analysis

Surplus Utilization 10 Years

