

TOWNSHIP OF SPARTA

2014 Municipal Budget Introduction

March 11, 2014

7:30 PM



Molly Whilesmith , Mayor

Council

Jerard Murphy, Deputy Mayor

Christine Quinn

John Schon

Gilbert Gibbs

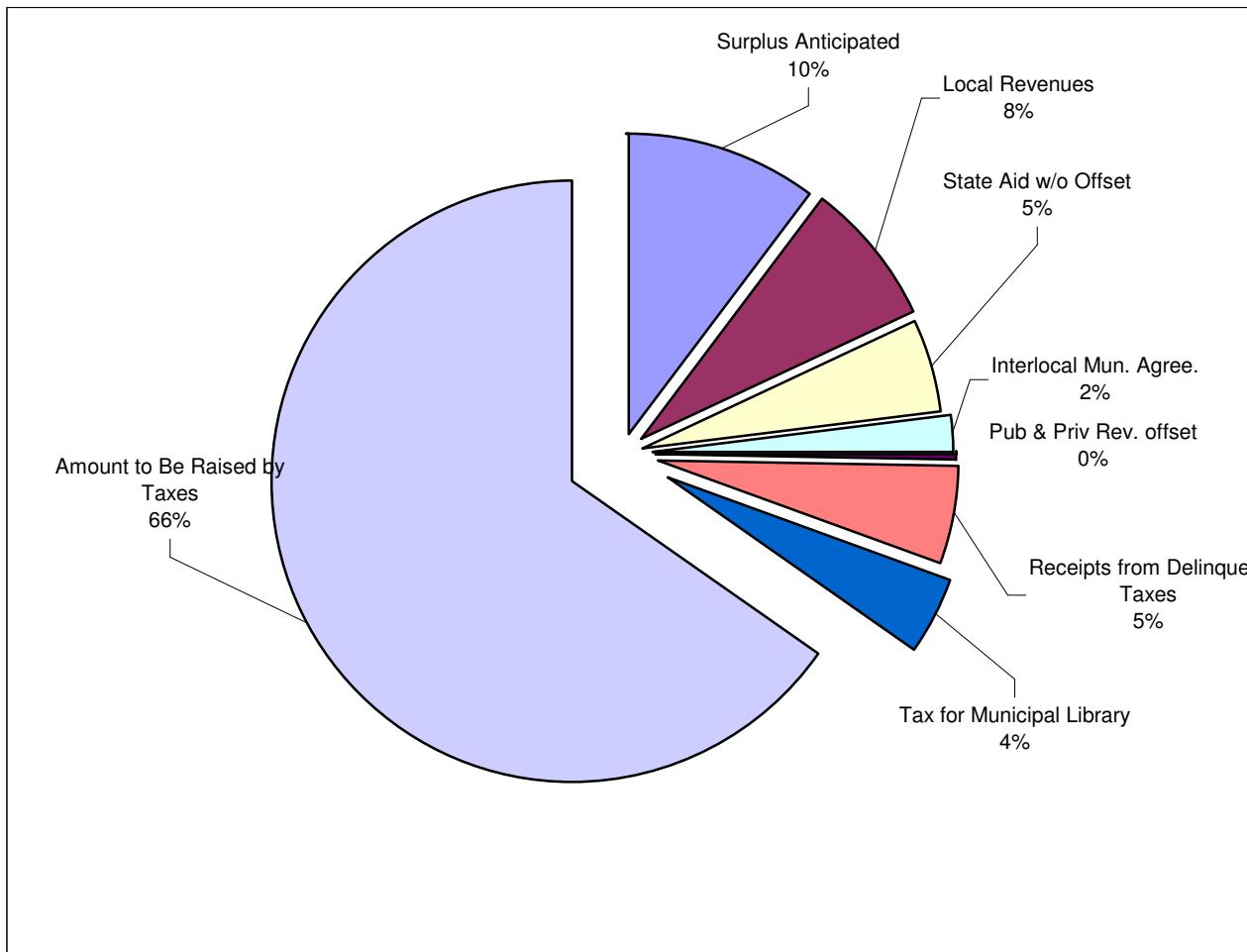
Steve Levinson, Interim Township Manager

Grant W. Rome, Director of Finance/ CFO

Mary Coe, Township Clerk

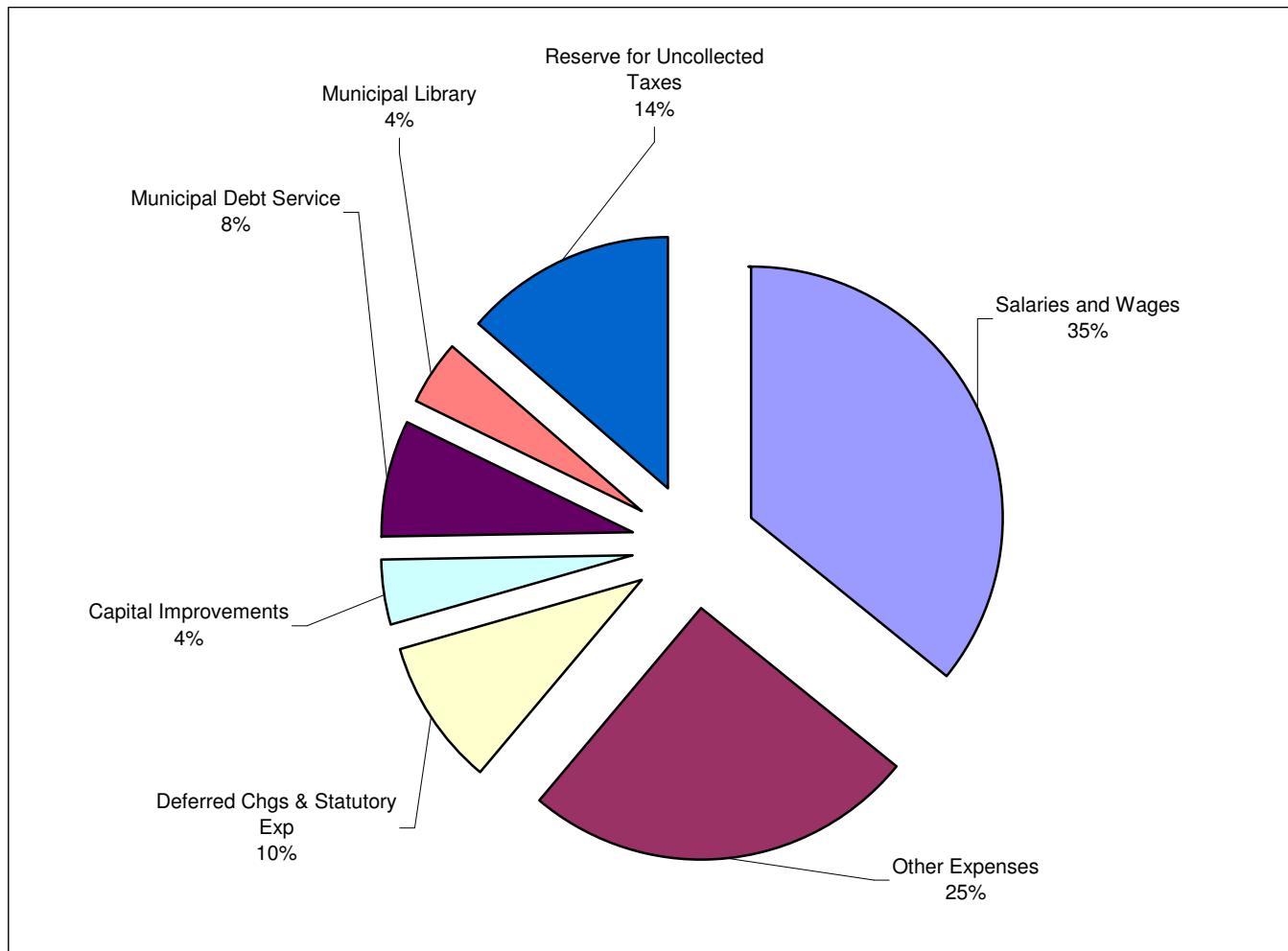
Summary of Budget Revenues

	2014 Budget Proposed	2013 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	2,550,000.00	2,300,000.00	250,000.00	10.87%
Local Revenues	1,925,350.00	1,780,723.00	144,627.00	8.12%
State Aid w/o Offset	1,293,225.00	1,293,225.00	0.00	0.00%
Interlocal Mun. Agree.	452,347.00	449,996.00	2,351.00	0.52%
Pub & Priv Rev. offset	94,424.00	109,274.00	(14,850.00)	-13.59%
Receipts from Delinquent Taxes	1,300,000.00	1,550,000.00	(250,000.00)	-16.13%
Tax for Municipal Library	1,053,592.00	1,105,442.00	(51,850.00)	-4.69%
Amount to Be Raised by Taxes	16,268,899.00	15,921,424.00	347,475.00	2.18%
	24,937,837.00	24,510,084.00	427,753.00	1.75%



Summary of Budget Appropriations

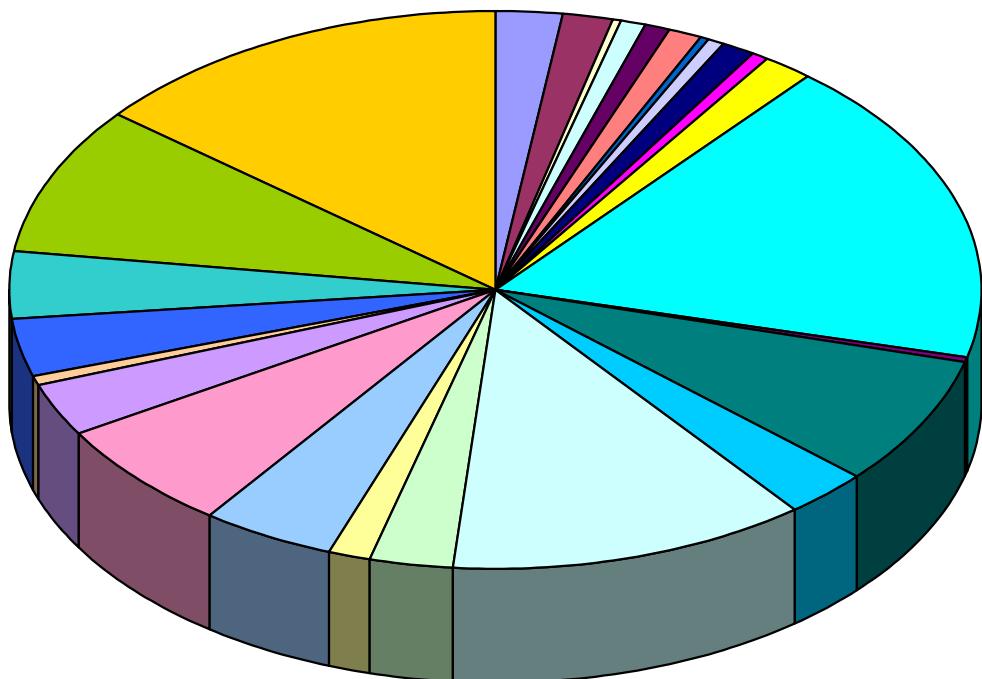
	2014 Budget Proposed	2013 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	8,936,568.00	8,468,905.00	467,663.00	5.52%
Other Expenses	6,298,568.00	6,044,562.00	254,006.00	4.20%
Deferred Chgs & Statutory Exp	2,375,760.00	2,337,310.00	38,450.00	1.65%
Capital Improvements	1,000,000.00	1,000,000.00	0.00	0.00%
Municipal Debt Service	1,892,208.00	2,095,601.00	(203,393.00)	-9.71%
Municipal Library	1,053,591.00	1,105,442.00	(51,851.00)	-4.69%
Reserve for Uncollected Taxes	3,381,142.00	3,458,264.00	(77,122.00)	-2.23%
	24,937,837.00	24,510,084.00	427,753.00	1.75%



Summary of Budget Appropriations by Department

	2014 Budget Proposed	2013 Budget Actual	Increase or (Decrease)	Percent of Change	Percent of Appropriation	Budget Proposed	Percent of Appropriation
<u>Controllable Budget Items</u>							
Administration	512,147.00	524,428.00	(12,281.00)	-2.34%	2.05%		
Finance	404,501.00	424,164.00	(19,663.00)	-4.64%	1.62%		
Tax Collector	82,020.00	73,928.00	8,092.00	10.95%	0.33%		
Tax Assessor	211,815.00	209,040.00	2,775.00	1.33%	0.85%		
Legal	186,300.00	185,000.00	1,300.00	0.70%	0.75%		
Court	266,250.00	257,579.00	8,671.00	3.37%	1.07%		
Engineering	115,522.00	88,918.00	26,604.00	29.92%	0.46%		
Building & Grounds	172,306.00	165,005.00	7,301.00	4.42%	0.69%		
Land Use	199,388.00	246,755.00	(47,367.00)	-19.20%	0.80%		
Fire	129,100.00	127,350.00	1,750.00	1.37%	0.52%		
Code Enforcement	401,748.00	396,923.00	4,825.00	1.22%	1.61%		
Police	4,728,453.00	4,373,314.00	355,139.00	8.12%	18.96%		
First Aid	55,000.00	55,000.00	0.00	0.00%	0.22%		
OEM	27,850.00	15,850.00	12,000.00	75.71%	0.11%		
Roads	1,871,327.00	1,809,781.00	61,546.00	3.40%	7.50%		
Health	56,245.00	20,070.00	36,175.00	180.24%	0.23%		
Dispatching	849,942.00	780,524.00	69,418.00	8.89%	3.41%		
Recreation	789,889.00	683,201.00	106,688.00	15.62%	3.17%		
						11,059,803.00	44.35%
<u>Uncontrollable Budget Items</u>							
Insurance	3,234,480.00	2,972,563.00	261,917.00	8.81%	12.97%		
Utilities	642,179.00	615,550.00	26,629.00	4.33%	2.58%		
Accumulated Leave	200,000.00	375,000.00	(175,000.00)	100.00%	0.80%		
Aid to Library	1,053,591.00	1,105,442.00	(51,851.00)	-4.69%	4.22%		
Pension Costs	1,400,160.00	1,518,610.00	(118,450.00)	-7.80%	5.61%		
Other Grants	98,674.00	113,524.00	(14,850.00)	-13.08%	0.40%		
Deferred Chgs & Statutory Exp	975,600.00	818,700.00	156,900.00	19.16%	3.91%		
Capital Improvements	1,000,000.00	1,000,000.00	0.00	0.00%	4.01%		
Municipal Debt Service	1,892,208.00	2,095,601.00	(203,393.00)	-9.71%	7.59%		
Reserve for Uncollected Taxes	3,381,142.00	3,458,264.00	(77,122.00)	-2.23%	13.56%		
						13,878,034.00	55.65%
	24,937,837.00	24,510,084.00	427,753.00	1.75%	100.00%	24,937,837.00	100.00%

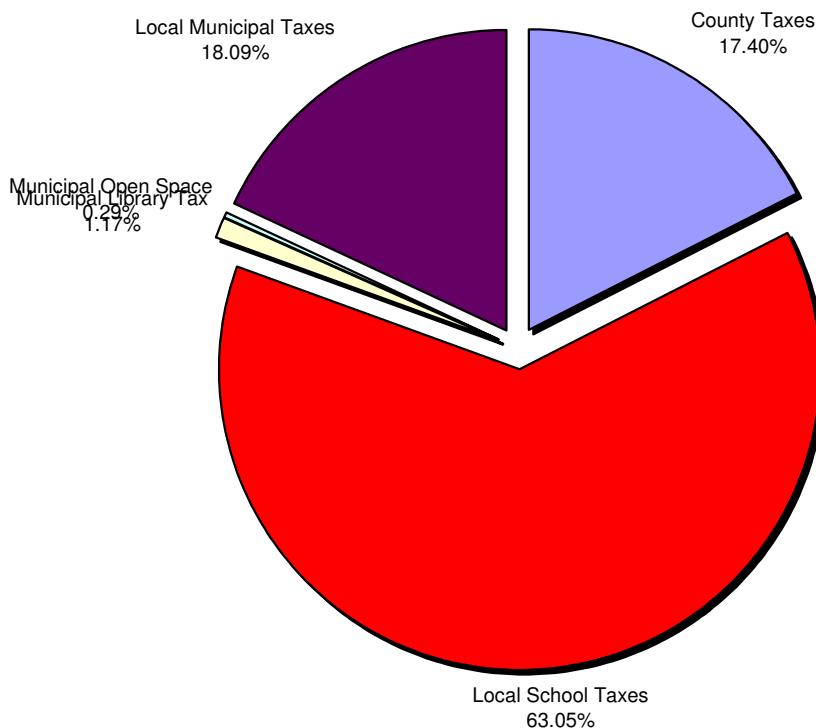
Breakdown by Department (as per data on Page 3)



- Administration
- Finance
- Tax Collector
- Tax Assessor
- Legal
- Court
- Engineering
- Building & Grounds
- Land Use
- Fire
- Code Enforcement
- Police
- First Aid
- OEM
- Roads
- Health
- Recreation
- Insurance
- Utilities
- Accumulated Leave
- Aid to Library
- Pension Costs
- Dispatching
- Other Grants
- Deferred Chgs & Statutory Exp
- Capital Improvements
- Municipal Debt Service
- Reserve for Uncollected Taxes

Summary of Tax Rate as Budget Introduction (03/11/14)

	2014 Budget Proposed	Tax Rate	2013 Budget Actual	Tax Rate	Increase or (Decrease)	Tax Rate	Percent of Change
County Taxes	15,647,188.00	0.669	15,340,379.51	0.6522	306,808.49	0.017	2.00%
Local School Taxes	56,696,292.00	2.425	55,584,598.00	2.3597	1,111,694.00	0.065	2.00%
Municipal Library Tax	1,053,592.00	0.045	1,105,442.00	0.0469	(51,850.00)	-0.002	-4.69%
Municipal Open Space	258,000.00	0.011	259,116.33	0.0110	(1,116.33)	0.000	-0.43%
Local Municipal Taxes	16,268,899.00	0.696	15,921,424.00	0.6759	347,475.00	0.020	2.18%
	89,923,971.00	3.846	88,210,959.84	3.746	1,713,011.16	0.100	1.94%



Analysis of Net Valuation Taxable

2014 Net Valuation Taxable	<u>2,338,354,165.00</u>
2013 Net Valuation Taxable	<u>2,355,602,984.00</u>
Increase Net Valuation Taxable	<u>(17,248,819.00)</u>
The Average Residential home is assessed at 2014	<u>295,900.00</u>
The Average Residential home is assessed at 2013	<u>293,400.00</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>
2010	0.586	2.065	0.051	0.558	0.011	3.271
2011	0.632	2.227	0.050	0.594	0.011	3.514
2012	0.660	2.311	0.049	0.623	0.011	3.654
2013	0.676	2.360	0.047	0.652	0.011	3.746
2014	0.696	2.425 *	0.045 *	0.669 *	0.011 *	3.846 *

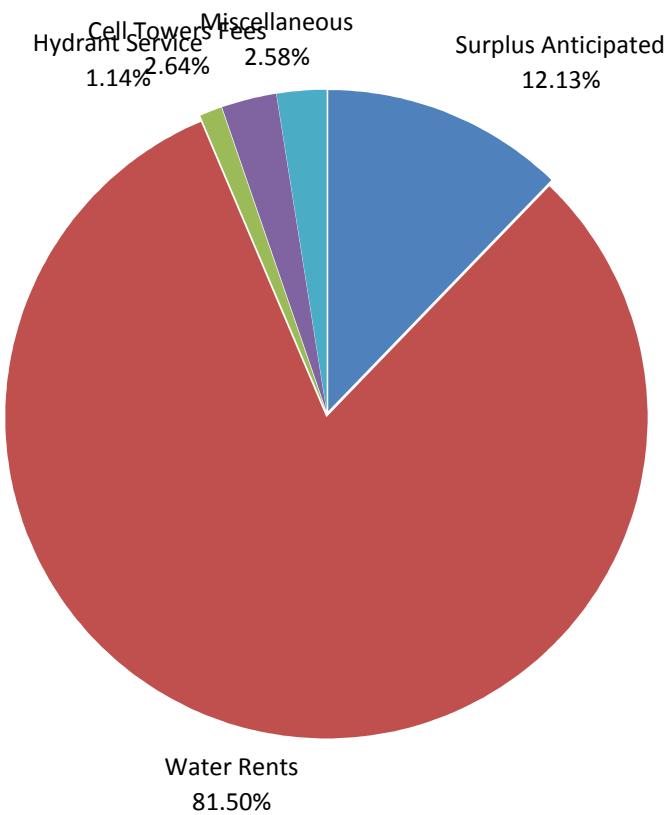
* Estimated as of 3/11/2014

Amount of Tax Change on a Average Home Assessed At \$293400

	2014	2013	Difference
Municipal Tax	2,058.58	1,983.09	75.49
Municipal Library	133.45	137.60	(4.15)
Municipal Open Space Tax	32.55	32.27	0.28
County Tax	1,980.16	1,913.55	66.61
Local School	7,174.39	6,923.36	251.03
Total	<u>11,379.13</u>	<u>10,989.88</u>	<u>389.25</u>

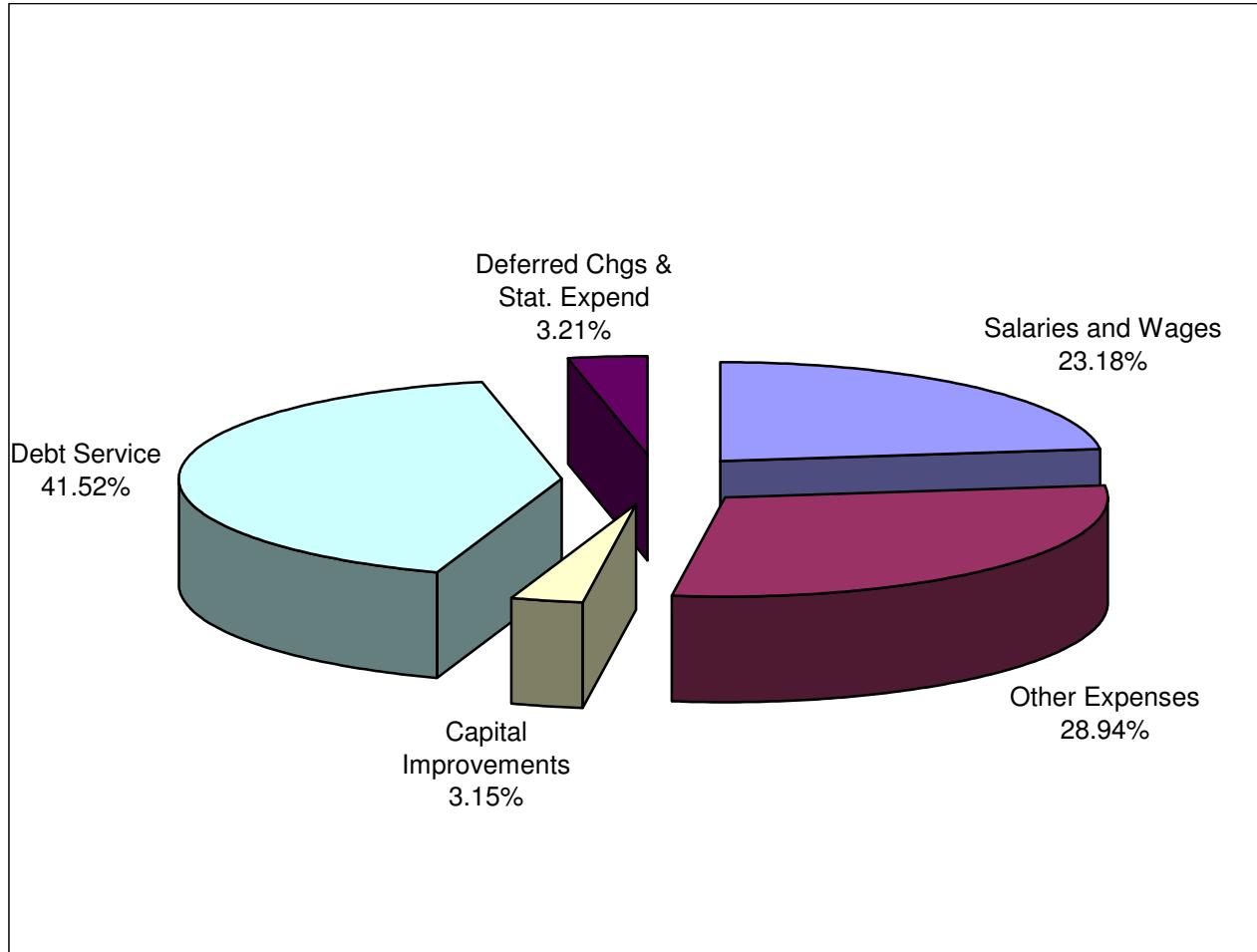
Summary of Water Budget Revenues

	2014 Budget Proposed	2013 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	424,001.00	155,727.00	268,274.00	172.27%
Water Rents	2,849,000.00	2,955,000.00	(106,000.00)	-3.59%
Hydrant Service	40,000.00	40,000.00	0.00	0.00%
Cell Towers Fees	92,360.00	90,000.00	2,360.00	2.62%
Miscellaneous	90,220.00	35,000.00	55,220.00	157.77%
	3,495,581.00	3,275,727.00	219,854.00	6.71%



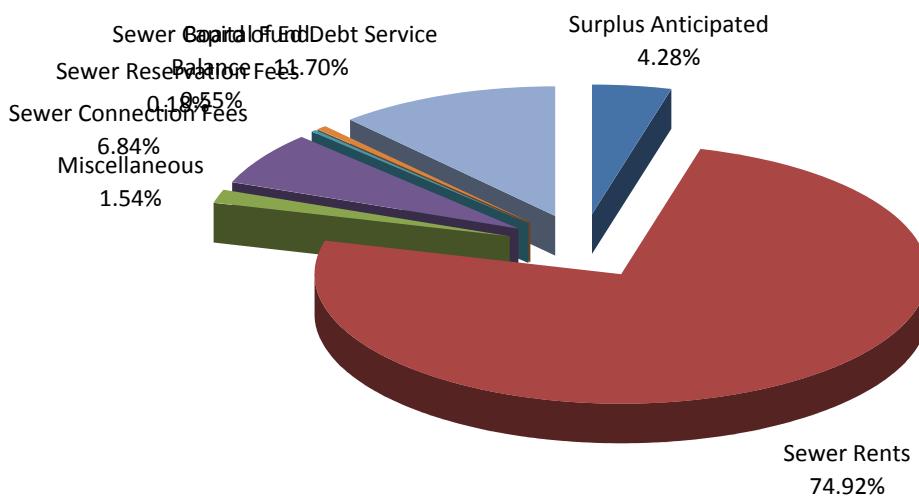
Summary of Water Budget Appropriations

	2014 Budget Proposed	2013 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	810,388.00	706,578.00	103,810.00	14.69%
Other Expenses	1,011,595.00	1,050,595.00	(39,000.00)	-3.71%
Capital Improvements	110,000.00	60,000.00	50,000.00	83.33%
Debt Service	1,451,498.00	1,359,774.00	91,724.00	6.75%
Deferred Chgs & Stat. Expend	112,100.00	99,000.00	13,100.00	13.23%
	3,495,581.00	3,275,947.00	219,634.00	6.70%



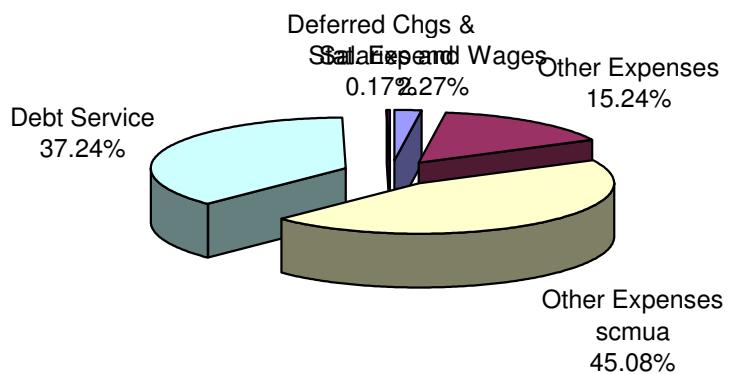
Summary of Sewer Budget Revenues

	2014 Budget Proposed	2013 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	47,000.00	70,000.00	(23,000.00)	-32.86%
Sewer Rents	823,100.00	800,500.00	22,600.00	2.82%
Miscellaneous	16,903.00	20,800.00	(3,897.00)	-18.74%
Sewer Connection Fees	75,115.00	131,625.00	(56,510.00)	-42.93%
Sewer Reservation Fees	2,017.00	28,589.00	(26,572.00)	-92.94%
Sewer Capital Fund Balance	6,000.00	25,000.00	(19,000.00)	100.00%
Board of Ed Debt Service	128,521.00	128,592.00	(71.00)	-0.06%
	1,098,656.00	1,205,106.00	(106,450.00)	-8.83%



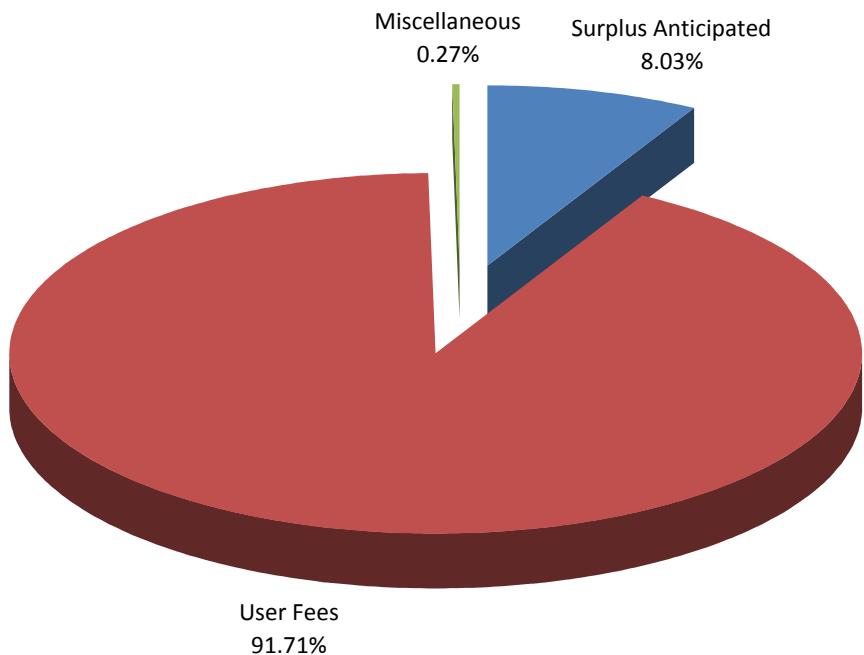
Summary of Sewer Budget Appropriations

	2014 Budget Proposed	2013 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	24,990.00	89,234.00	(64,244.00)	-71.99%
Other Expenses	167,400.00	212,195.00	(44,795.00)	-21.11%
Other Expenses scmua	495,247.00	488,315.00	6,932.00	1.42%
Debt Service	409,119.00	407,262.00	1,857.00	0.46%
Deferred Chgs & Stat. Expend	1,900.00	8,100.00	(6,200.00)	-76.54%
	1,098,656.00	1,205,106.00	(106,450.00)	-8.83%



Summary of Solid Waste Budget Revenues

	2014 Budget Proposed	2013 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	150,000.00	125,500.00	24,500.00	19.52%
User Fees	1,714,147.00	1,637,620.00	76,527.00	4.67%
Miscellaneous	5,000.00	10,000.00	(5,000.00)	-50.00%
	1,869,147.00	1,773,120.00	96,027.00	5.42%



Summary of Solid Waste Budget Appropriations

	2014 Budget Proposed	2013 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	119,547.00	117,120.00	2,427.00	2.07%
Other Expenses	1,740,600.00	1,647,000.00	93,600.00	5.68%
Deferred Chgs & Stat. Expend	9,000.00	9,000.00	0.00	0.00%
	1,869,147.00	1,773,120.00	96,027.00	5.42%

