

TOWNSHIP OF SPARTA
2022 Municipal Budget Adoption

June 14, 2022

7:00 PM



David Smith , Mayor

Council

Joshua Hertberg, Deputy Mayor

Molly Whilesmith

Daniel Chiariello

Christine Quinn

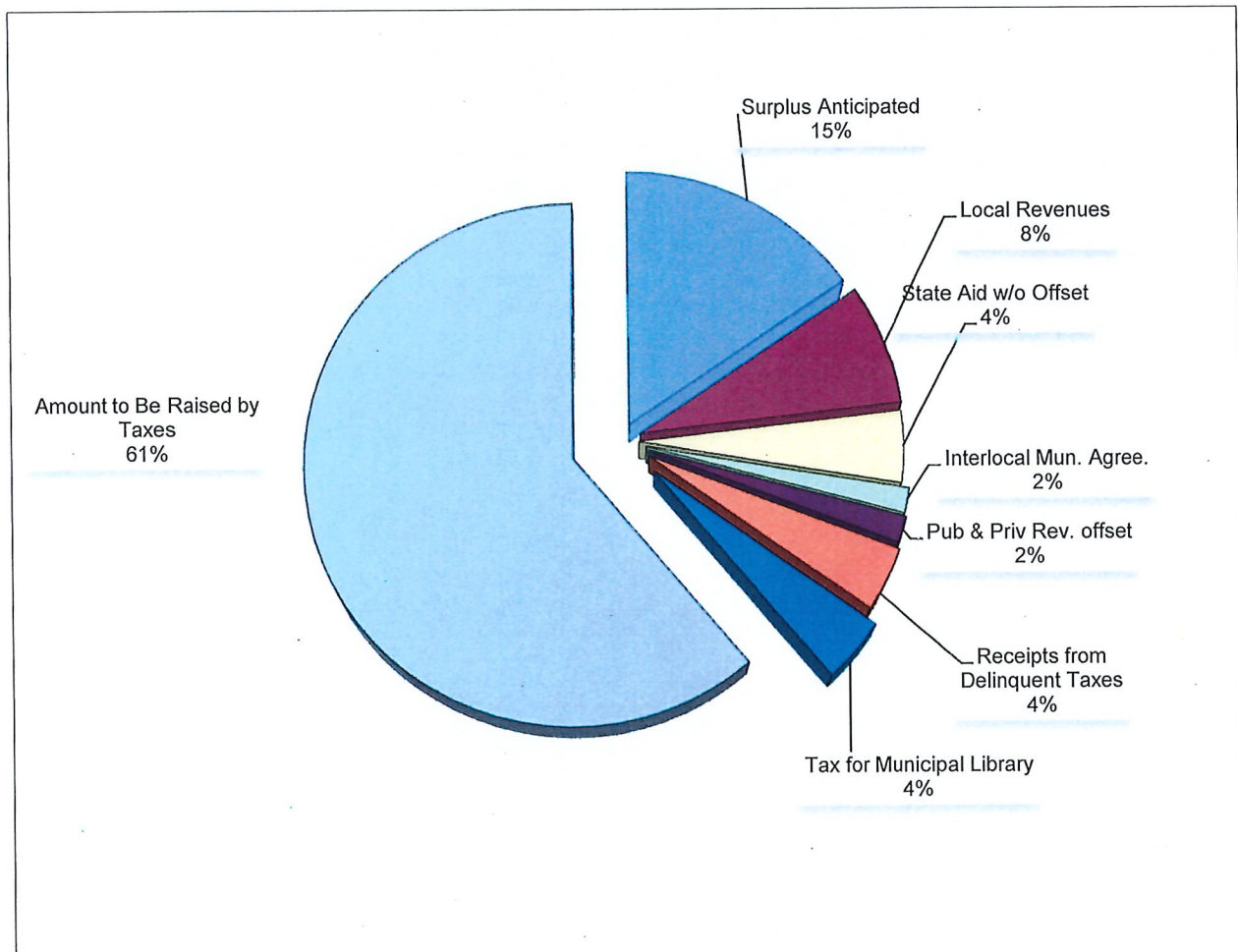
Neil Spidaletto, Acting Township Manager

Grant W. Rome, Director of Finance/ CFO

Kate Chambers, Township Clerk

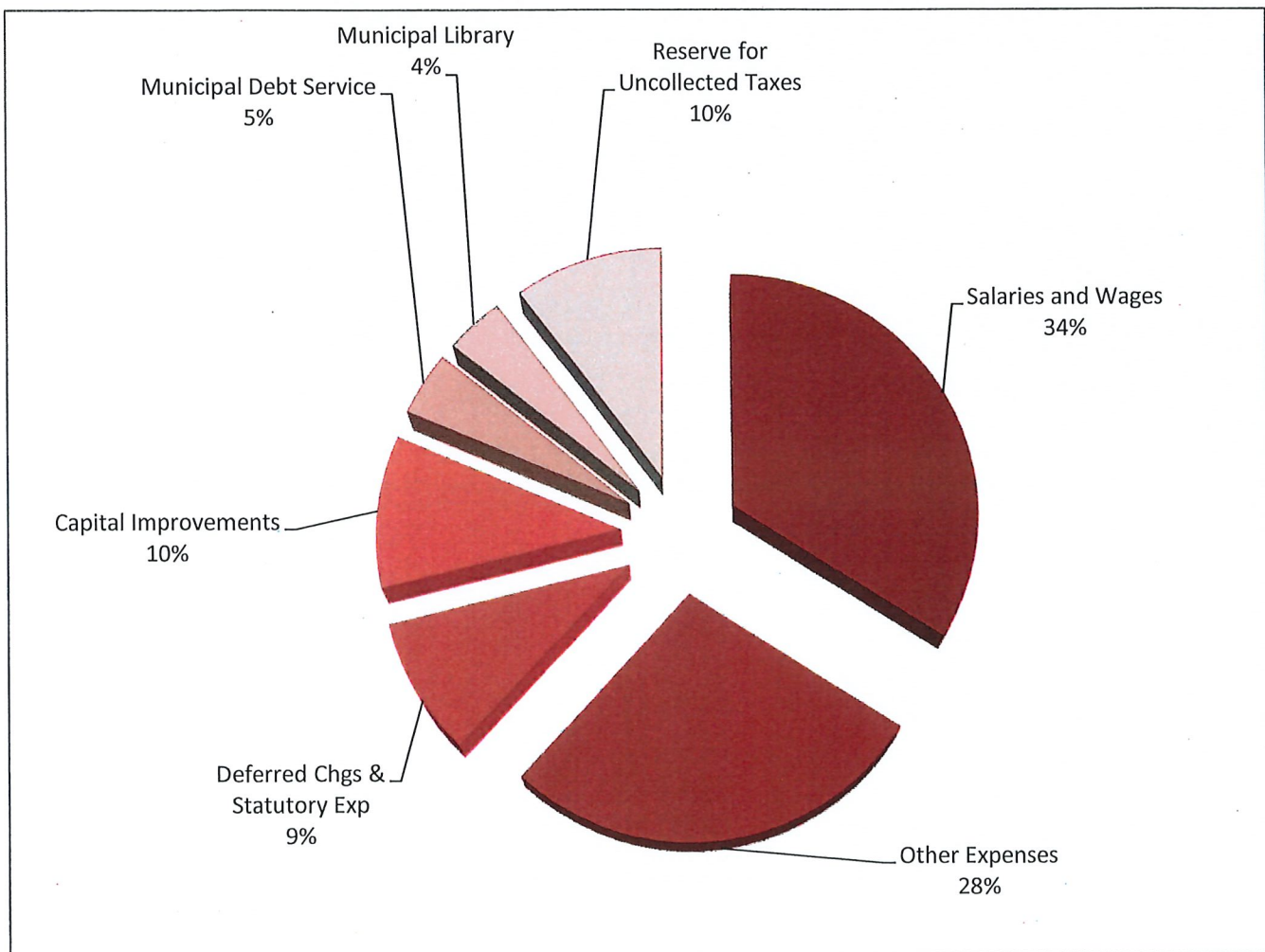
Summary of Budget Revenues

	2022 Budget Proposed	2021 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	4,515,376.00	3,960,000.00	555,376.00	14.02%
Local Revenues	2,212,950.00	2,381,197.00	(168,247.00)	-7.07%
State Aid w/o Offset	1,293,225.00	1,293,225.00	0.00	0.00%
Interlocal Mun. Agree.	447,657.00	378,916.00	68,741.00	18.14%
Pub & Priv Rev. offset	488,849.90	92,529.00	396,320.90	428.32%
Receipts from Delinquent Taxes	1,160,000.00	1,160,000.00	0.00	0.00%
Tax for Municipal Library	1,168,104.17	1,087,267.33	80,836.84	7.43%
Amount to Be Raised by Taxes	17,784,887.21	17,734,106.67	50,780.54	0.29%
	29,071,049.28	28,087,241.00	983,808.28	3.50%

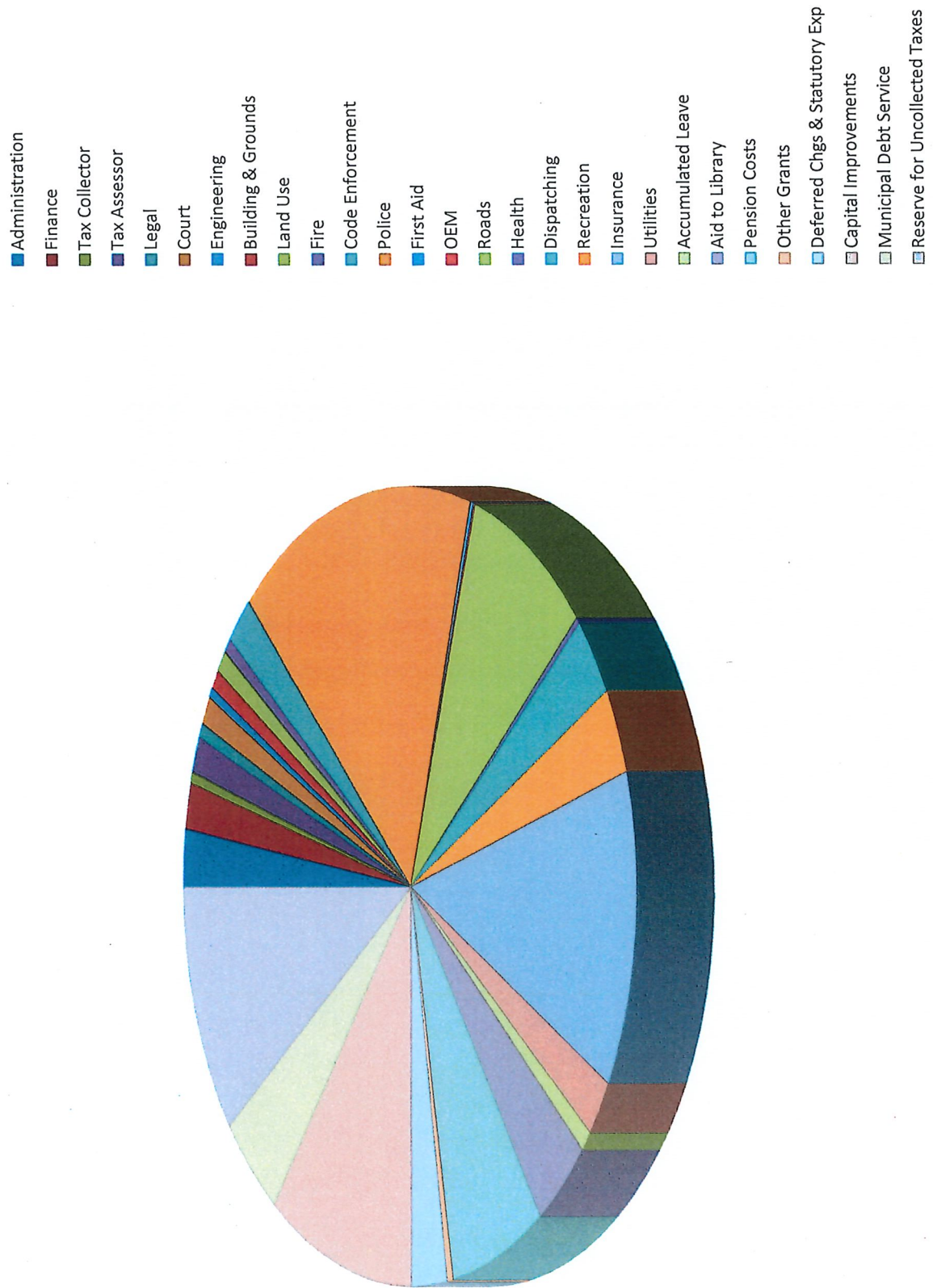


Summary of Budget Appropriations

	2022 Budget Proposed	2021 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	9,903,425.00	9,534,522.00	368,903.00	3.87%
Other Expenses	8,068,203.70	7,934,671.75	133,531.95	1.68%
Deferred Chgs & Statutory Exp	2,690,010.99	2,936,834.01	(246,823.02)	-8.40%
Capital Improvements	3,000,000.00	2,200,000.00	800,000.00	36.36%
Municipal Debt Service	1,282,403.50	1,443,223.00	(160,819.50)	-11.14%
Municipal Library	1,168,104.00	1,092,924.00	75,180.00	6.88%
Reserve for Uncollected Taxes	2,958,902.09	2,945,066.24	13,835.85	0.47%
	29,071,049.28	28,087,241.00	983,808.28	3.50%



Breakdown by Department (as per data on Page 3)

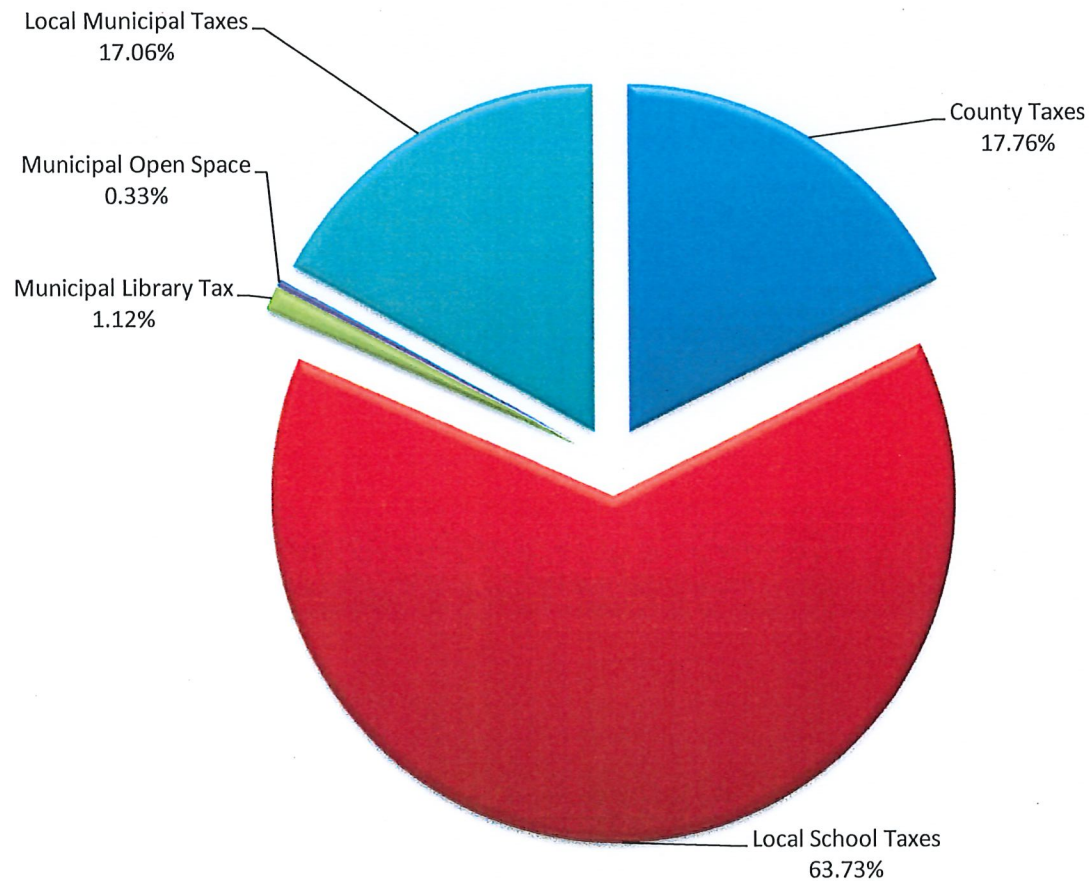


Summary of Budget Appropriations

Budget Items	Budget Proposed	2021 Budget Actual	Increase or (Decrease)	Percent of Change	Percent of Appropriation
Administration	677,629.00	634,908.00	42,721.00	6.73%	2.33%
Finance	539,756.00	518,924.00	20,832.00	4.01%	1.86%
Tax Collector	138,140.00	125,327.00	12,813.00	10.22%	0.48%
Tax Assessor	424,740.00	419,965.00	4,775.00	1.14%	1.46%
Legal	172,700.00	170,000.00	2,700.00	1.59%	0.59%
Court	333,479.00	258,092.00	75,387.00	29.21%	1.15%
Engineering	126,150.00	115,000.00	11,150.00	9.70%	0.43%
Building & Grounds	225,000.00	210,991.00	14,009.00	6.64%	0.77%
Land Use	271,163.00	252,586.00	18,577.00	7.35%	0.93%
Fire	172,091.00	166,133.00	5,958.00	3.59%	0.59%
Code Enforcement	589,650.00	589,650.00	0.00	0.00%	2.03%
Police	4,884,500.00	4,742,965.00	141,535.00	2.98%	16.80%
First Aid	77,500.00	75,000.00	2,500.00	3.33%	0.27%
OEM	28,350.00	27,845.00	505.00	1.81%	0.10%
Roads	2,476,285.00	2,422,315.00	53,970.00	2.23%	8.52%
Health	78,603.00	93,814.00	(15,211.00)	-16.21%	0.27%
Dispatching	964,610.00	938,926.00	25,684.00	2.74%	3.32%
Recreation	1,006,692.00	958,423.00	48,269.00	5.04%	3.46%
Insurance	3,731,000.00	3,731,000.00	0.00	0.00%	12.83%
Utilities	682,600.00	670,550.00	12,050.00	1.80%	2.35%
Accumulated Leave	250,000.00	250,000.00	0.00	0.00%	0.86%
Aid to Library	1,168,104.00	1,092,924.00	75,180.00	6.88%	4.02%
Pension Costs	1,948,995.00	1,876,937.00	72,058.00	3.84%	6.70%
Other Grants	120,990.70	96,779.75	24,210.95	25.02%	0.42%
Deferred Chgs & Statutory Exp	741,015.99	1,059,897.01	(318,881.02)	-30.09%	2.55%
Capital Improvements	3,000,000.00	2,200,000.00	800,000.00	36.36%	10.32%
Municipal Debt Service	1,282,403.50	1,443,223.00	(160,819.50)	-11.14%	4.41%
Reserve for Uncollected Taxes	2,958,902.09	2,945,066.24	13,835.85	0.47%	10.18%
	29,071,049.28	28,087,241.00	983,808.28	3.50%	100.00%

Summary of Tax Rate as of Final Rate (6/14/22)

	2022 Budget Proposed	Tax Rate	2021 Budget Actual	Tax Rate	Increase or (Decrease)	Tax Rate	Percent of Change
County Taxes	18,515,166.00	0.604	18,097,122.37	0.5958	418,043.63	0.008	2.31%
Local School Taxes	66,420,658.50	2.168	64,600,967.00	2.1231	1,819,691.50	0.045	2.82%
Municipal Library Tax	1,168,104.17	0.038	1,087,267.33	0.036	80,836.84	0.002	7.43%
Municipal Open Space	340,000.00	0.011	334,707.00	0.0110	5,293.00	0.000	1.58%
Local Municipal Taxes	17,784,887.21	0.581	17,734,106.67	0.5828	50,780.54	-0.002	0.29%
	104,228,815.88	3.402	101,854,170.37	3.348	2,374,645.51	0.053	2.33%



Analysis of Net Valuation Taxable

2022 Net Valuation Taxable	<u>3,063,881,400.00</u>
2021 Net Valuation Taxable	<u>3,042,797,600.00</u>
Increase Net Valuation Taxable	<u>21,083,800.00</u>
The Average Residential home is assessed at 2021	<u>369,700.00</u>
The Average Residential home is assessed at 2022	<u>370,500.00</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>
2018	0.582	2.044	0.035	0.570	0.011	3.242
2019	0.592	2.093	0.036	0.581	0.011	3.313
2020	0.589	2.164	0.036	0.600	0.011	3.400
2021	0.583	2.123	0.036	0.596	0.011	3.348
2022	0.581	2.168 *	0.038	0.604 *	0.011	3.402 *

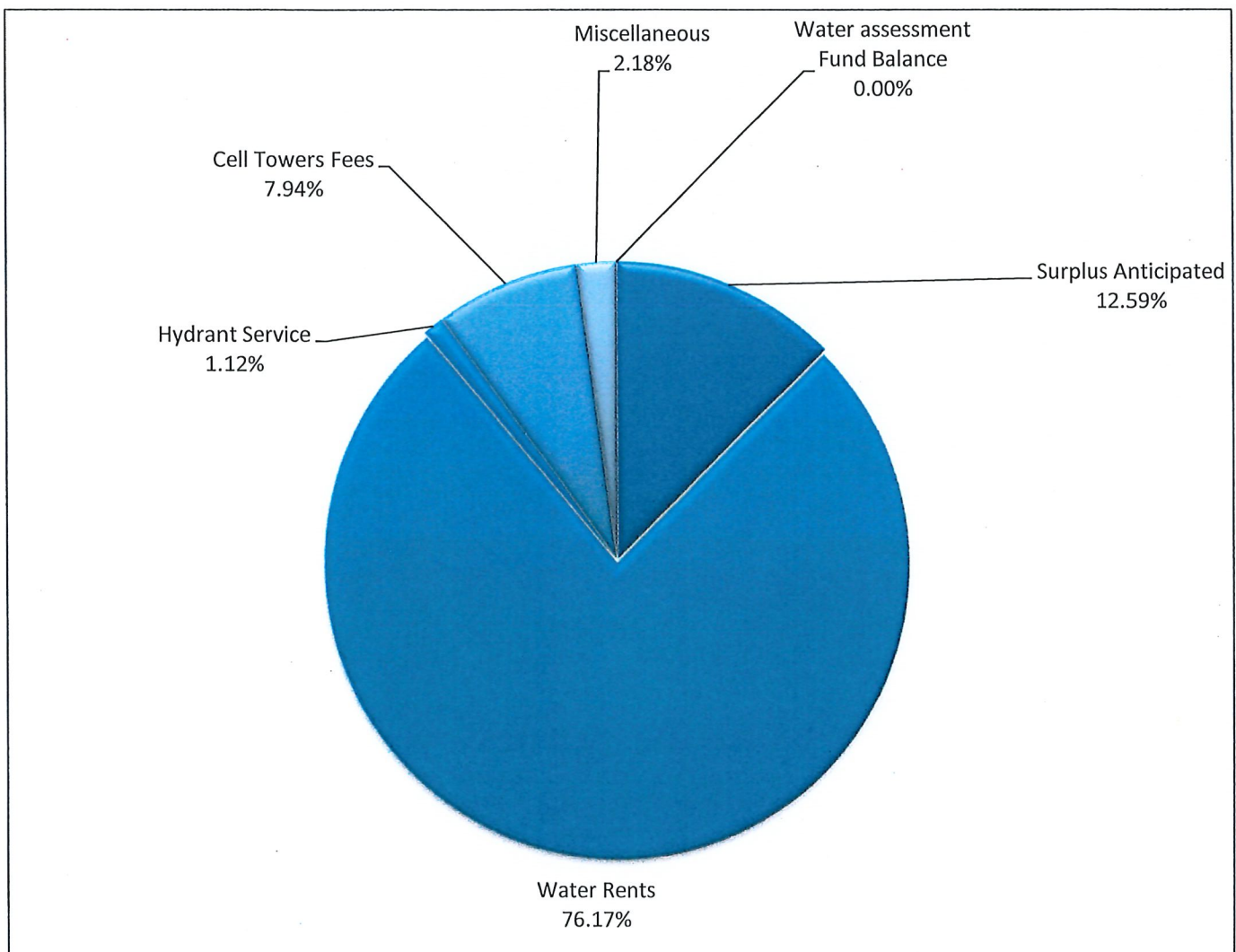
* Estimated as of 5/10/2022

Amount of Tax Change on a Average Home Assessed At \$370,500

	2022	2021	Difference
Municipal Tax	2,146.11	2,159.27	(13.17)
Municipal Library	140.86	132.27	8.59
Municipal Open Space Tax	41.04	41.13	(0.09)
County Tax	2,234.10	2,207.44	26.66
Local School	8,014.73	7,866.09	148.64
Total	<u>12,576.82</u>	<u>12,406.19</u>	<u>170.63</u>

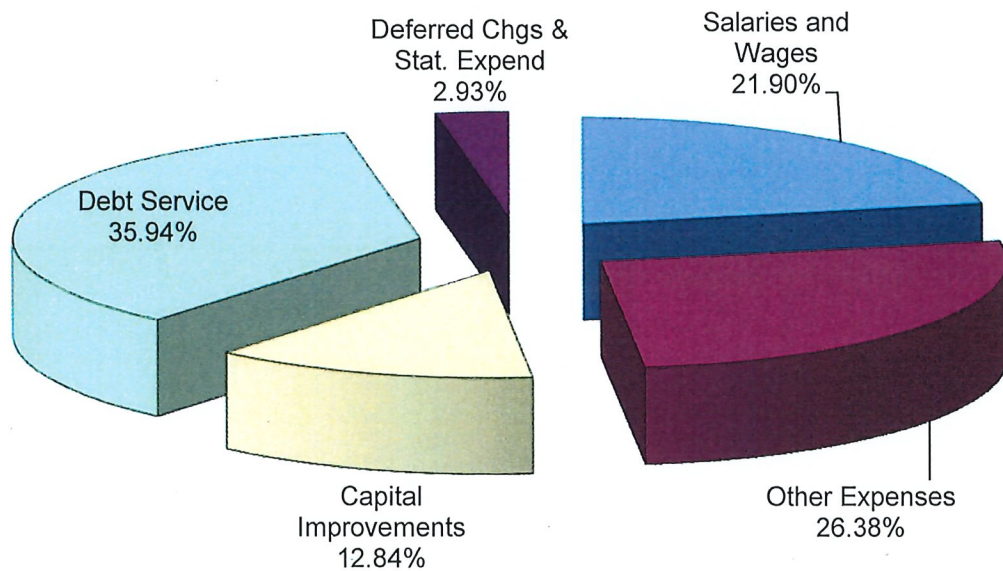
Summary of Water Budget Revenues

	2022 Budget Proposed	2021 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	500,000.00	500,000.00	0.00	0.00%
Water Rents	3,025,000.00	2,982,000.00	43,000.00	1.44%
Hydrant Service	44,500.00	44,026.00	474.00	1.08%
Cell Towers Fees	315,307.00	260,000.00	55,307.00	21.27%
Miscellaneous	86,481.00	144,000.00	(57,519.00)	-39.94%
Water assessment Fund Balance	0.00	0.00	0.00	100.00%
	<u>3,971,288.00</u>	<u>3,930,026.00</u>	<u>41,262.00</u>	<u>1.05%</u>



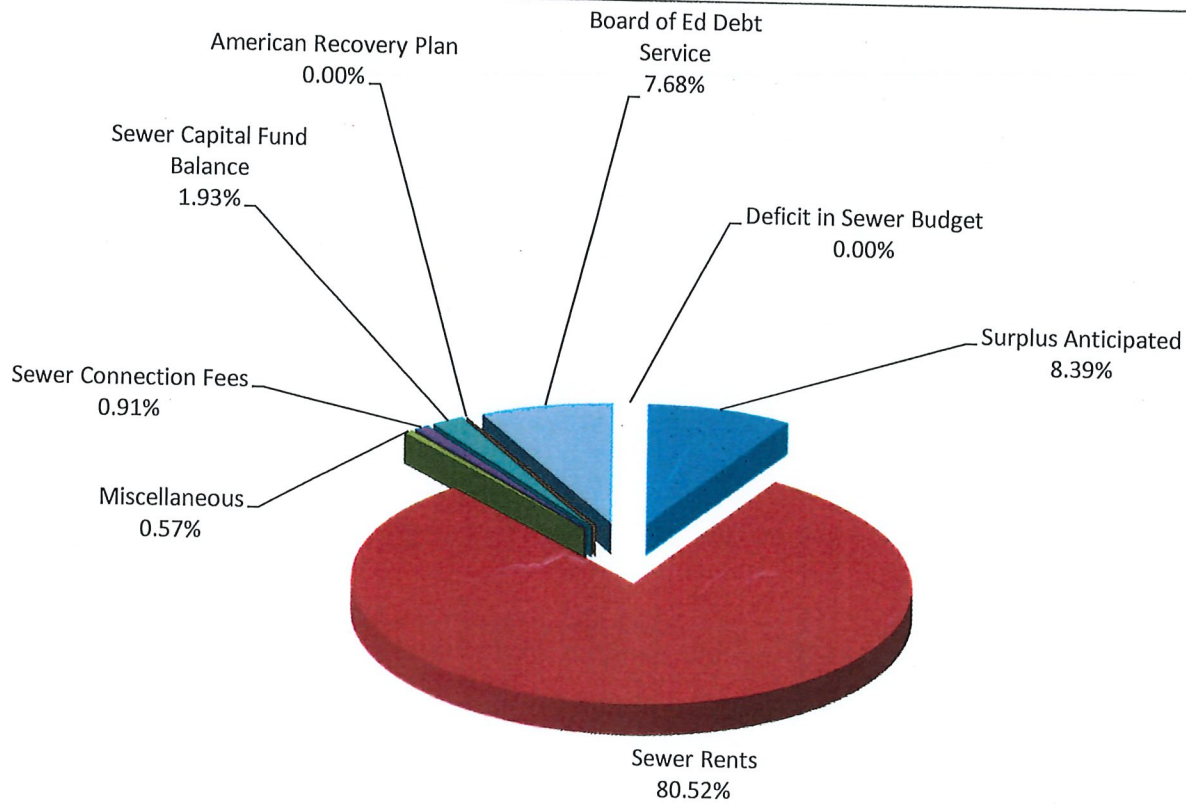
Summary of Water Budget Appropriations

	2022 Budget Proposed	2021 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	869,625.00	848,414.00	21,211.00	2.50%
Other Expenses	1,047,749.00	1,037,375.00	10,374.00	1.00%
Capital Improvements	510,000.00	510,000.00	0.00	0.00%
Debt Service	1,427,387.00	1,420,762.00	6,625.00	0.47%
Deferred Chgs & Stat. Expend	116,527.00	113,475.00	3,052.00	2.69%
	<u>3,971,288.00</u>	<u>3,930,026.00</u>	<u>41,262.00</u>	<u>1.05%</u>



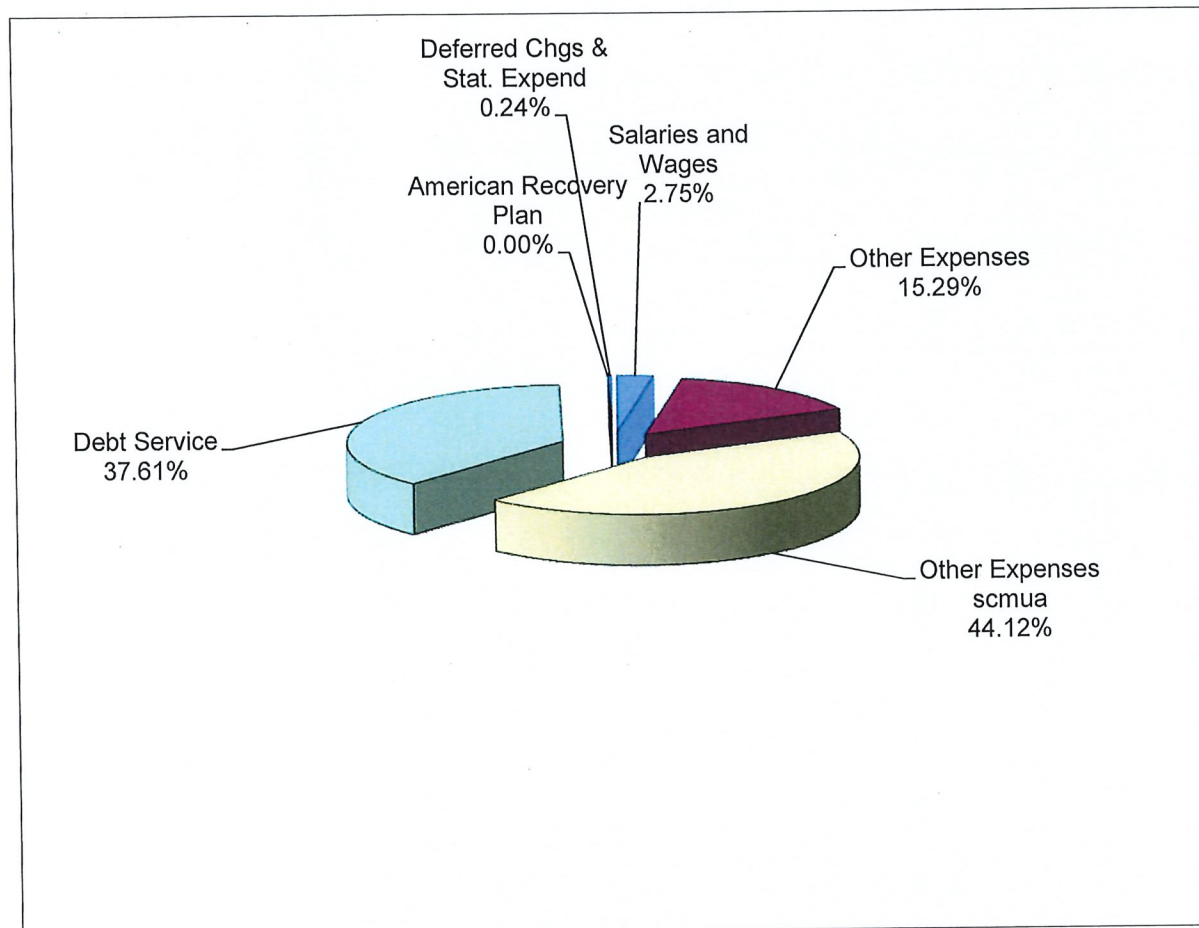
Summary of Sewer Budget Revenues

	2022 Budget Proposed	2021 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	87,000.00	11,000.00	76,000.00	690.91%
Sewer Rents	835,000.00	805,617.00	29,383.00	3.65%
Miscellaneous	5,927.00	11,590.00	(5,663.00)	-48.86%
Sewer Connection Fees	9,434.00	9,492.00	(58.00)	-0.61%
Sewer Capital Fund Balance	20,000.00	0.00	20,000.00	#DIV/0!
American Recovery Plan	0.00	600,000.00	(600,000.00)	-100.00%
Board of Ed Debt Service	79,590.00	78,020.00	1,570.00	2.01%
Deficit in Sewer Budget	0.00	157,548.75	(157,548.75)	-100.00%
	<u>1,036,951.00</u>	<u>1,673,267.75</u>	<u>(636,316.75)</u>	<u>-38.03%</u>



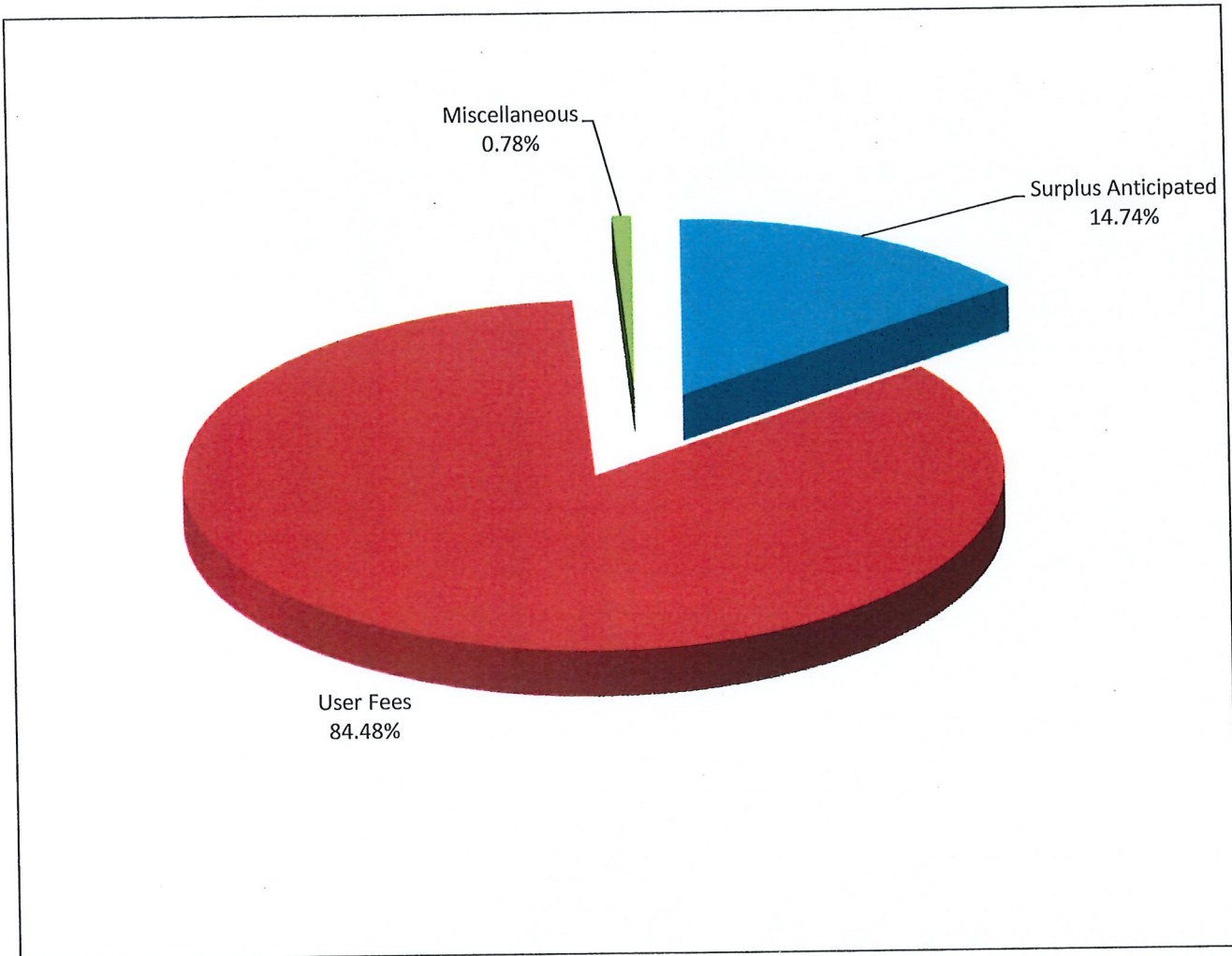
Summary of Sewer Budget Appropriations

	2022 Budget Proposed	2021 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	28,485.00	32,485.00	(4,000.00)	-12.31%
Other Expenses	158,500.00	158,500.00	0.00	0.00%
Other Expenses scmua	457,513.00	454,182.00	3,331.00	0.73%
Debt Service	389,968.00	405,492.00	(15,524.00)	-3.83%
American Recovery Plan	0.00	600,000.00	(600,000.00)	-100.00%
Deferred Chgs & Stat. Expend	2,485.00	22,608.75	(20,123.75)	-89.01%
	<u>1,036,951.00</u>	<u>1,673,267.75</u>	<u>(636,316.75)</u>	<u>-38.03%</u>



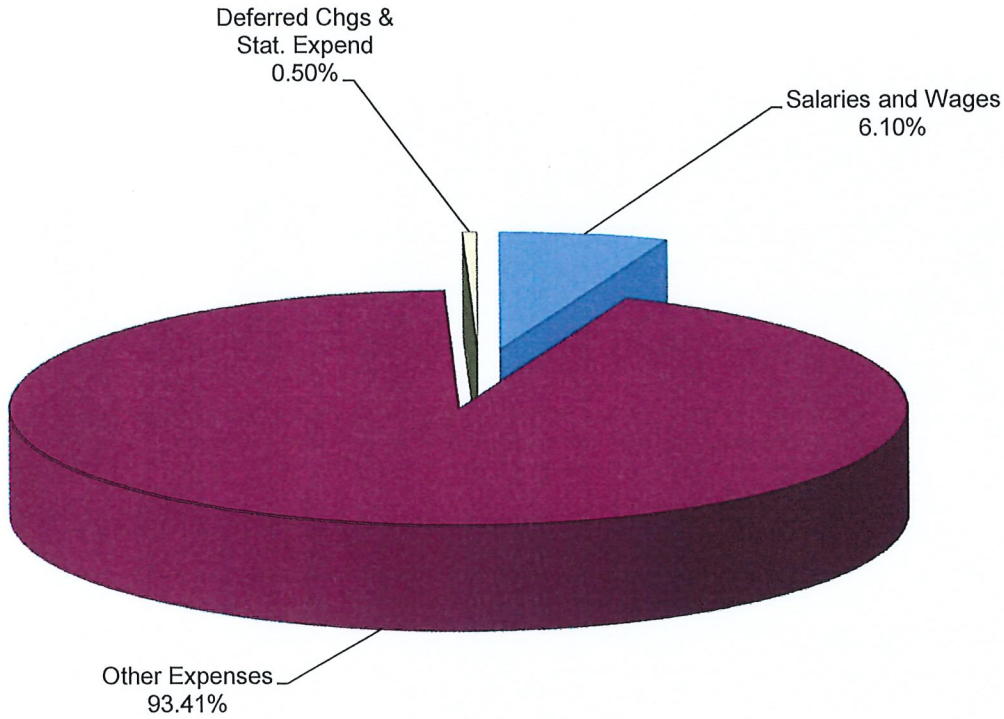
Summary of Solid Waste Budget Revenues

	2022 Budget Proposed	2021 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	355,000.00	351,500.00	3,500.00	1.00%
User Fees	2,035,000.00	2,010,000.00	25,000.00	1.24%
Miscellaneous	18,850.00	46,071.66	(27,221.66)	-59.09%
	<u>2,408,850.00</u>	<u>2,407,571.66</u>	<u>1,278.34</u>	<u>0.05%</u>

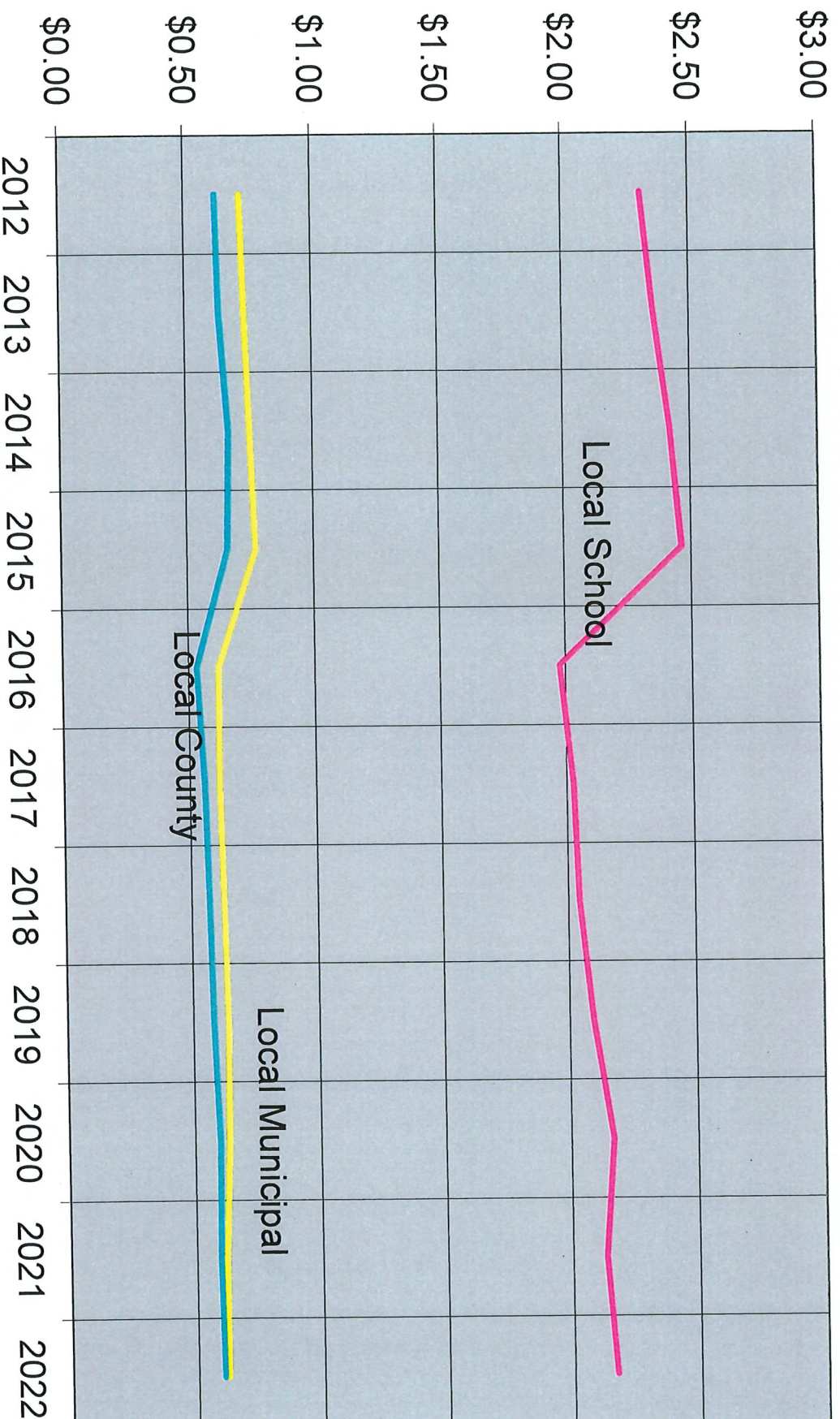


Summary of Solid Waste Budget Appropriations

	2022 Budget Proposed	2021 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	146,835.00	143,253.00	3,582.00	2.50%
Other Expenses	2,250,000.00	2,240,775.00	9,225.00	0.41%
Deferred Chgs & Stat. Expend	12,015.00	23,543.66	(11,528.66)	-48.97%
	<u>2,408,850.00</u>	<u>2,407,571.66</u>	<u>1,278.34</u>	<u>0.05%</u>



10 Year Tax Rate



Local School
County Taxes
Municipal Tax

Year

2012 2013 2014 2015 2016 REV/ 2017 2018 2019 2020 2021 2022

\$ 2.311	\$ 2.359	\$ 2.422	\$ 2.463	\$ 1.977	\$ 2.021	\$ 2.044	\$ 2.093	\$ 2.165	\$ 2.131	\$ 2.168
\$ 0.614	\$ 0.635	\$ 0.669	\$ 0.660	\$ 0.532	\$ 0.543	\$ 0.570	\$ 0.581	\$ 0.599	\$ 0.596	\$ 0.604
\$ 0.722	\$ 0.734	\$ 0.752	\$ 0.771	\$ 0.618	\$ 0.617	\$ 0.628	\$ 0.639	\$ 0.636	\$ 0.619	\$ 0.619

(0.143) 55.85%
(0.010) 3.79%
(0.103) 40.36%

Total

\$ 3.647	\$ 3.728	\$ 3.843	\$ 3.894	\$ 3.127	\$ 3.181	\$ 3.242	\$ 3.313	\$ 3.400	\$ 3.345	\$ 3.391
----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------

(0.256) 100%

Surplus Utilization 10 Years

