

# **TOWNSHIP OF SPARTA**

## **2022 Budget Introduction**

**May 10, 2022**

**7:00 PM**



**David Smith , Mayor**

**Council**

**Joshua Hertberg, Deputy Mayor**

**Molly Whilesmith**

**Daniel Chiariello**

**Christine Quinn**

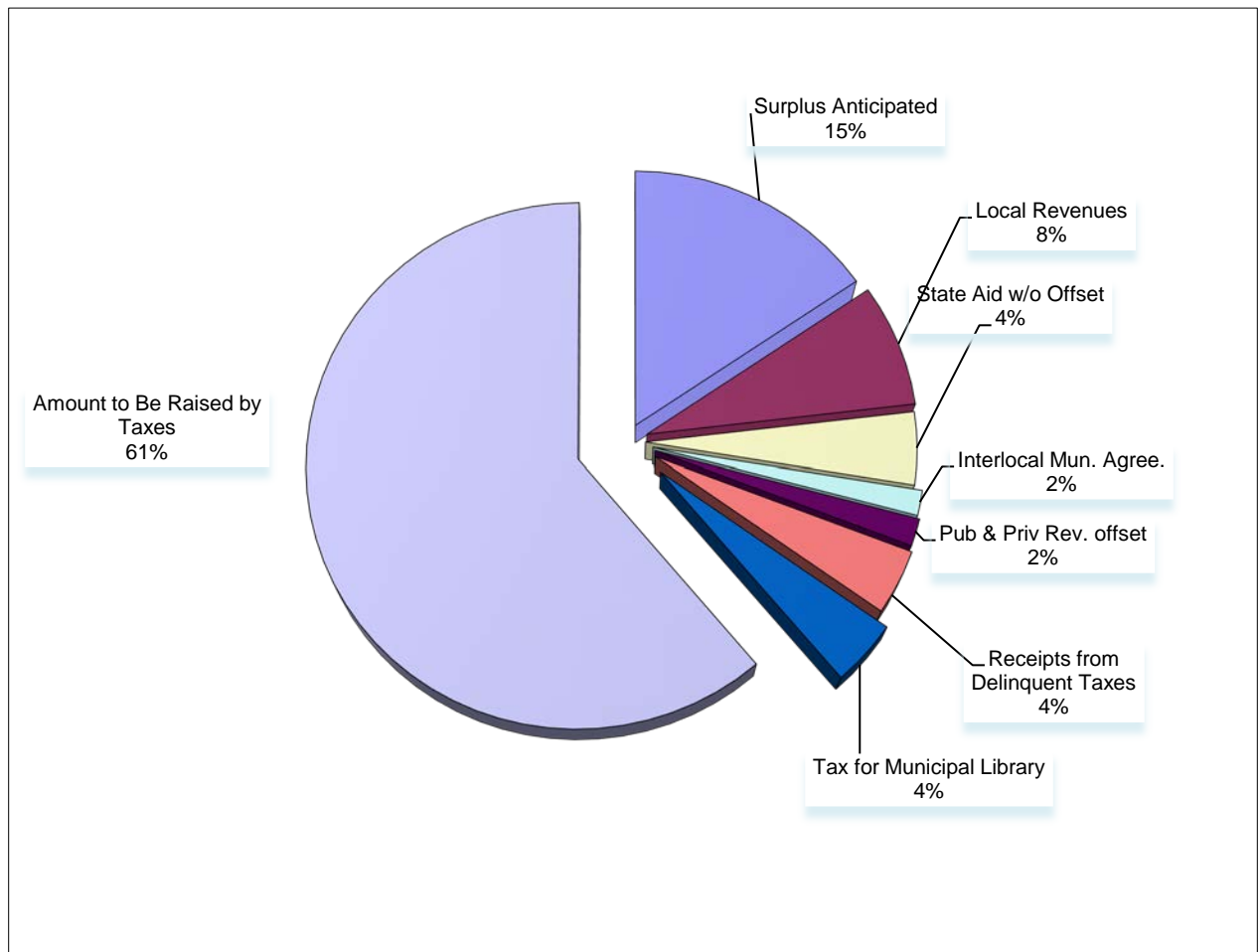
**Neil Spidaletto, Acting Township Manager**

**Grant W. Rome, Director of Finance/ CFO**

**Kate Chambers, Township Clerk**

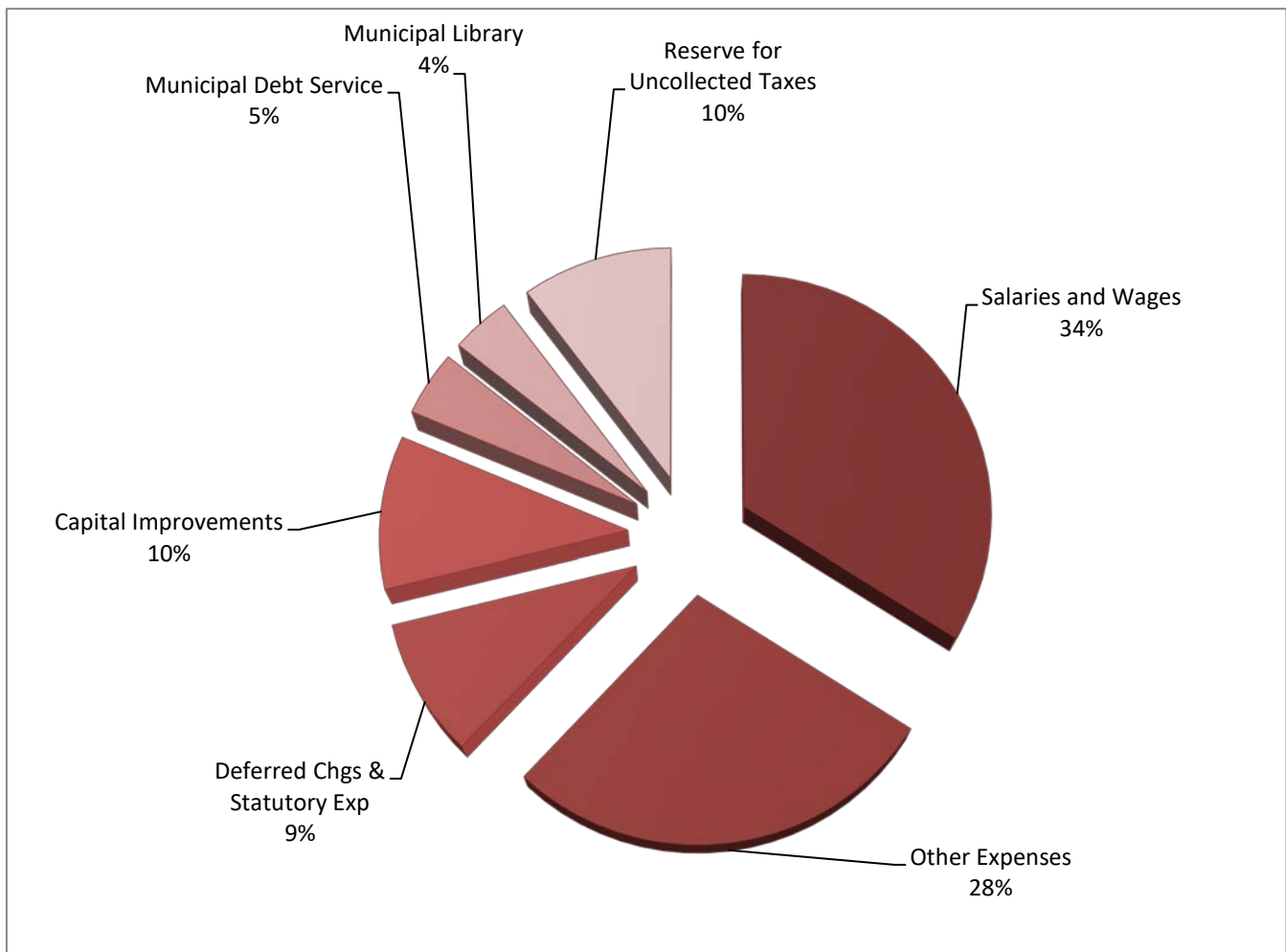
### Summary of Budget Revenues

	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%

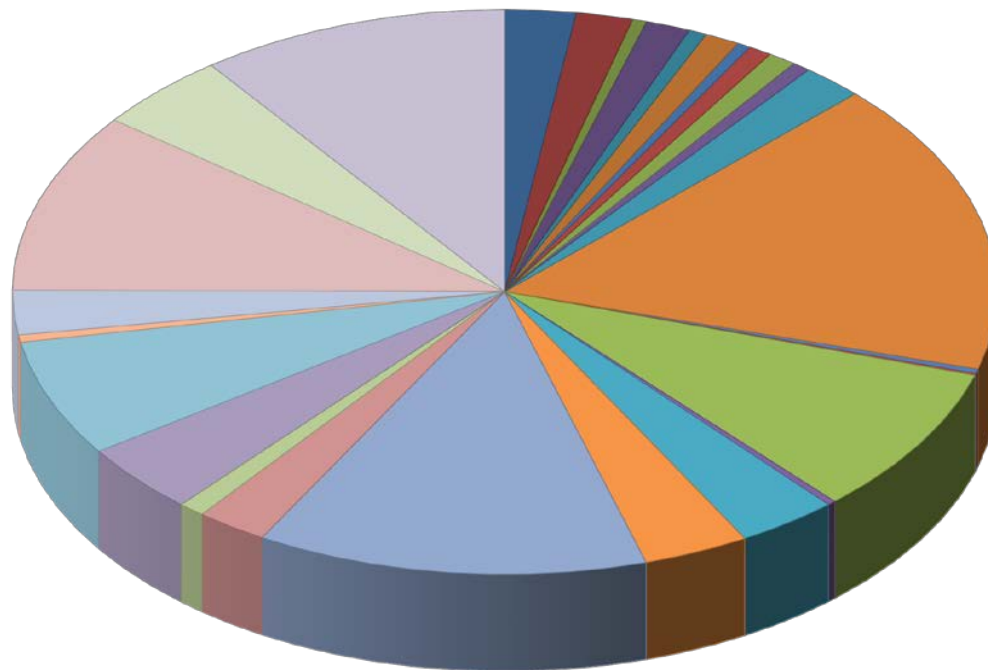


### Summary of Budget Appropriations

	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	2,660,995.00	2,936,834.01	(275,839.01)	-9.39%
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	2,945,066.24	2,945,066.24	0.00	0.00%
	<u>29,028,197.44</u>	<u>28,087,241.00</u>	<u>940,956.44</u>	<u>3.35%</u>



## 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
- Dispatching
- Recreation
- Insurance
- Utilities
- Accumulated Leave
- Aid to Library
- Pension Costs
- Other Grants
- Deferred Chgs & Statutory Exp
- Capital Improvements
- Municipal Debt Service
- Reserve for Uncollected Taxes

### Summary of Budget Appropriations

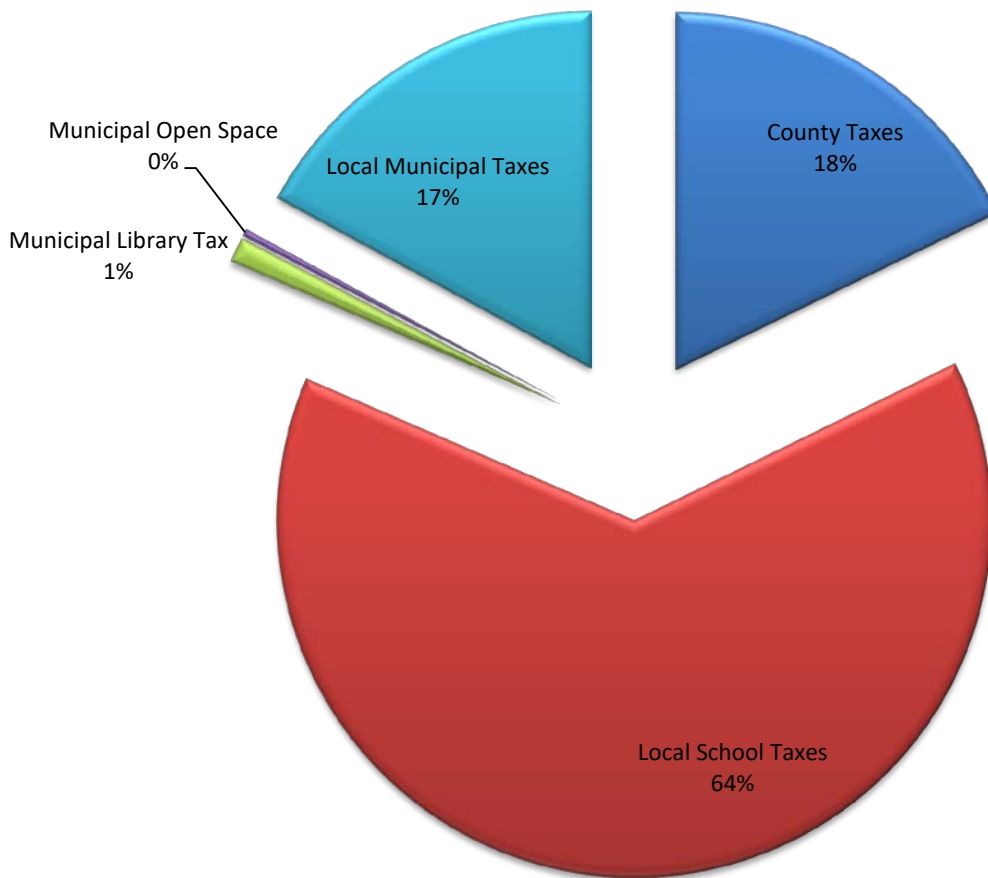
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Budget Items	Budget Proposed	2021 Budget Actual	Increase or (Decrease)	Percent of Change	Percent of Appropriation
Administration	677,629.00	634,908.00	42,721.00	6.73%	2.33%
Finance	539,756.00	518,924.00	20,832.00	4.01%	1.86%
Tax Collector	138,140.00	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 Budget Introduction (05/10/22) ESTIMATED

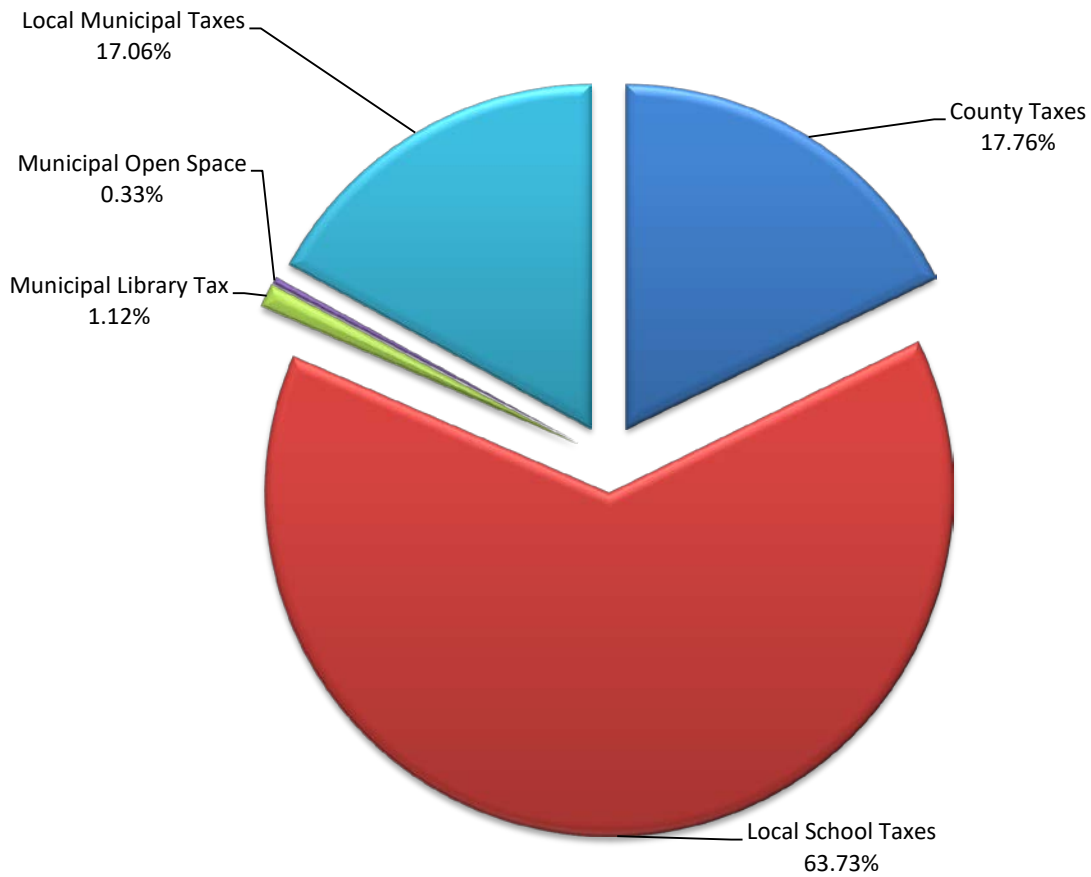
	2022 Budget Proposed	Tax Rate	2021 Budget Actual	Tax Rate	Increase or (Decrease)	Tax Rate	Percent of Change
County Taxes	18,515,166.00	0.604	18,097,122.37	0.5958	418,043.63	0.008	2.31%
Local School Taxes	66,420,658.50	2.168	64,600,967.00	2.1231	1,819,691.50	0.045	2.82%
Municipal Library Tax	1,168,104.17	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%

### Break Down of Tax Rate



### Summary of Tax Rate as of Final Rate (7/13/21)

	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%
	<u>104,228,815.88</u>	<u>3.402</u>	<u>101,854,170.37</u>	<u>3.348</u>	<u>2,374,645.51</u>	<u>0.053</u>	<u>2.33%</u>



### 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 *

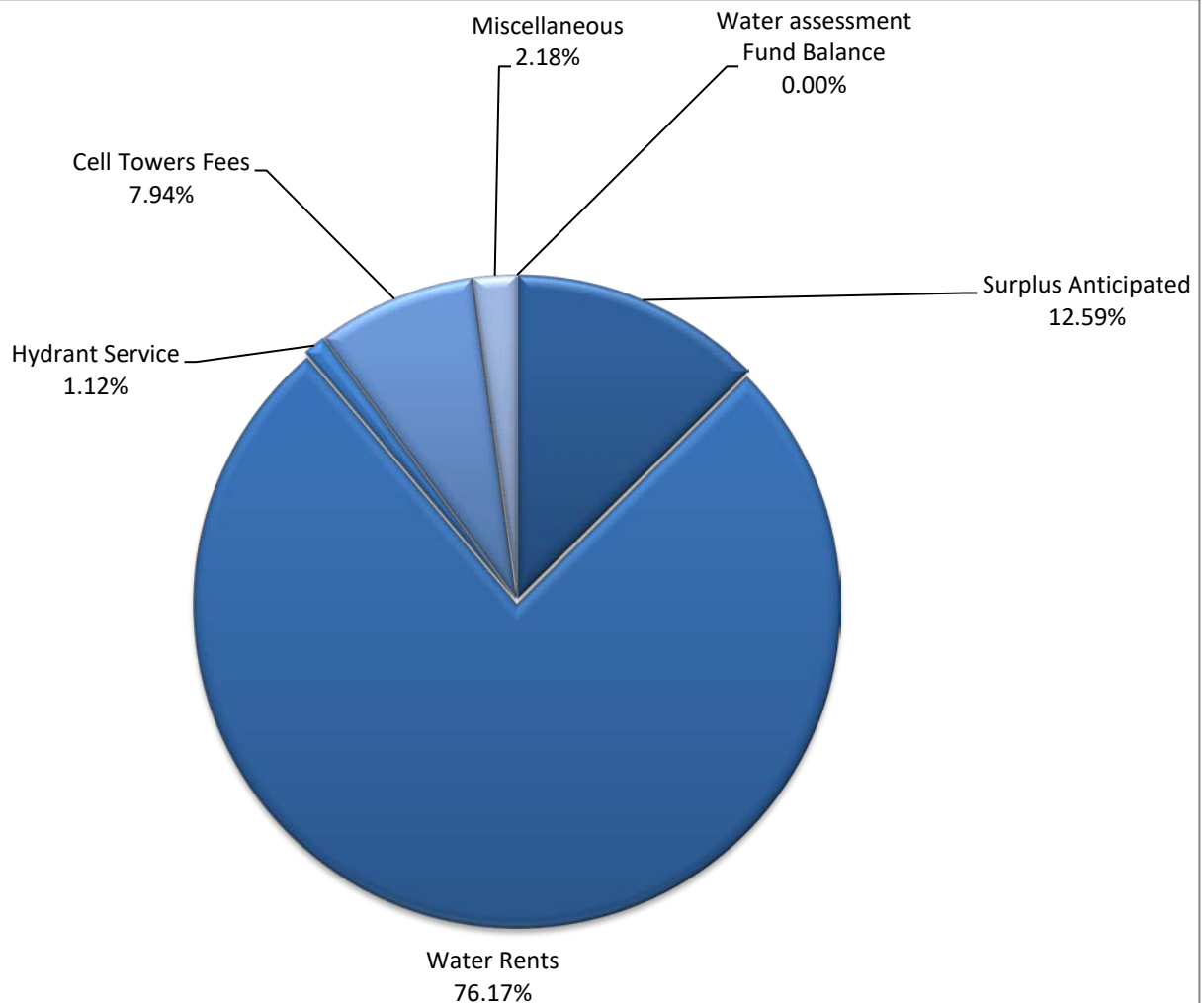
\* Estimated as of 5/10/2022

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

	<b>2022</b>	<b>2021</b>	<b>Difference</b>
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
<b>Local School</b>	<b>8,014.73</b>	<b>7,866.09</b>	148.64
Total	<u>12,576.82</u>	<u>12,406.19</u>	<u>170.63</u>

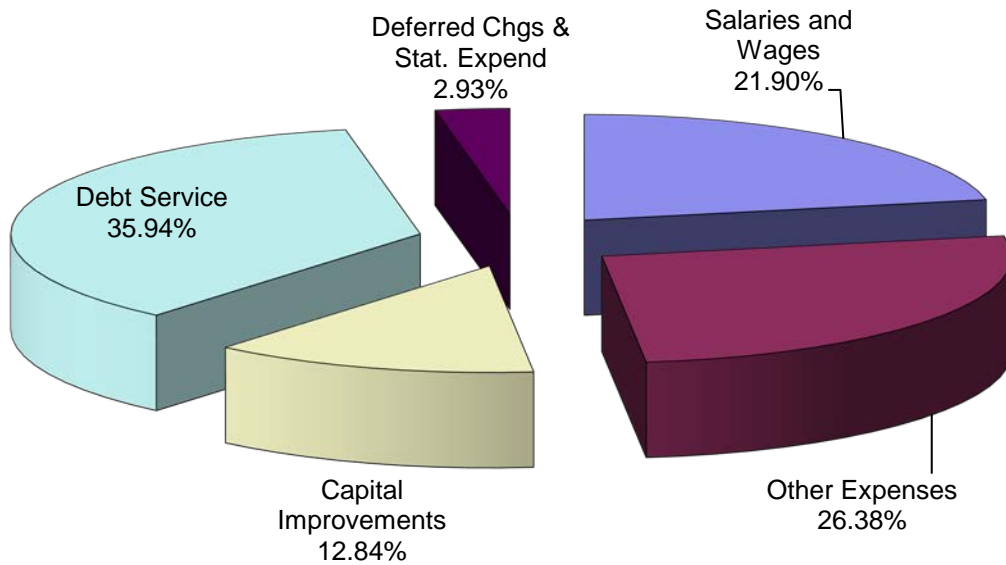
### Summary of Water Budget Revenues

	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%
	3,971,288.00	3,930,026.00	41,262.00	1.05%



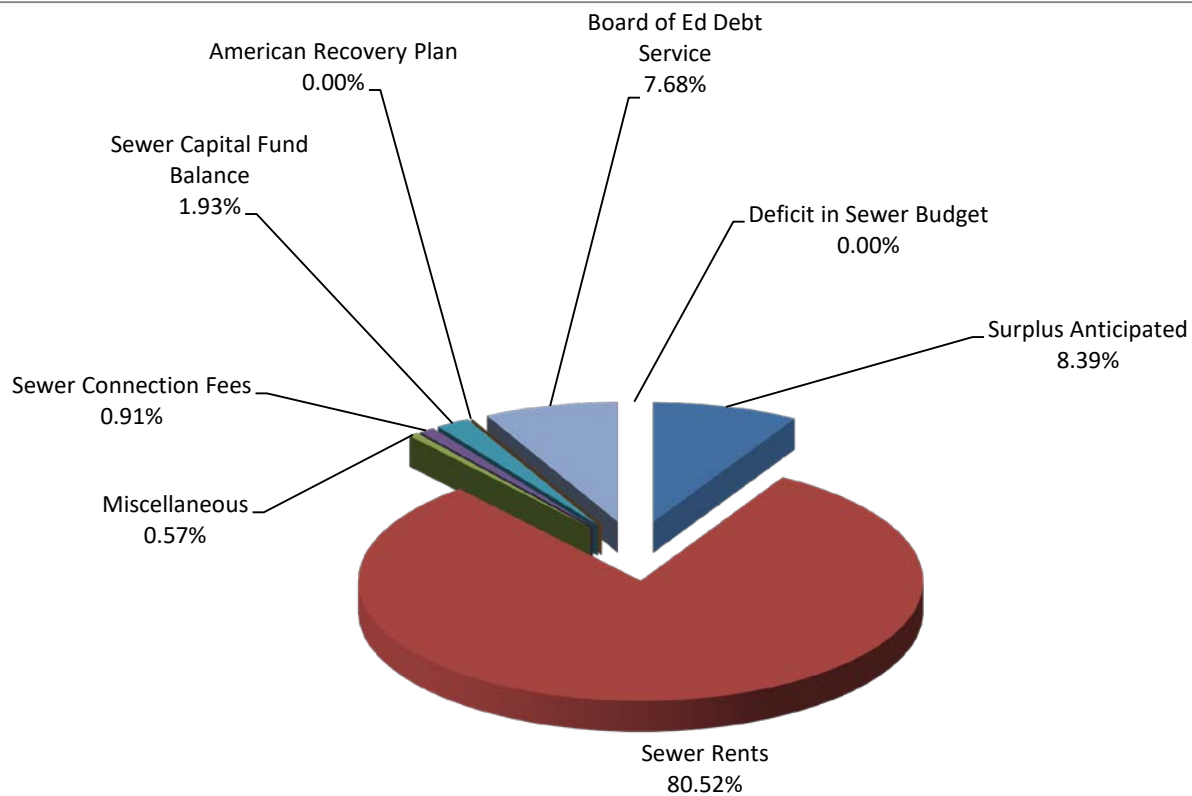
### Summary of Water Budget Appropriations

	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%
	3,971,288.00	3,930,026.00	41,262.00	1.05%



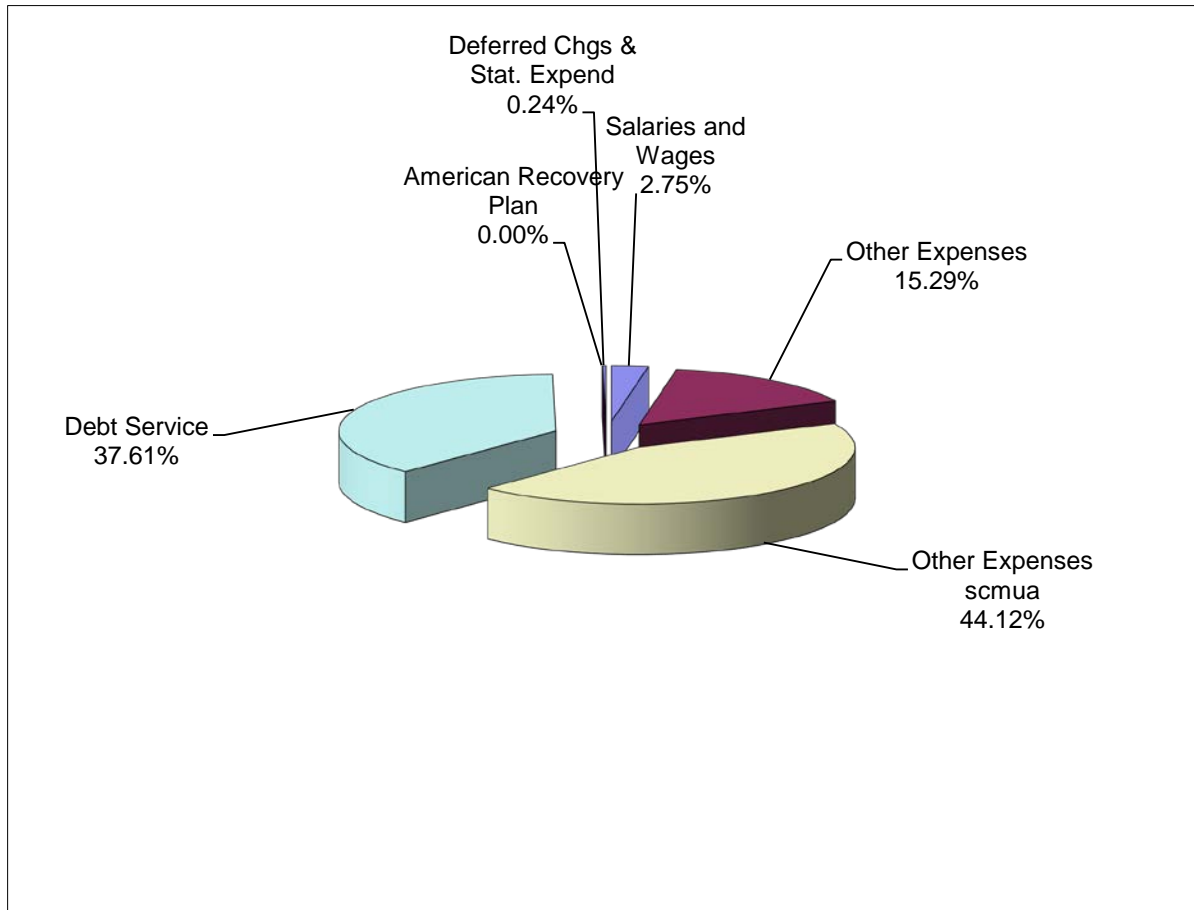
### Summary of Sewer Budget Revenues

	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%
	1,036,951.00	1,673,267.75	(636,316.75)	-38.03%



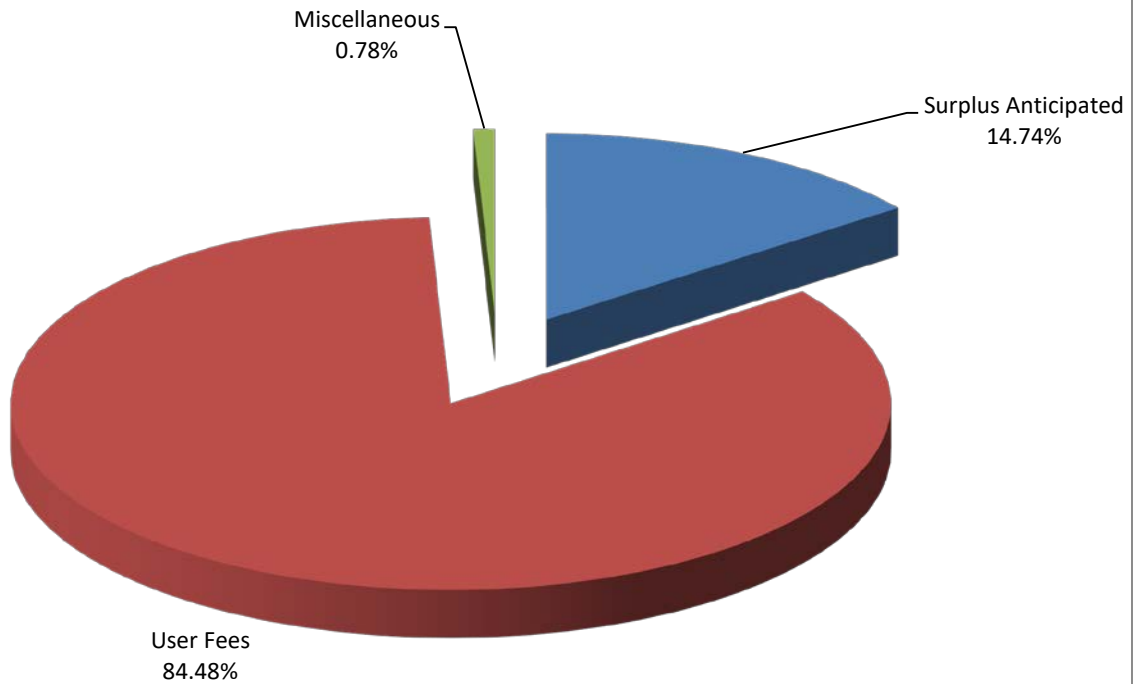
### Summary of Sewer Budget Appropriations

	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>



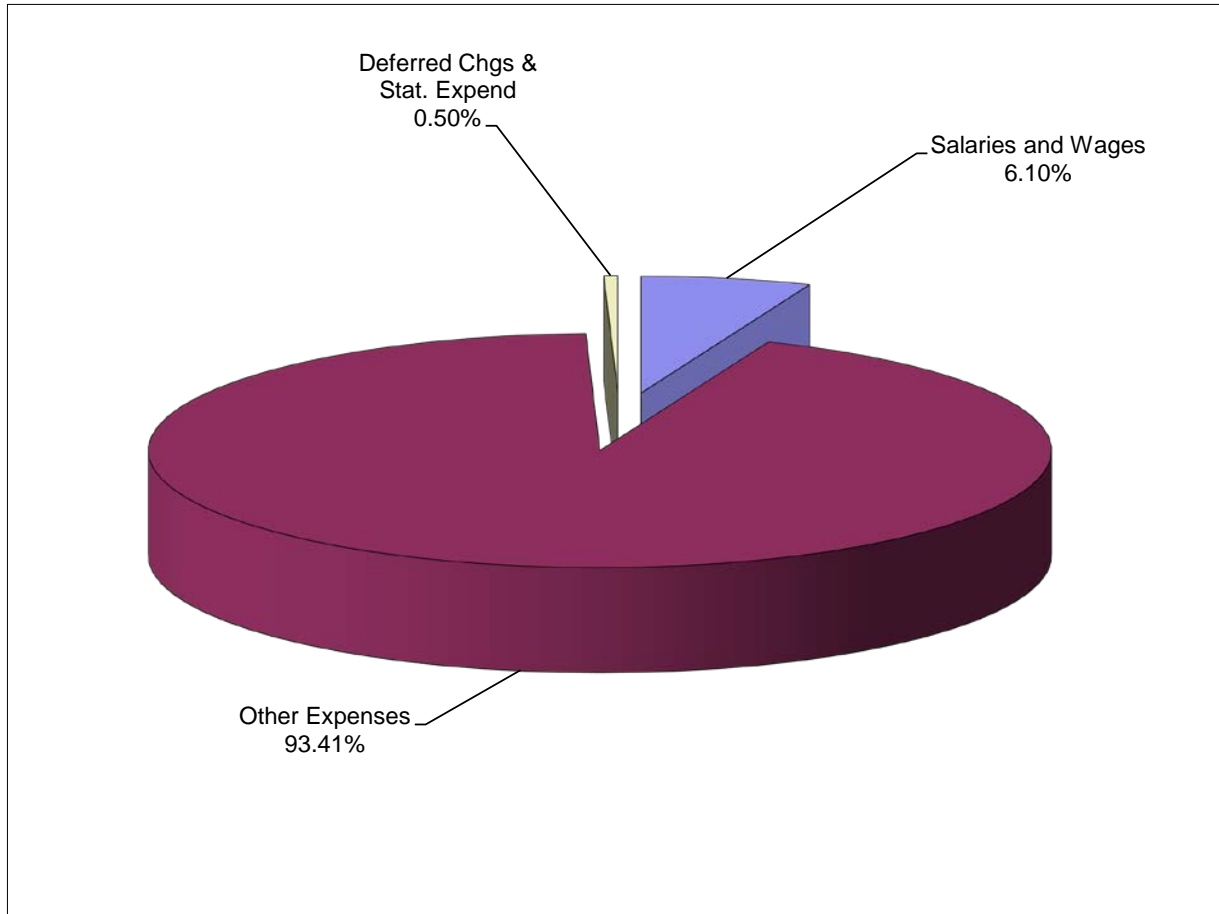
### Summary of Solid Waste Budget Revenues

	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%
	2,408,850.00	2,407,571.66	1,278.34	0.05%



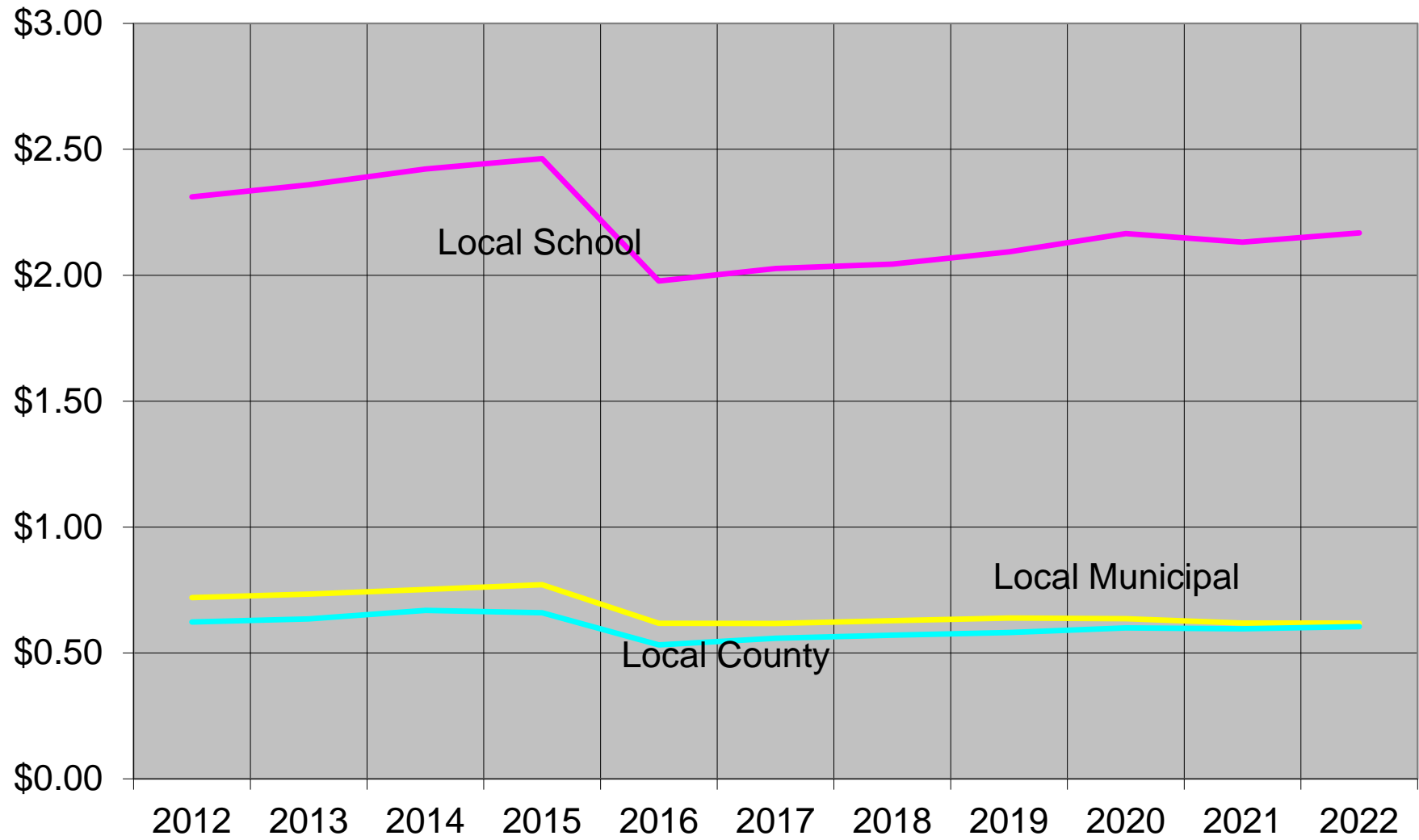
### Summary of Solid Waste Budget Appropriations

	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>



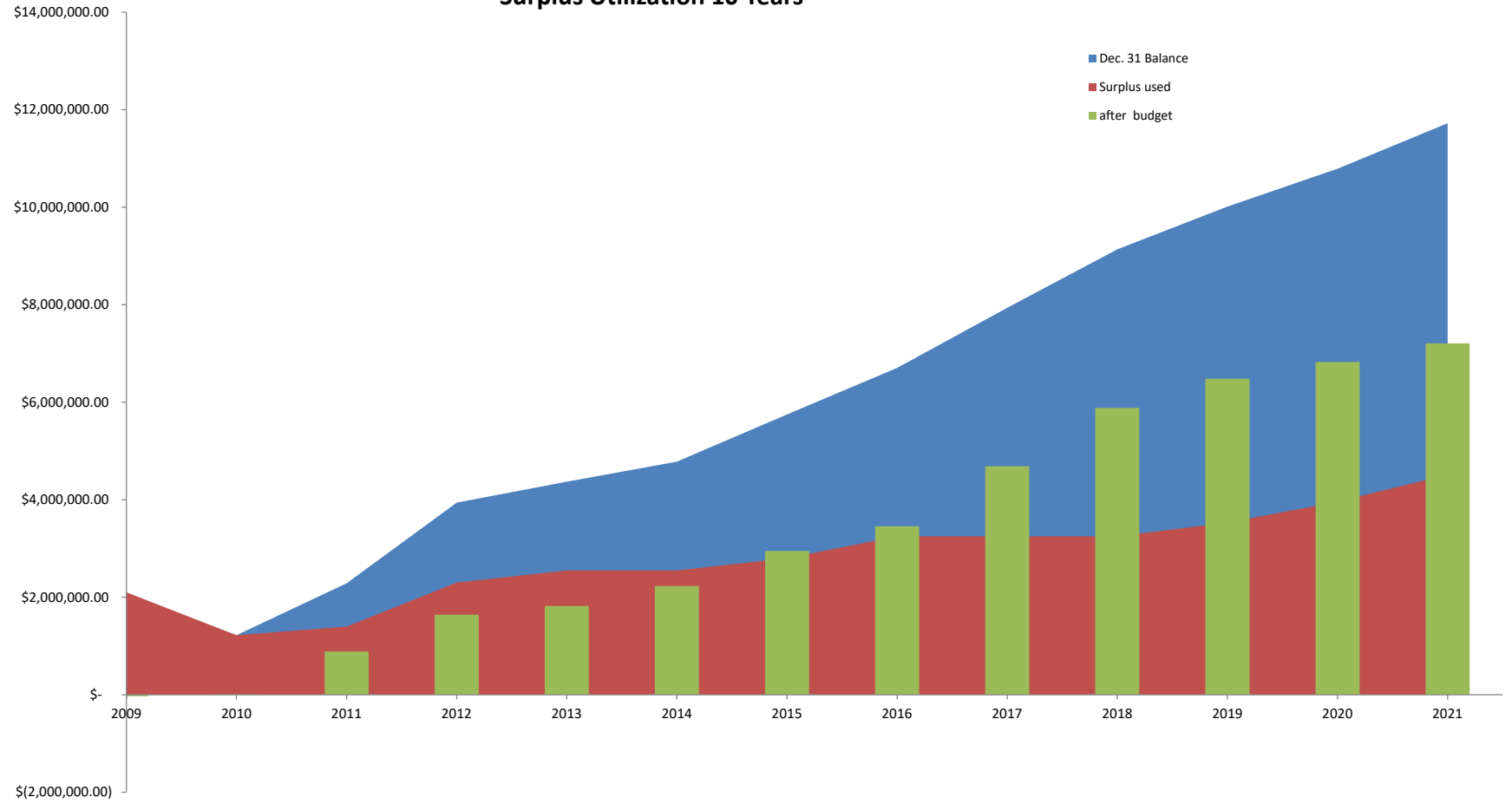
# 10 Year Tax Rate

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Year	2012	2013	2014	2015	2016	REV/	2017	2018	2019	2020	2021	2022		
Local School	\$ 2.311	\$ 2.359	\$ 2.422	\$ 2.463	\$ 1.977	\$ 2.021	\$ 2.044	\$ 2.093	\$ 2.165	\$ 2.131	\$ 2.168		(0.143)	55.85%
County Taxes	\$ 0.614	\$ 0.635	\$ 0.669	\$ 0.660	\$ 0.532	\$ 0.543	\$ 0.570	\$ 0.581	\$ 0.599	\$ 0.596	\$ 0.604		(0.010)	3.79%
Municipal Tax	\$ 0.722	\$ 0.734	\$ 0.752	\$ 0.771	\$ 0.618	\$ 0.617	\$ 0.628	\$ 0.639	\$ 0.636	\$ 0.619	\$ 0.619		(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



Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Balance Dec 31	\$ 2,069,005.14	\$ 1,220,216.47	\$ 2,286,355.48	\$ 3,941,698.43	\$ 4,369,638.47	\$ 4,779,314.70	\$ 5,750,571.30	\$ 6,703,844.79	\$ 7,936,692.82	\$ 9,134,730.79	\$ 10,012,314.25	\$ 10,788,119.67	\$ 11,722,389.84
Used in next Year	\$ 2,100,000.00	\$ 1,220,000.00	\$ 1,400,000.00	\$ 2,300,000.00	\$ 2,550,000.00	\$ 2,550,000.00	\$ 2,800,000.00	\$ 3,250,000.00	\$ 3,250,000.00	\$ 3,250,000.00	\$ 3,530,000.00	\$ 3,960,000.00	\$ 4,515,376.00
balance after budget	\$ (30,994.86)	\$ 216.47	\$ 886,355.48	\$ 1,641,698.43	\$ 1,819,638.47	\$ 2,229,314.70	\$ 2,950,571.30	\$ 3,453,844.79	\$ 4,686,692.82	\$ 5,884,730.79	\$ 6,482,314.25	\$ 6,828,119.67	\$ 7,207,013.84

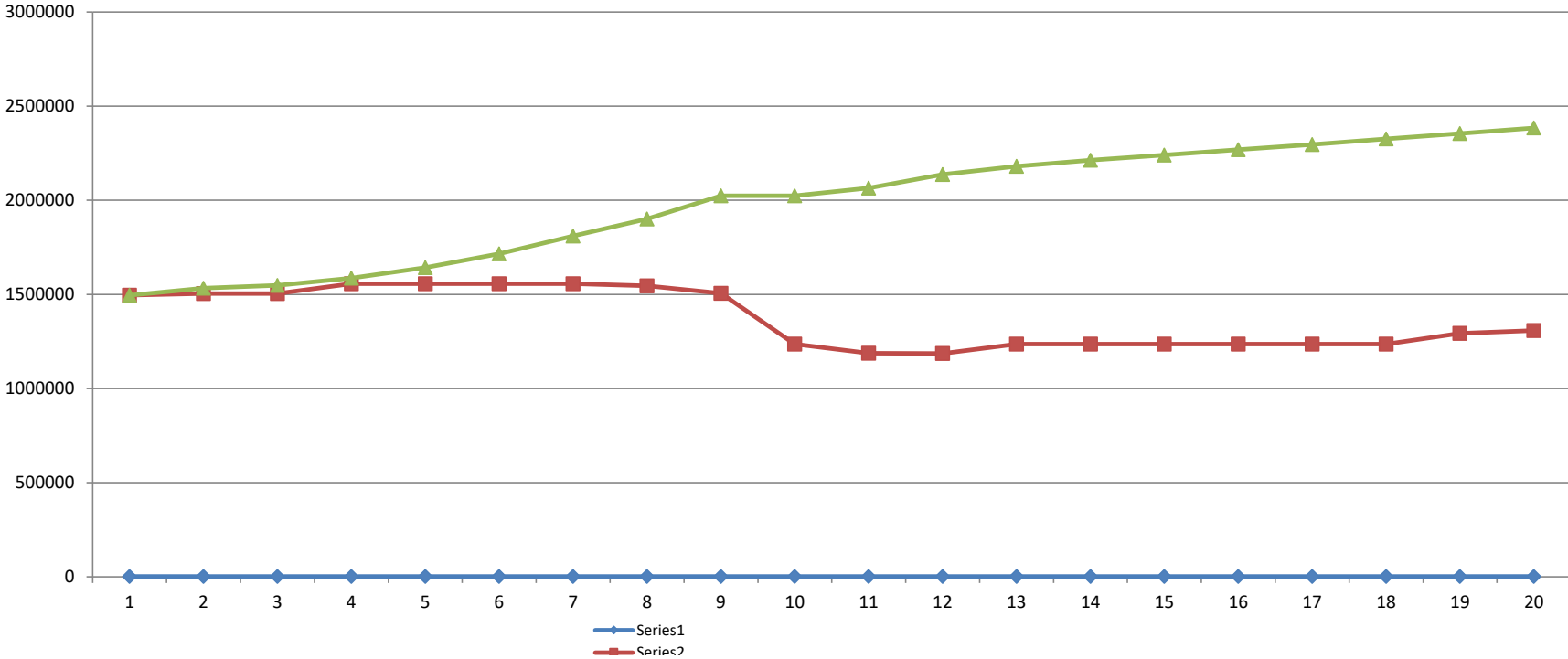
State Aid Impact Calculation

Year	Actual Amount Received	Implicit Price Deflator	State Aid Formula	Excess/ (Deficit)
2001	1,495,235		1,495,235	-
2002	1,504,014	2.50%	1,532,616	(28,602)
2003	1,504,014	1.00%	1,547,942	(43,928)
2004	1,556,832	2.50%	1,586,641	(29,809)
2005	1,556,832	3.50%	1,642,173	(85,341)
2006	1,556,833	4.50%	1,716,071	(159,238)
2007	1,556,833	5.50%	1,810,455	(253,622)
2008	1,545,525	5.00%	1,900,977	(355,452)
2009	1,505,704	6.50%	2,024,541	(518,837)
2010	1,235,421	0.00%	2,024,541	(789,120)
2011	1,188,113	2.00%	2,065,032	(876,919)
2012	1,186,113	3.50%	2,137,308	(951,195)
2013	1,235,421	2.00%	2,180,054	(944,633)
2014	1,235,421	1.50%	2,212,755	(977,334)
2015	1,235,421	1.25%	2,240,414	(1,004,993)
2016	1,235,421	1.25%	2,268,419	(1,032,998)
2017	1,235,421	1.25%	2,296,775	(1,061,354)
2018	1,235,421	1.25%	2,325,484	(1,090,063)
2019	1,293,225	1.25%	2,354,553	(1,061,328)
2020	1,308,675	1.25%	2,383,985	(1,075,310)
	27,405,895		39,745,970	(12,340,076)

Amounts of State Aid Retained by the State That should have been paid to Sparta

Calculation of State Energy Tax Obligation

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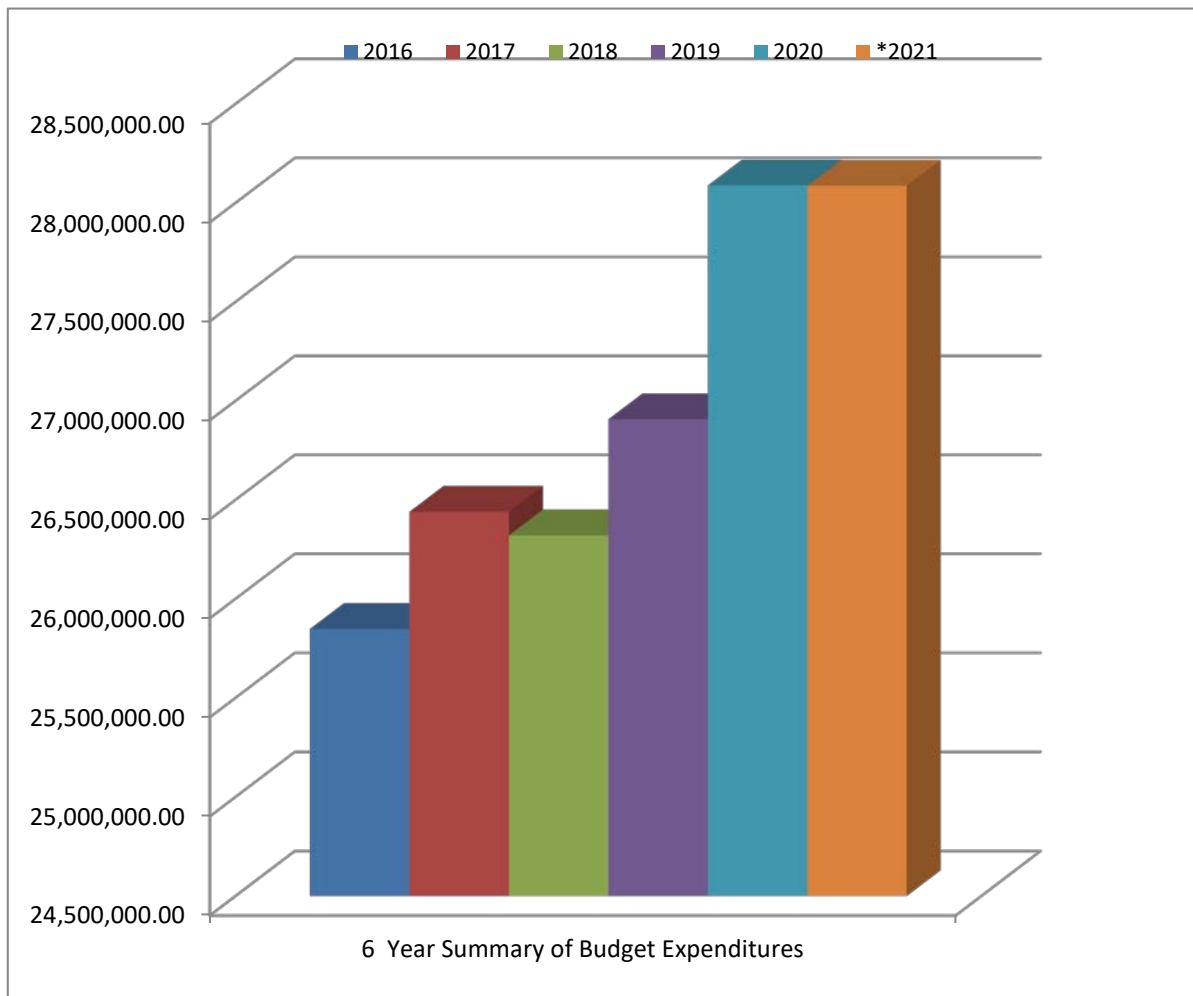


## 6 Year Summary of Budget Expenditures

	Budget Expenditures	Increase or (Decrease)	Percent of Change
2016	25,848,182.00	0.00	0.00%
2017	26,440,015.00	591,833.00	2.24%
2018	26,320,709.00	(119,306.00)	-0.45%
2019	26,907,494.33	586,785.33	2.18%
2020	28,089,026.13	1,181,531.80	4.23%
*2021	28,087,241.00	(1,785.13)	0.01%

\* Proposed Budget

0.00	2,239,059.00	8.66%
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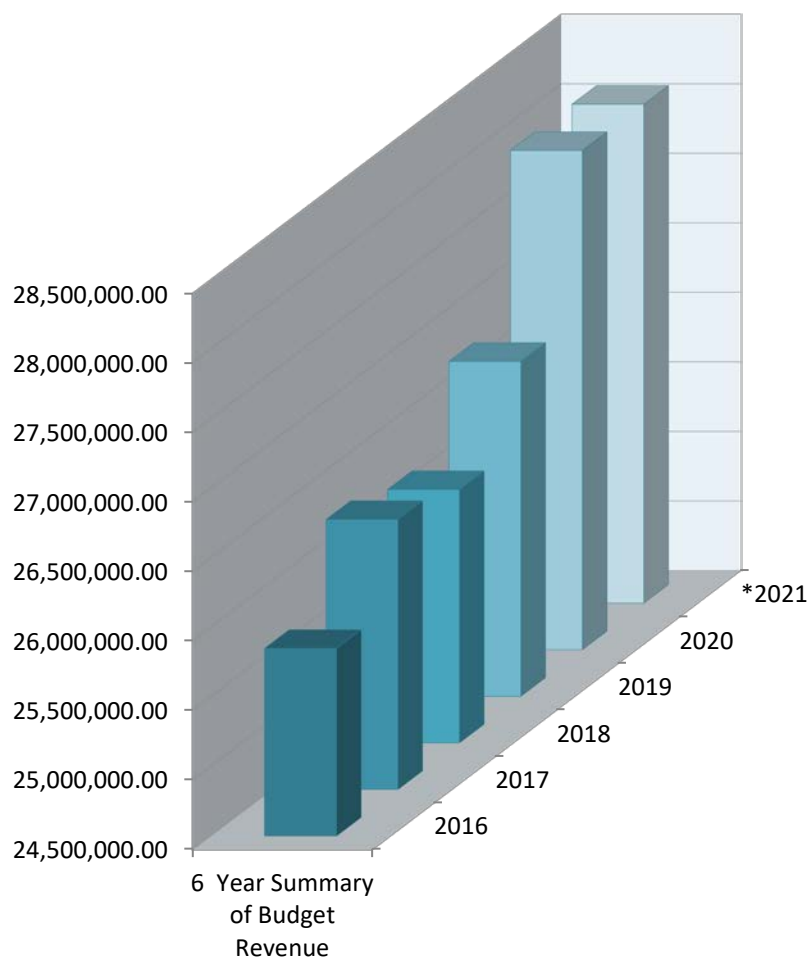


### 6 Year Summary of Budget Revenue

	Budget Expenditures	Increase or (Decrease)	Percent of Change
2016	25,848,182.00	25,848,182.00	100.00%
2017	26,440,015.00	591,833.00	2.24%
2018	26,320,709.00	(119,306.00)	-0.45%
2019	26,907,494.33	586,785.33	2.18%
2020	28,089,026.13	1,181,531.80	4.21%
*2021	28,087,241.00	(1,785.13)	-0.01%

\* Proposed Budget

0.00	28,087,241.00	108.66%
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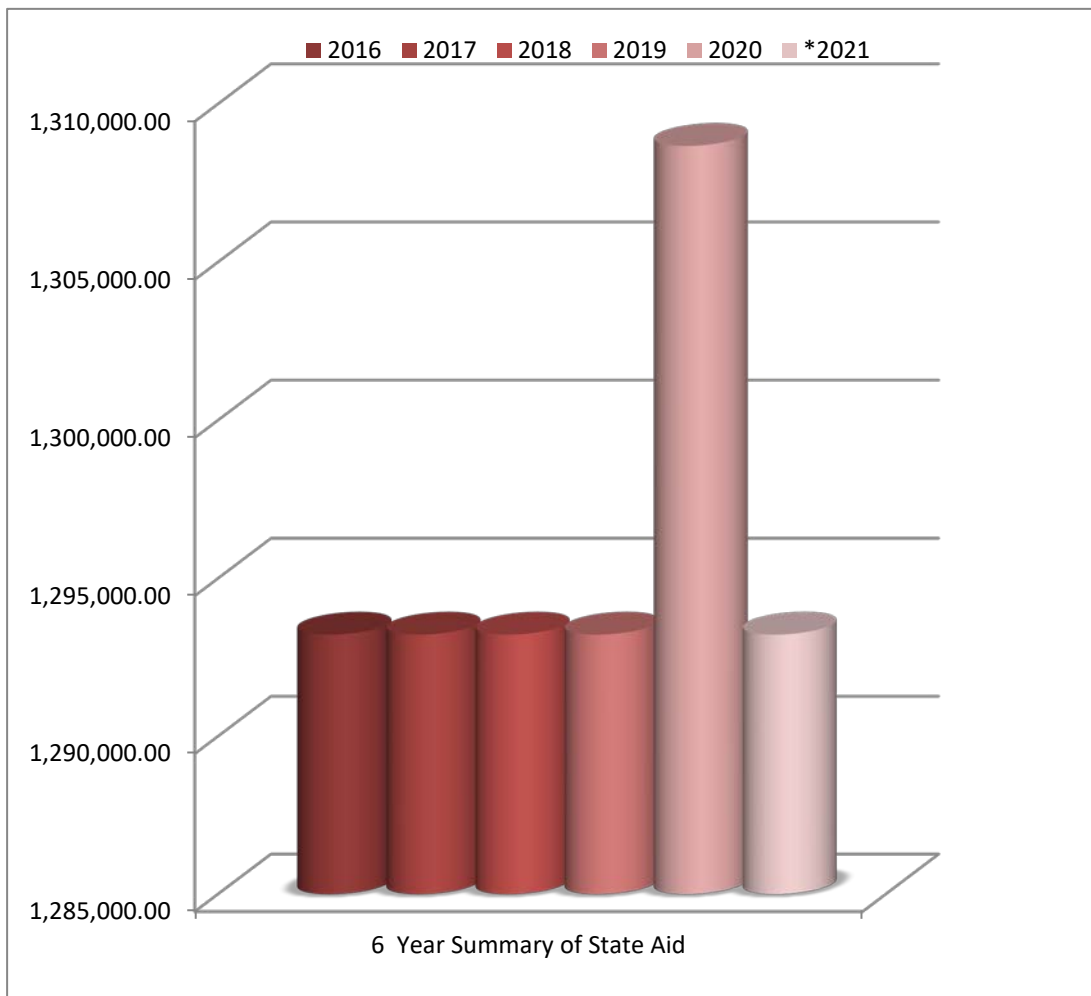


### 6 Year Summary of State Aid

	Budget Expenditures	Increase or (Decrease)	Percent of Change
2016	1,293,225.00	0.00	0.00%
2017	1,293,225.00	0.00	0.00%
2018	1,293,225.00	0.00	0.00%
2019	1,293,225.00	0.00	0.00%
2020	1,308,675.00	15,450.00	1.18%
*2021	1,293,225.00	(15,450.00)	-1.19%

\* Proposed Budget

0.00	0.00	0.00%
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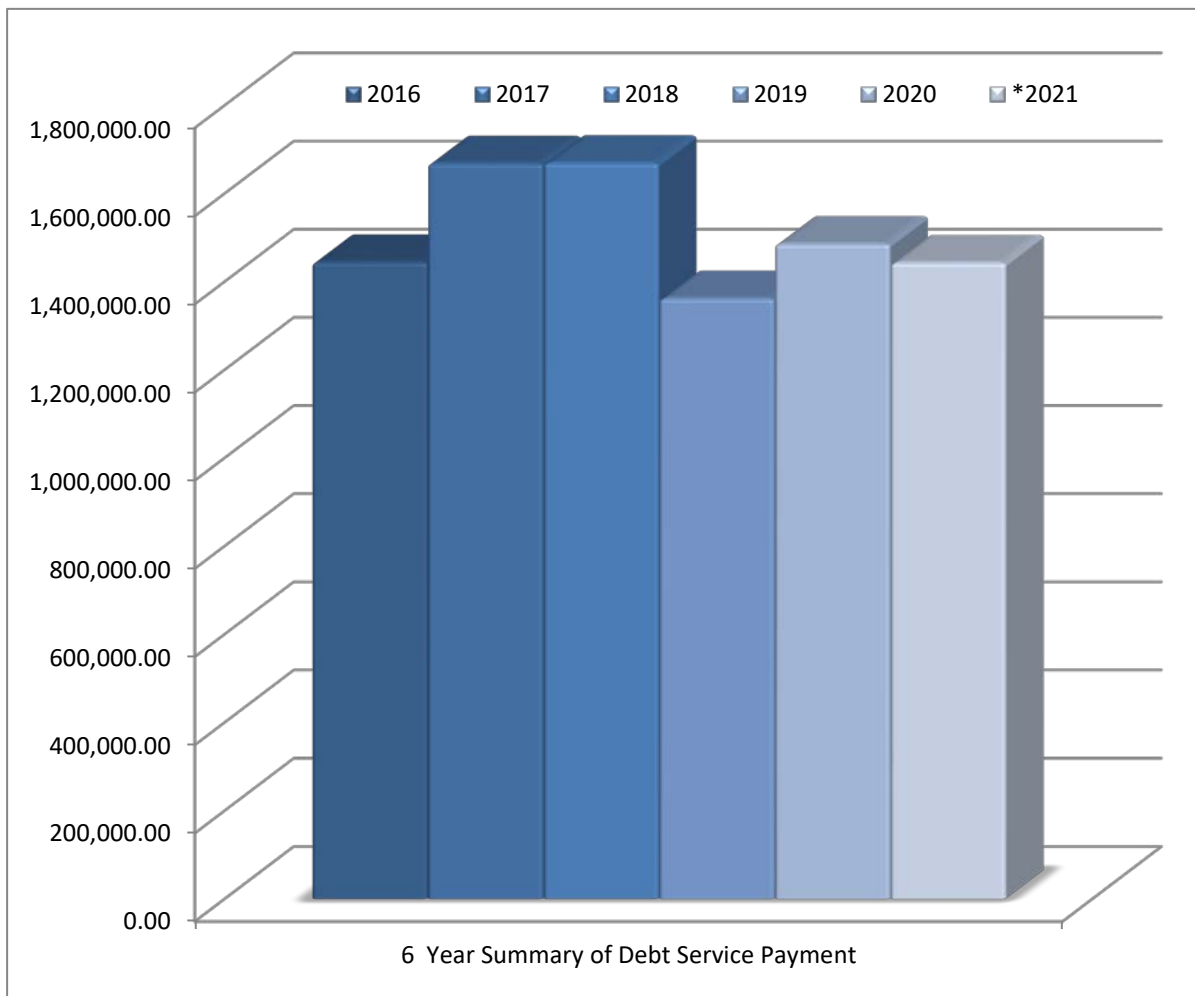


## 6 Year Summary of Debt Service Payment

	Budget Expenditures	Increase or (Decrease)	Percent of Change
2016	1,444,138.00	0.00	0.00%
2017	1,668,212.00	224,074.00	13.43%
2018	1,669,332.00	1,120.00	0.07%
2019	1,361,938.00	(307,394.00)	-22.57%
2020	1,485,748.00	123,810.00	8.33%
*2021	1,443,223.00	(42,525.00)	-2.95%

\* Proposed Budget

0.00	(915.00)	-0.06%
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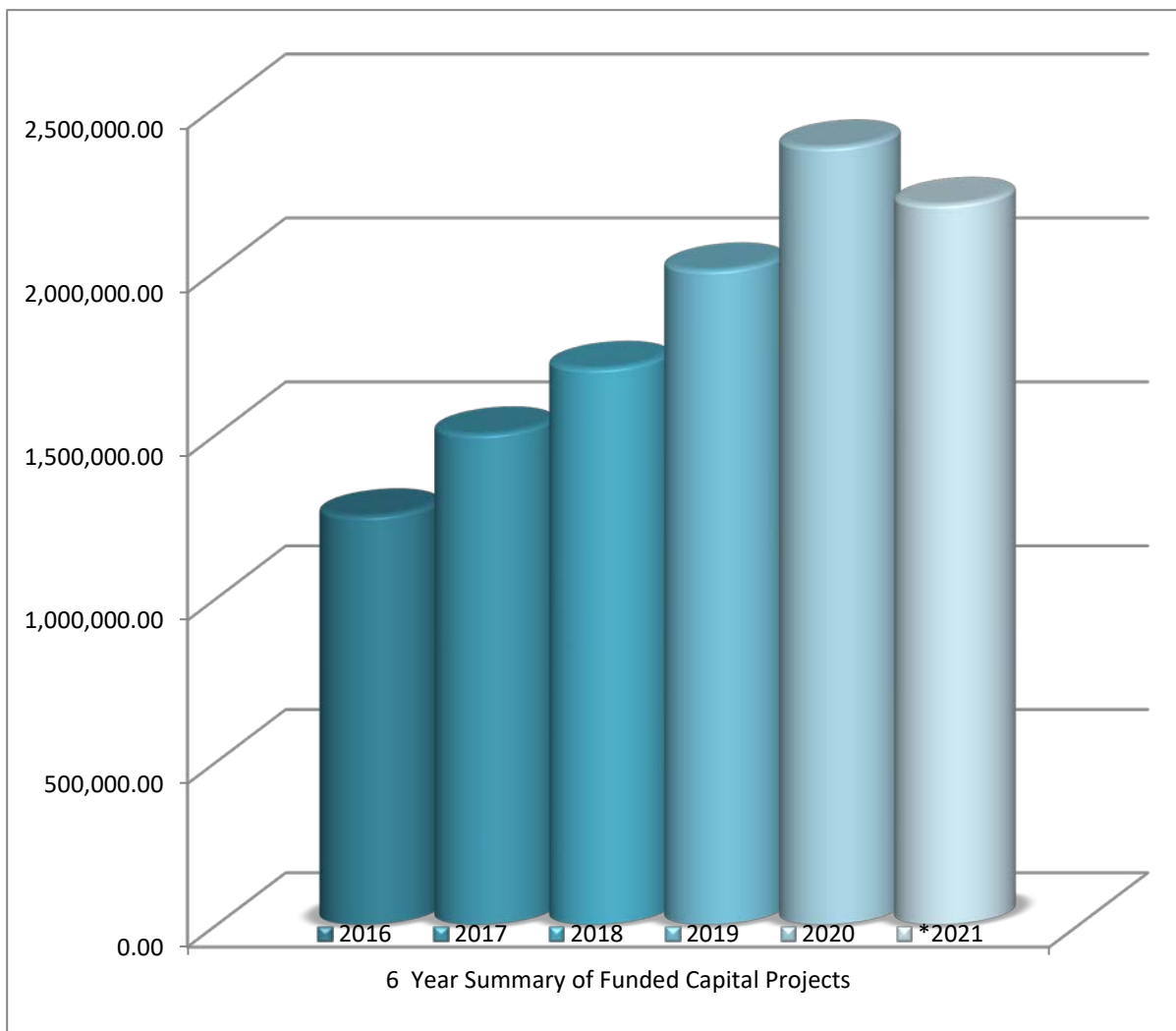


## 6 Year Summary of Funded Capital Projects

	Budget Expenditures	Increase or (Decrease)	Percent of Change
2016	1,250,000.00	0.00	0.00%
2017	1,500,000.00	250,000.00	16.67%
2018	1,700,000.00	200,000.00	11.76%
2019	2,000,000.00	300,000.00	15.00%
2020	2,375,000.00	375,000.00	15.79%
*2021	2,200,000.00	(175,000.00)	-7.95%

\* Proposed Budget

	0.00	950,000.00	76.00%
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### 6 Year Summary of Debt Ratio

	Budget Expenditures	Increase or (Decrease)	Percent of Change
2016	0.281	0.00	0.00%
2017	0.344	0.06	18.31%
2018	0.284	(0.06)	-21.13%
2019	0.239	(0.05)	-18.83%
2020	0.260	0.02	8.08%
2021	0.182	(0.08)	-42.86%
	0.00	(0.10)	-35.23%

