

# **TOWNSHIP OF SPARTA**

## **2024 Municipal Budget Adoption**

**June 11, 2024**

**7:00 PM**



**Neill Clark , Mayor**

**Council**

**Dean Blumetti, Deputy Mayor**

**Christine Quinn**

**Joshua Herztberg**

**Dan Chiariello**

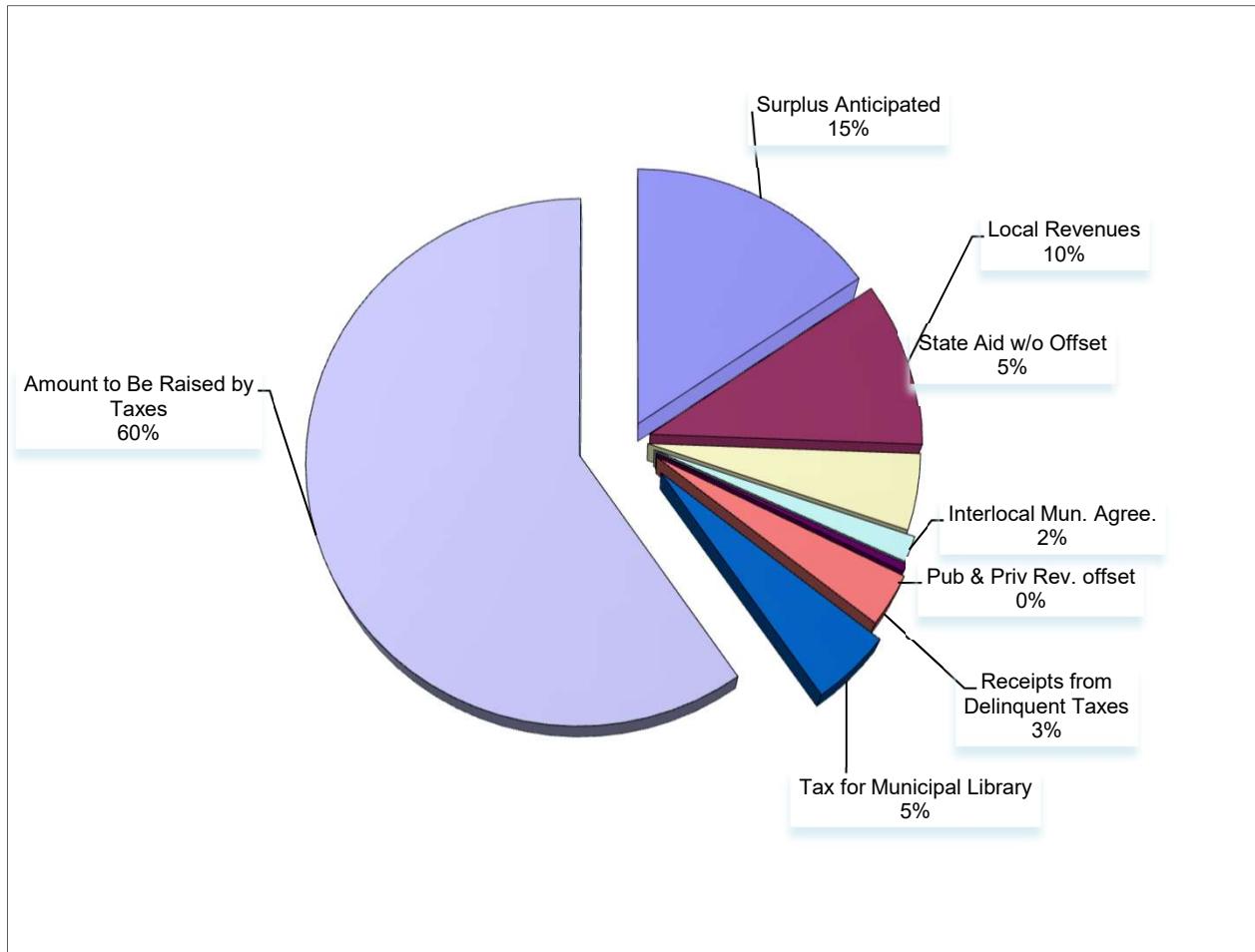
**Jim Zepp, Township Manager**

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

**Roxanne Landy, Township Clerk**

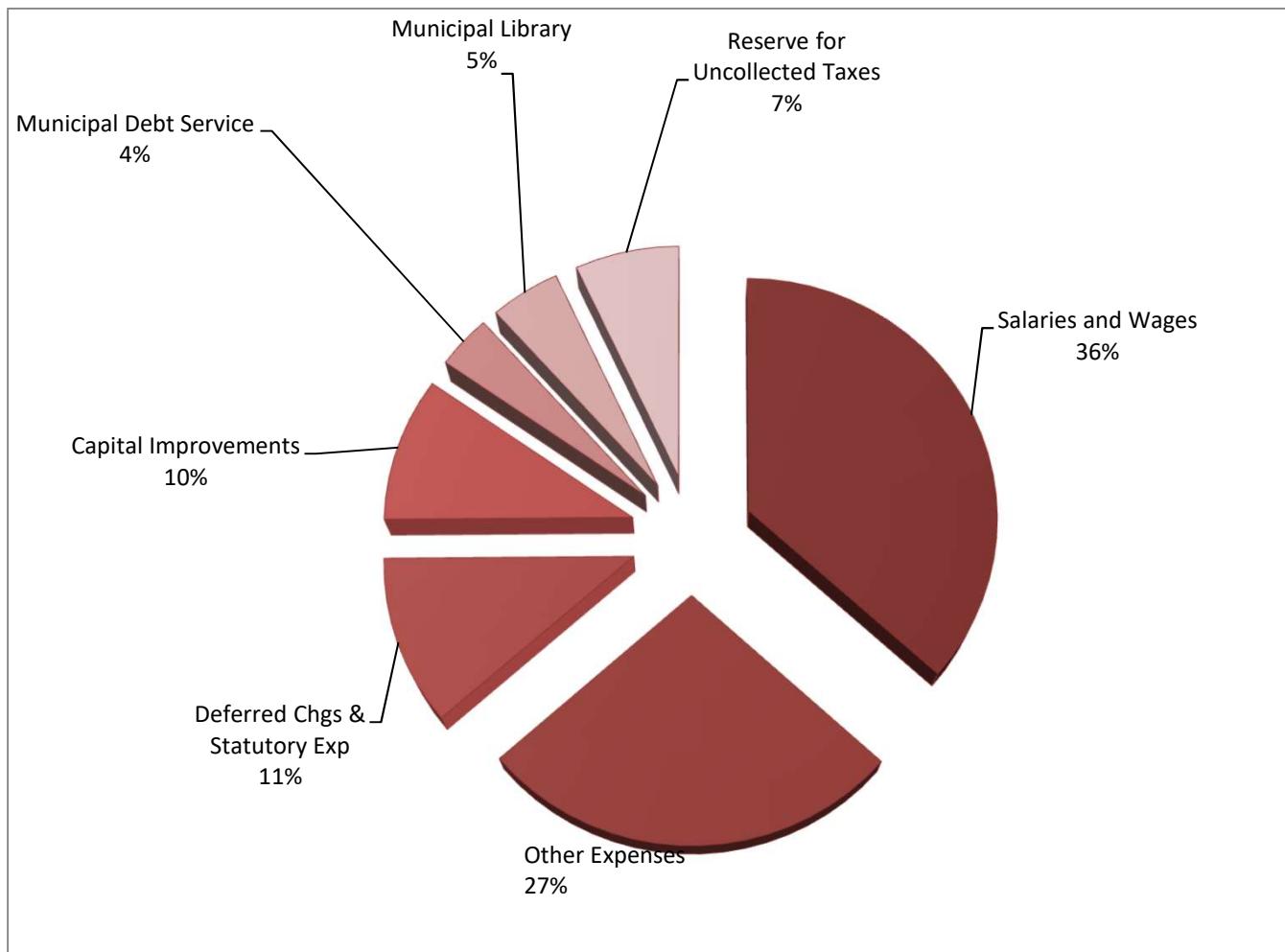
## Summary of Budget Revenues

	2024 Budget Proposed	2023 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	4,750,000.00	5,000,000.00	<b>(250,000.00)</b>	-5.00%
Local Revenues	3,121,953.00	2,695,588.00	426,365.00	15.82%
State Aid w/o Offset	1,437,244.00	1,366,209.56	71,034.44	5.20%
Interlocal Mun. Agree.	488,647.00	471,771.00	16,876.00	3.58%
Pub & Priv Rev. offset	149,440.00	138,536.51	10,903.49	7.87%
Receipts from Delinquent Taxes	1,000,000.00	1,001,794.00	<b>(1,794.00)</b>	-0.18%
Tax for Municipal Library	1,446,604.00	1,307,171.76	139,432.24	10.67%
Amount to Be Raised by Taxes	<b>18,344,637.91</b>	<b>17,649,132.70</b>	695,505.21	3.94%
	<b>30,738,525.91</b>	<b>29,630,203.53</b>	1,108,322.38	3.74%

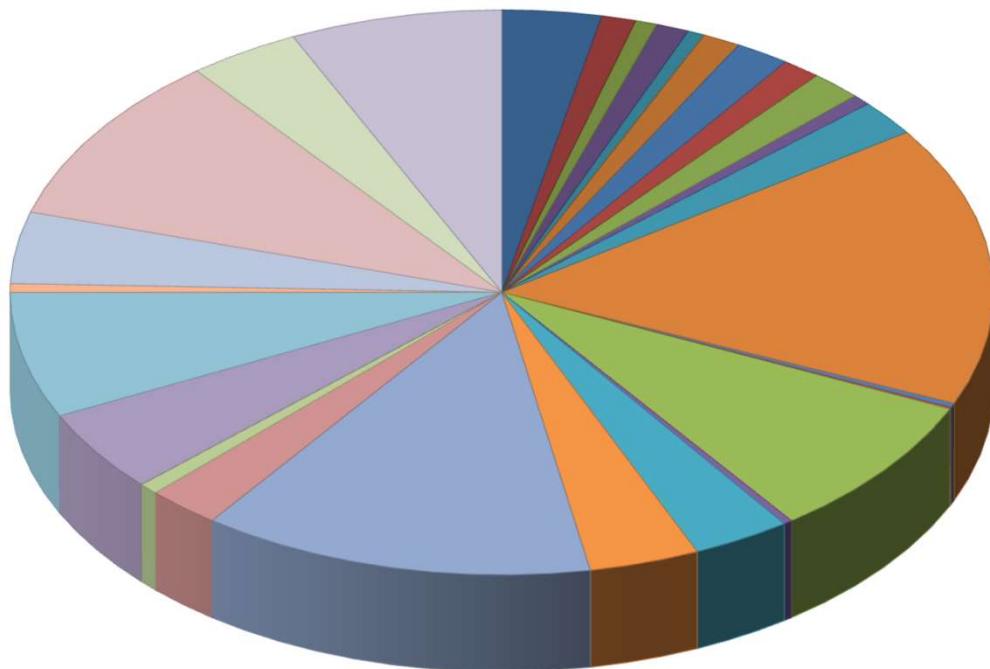


### Summary of Budget Appropriations

	2024 Budget Proposed	2023 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	11,273,271.00	10,604,340.00	668,931.00	6.31%
Other Expenses	8,266,250.00	8,387,792.53	<b>(121,542.53)</b>	-1.45%
Deferred Chgs & Statutory Exp	3,476,315.00	3,064,122.00	412,193.00	13.45%
Capital Improvements	3,000,000.00	3,000,000.00	0.00	0.00%
Municipal Debt Service	1,130,115.00	1,396,522.00	<b>(266,407.00)</b>	-19.08%
Municipal Library	1,446,604.00	1,307,171.20	139,432.80	10.67%
Reserve for Uncollected Taxes	2,145,970.91	1,870,255.80	275,715.11	14.74%
	30,738,525.91	29,630,203.53	1,108,322.38	3.74%



## Breakdown by Department (as per data on Page 4)



- 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

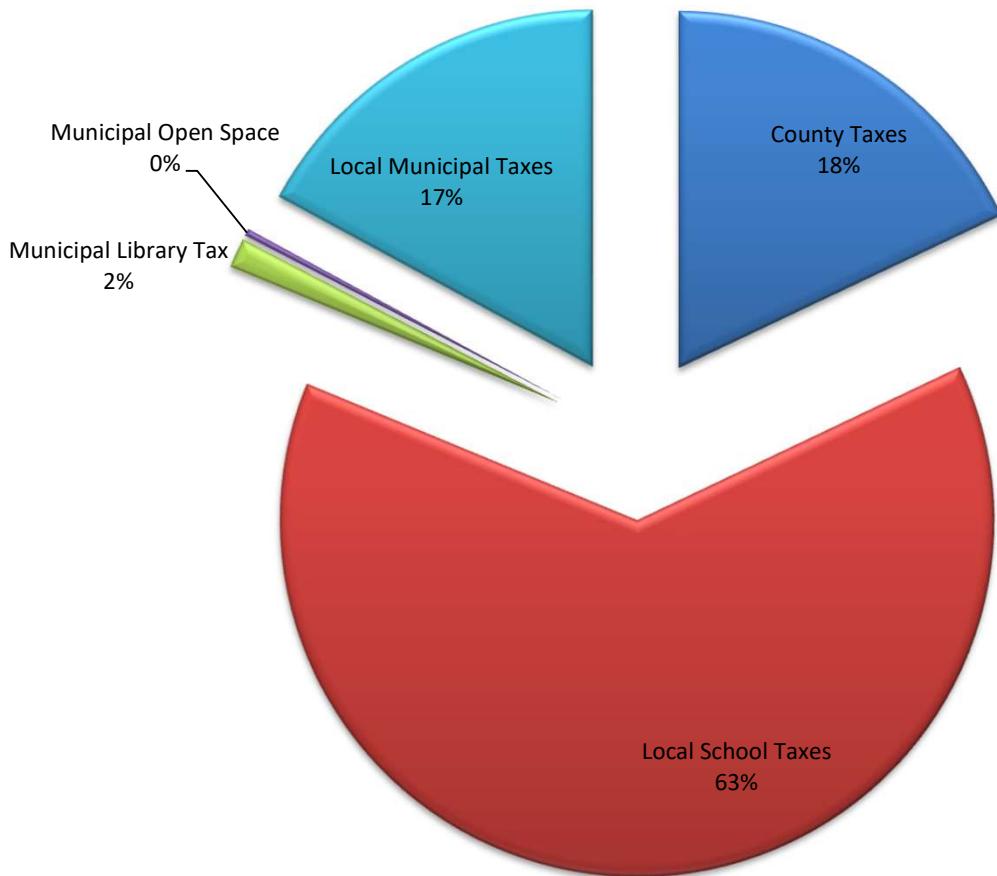
## Summary of Budget Appropriations

Budget Items	Budget Proposed	2023 Budget Actual	Increase or (Decrease)	Percent of Change	Percent of Appropriation
Administration	1,003,109.00	968,201.00	34,908.00	3.61%	3.26%
Finance	349,340.00	318,986.00	30,354.00	9.52%	1.14%
Tax Collector	220,361.00	208,500.00	11,861.00	5.69%	0.72%
Tax Assessor	332,166.00	366,900.00	(34,734.00)	-9.47%	1.08%
Legal	173,000.00	173,000.00	0.00	0.00%	0.56%
Court	384,253.00	360,333.00	23,920.00	6.64%	1.25%
Engineering	550,000.00	550,000.00	0.00	0.00%	1.79%
Building & Grounds	390,881.00	275,000.00	115,881.00	42.14%	1.27%
Land Use	519,213.00	571,029.00	(51,816.00)	-9.07%	1.69%
Fire	188,730.00	158,280.00	30,450.00	19.24%	0.61%
Code Enforcement	627,400.00	603,800.00	23,600.00	3.91%	2.04%
Police	4,925,000.00	4,925,000.00	0.00	0.00%	16.02%
First Aid	77,500.00	77,500.00	0.00	0.00%	0.25%
OEM	28,350.00	28,350.00	0.00	0.00%	0.09%
Roads	2,520,681.00	2,514,290.00	6,391.00	0.25%	8.20%
Health	89,211.00	80,177.00	9,034.00	11.27%	0.29%
Dispatching	992,126.00	978,135.00	13,991.00	1.43%	3.23%
Recreation	1,112,160.00	1,073,174.00	38,986.00	3.63%	3.62%
Insurance	3,967,000.00	3,792,000.00	175,000.00	4.61%	12.91%
Utilities	739,600.00	739,600.00	0.00	0.00%	2.41%
Accumulated Leave	200,000.00	200,000.00	0.00	0.00%	0.65%
Aid to Library	1,446,604.00	1,307,171.20	139,432.80	10.67%	4.71%
Pension Costs	2,218,425.00	2,105,554.00	112,871.00	5.36%	7.22%
Other Grants	149,440.00	144,877.53	4,562.47	3.15%	0.49%
Deferred Chgs & Statutory Exp	1,258,090.00	1,018,568.00	239,522.00	23.52%	4.09%
Capital Improvements	3,000,000.00	3,000,000.00	0.00	0.00%	9.76%
Municipal Debt Service	1,130,115.00	1,396,522.00	(266,407.00)	-19.08%	3.68%
Reserve for Uncollected Taxes	2,145,970.91	1,870,255.80	275,715.11	14.74%	6.98%
	30,738,725.91	29,805,203.53	933,522.38	3.13%	100.00%

### Summary of Tax Rate as Budget Introduction (05/14/24) ESTIMATED

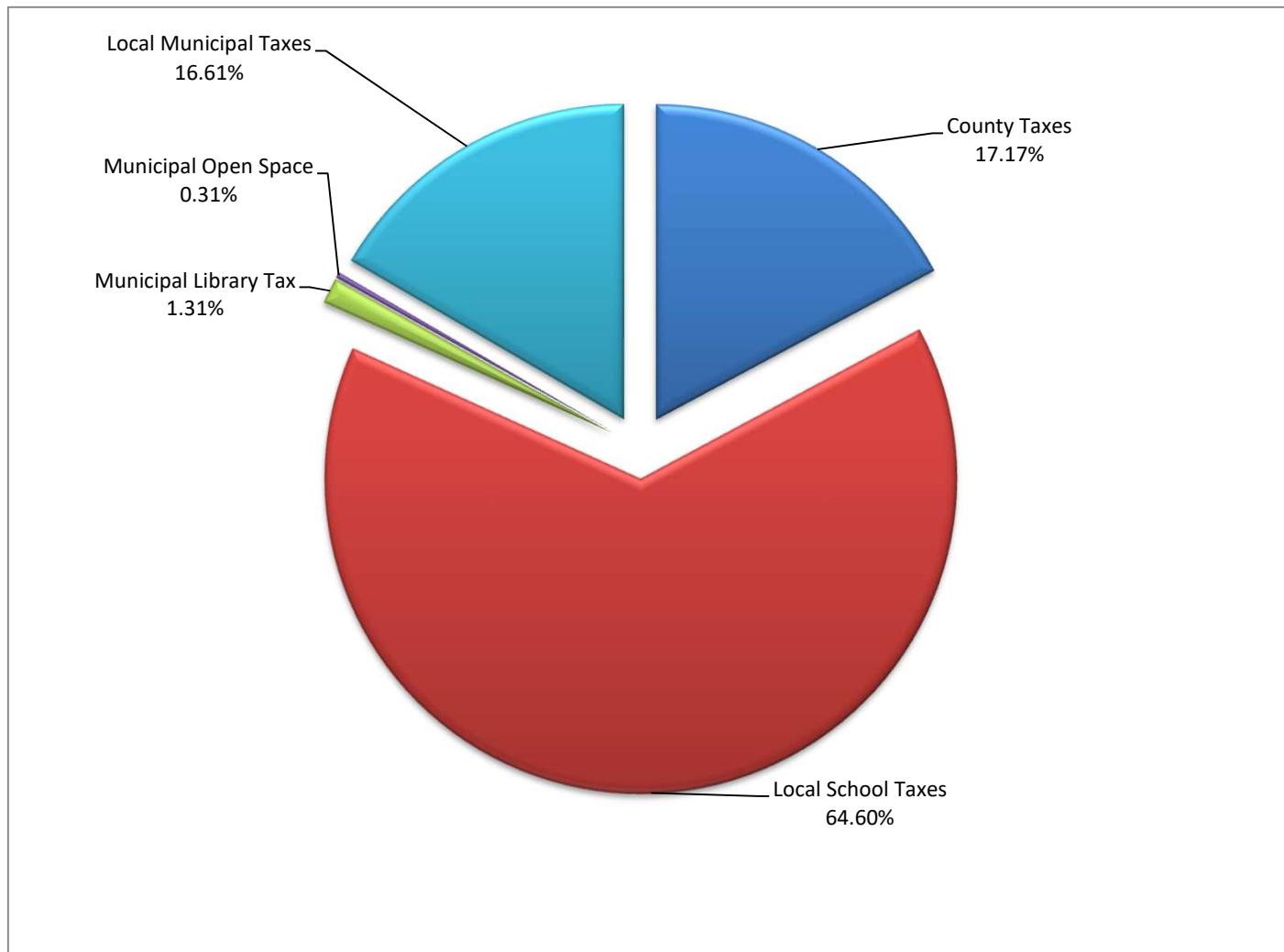
	2024 Budget Proposed	Tax Rate	2023 Budget Actual	Tax Rate	Increase or (Decrease)	Tax Rate	Percent of Change
County Taxes	19,272,015.00	0.6141	18,894,132.08	0.6158	377,882.92	-0.002	2.00%
Local School Taxes	67,895,288.67	2.2044	66,564,008.50	2.1659	1,331,280.17	0.039	2.00%
Municipal Library Tax	1,446,604.00	0.0470	1,307,171.76	0.0425	139,432.24	0.005	10.67%
Municipal Open Space	350,000.00	0.0114	340,000.00	0.0111	10,000.00	0.000	2.94%
Local Municipal Taxes	18,344,637.91	0.5959	17,649,132.70	0.5743	695,505.21	0.022	3.94%
	<b>107,308,545.58</b>	<b>3.473</b>	<b>104,754,445.04</b>	<b>3.4096</b>	<b>2,554,100.54</b>	<b>0.063</b>	<b>2.44%</b>

### Break Down of Tax Rate



### Summary of Tax Rate as of Final Rate (7/25/24)

	2024 Budget Proposed	Tax Rate	2023 Budget Actual	Tax Rate	Increase or (Decrease)	Tax Rate	Percent of Change
County Taxes	18,963,098.97	0.617	18,894,132.08	0.6160	68,966.89	0.001	0.37%
Local School Taxes	71,357,944.00	2.319	68,940,563.00	2.2430	2,417,381.00	0.076	3.51%
Municipal Library Tax	1,446,604.00	0.046	1,307,171.76	0.0420	139,432.24	0.004	10.67%
Municipal Open Space	341,687.00	0.012	340,000.00	0.0110	1,687.00	0.001	0.50%
Local Municipal Taxes	18,344,637.91	0.595	17,649,132.70	0.5740	695,505.21	0.021	3.94%
	<b>110,453,971.88</b>	<b>3.589</b>	<b>107,130,999.54</b>	<b>3.486</b>	<b>3,322,972.34</b>	<b>0.103</b>	<b>3.10%</b>



### **Analysis of Net Valuation Taxable**

2024 Net Valuation Taxable	<u>3,078,261,800.00</u>
2023 Net Valuation Taxable	<u>3,073,326,200.00</u>
Increase Net Valuation Taxable	<u>4,935,600.00</u>
The Average Residential home is assessed at 2024	<u>372,200.00</u>
The Average Residential home is assessed at 2023	<u>371,300.00</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>
2020	0.588	2.165	0.036	0.600	0.011	3.400
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 *

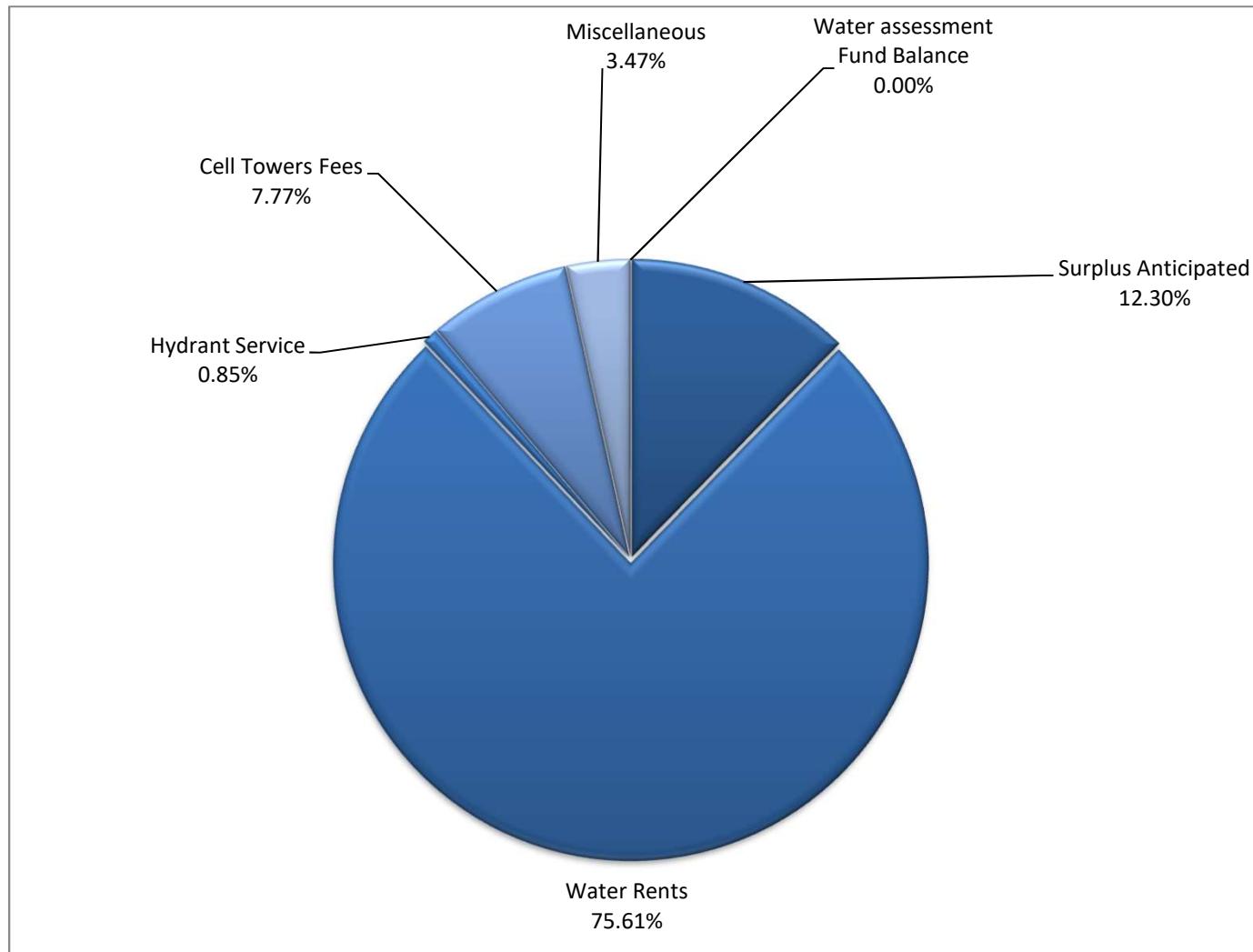
\* Actual as of 7/25/2024

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

	<b>2024</b>	<b>2023</b>	<b>Difference</b>
Municipal Tax	2,214.59	2,131.26	83.33
Municipal Library	171.21	155.95	15.27
Municipal Open Space Tax	44.66	44.56	0.11
County Tax	2,296.47	2,287.21	9.27
<b>Local School</b>	<b>8,631.32</b>	<b>8,328.26</b>	<b>303.06</b>
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Total	<u>13,358.26</u>	<u>12,947.23</u>	<u>411.03</u>

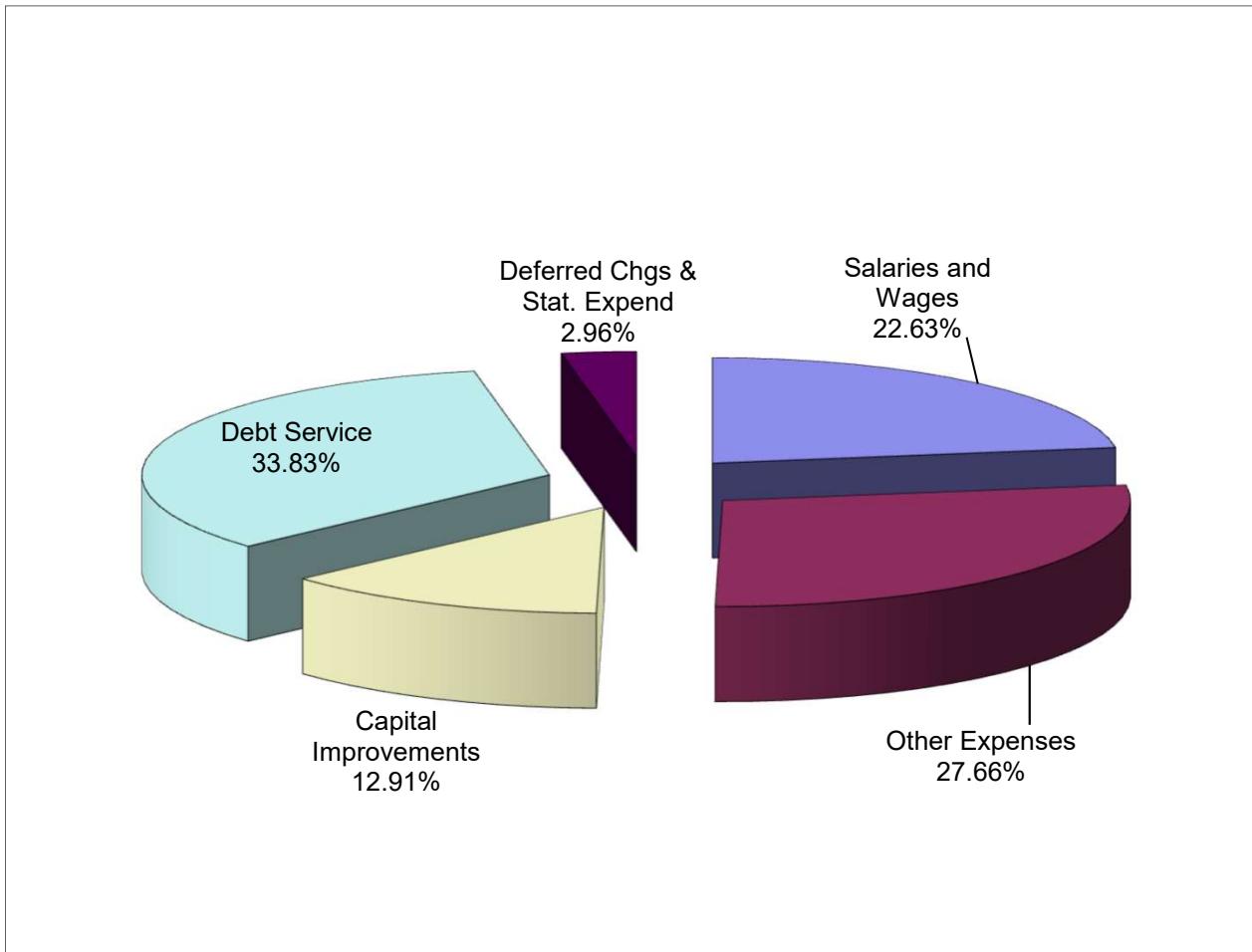
### Summary of Water Budget Revenues

	2024 Budget Proposed	2023 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	500,000.00	500,000.00	0.00	0.00%
Water Rents	3,075,000.00	3,036,000.00	39,000.00	1.28%
Hydrant Service	34,500.00	44,500.00	(10,000.00)	-22.47%
Cell Towers Fees	316,000.00	315,307.00	693.00	0.22%
Miscellaneous	141,172.00	95,978.00	45,194.00	47.09%
Water assessment Fund Balance	0.00	0.00	0.00	100.00%
	<b>4,066,672.00</b>	<b>3,991,785.00</b>	<b>74,887.00</b>	<b>1.88%</b>



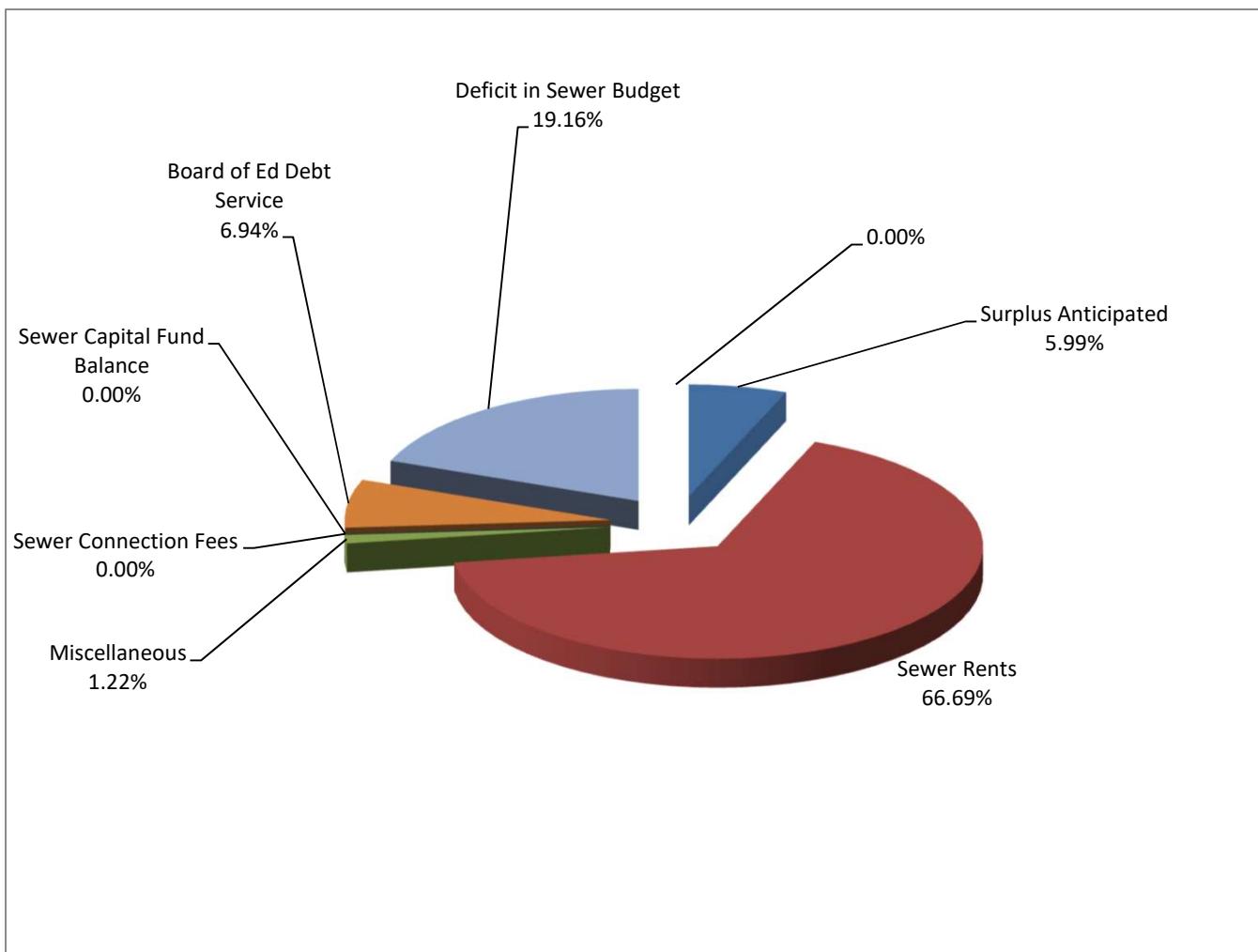
### Summary of Water Budget Appropriations

	2024 Budget Proposed	2023 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	920,325.00	889,192.00	31,133.00	3.50%
Other Expenses	1,125,000.00	1,089,704.00	35,296.00	3.24%
Capital Improvements	525,000.00	525,000.00	0.00	0.00%
Debt Service	1,375,897.00	1,369,865.00	6,032.00	0.44%
Deferred Chgs & Stat. Expend	120,450.00	118,024.00	2,426.00	2.06%
	<b>4,066,672.00</b>	<b>3,991,785.00</b>	<b>74,887.00</b>	<b>1.88%</b>



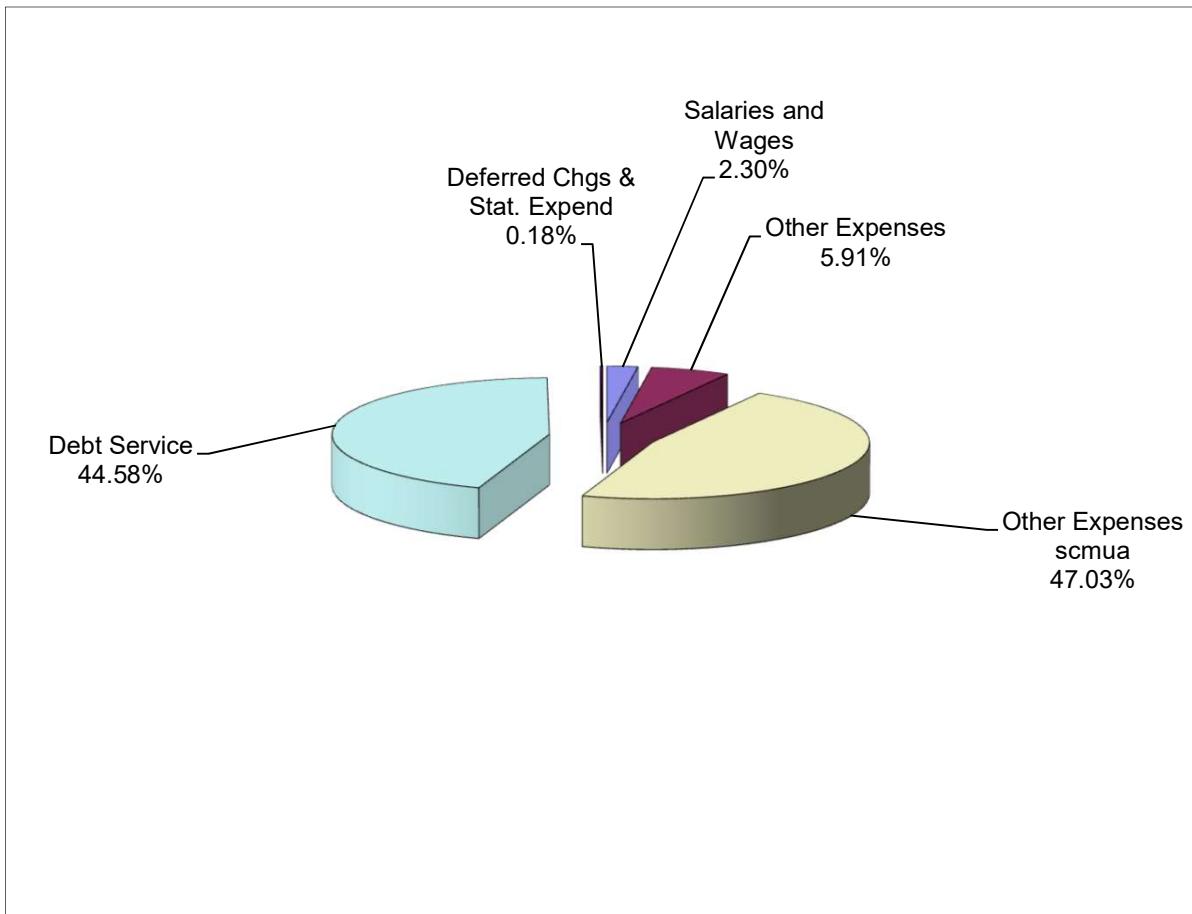
### Summary of Sewer Budget Revenues

	2024 Budget Proposed	2023 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	76,000.00	87,000.00	(11,000.00)	-12.64%
Sewer Rents	846,000.00	822,000.00	24,000.00	2.92%
Miscellaneous	15,500.00	14,890.00	610.00	4.10%
Sewer Connection Fees	0.00	13,500.00	(13,500.00)	-100.00%
Sewer Capital Fund Balance	0.00	0.00	0.00	#DIV/0!
Board of Ed Debt Service	87,987.00	79,700.00	8,287.00	10.40%
Deficit in Sewer Budget	243,056.00	118,733.96	124,322.04	104.71%
	1,268,543.00	1,135,823.96	132,719.04	11.68%



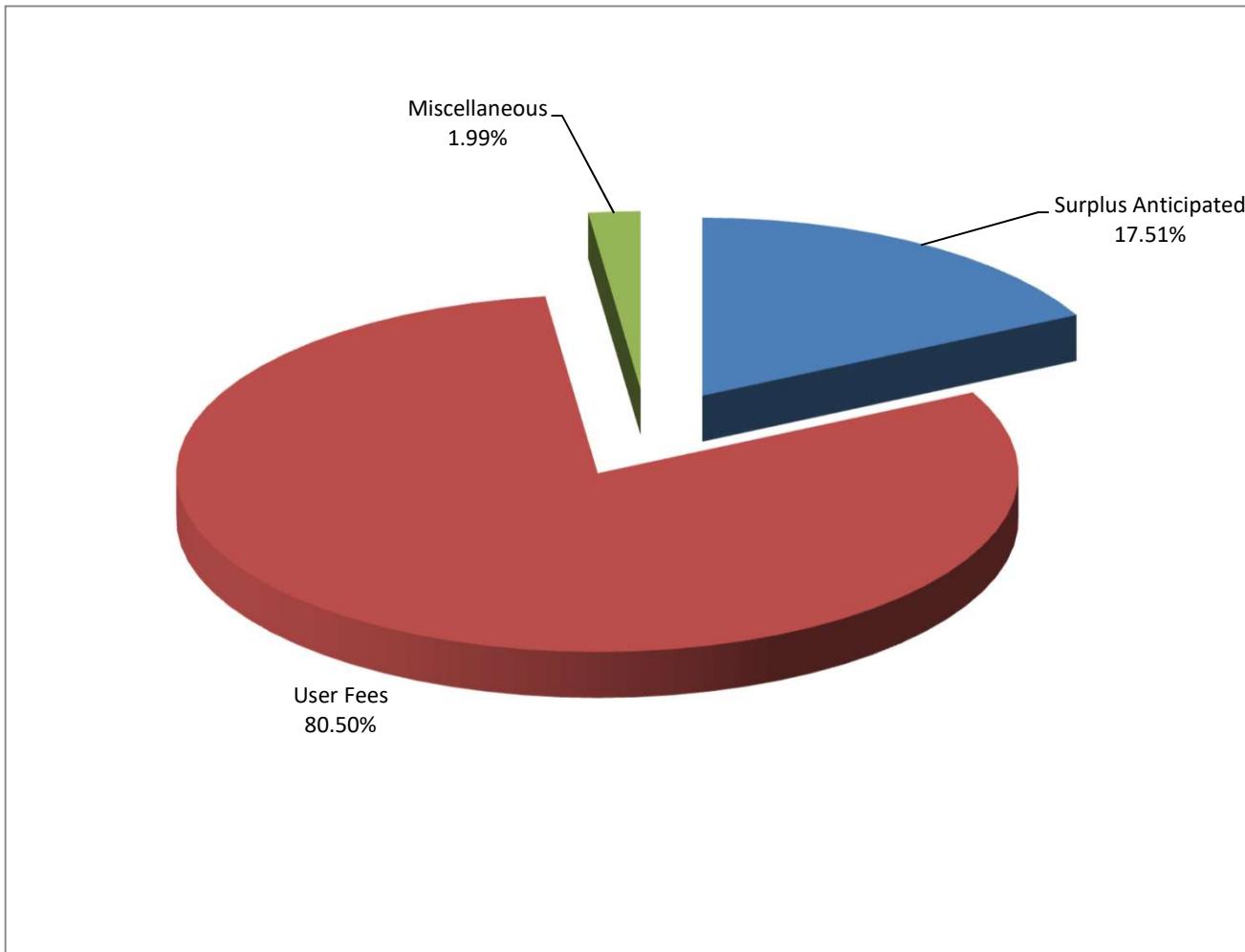
### Summary of Sewer Budget Appropriations

	2024 Budget Proposed	2023 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	29,126.00	29,126.00	0.00	0.00%
Other Expenses	75,000.00	161,670.00	(86,670.00)	-53.61%
Other Expenses scmua	596,609.00	506,381.00	90,228.00	17.82%
Debt Service	565,579.00	436,417.96	129,161.04	29.60%
Deferred Chgs & Stat. Expend	2,229.00	2,229.00	0.00	0.00%
	<b>1,268,543.00</b>	<b>1,135,823.96</b>	<b>132,719.04</b>	<b>11.68%</b>



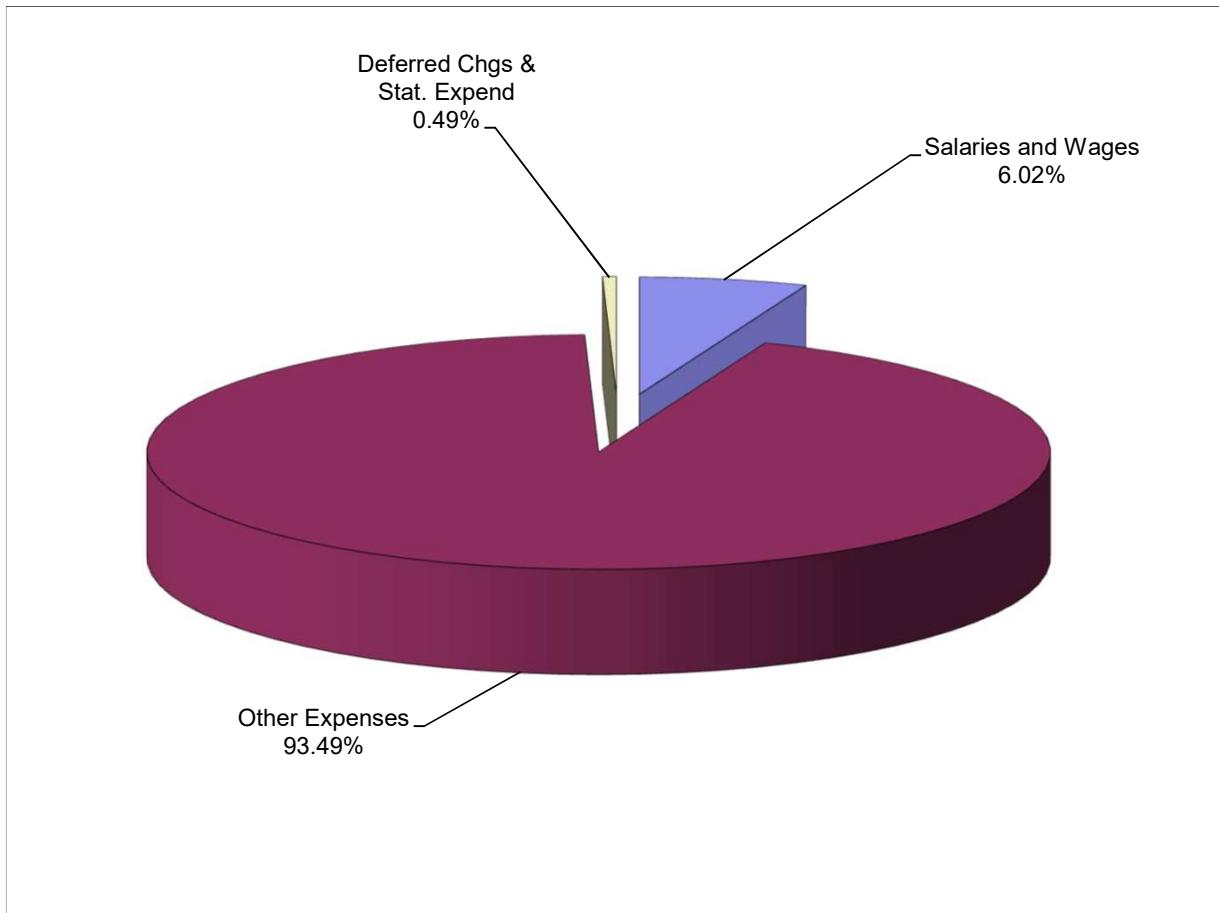
### Summary of Solid Waste Budget Revenues

	2024 Budget Proposed	2023 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	435,000.00	355,000.00	80,000.00	22.54%
User Fees	2,000,000.00	2,010,000.00	(10,000.00)	-0.50%
Miscellaneous	49,450.00	48,850.00	600.00	1.23%
	<b>2,484,450.00</b>	<b>2,413,850.00</b>	<b>70,600.00</b>	<b>2.92%</b>



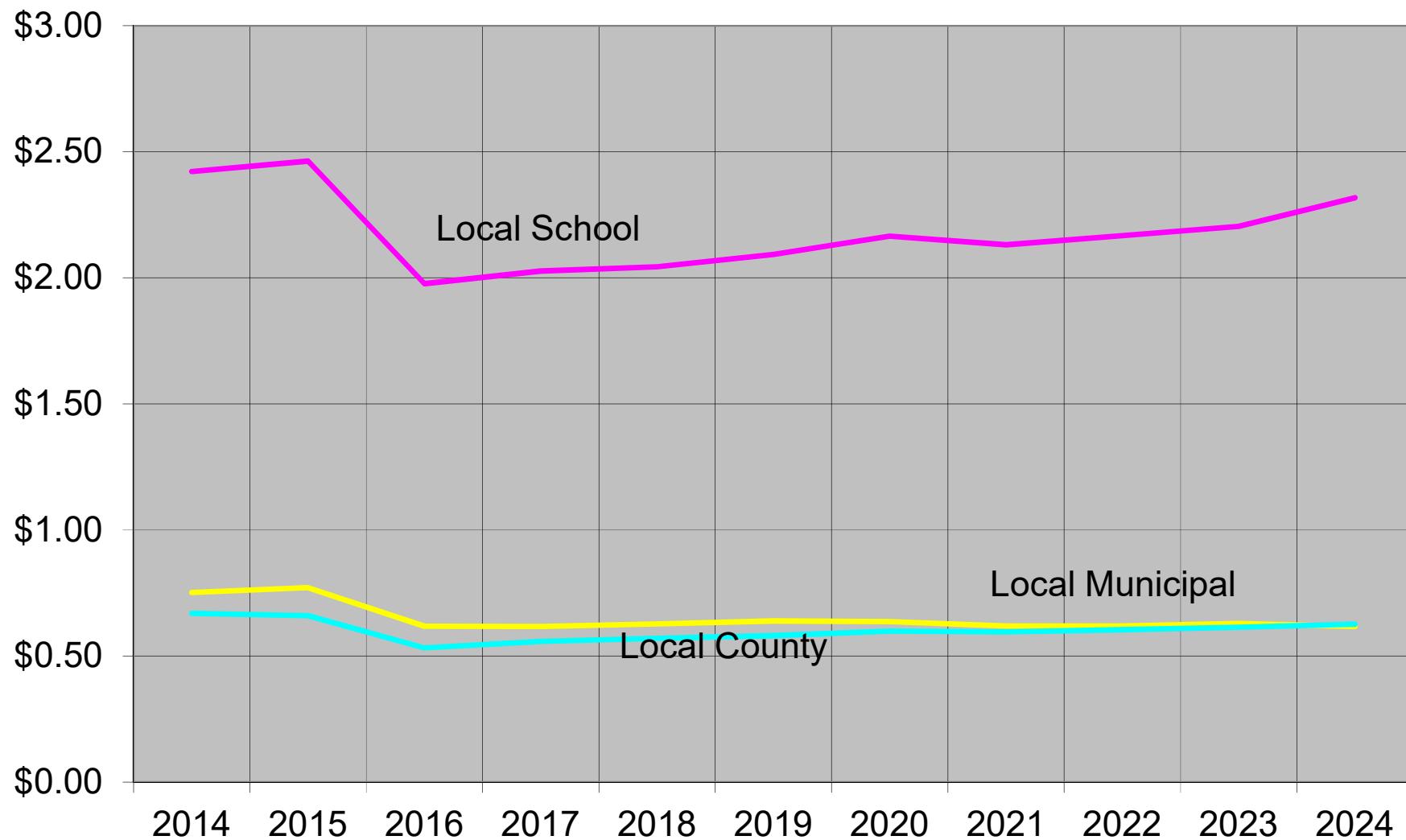
### Summary of Solid Waste Budget Appropriations

	2024 Budget Proposed	2023 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	149,506.00	146,835.00	2,671.00	1.82%
Other Expenses	2,322,650.00	2,255,000.00	67,650.00	3.00%
Deferred Chgs & Stat. Expend	12,294.00	12,015.00	279.00	2.32%
	<b>2,484,450.00</b>	<b>2,413,850.00</b>	<b>70,600.00</b>	<b>2.92%</b>

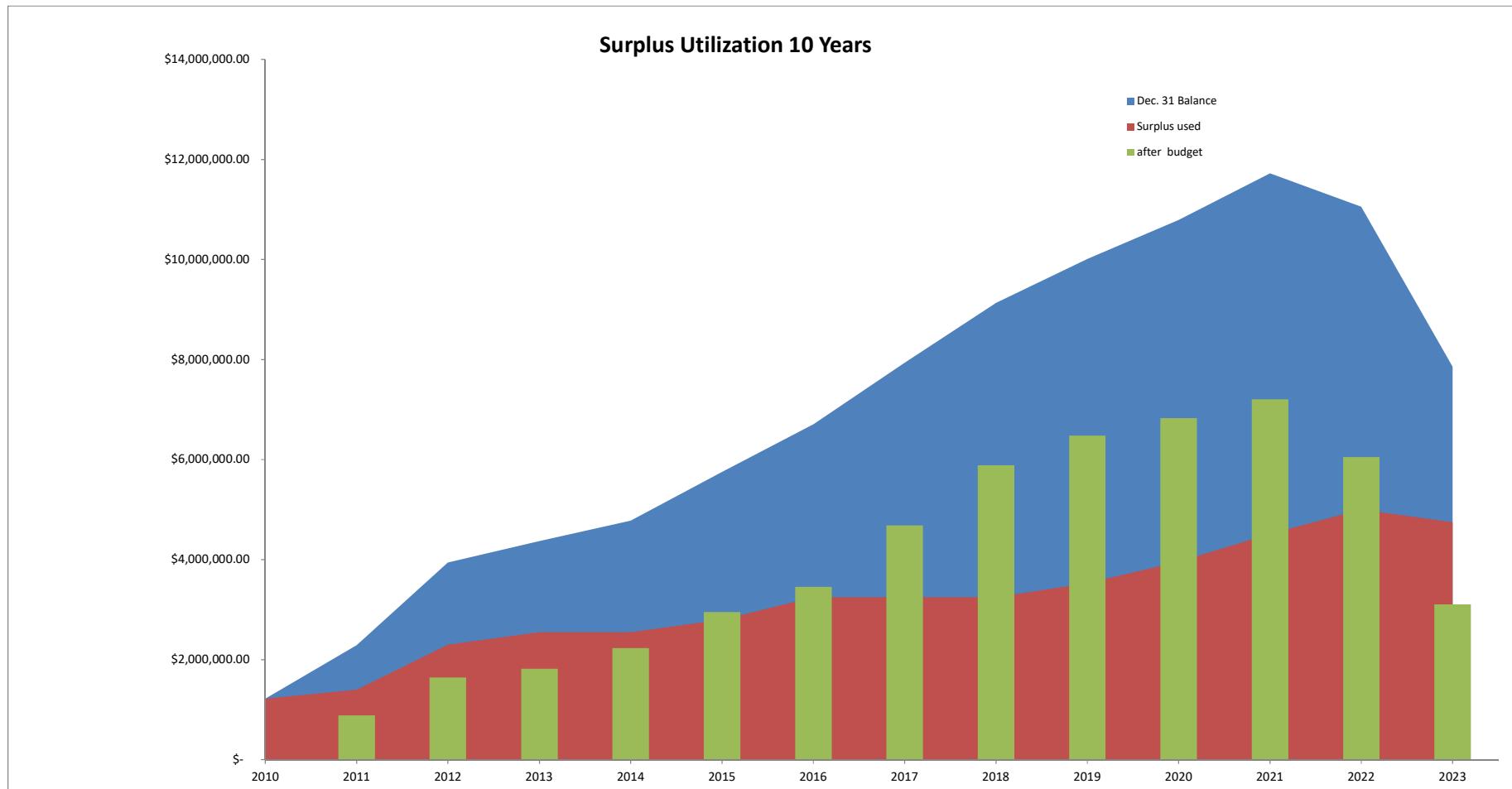


## 10 Year Tax Rate

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Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Change	Change %
Local School	\$ 2.422	\$ 2.463	\$ 1.977	\$ 2.027	\$ 2.044	\$ 2.093	\$ 2.165	\$ 2.131	\$ 2.168	\$ 2.204	\$ 2.318	(0.104)	46.41%
County Taxes	\$ 0.669	\$ 0.660	\$ 0.532	\$ 0.558	\$ 0.570	\$ 0.581	\$ 0.599	\$ 0.596	\$ 0.604	\$ 0.614	\$ 0.627	(0.042)	18.70%
Municipal Tax	\$ 0.752	\$ 0.771	\$ 0.618	\$ 0.617	\$ 0.628	\$ 0.639	\$ 0.636	\$ 0.619	\$ 0.619	\$ 0.630	\$ 0.674	(0.078)	34.90%
Total	\$ 3.843	\$ 3.894	\$ 3.127	\$ 3.202	\$ 3.242	\$ 3.313	\$ 3.400	\$ 3.345	\$ 3.391	\$ 3.448	\$ 3.619	(0.224)	100%



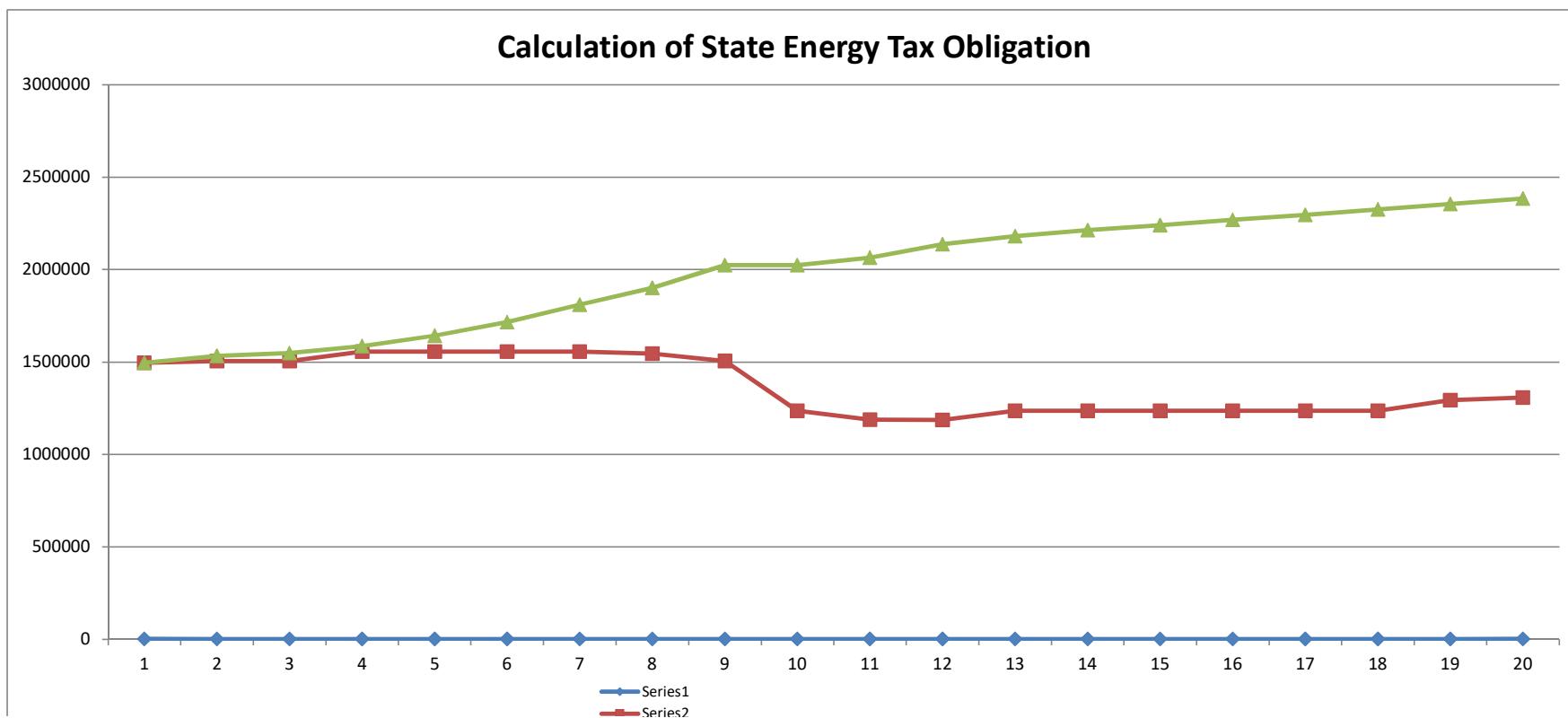
Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Balance Dec 31	\$ 1,220,216.47	\$ 2,286,355.48	\$ 3,941,698.43	\$ 4,369,638.47	\$ 4,779,314.70	\$ 5,750,571.30	\$ 6,703,844.79	\$ 7,936,692.82	\$ 9,134,730.79	\$ 10,012,314.25	\$ 10,788,119.67	\$ 11,722,389.84	\$ 11,053,639.55	\$ 7,854,902.69
Used in next Year	\$ 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	\$ 5,000,000.00	\$ 4,750,000.00
balance after budget	\$ 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	\$ 6,053,639.55	\$ 3,104,902.69

## 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

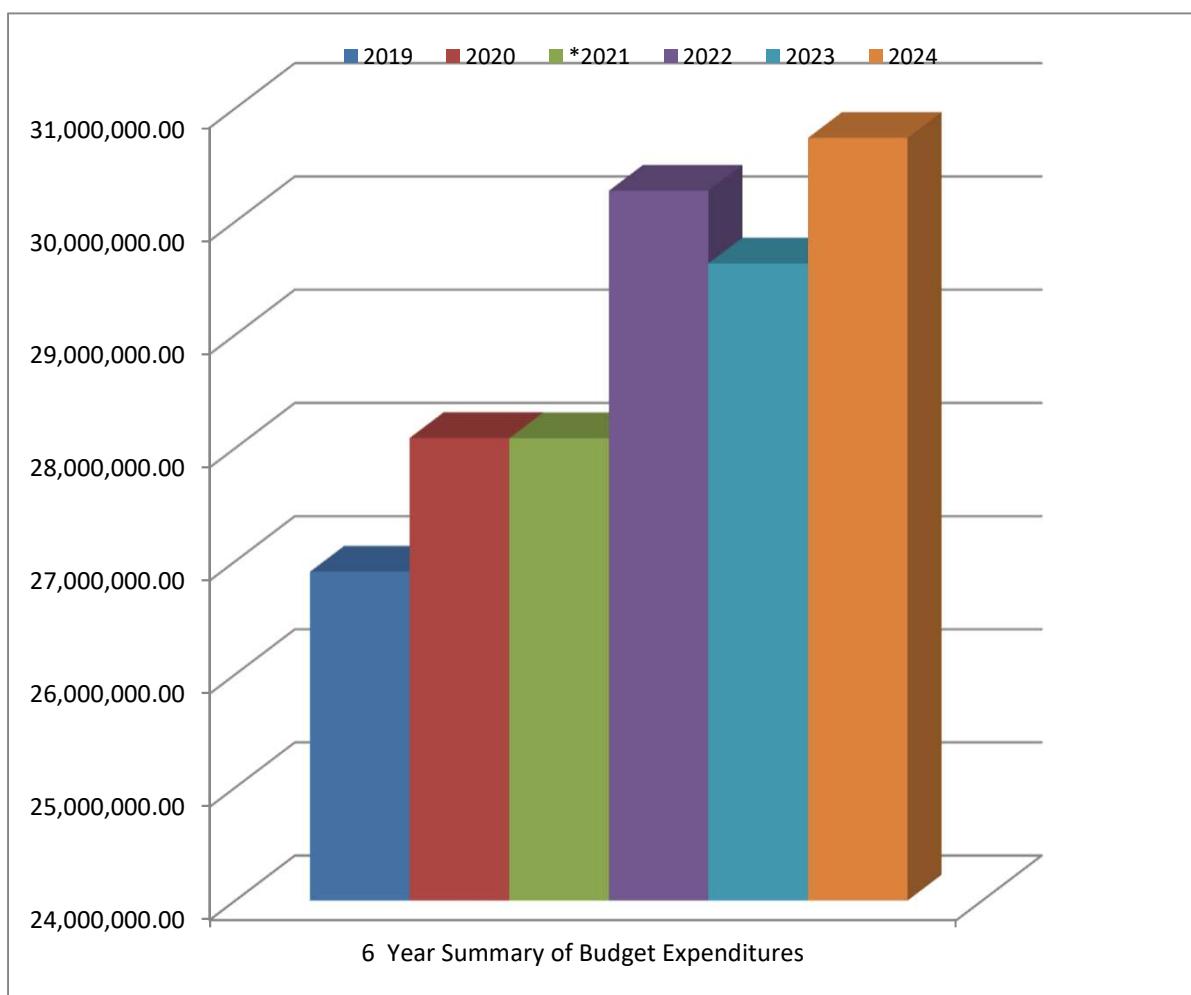
## Calculation of State Energy Tax Obligation





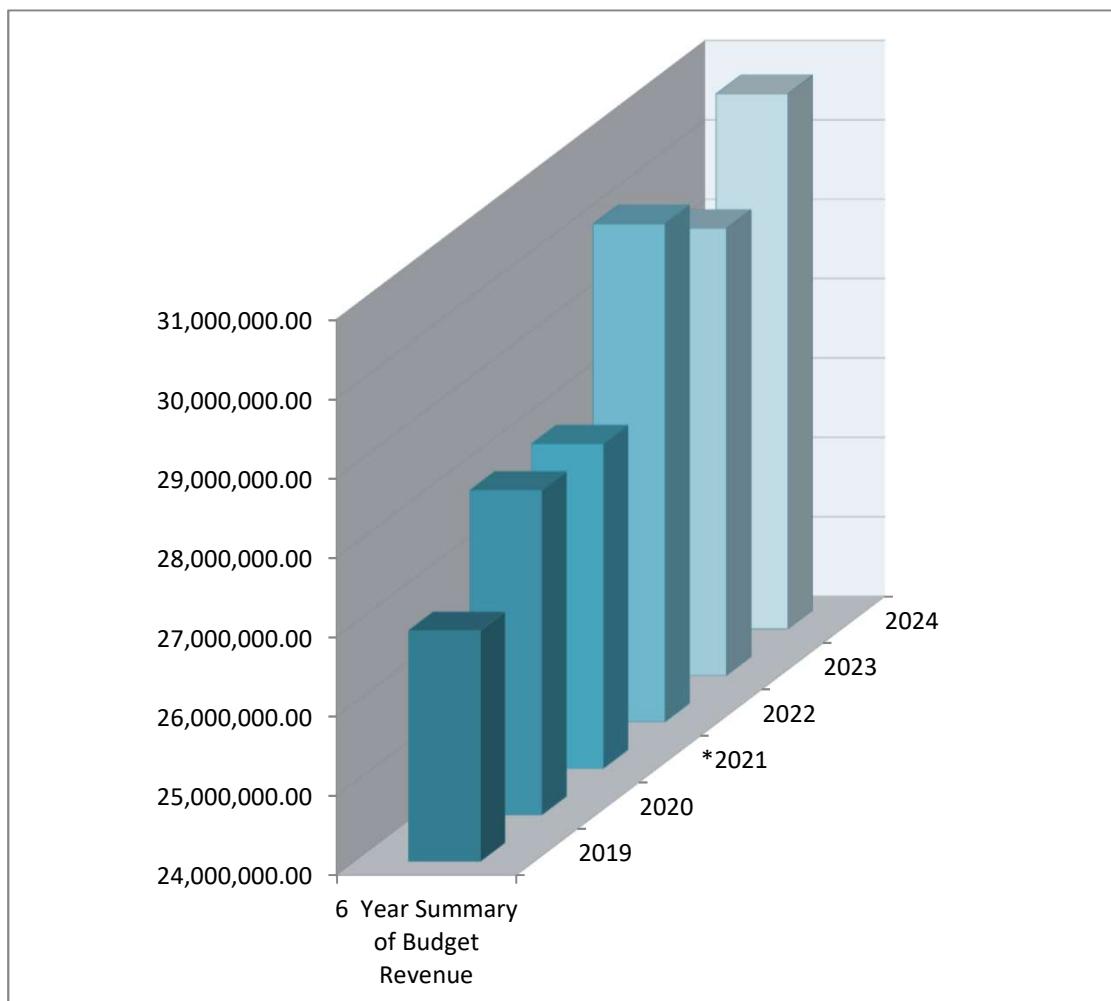
## 6 Year Summary of Budget Expenditures

	Budget Expenditures	Increase or (Decrease)	Percent of Change
2019	26,907,494.33	0.00	0.00%
2020	28,089,026.13	1,181,531.80	4.21%
*2021	28,087,241.00	(1,785.13)	-0.01%
2022	30,272,158.48	2,184,917.48	7.22%
2023	29,630,203.53	(641,954.95)	-2.15%
2024	30,738,525.91	1,108,322.38	3.63%
<b>* Proposed Budget</b>	<b>0.00</b>	<b>3,831,031.58</b>	<b>14.24%</b>



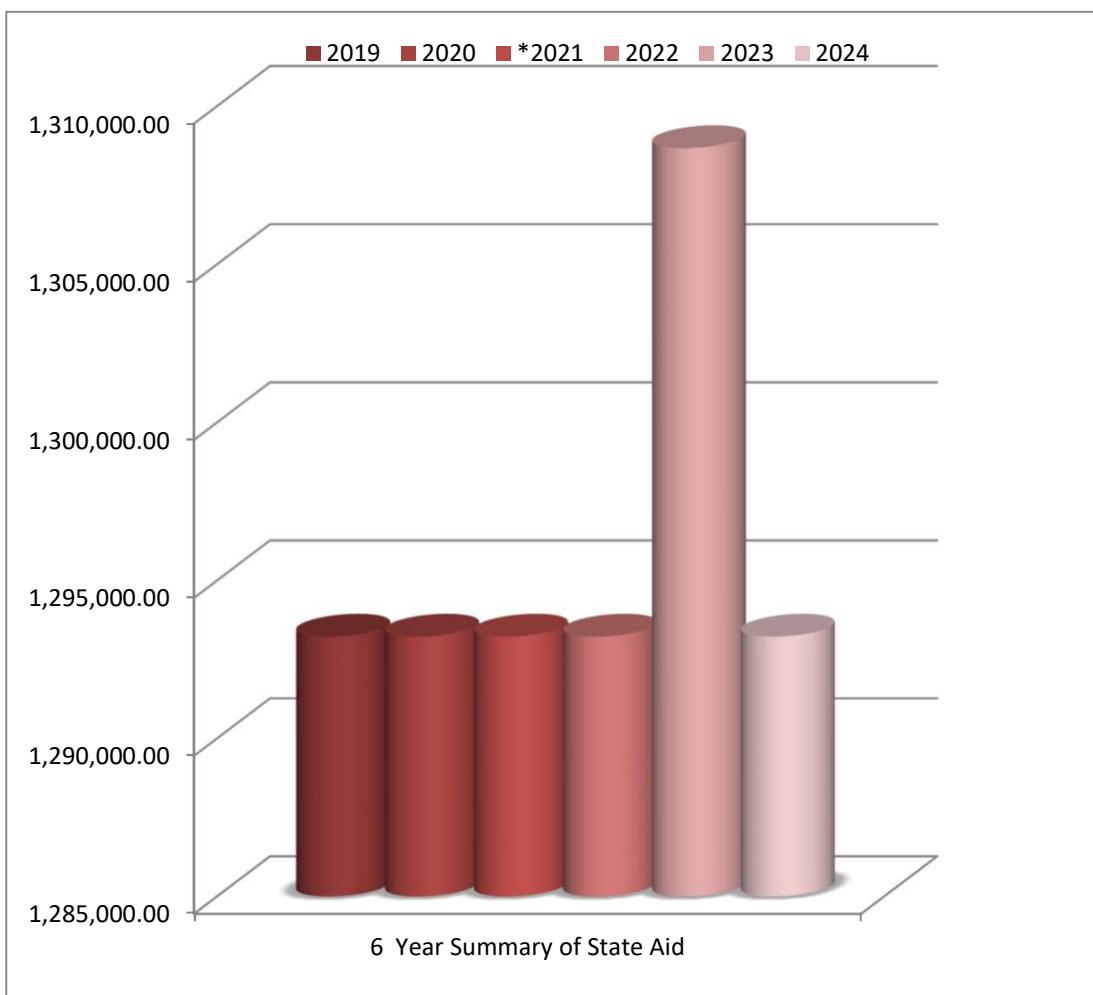
## 6 Year Summary of Budget Revenue

	Budget Expenditures	Increase or (Decrease)	Percent of Change
2019	26,907,494.33	26,907,494.33	100.00%
2020	28,089,026.13	1,181,531.80	4.21%
*2021	28,087,241.00	(1,785.13)	-0.01%
2022	30,272,158.48	2,184,917.48	7.22%
2023	29,630,203.53	(641,954.95)	-2.17%
2024	30,738,525.91	1,108,322.38	3.61%
<b>* Proposed Budget</b>	<b>0.00</b>	<b>30,738,525.91</b>	<b>114.24%</b>



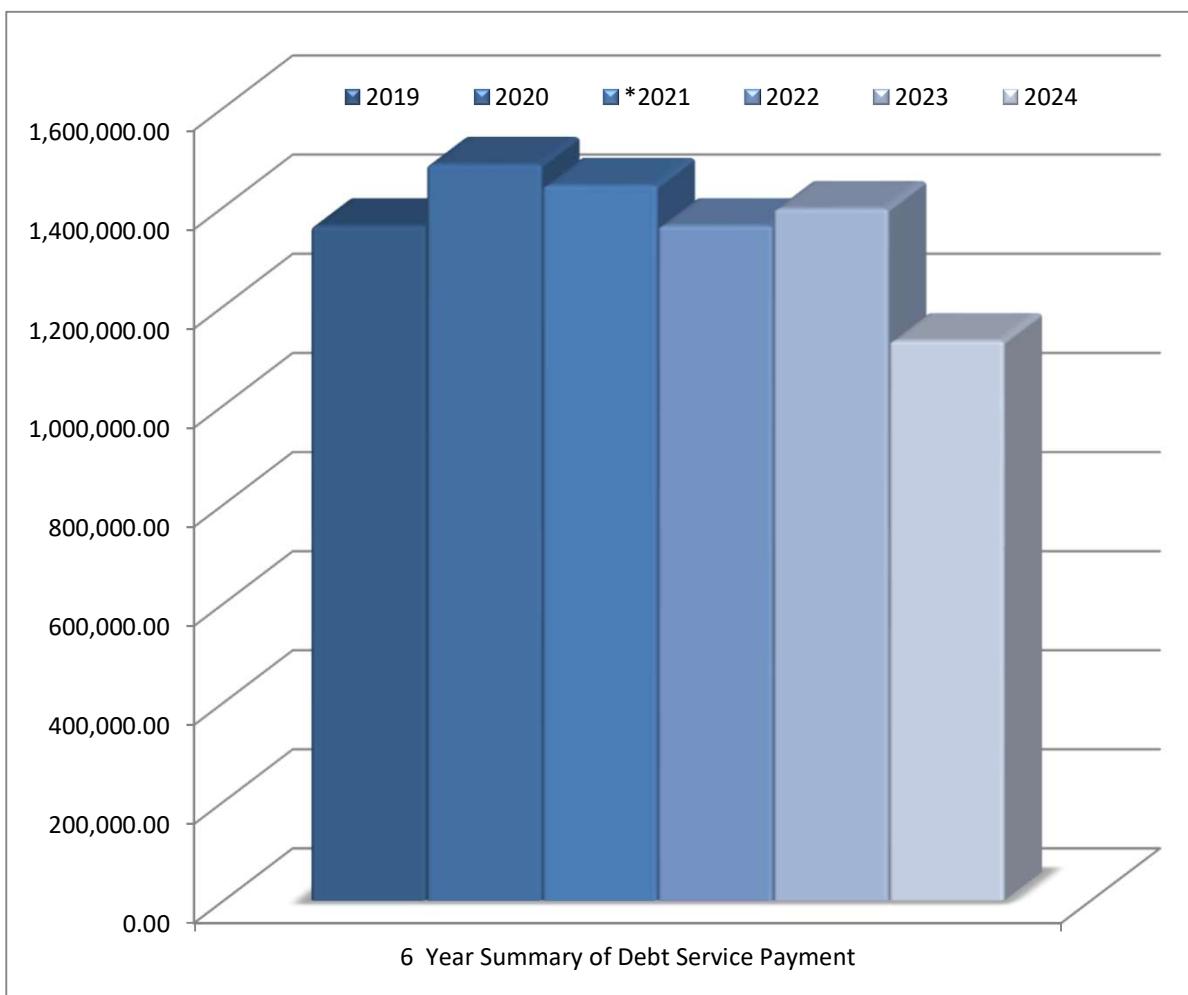
## 6 Year Summary of State Aid

	Budget Expenditures	Increase or (Decrease)	Percent of Change
2019	1,293,225.00	0.00	0.00%
2020	1,293,225.00	0.00	0.00%
*2021	1,293,225.00	0.00	0.00%
2022	1,293,225.00	0.00	0.00%
2023	1,308,675.00	15,450.00	1.18%
2024	1,293,225.00	(15,450.00)	-1.19%
<b>* Proposed Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>



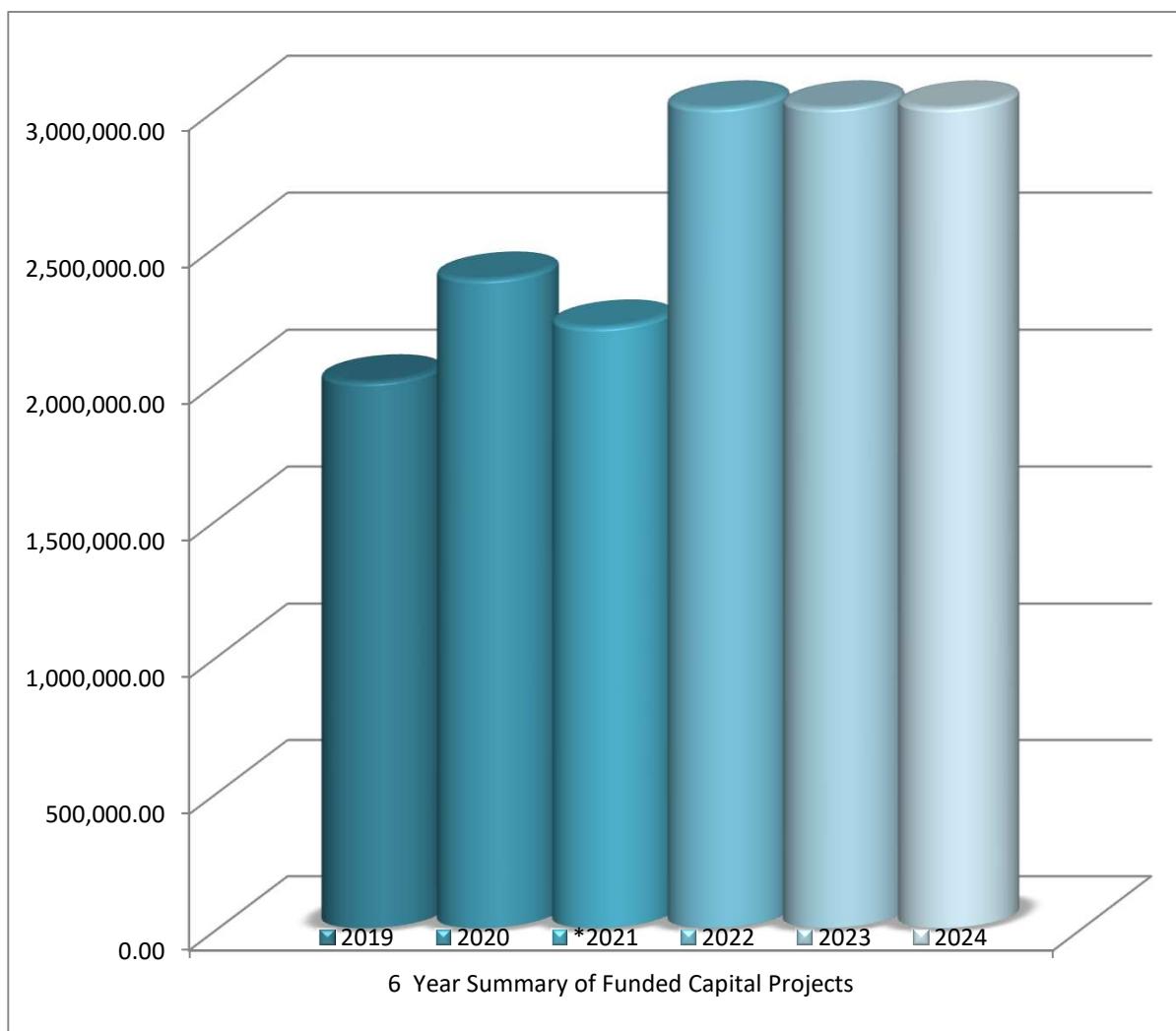
## 6 Year Summary of Debt Service Payment

	Budget Expenditures	Increase or (Decrease)	Percent of Change
2019	1,361,938.00	0.00	0.00%
2020	1,485,748.00	123,810.00	8.33%
*2021	1,443,223.00	(42,525.00)	-2.95%
2022	1,361,938.00	(81,285.00)	-5.97%
2023	1,396,522.00	34,584.00	2.48%
2024	1,130,115.00	(266,407.00)	-23.57%
<b>* Proposed Budget</b>	<b>0.00</b>	<b>(231,823.00)</b>	<b>-17.02%</b>



## 6 Year Summary of Funded Capital Projects

	Budget Expenditures	Increase or (Decrease)	Percent of Change
2019	2,000,000.00	0.00	0.00%
2020	2,375,000.00	375,000.00	15.79%
*2021	2,200,000.00	(175,000.00)	-7.95%
2022	3,000,000.00	800,000.00	26.67%
2023	3,000,000.00	0.00	0.00%
2024	3,000,000.00	0.00	0.00%
<b>* Proposed Budget</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>50.00%</b>



## 6 Year Summary of Debt Ratio

	Budget Expenditures	Increase or (Decrease)	Percent of Change
2019	0.239	0.00	0.00%
2020	0.260	0.02	8.08%
2021	0.182	(0.08)	-42.86%
2022	0.142	(0.04)	-28.17%
2023	0.119	(0.02)	-19.33%
2024	0.139	0.02	14.39%
	0.00	(0.10)	-41.84%

