

TOWNSHIP OF SPARTA

2021 Municipal Introduction

April 13, 2021

7:30 PM



Christine Quinn , Mayor

Council

David Smith, Deputy Mayor

Molly Whilesmith

Daniel Chiariello

Joshua Hertberg

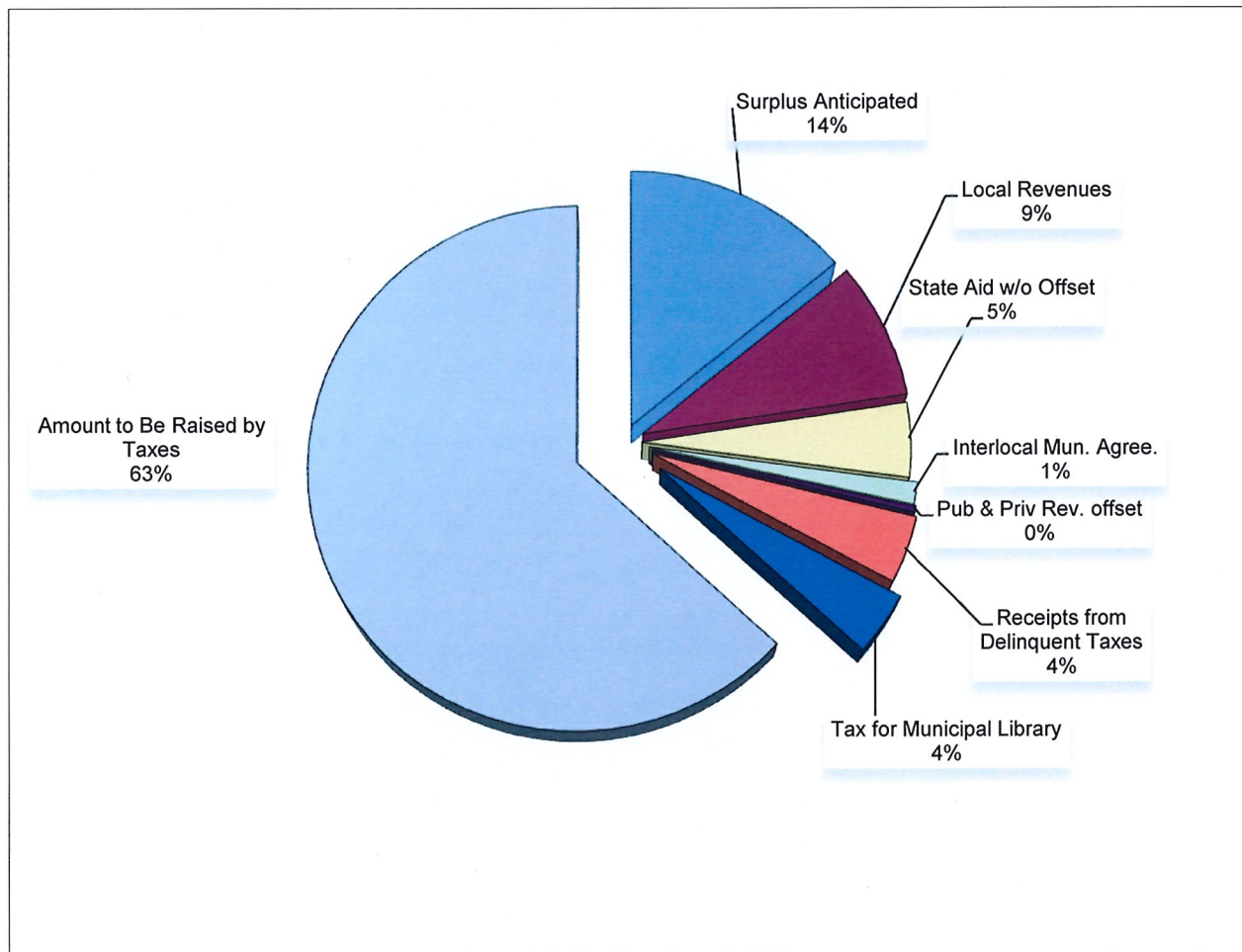
Neil Spidaletto, Acting Township Manager

Grant W. Rome, Director of Finance/ CFO

Kate Chambers, Township Clerk

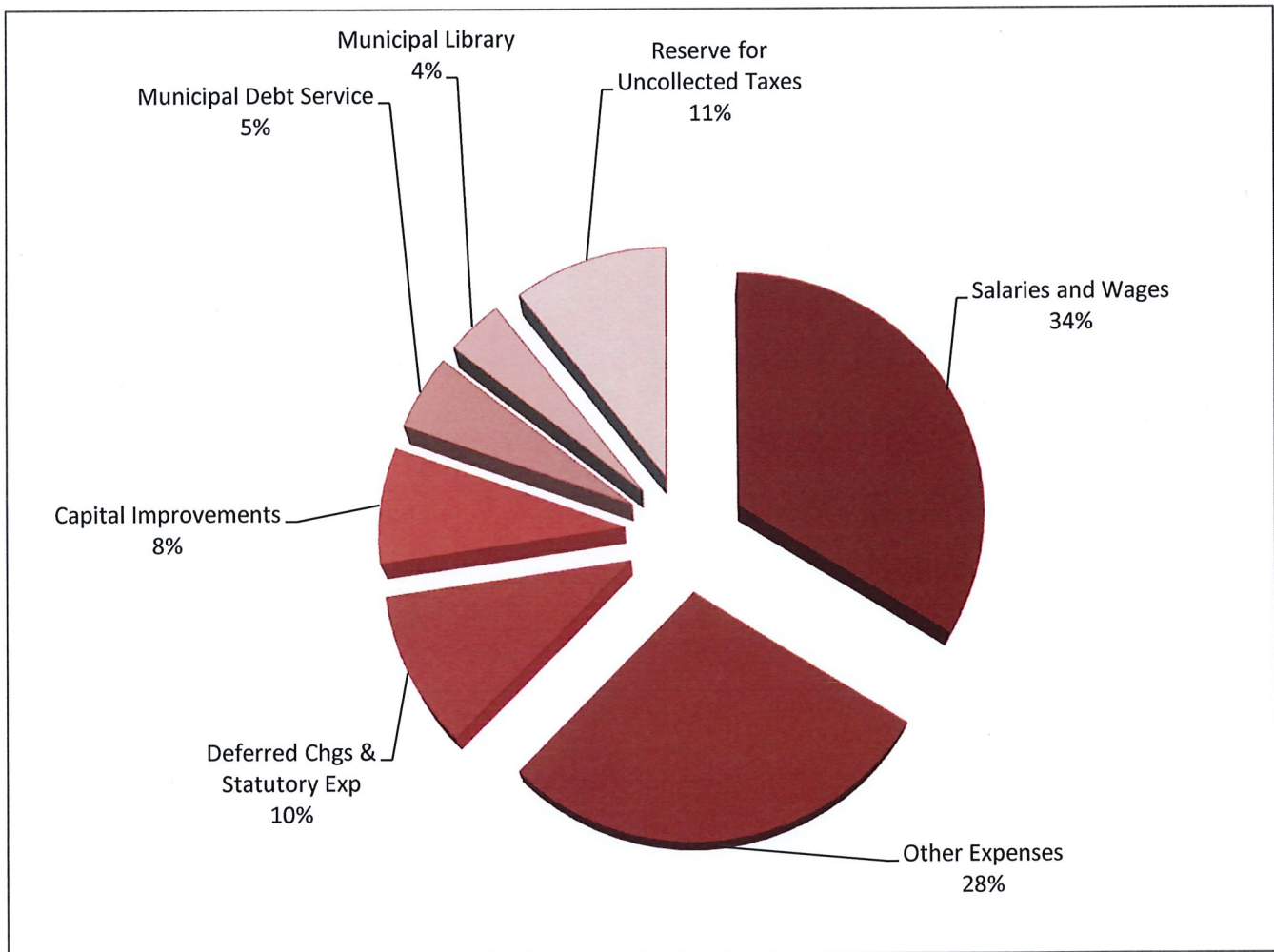
Summary of Budget Revenues

	2021 Budget Proposed	2020 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	3,960,000.00	3,530,000.00	430,000.00	12.18%
Local Revenues	2,381,197.00	2,680,297.00	(299,100.00)	-11.16%
State Aid w/o Offset	1,293,225.00	1,308,675.00	(15,450.00)	-1.18%
Interlocal Mun. Agree.	378,916.00	375,628.00	3,288.00	0.88%
Pub & Priv Rev. offset	92,529.00	431,734.78	(339,205.78)	-78.57%
Receipts from Delinquent Taxes	1,160,000.00	1,000,000.00	160,000.00	16.00%
Tax for Municipal Library	1,087,267.33	1,092,923.75	(5,656.42)	-0.52%
Amount to Be Raised by Taxes	17,734,106.67	17,669,767.60	64,339.07	0.36%
	28,087,241.00	28,089,026.13	(1,785.13)	-0.01%

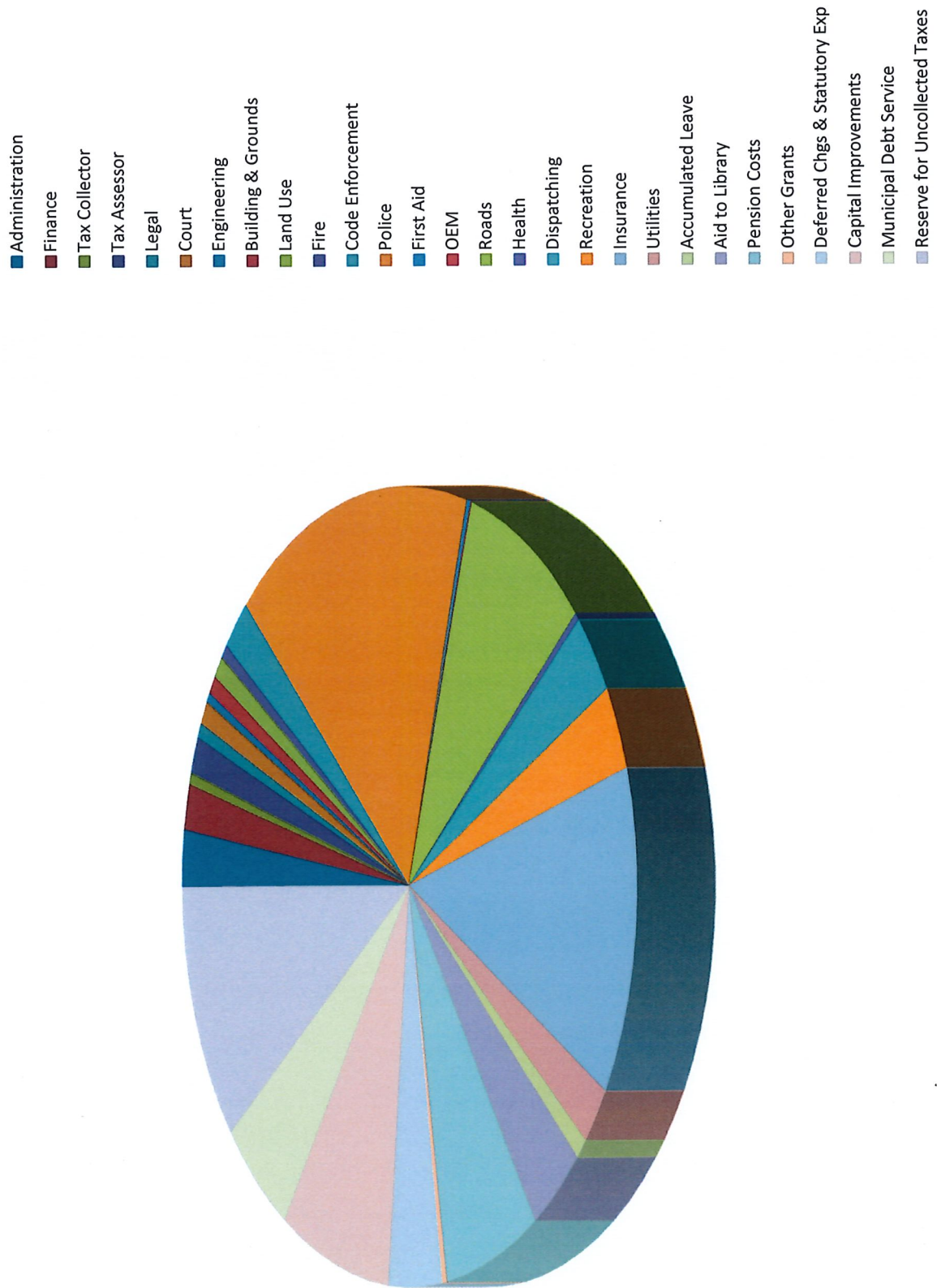


Summary of Budget Appropriations

	2021 Budget Proposed	2020 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	9,534,522.00	9,371,749.00	162,773.00	1.74%
Other Expenses	7,934,671.75	8,223,876.78	(289,205.03)	-3.52%
Deferred Chgs & Statutory Exp	2,936,834.01	2,532,458.00	404,376.01	15.97%
Capital Improvements	2,200,000.00	2,375,000.00	(175,000.00)	-7.37%
Municipal Debt Service	1,443,223.00	1,485,748.00	(42,525.00)	-2.86%
Municipal Library	1,092,924.00	1,092,924.00	0.00	0.00%
Reserve for Uncollected Taxes	2,945,066.24	3,007,270.35	(62,204.11)	-2.07%
	<u>28,087,241.00</u>	<u>28,089,026.13</u>	<u>(1,785.13)</u>	<u>-0.01%</u>



Breakdown by Department (as per data on Page 3)

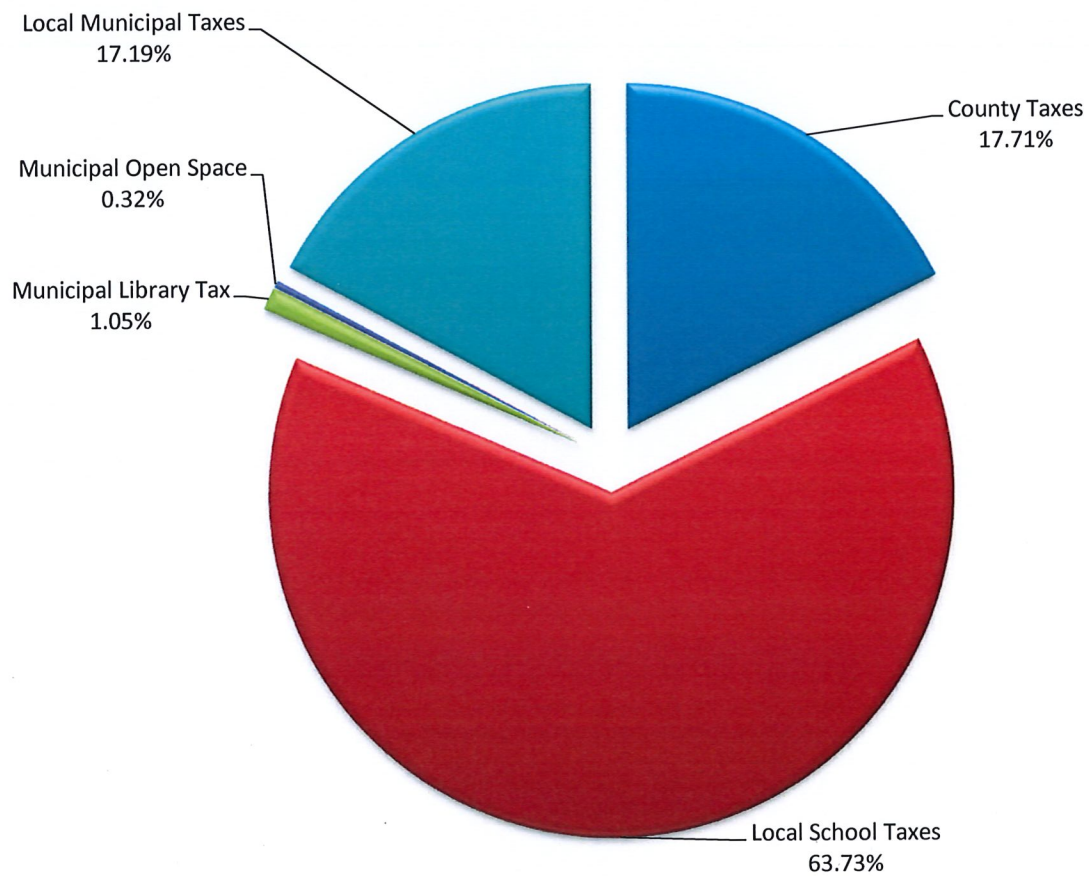


Summary of Budget Appropriations

Controllable Budget Items	Budget Proposed	2020 Budget Actual	Increase or (Decrease)	Percent of Change	Percent of Appropriation
Administration	634,908.00	625,563.00	9,345.00	1.49%	2.26%
Finance	518,924.00	514,114.00	4,810.00	0.94%	1.85%
Tax Collector	125,327.00	122,455.00	2,872.00	2.35%	0.45%
Tax Assessor	419,965.00	416,555.00	3,410.00	0.82%	1.50%
Legal	170,000.00	170,000.00	0.00	0.00%	0.61%
Court	258,092.00	253,976.00	4,116.00	1.62%	0.92%
Engineering	115,000.00	115,000.00	0.00	0.00%	0.41%
Building & Grounds	210,991.00	209,530.00	1,461.00	0.70%	0.75%
Land Use	252,586.00	249,580.00	3,006.00	1.20%	0.90%
Fire	166,133.00	165,000.00	1,133.00	0.69%	0.59%
Code Enforcement	589,650.00	600,000.00	(10,350.00)	-1.73%	2.10%
Police	4,742,965.00	4,645,748.00	97,217.00	2.09%	16.89%
First Aid	75,000.00	75,000.00	0.00	0.00%	0.27%
OEM	27,845.00	27,845.00	0.00	0.00%	0.10%
Roads	2,422,315.00	2,409,464.00	12,851.00	0.53%	8.62%
Health	93,814.00	93,322.00	492.00	0.53%	0.33%
Dispatching	938,926.00	922,629.00	16,297.00	1.77%	3.34%
Recreation	958,423.00	1,017,310.00	(58,887.00)	-5.79%	3.41%
Insurance	3,731,000.00	3,781,000.00	(50,000.00)	-1.32%	13.28%
Utilities	670,550.00	670,550.00	0.00	0.00%	2.39%
Accumulated Leave	250,000.00	250,000.00	0.00	0.00%	0.89%
Aid to Library	1,092,924.00	1,092,924.00	0.00	0.00%	3.89%
Pension Costs	1,876,937.00	1,633,458.00	243,479.00	14.91%	6.68%
Other Grants	96,779.75	260,984.78	(164,205.03)	-62.92%	0.34%
Deferred Chgs & Statutory Exp	1,059,897.01	899,000.00	160,897.01	17.90%	3.77%
Capital Improvements	2,200,000.00	2,375,000.00	(175,000.00)	-7.37%	7.83%
Municipal Debt Service	1,443,223.00	1,485,748.00	(42,525.00)	-2.86%	5.14%
Reserve for Uncollected Taxes	2,945,066.24	3,007,270.35	(62,204.11)	-2.07%	10.49%
	28,087,241.00	28,089,026.13	-1,785.13	-0.01%	100.00%

Summary of Tax Rate as of Final Rate (4/13/21)

	2021 Budget Proposed	Tax Rate	2020 Budget Actual	Tax Rate	Increase or (Decrease)	Tax Rate	Percent of Change
County Taxes	18,264,662.00	0.600	17,980,254.40	0.6000	284,407.60	0.000	1.58%
Local School Taxes	65,743,745.00	2.161	64,963,843.00	2.1650	779,902.00	-0.004	1.20%
Municipal Library Tax	1,087,267.33	0.036	1,092,923.75	0.036	(5,656.42)	0.001	-0.52%
Municipal Open Space	330,167.00	0.011	330,166.43	0.0110	0.57	0.000	0.00%
Local Municipal Taxes	17,734,106.67	0.583	17,669,767.60	0.5880	64,339.07	-0.005	0.36%
	103,159,948.00	3.391	102,036,955.18	3.400	1,122,992.82	-0.009	1.10%



Analysis of Net Valuation Taxable

2021 Net Valuation Taxable	<u>3,042,797,600.00</u>
2020 Net Valuation Taxable	<u>3,001,513,200.00</u>
Increase Net Valuation Taxable	<u>41,284,400.00</u>
The Average Residential home is assessed at 2021	<u>369,600.00</u>
The Average Residential home is assessed at 2020	<u>369,700.00</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>
2017	0.571	2.027	0.035	0.558	0.011	3.202
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	0.588	2.165	0.036	0.600	0.011	3.400
2021	0.583	2.161 *	0.036	0.600 *	0.011	3.391 *

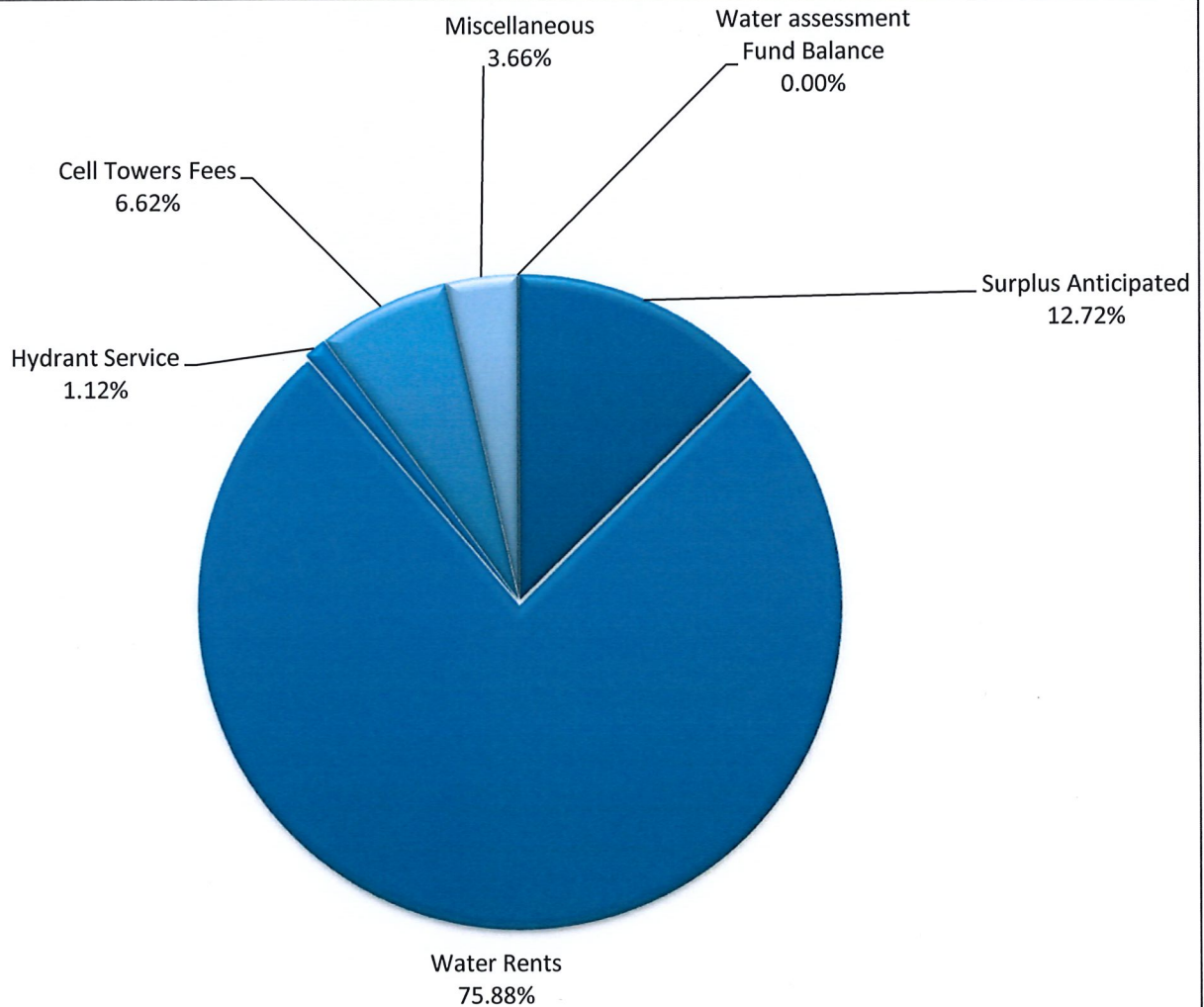
* Estimated as of 4/13/2021

Amount of Tax Change on a Average Home Assessed At \$369,600

	2021	2020	Difference
Municipal Tax	2,154.03	2,173.84	(19.81)
Municipal Library	134.53	131.61	2.92
Municipal Open Space Tax	40.29	40.30	(0.01)
County Tax	2,218.71	2,218.20	0.51
Local School	7,985.58	8,004.01	(18.43)
Total	<u>12,533.14</u>	<u>12,567.95</u>	<u>(34.82)</u>

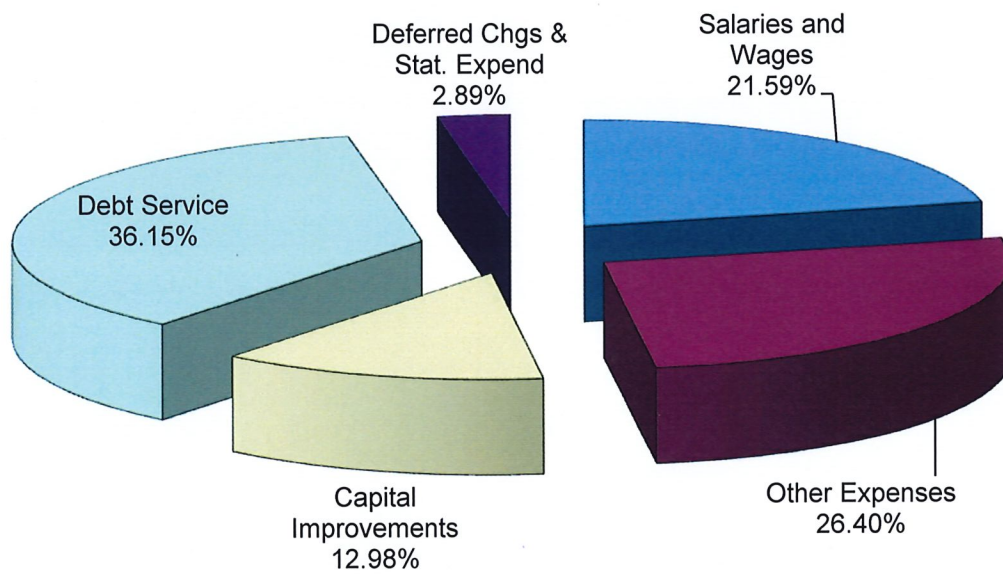
Summary of Water Budget Revenues

	2021 Budget Proposed	2020 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	500,000.00	500,000.00	0.00	0.00%
Water Rents	2,982,000.00	2,970,000.00	12,000.00	0.40%
Hydrant Service	44,026.00	47,000.00	(2,974.00)	-6.33%
Cell Towers Fees	260,000.00	220,000.00	40,000.00	18.18%
Miscellaneous	144,000.00	152,746.00	(8,746.00)	-5.73%
Water assessment Fund Balance	0.00	0.00	0.00	100.00%
	<u>3,930,026.00</u>	<u>3,889,746.00</u>	<u>40,280.00</u>	<u>1.04%</u>



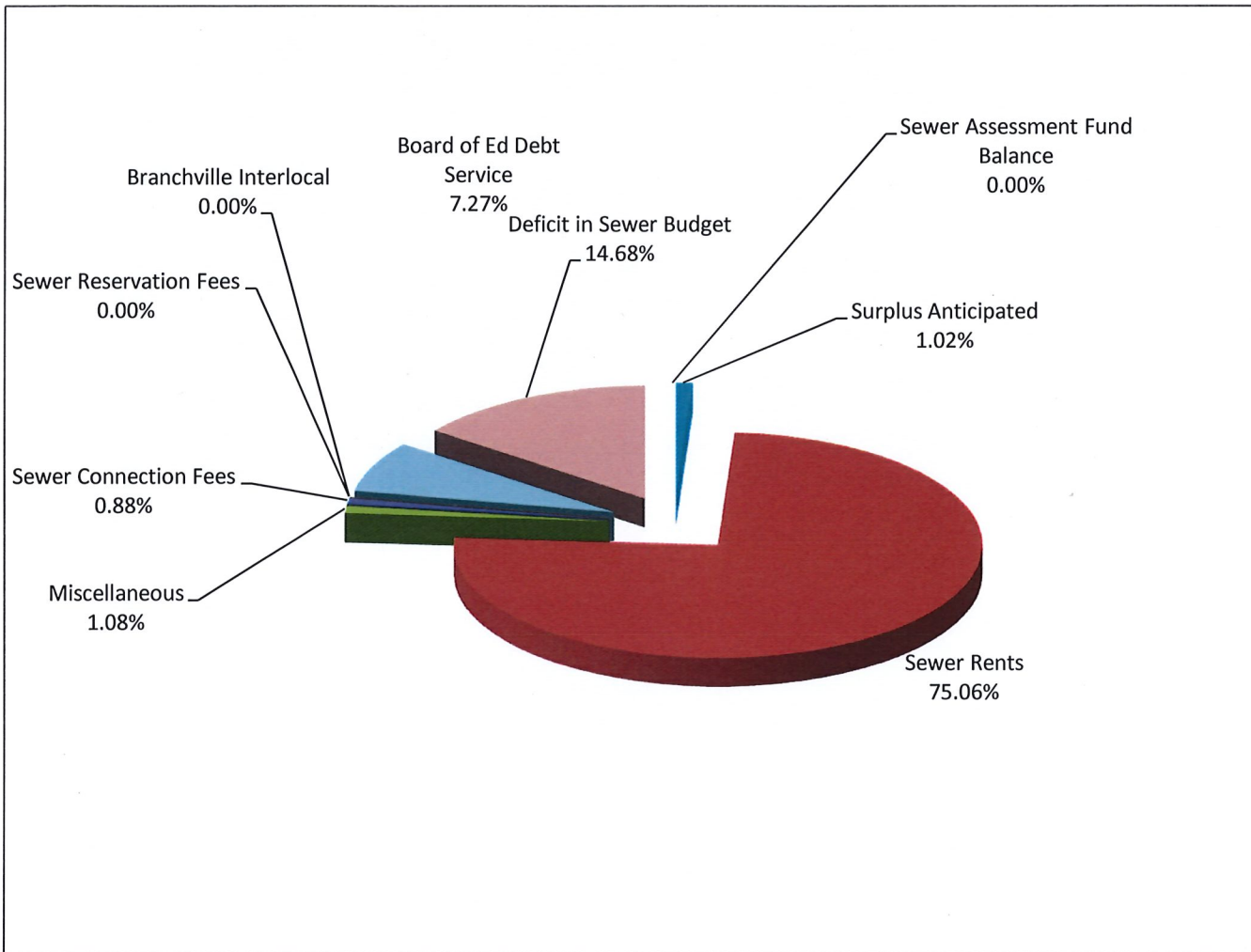
Summary of Water Budget Appropriations

	2021 Budget Proposed	2020 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	848,414.00	829,744.00	18,670.00	2.25%
Other Expenses	1,037,375.00	1,037,375.00	0.00	0.00%
Capital Improvements	510,000.00	510,000.00	0.00	0.00%
Debt Service	1,420,762.00	1,402,152.00	18,610.00	1.33%
Deferred Chgs & Stat. Expend	113,475.00	110,475.00	3,000.00	2.72%
	<u>3,930,026.00</u>	<u>3,889,746.00</u>	<u>40,280.00</u>	<u>1.04%</u>



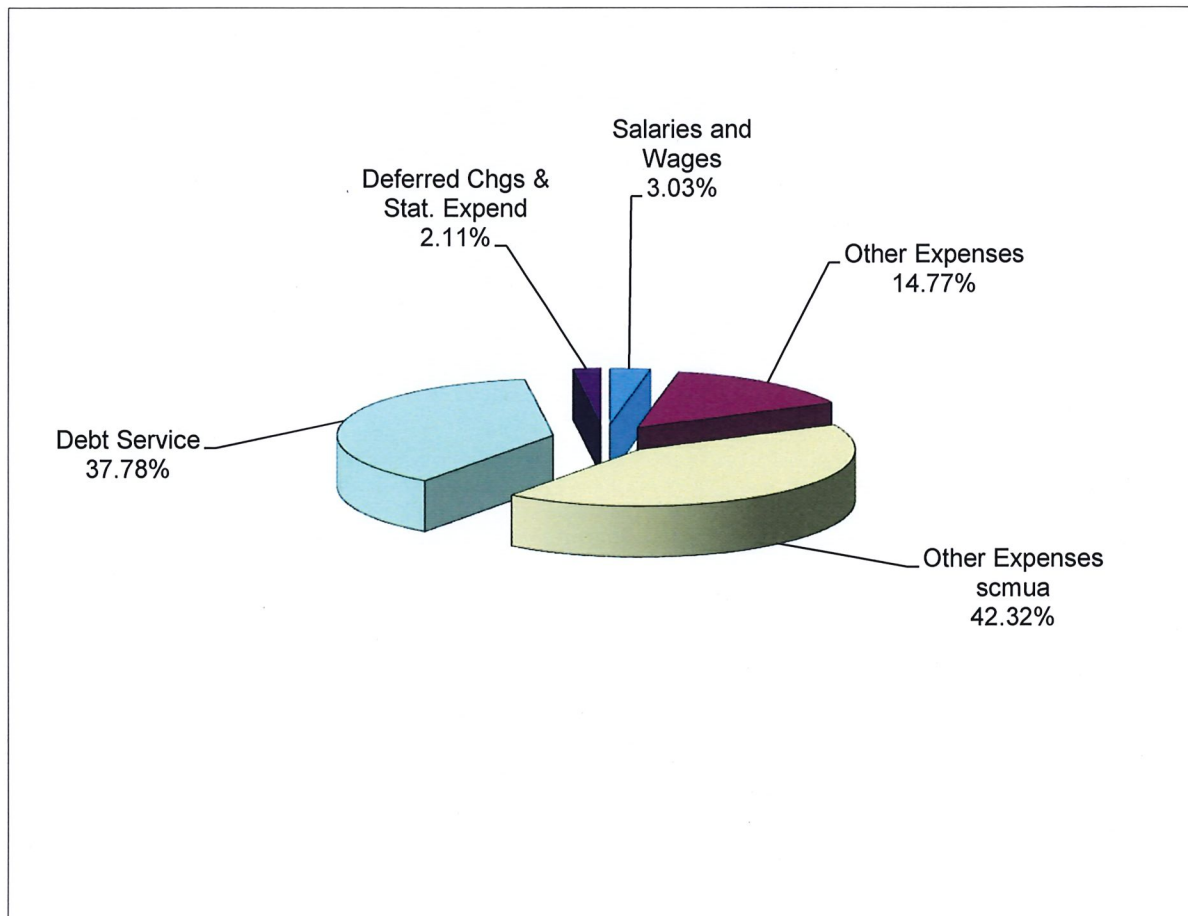
Summary of Sewer Budget Revenues

	2021 Budget Proposed	2020 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	11,000.00	40,000.00	(29,000.00)	-72.50%
Sewer Rents	805,617.00	860,505.00	(54,888.00)	-6.38%
Miscellaneous	11,590.00	15,000.00	(3,410.00)	-22.73%
Sewer Connection Fees	9,492.00	23,000.00	(13,508.00)	-58.73%
Sewer Reservation Fees	0.00	750.00	(750.00)	-100.00%
Branchville Interlocal	0.00	14,502.00	(14,502.00)	-100.00%
Board of Ed Debt Service	78,020.00	80,000.00	(1,980.00)	-2.48%
Deficit in Sewer Budget	157,548.75	0.00	157,548.75	#DIV/0!
Sewer Assessment Fund Balance	0.00	8,913.00	(8,913.00)	100.00%
	<u>1,073,267.75</u>	<u>1,042,670.00</u>	<u>30,597.75</u>	<u>2.93%</u>



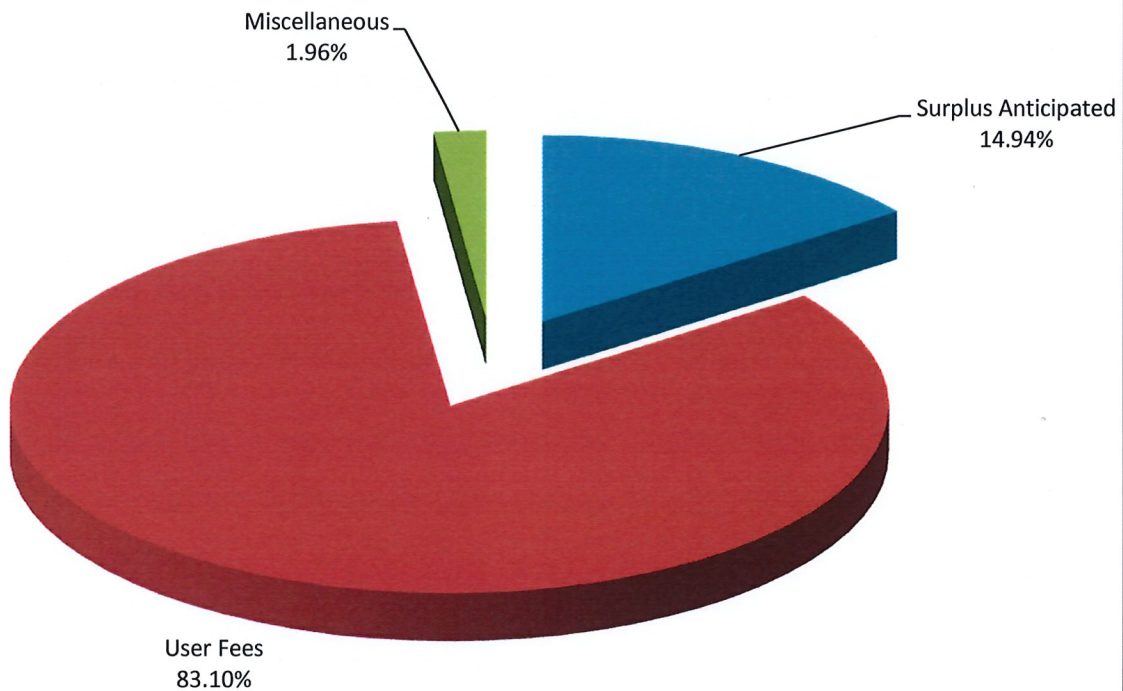
Summary of Sewer Budget Appropriations

	2021 Budget Proposed	2020 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	32,485.00	31,770.00	715.00	2.25%
Other Expenses	158,500.00	158,500.00	0.00	0.00%
Other Expenses scmua	454,182.00	421,050.00	33,132.00	7.87%
Debt Service	405,492.00	424,392.00	(18,900.00)	-4.45%
Deferred Chgs & Stat. Expend	22,608.75	6,688.00	15,920.75	238.05%
	<u>1,073,267.75</u>	<u>1,042,400.00</u>	<u>30,867.75</u>	<u>2.96%</u>



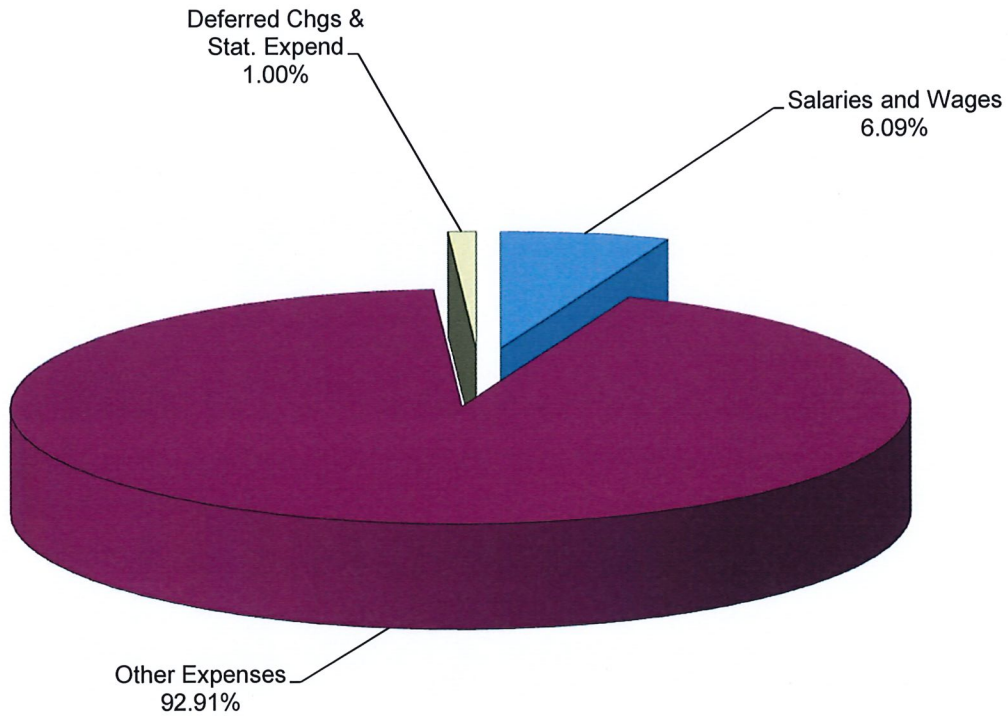
Summary of Solid Waste Budget Revenues

	2021 Budget Proposed	2020 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	351,500.00	320,000.00	31,500.00	9.84%
User Fees	1,955,000.00	1,955,000.00	0.00	0.00%
Miscellaneous	46,071.66	62,890.00	(16,818.34)	-26.74%
	<u>2,352,571.66</u>	<u>2,337,890.00</u>	<u>14,681.66</u>	<u>0.63%</u>



Summary of Solid Waste Budget Appropriations

	2021 Budget Proposed	2020 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	143,253.00	140,100.00	3,153.00	2.25%
Other Expenses	2,185,775.00	2,185,775.00	0.00	0.00%
Deferred Chgs & Stat. Expend	23,543.66	12,015.00	11,528.66	95.95%
	<u>2,352,571.66</u>	<u>2,337,890.00</u>	<u>14,681.66</u>	<u>0.63%</u>



Year	Local School	Local Municipal	Local County
2011	\$2.25	\$0.50	\$0.50
2012	\$2.30	\$0.50	\$0.50
2013	\$2.35	\$0.50	\$0.50
2014	\$2.40	\$0.50	\$0.50
2015	\$2.50	\$0.75	\$0.75
2016	\$2.00	\$0.50	\$0.50
2017	\$2.10	\$0.50	\$0.50
2018	\$2.15	\$0.50	\$0.50
2019	\$2.10	\$0.50	\$0.50
2020	\$2.10	\$0.50	\$0.50
2021	\$2.10	\$0.50	\$0.50

Year	Local School	Local Municipal	Local County
2011	\$2.25	\$0.50	\$0.50
2012	\$2.30	\$0.50	\$0.50
2013	\$2.35	\$0.50	\$0.50
2014	\$2.40	\$0.50	\$0.50
2015	\$2.50	\$0.75	\$0.75
2016	\$2.00	\$0.50	\$0.50
2017	\$2.10	\$0.50	\$0.50
2018	\$2.15	\$0.50	\$0.50
2019	\$2.10	\$0.50	\$0.50
2020	\$2.10	\$0.50	\$0.50
2021	\$2.10	\$0.50	\$0.50