

TOWNSHIP OF SPARTA

2023 Municipal Budget Introduction

April 11, 2023

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Daniel Chiariello , Mayor

Council

Neill Clark, Deputy Mayor

Christine Quinn

Joshua Herztberg

Dean Blumetti

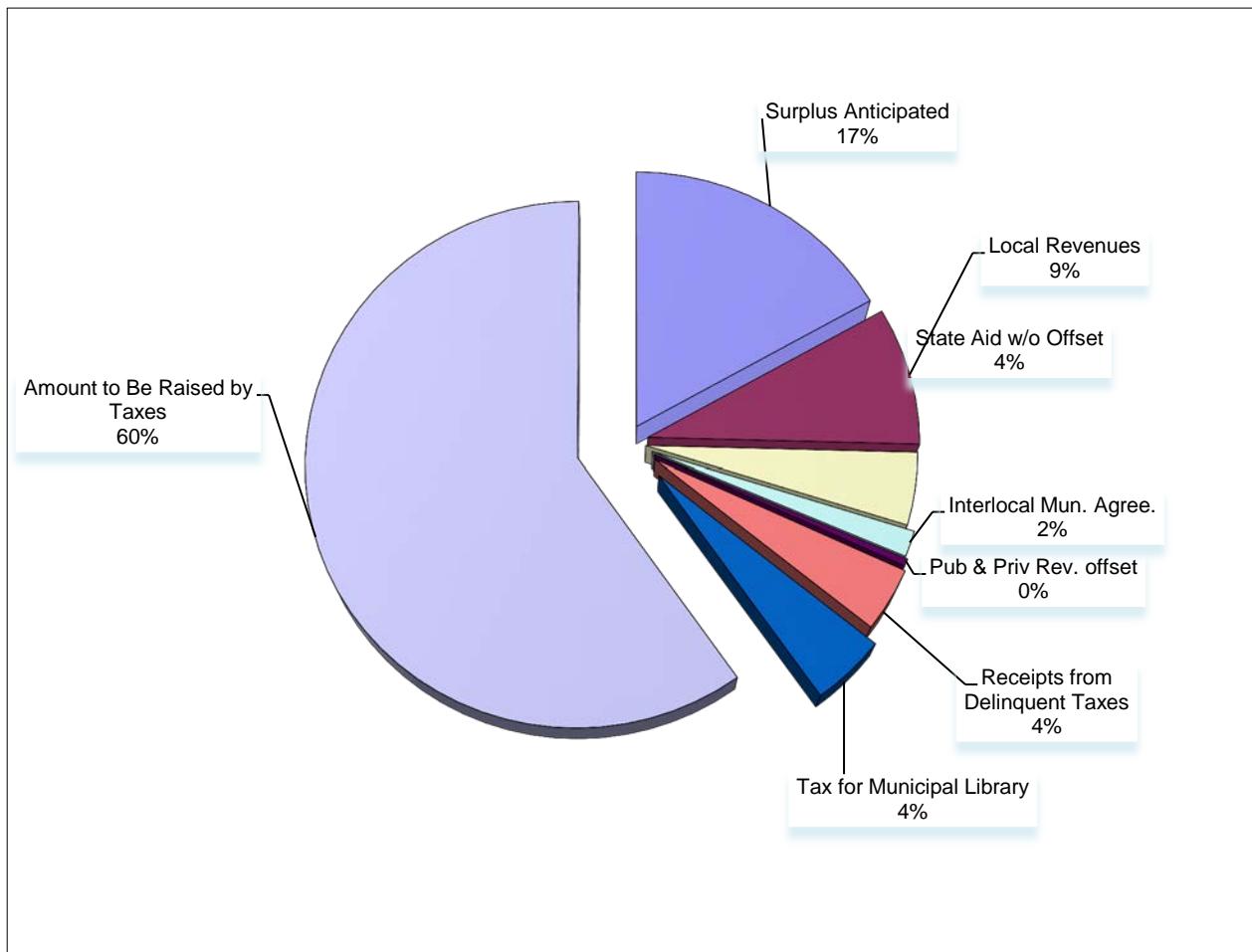
Grant W. Rome, Acting Township Manager

Grant W. Rome, Director of Finance/ CFO

Roxanne Landy, Township Clerk

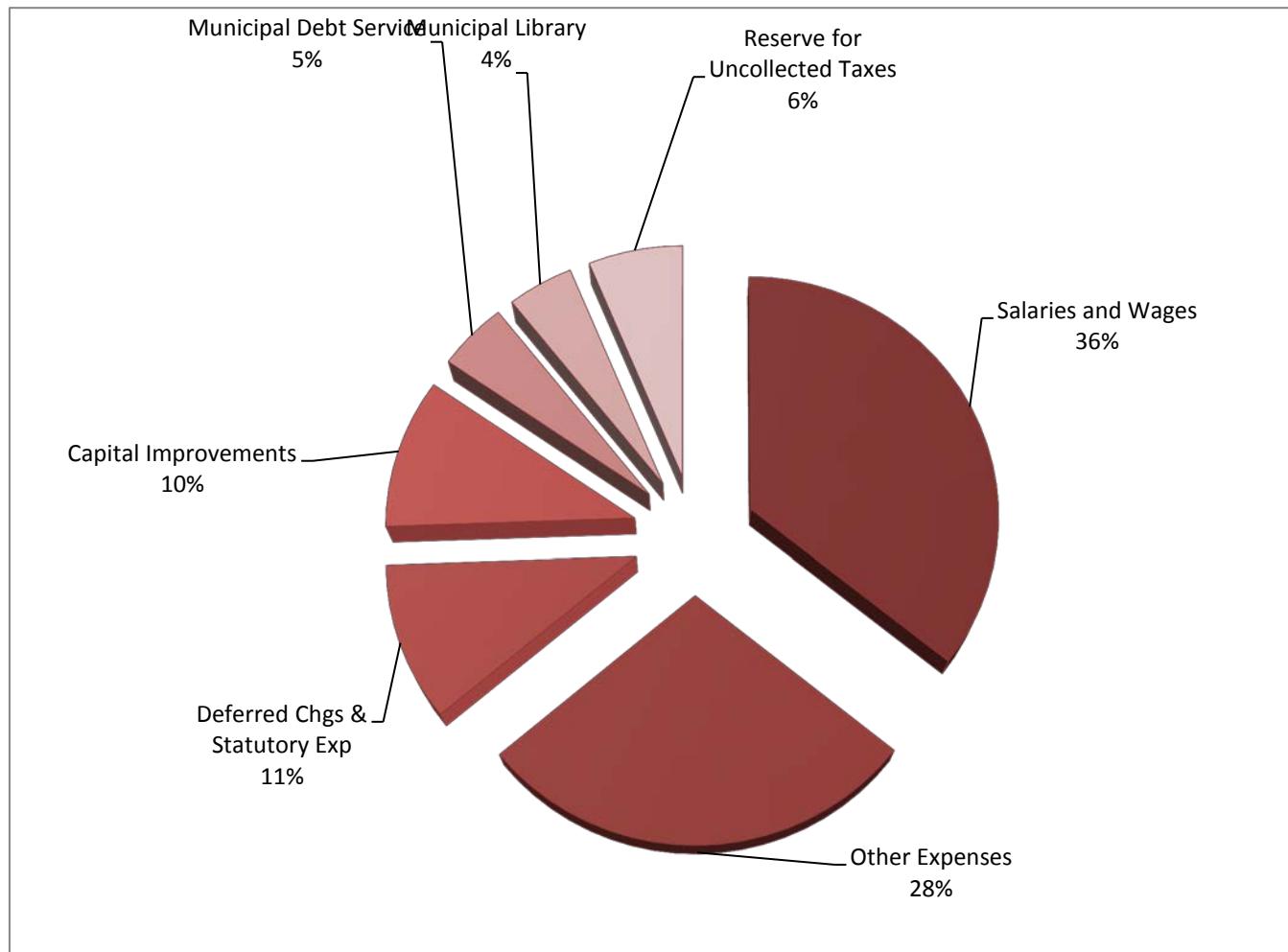
Summary of Budget Revenues

	2023 Budget Proposed	2022 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	5,000,000.00	4,500,000.00	500,000.00	11.11%
Local Revenues	2,522,006.00	2,212,950.00	309,056.00	13.97%
State Aid w/o Offset	1,308,601.00	1,308,601.00	0.00	0.00%
Interlocal Mun. Agree.	470,771.00	447,657.00	23,114.00	5.16%
Pub & Priv Rev. offset	128,835.51	1,689,959.10	(1,561,123.59)	-92.38%
Receipts from Delinquent Taxes	1,160,000.00	1,160,000.00	0.00	0.00%
Tax for Municipal Library	1,307,171.10	1,168,104.17	139,066.93	11.91%
Amount to Be Raised by Taxes	17,702,738.42	17,784,887.21	(82,148.79)	-0.46%
	29,600,123.03	30,272,158.48	(672,035.45)	-2.22%

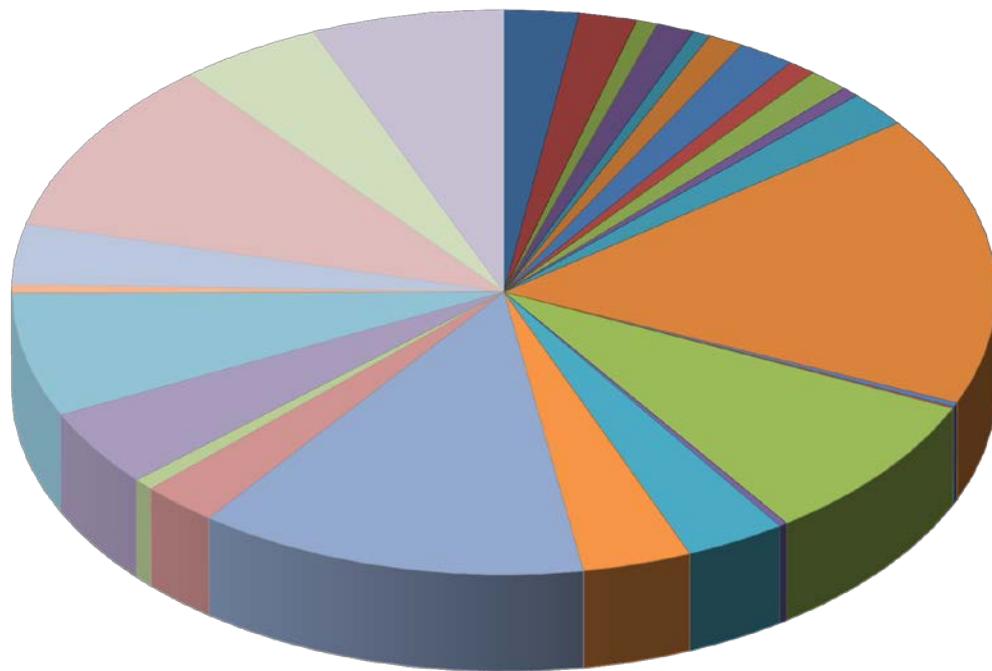


Summary of Budget Appropriations

	2023 Budget Proposed	2022 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	10,584,340.00	9,903,425.00	680,915.00	6.88%
Other Expenses	8,327,792.53	9,329,312.90	(1,001,520.37)	-10.74%
Deferred Chgs & Statutory Exp	3,124,122.00	2,690,010.99	434,111.01	16.14%
Capital Improvements	3,000,000.00	3,000,000.00	0.00	0.00%
Municipal Debt Service	1,386,441.50	1,282,403.50	104,038.00	8.11%
Municipal Library	1,307,171.20	1,168,104.00	139,067.20	11.91%
Reserve for Uncollected Taxes	1,870,255.80	2,958,902.09	(1,088,646.29)	-36.79%
	29,600,123.03	30,332,158.48	(732,035.45)	-2.41%



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

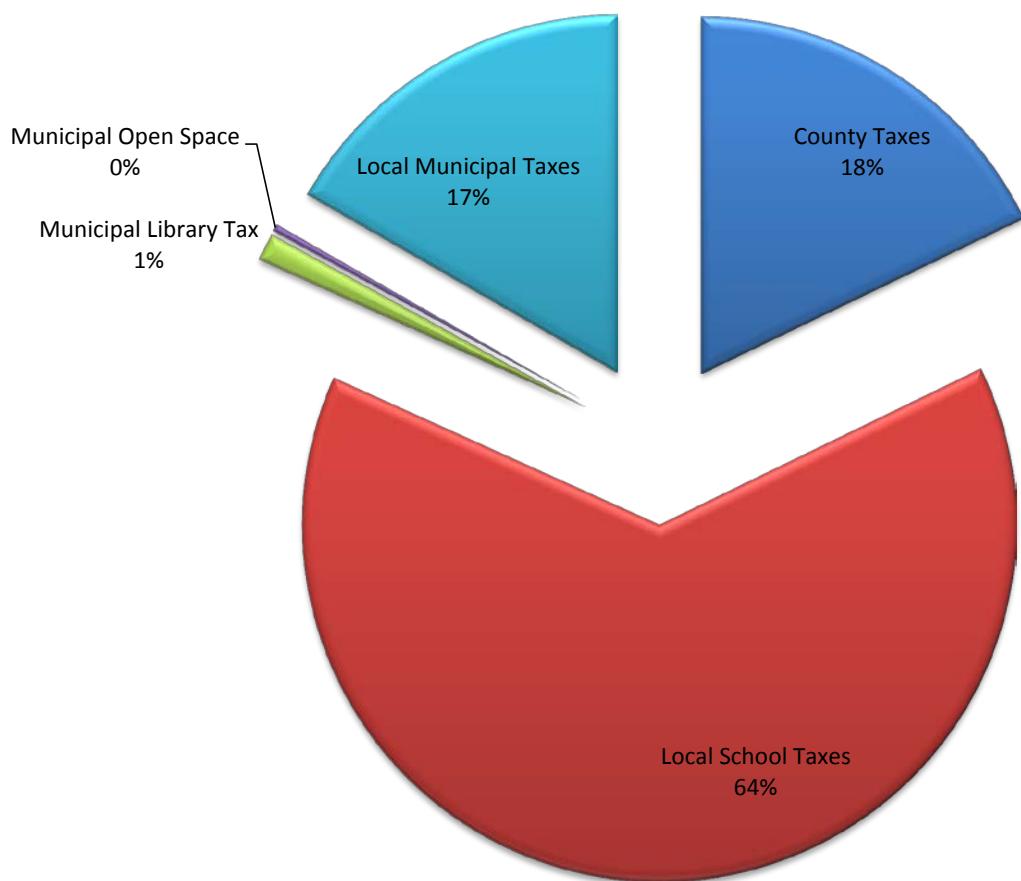
Summary of Budget Appropriations

Budget Items	Budget Proposed	2022 Budget Actual	Increase or (Decrease)	Percent of Change	Percent of Appropriation
Administration	723,701.00	677,629.00	46,072.00	6.80%	2.44%
Finance	563,486.00	539,756.00	23,730.00	4.40%	1.90%
Tax Collector	208,500.00	138,140.00	70,360.00	50.93%	0.70%
Tax Assessor	366,900.00	424,740.00	(57,840.00)	-13.62%	1.24%
Legal	173,000.00	172,700.00	300.00	0.17%	0.58%
Court	340,333.00	333,479.00	6,854.00	2.06%	1.15%
Engineering	550,000.00	126,150.00	423,850.00	335.99%	1.86%
Building & Grounds	275,000.00	225,000.00	50,000.00	22.22%	0.93%
Land Use	396,029.00	331,163.00	64,866.00	19.59%	1.34%
Fire	173,280.00	172,091.00	1,189.00	0.69%	0.59%
Code Enforcement	603,800.00	589,650.00	14,150.00	2.40%	2.04%
Police	4,925,000.00	4,884,500.00	40,500.00	0.83%	16.64%
First Aid	77,500.00	77,500.00	0.00	0.00%	0.26%
OEM	28,350.00	28,350.00	0.00	0.00%	0.10%
Roads	2,514,290.00	2,476,285.00	38,005.00	1.53%	8.49%
Health	80,177.00	78,603.00	1,574.00	2.00%	0.27%
Dispatching	978,135.00	964,610.00	13,525.00	1.40%	3.30%
Recreation	1,058,174.00	1,006,692.00	51,482.00	5.11%	3.57%
Insurance	3,792,000.00	3,731,000.00	61,000.00	1.63%	12.81%
Utilities	739,600.00	682,600.00	57,000.00	8.35%	2.50%
Accumulated Leave	200,000.00	250,000.00	(50,000.00)	-20.00%	0.68%
Aid to Library	1,307,171.20	1,168,104.00	139,067.20	11.91%	4.42%
Pension Costs	2,105,554.00	1,948,995.00	156,559.00	8.03%	7.11%
Other Grants	144,877.53	1,322,099.90	(1,177,222.37)	-89.04%	0.49%
Deferred Chgs & Statutory Exp	1,018,568.00	741,015.99	277,552.01	37.46%	3.44%
Capital Improvements	3,000,000.00	3,000,000.00	0.00	0.00%	10.14%
Municipal Debt Service	1,386,441.50	1,282,403.50	104,038.00	8.11%	4.68%
Reserve for Uncollected Taxes	1,870,255.80	2,958,902.09	(1,088,646.29)	-36.79%	6.32%
	29,600,123.03	30,332,158.48	-732,035.45	-2.41%	100.00%

Summary of Tax Rate as Budget Introduction (04/11/23) ESTIMATED

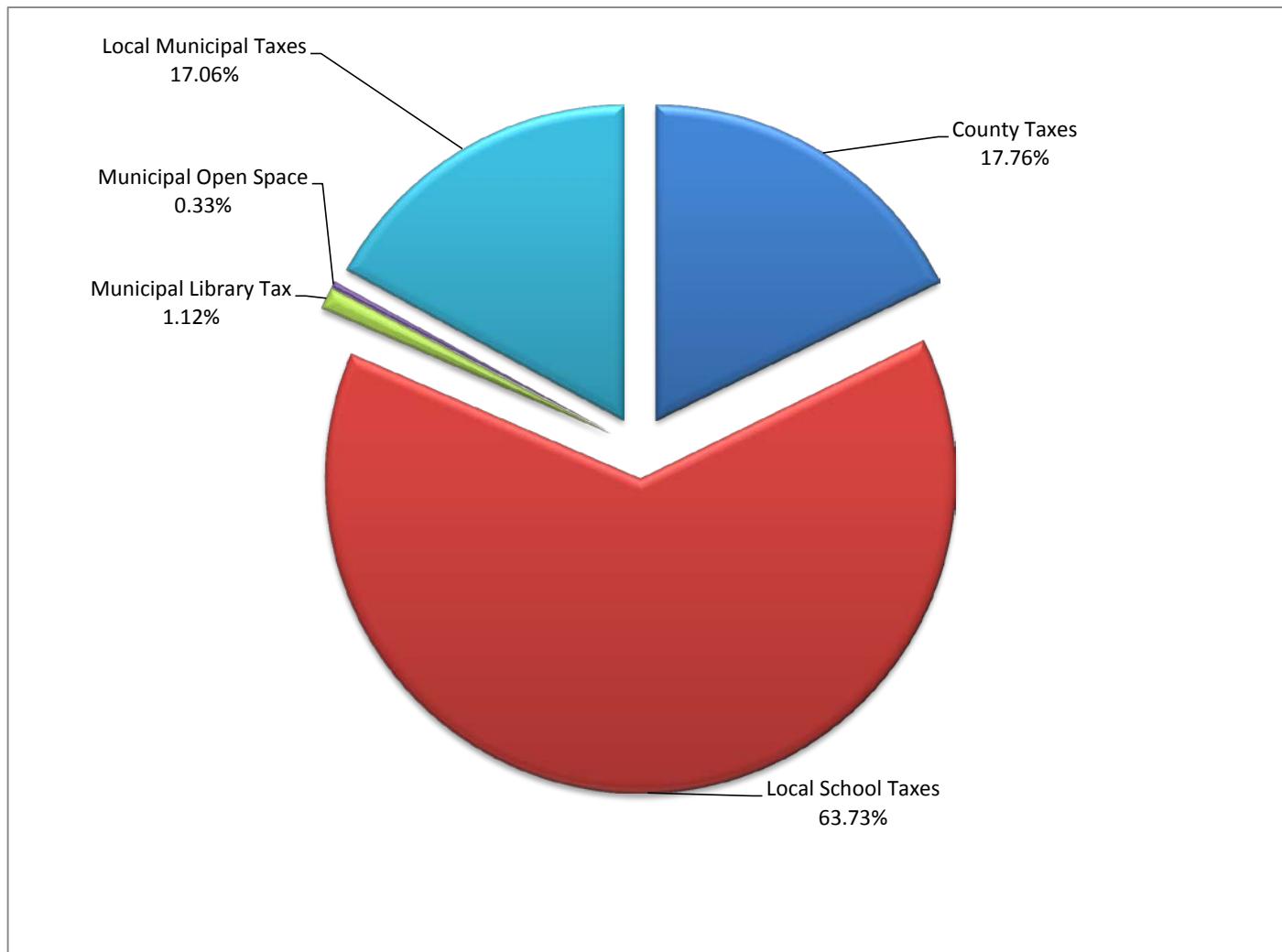
	2023 Budget Proposed	Tax Rate	2022 Budget Actual	Tax Rate	Increase or (Decrease)	Tax Rate	Percent of Change
County Taxes	18,873,130.08	0.614	18,503,068.71	0.6049	370,061.37	0.009	2.00%
Local School Taxes	67,749,071.16	2.204	66,420,658.00	2.1679	1,328,413.16	0.037	2.00%
Municipal Library Tax	1,307,171.10	0.043	1,168,104.17	0.038	139,066.93	0.004	11.91%
Municipal Open Space	340,000.00	0.011	334,707.00	0.0110	5,293.00	0.000	1.58%
Local Municipal Taxes	17,702,738.42	0.576	17,784,887.21	0.5828	(82,148.79)	-0.007	-0.46%
	105,972,110.76	3.448	104,211,425.09	3.405	1,760,685.67	0.043	1.69%

Break Down of Tax Rate



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

	2023 Budget Proposed	Tax Rate	2022 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

2023 Net Valuation Taxable	<u>3,073,326,200.00</u>
2022 Net Valuation Taxable	<u>3,063,881,400.00</u>
Increase Net Valuation Taxable	<u>9,444,800.00</u>
The Average Residential home is assessed at 2023	<u>371,300.00</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>
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	3.349
2022	0.583	2.168	0.038	0.605	0.011	3.348
2023	0.576	2.204 *	0.043	0.614 *	0.011	3.402 *

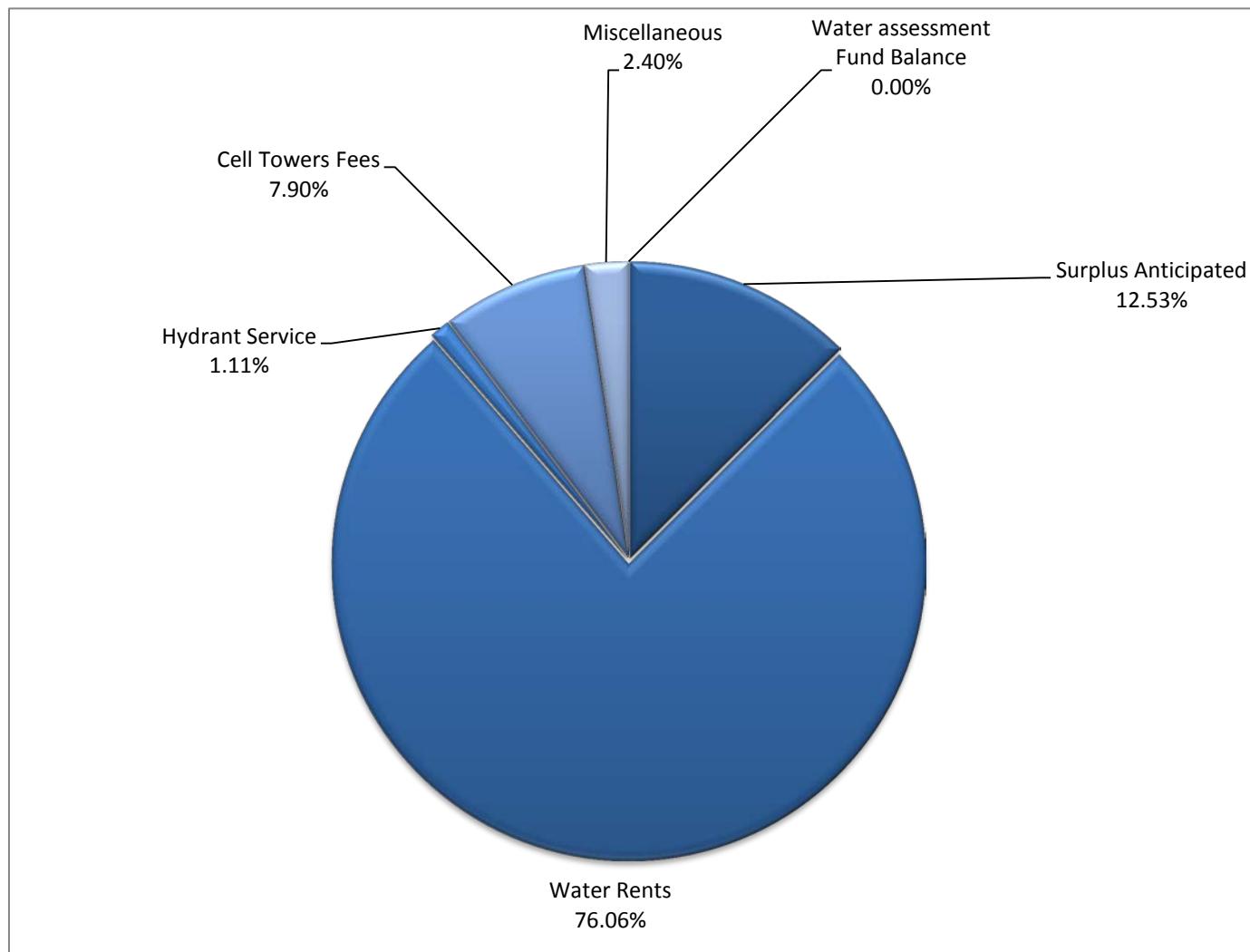
* Estimated as of 4/11/2023

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

	2023	2022	Difference
Municipal Tax	2,138.69	2,159.27	(20.59)
Municipal Library	157.80	141.16	16.64
Municipal Open Space Tax	41.21	41.13	0.09
County Tax	2,280.15	2,241.15	39.00
Local School	8,184.94	8,032.07	152.87
Total	<u>12,802.80</u>	<u>12,614.78</u>	<u>188.01</u>

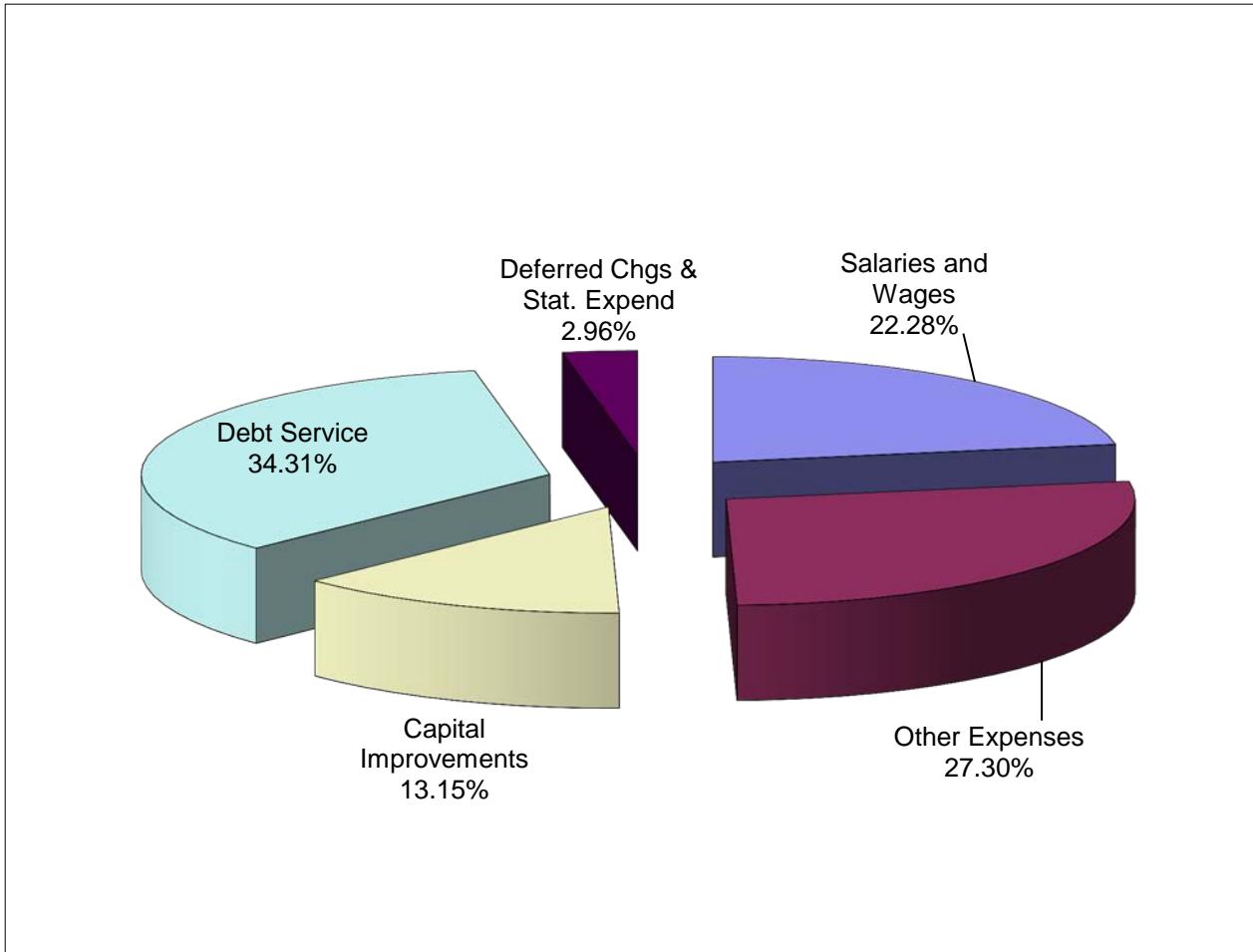
Summary of Water Budget Revenues

	2023 Budget Proposed	2022 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	500,000.00	500,000.00	0.00	0.00%
Water Rents	3,036,000.00	3,025,000.00	11,000.00	0.36%
Hydrant Service	44,500.00	44,500.00	0.00	0.00%
Cell Towers Fees	315,307.00	315,307.00	0.00	0.00%
Miscellaneous	95,978.00	86,481.00	9,497.00	10.98%
Water assessment Fund Balance	0.00	0.00	0.00	100.00%
	3,991,785.00	3,971,288.00	20,497.00	0.52%



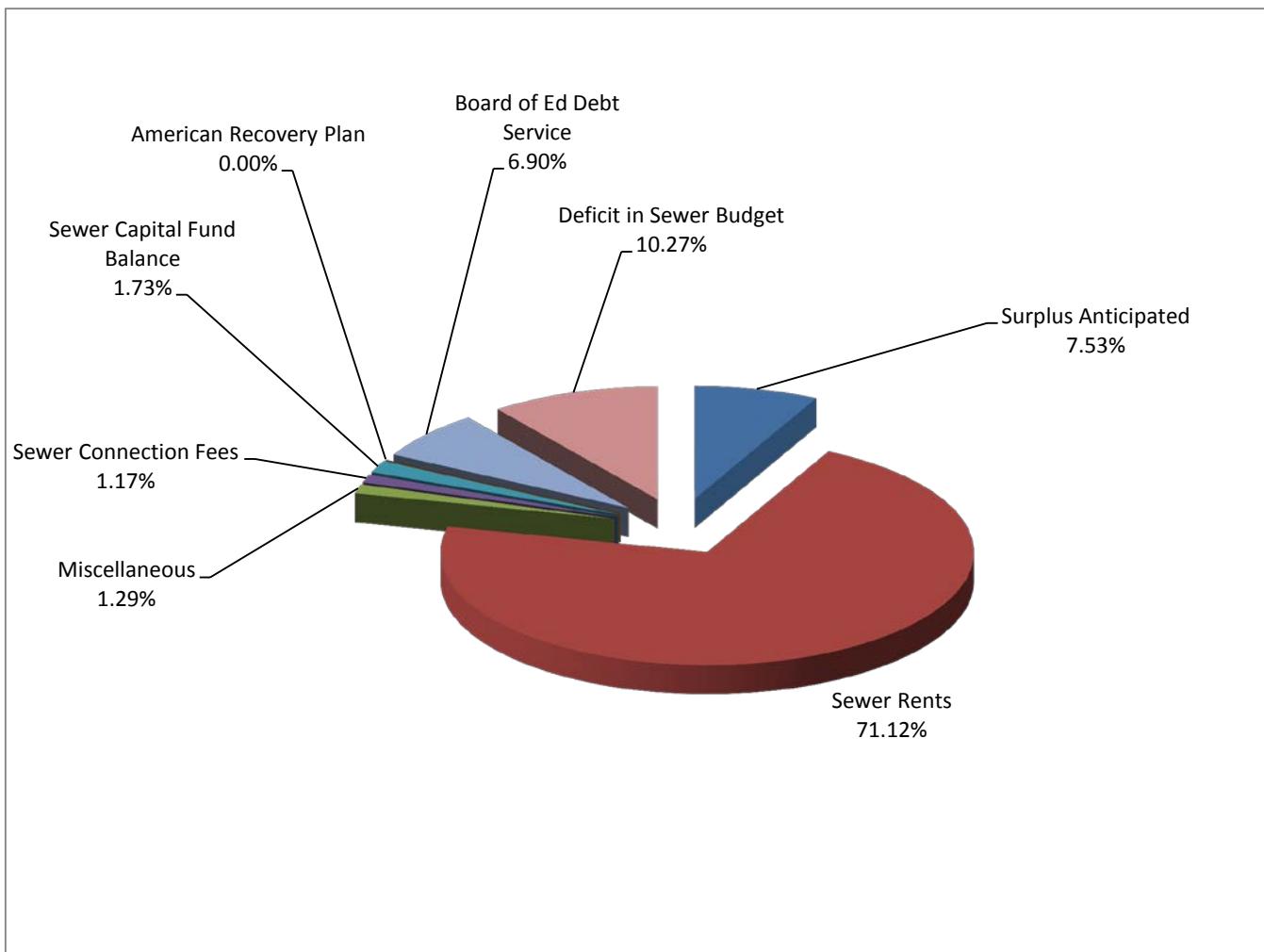
Summary of Water Budget Appropriations

	2023 Budget Proposed	2022 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	889,625.00	869,625.00	20,000.00	2.30%
Other Expenses	1,089,704.00	1,047,749.00	41,955.00	4.00%
Capital Improvements	525,000.00	510,000.00	15,000.00	2.94%
Debt Service	1,369,865.00	1,427,387.00	(57,522.00)	-4.03%
Deferred Chgs & Stat. Expend	118,024.00	116,527.00	1,497.00	1.28%
	3,992,218.00	3,971,288.00	20,930.00	0.53%



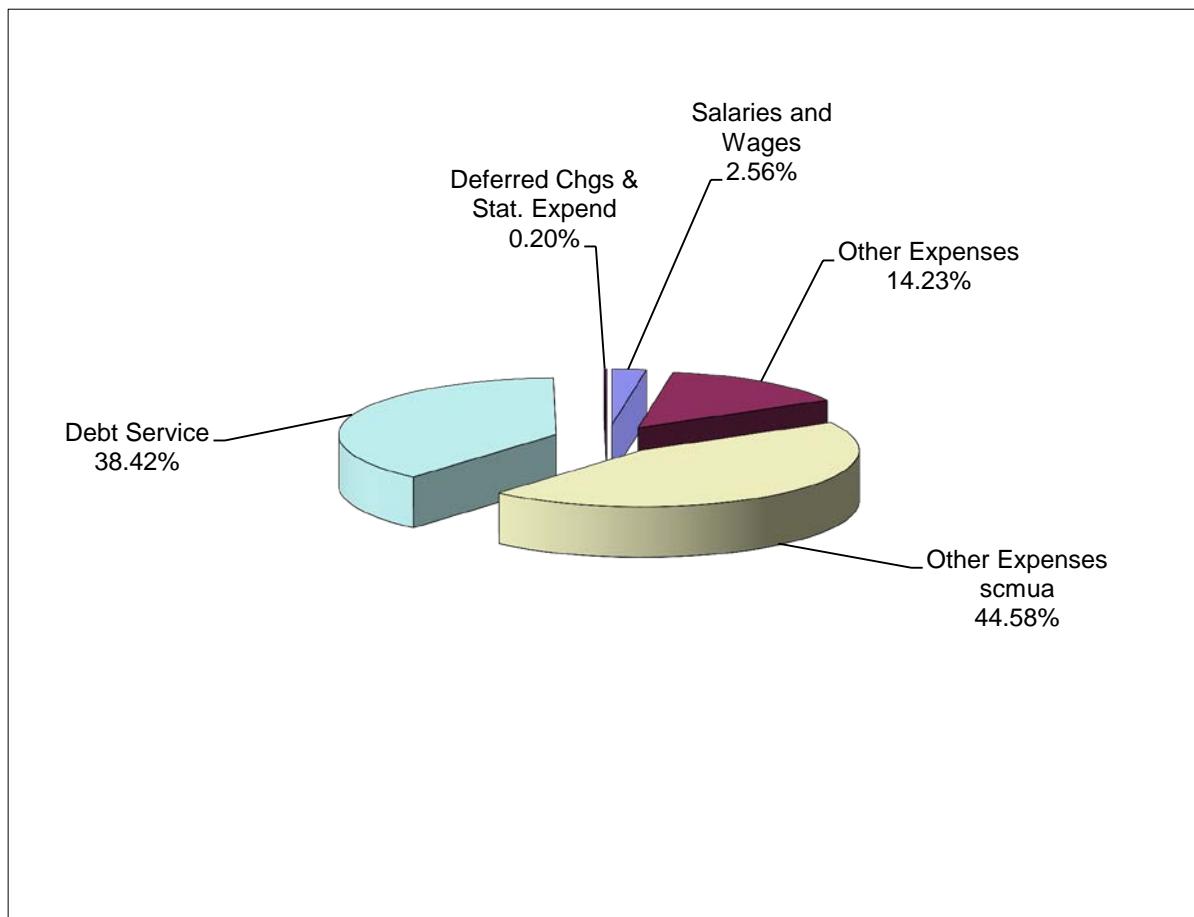
Summary of Sewer Budget Revenues

	2023 Budget Proposed	2022 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	87,000.00	87,000.00	0.00	0.00%
Sewer Rents	822,000.00	835,000.00	(13,000.00)	-1.56%
Miscellaneous	14,890.00	5,927.00	8,963.00	151.22%
Sewer Connection Fees	13,500.00	9,434.00	4,066.00	43.10%
Sewer Capital Fund Balance	20,000.00	20,000.00	0.00	0.00%
American Recovery Plan	0.00	0.00	0.00	#DIV/0!
Board of Ed Debt Service	79,700.00	79,590.00	110.00	0.14%
Deficit in Sewer Budget	118,733.96	0.00	118,733.96	#DIV/0!
	1,155,823.96	1,036,951.00	118,872.96	11.46%



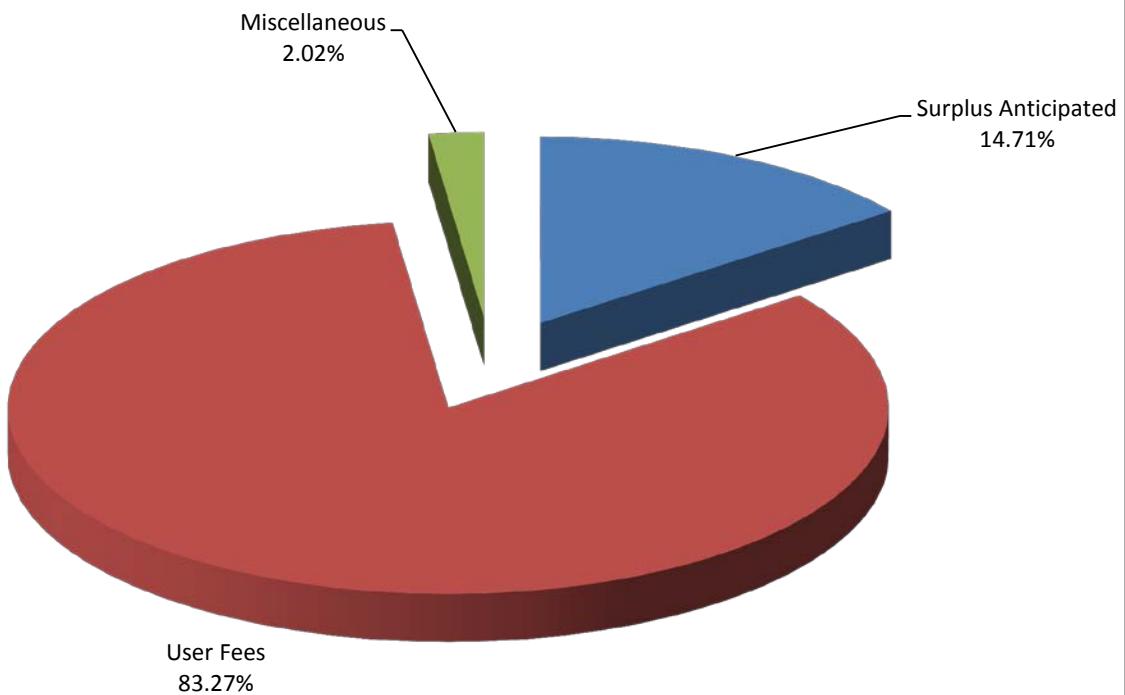
Summary of Sewer Budget Appropriations

	2023 Budget Proposed	2022 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	29,126.00	28,485.00	641.00	2.25%
Other Expenses	161,670.00	158,500.00	3,170.00	2.00%
Other Expenses scmua	506,381.00	457,513.00	48,868.00	10.68%
Debt Service	436,417.96	389,968.00	46,449.96	11.91%
Deferred Chgs & Stat. Expend	2,229.00	2,485.00	(256.00)	-10.30%
	1,135,823.96	1,036,951.00	98,872.96	9.53%



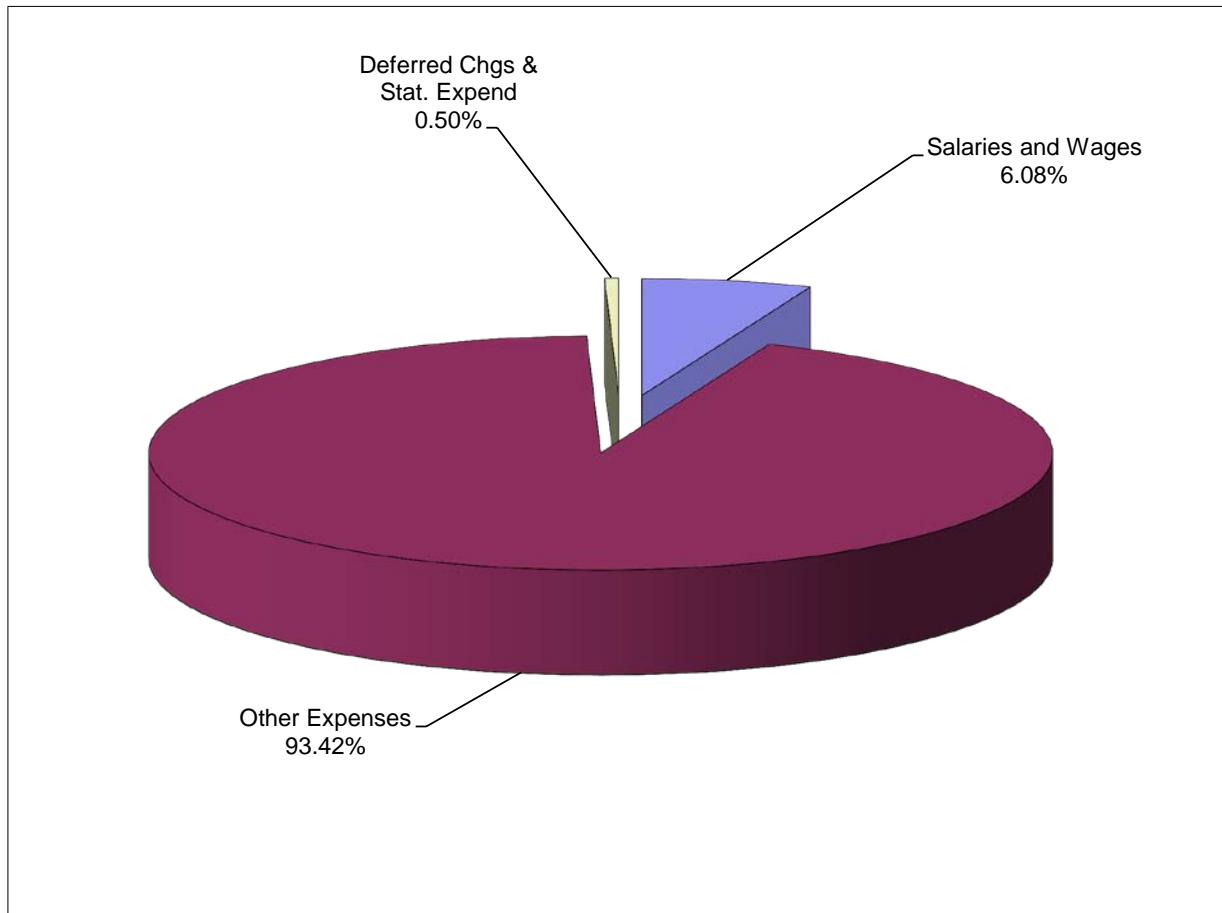
Summary of Solid Waste Budget Revenues

	2023 Budget Proposed	2022 Budget Actual	Increase or (Decrease)	Percent of Change
Surplus Anticipated	355,000.00	355,000.00	0.00	0.00%
User Fees	2,010,000.00	2,035,000.00	(25,000.00)	-1.23%
Miscellaneous	48,850.00	18,850.00	30,000.00	159.15%
	2,413,850.00	2,408,850.00	5,000.00	0.21%



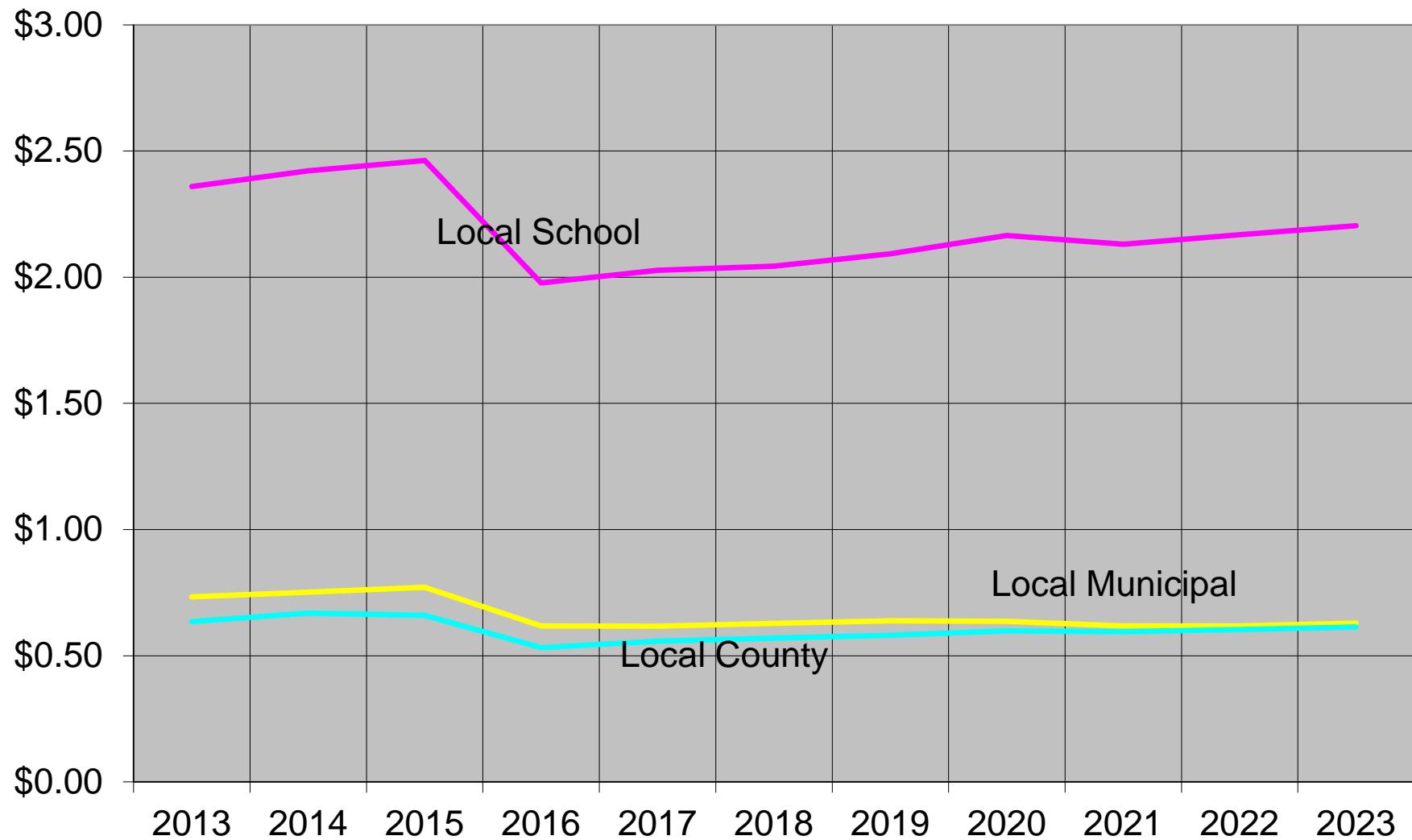
Summary of Solid Waste Budget Appropriations

	2023 Budget Proposed	2022 Budget Actual	Increase or (Decrease)	Percent of Change
Salaries and Wages	146,835.00	146,835.00	0.00	0.00%
Other Expenses	2,255,000.00	2,250,000.00	5,000.00	0.22%
Deferred Chgs & Stat. Expend	12,015.00	12,015.00	0.00	0.00%
	2,413,850.00	2,408,850.00	5,000.00	0.21%



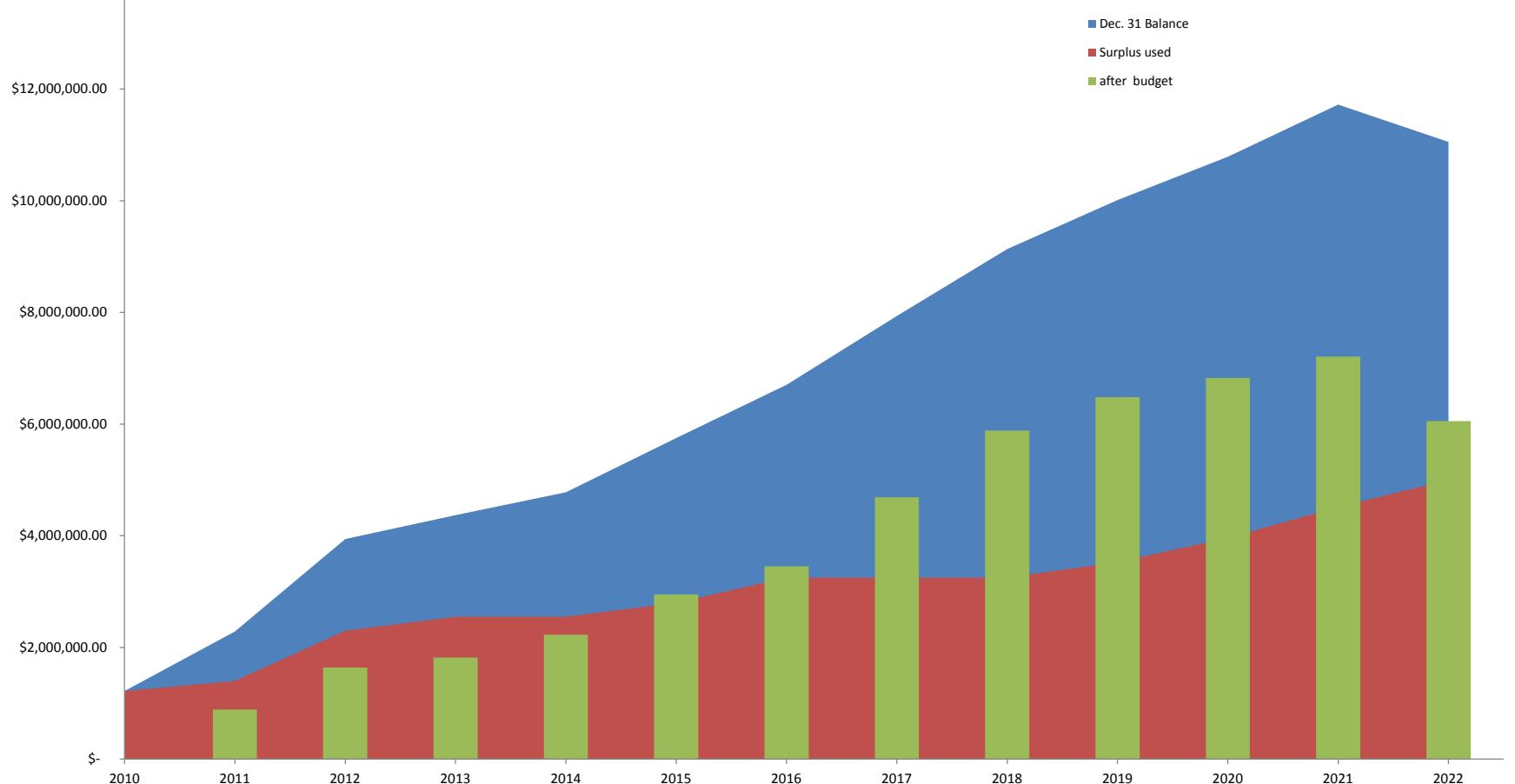
10 Year Tax Rate

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Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Change	Change %
Local School	\$ 2.359	\$ 2.422	\$ 2.463	\$ 1.977	\$ 2.021	\$ 2.044	\$ 2.093	\$ 2.165	\$ 2.131	\$ 2.168	\$ 2.204	(0.155)	57.34%
County Taxes	\$ 0.635	\$ 0.669	\$ 0.660	\$ 0.532	\$ 0.543	\$ 0.570	\$ 0.581	\$ 0.599	\$ 0.596	\$ 0.604	\$ 0.624	(0.011)	4.03%
Municipal Tax	\$ 0.734	\$ 0.752	\$ 0.771	\$ 0.618	\$ 0.617	\$ 0.628	\$ 0.639	\$ 0.636	\$ 0.619	\$ 0.619	\$ 0.630	(0.104)	38.62%
Total	\$ 3.728	\$ 3.843	\$ 3.894	\$ 3.127	\$ 3.181	\$ 3.242	\$ 3.313	\$ 3.400	\$ 3.345	\$ 3.391	\$ 3.458	(0.270)	100%

Surplus Utilization 10 Years

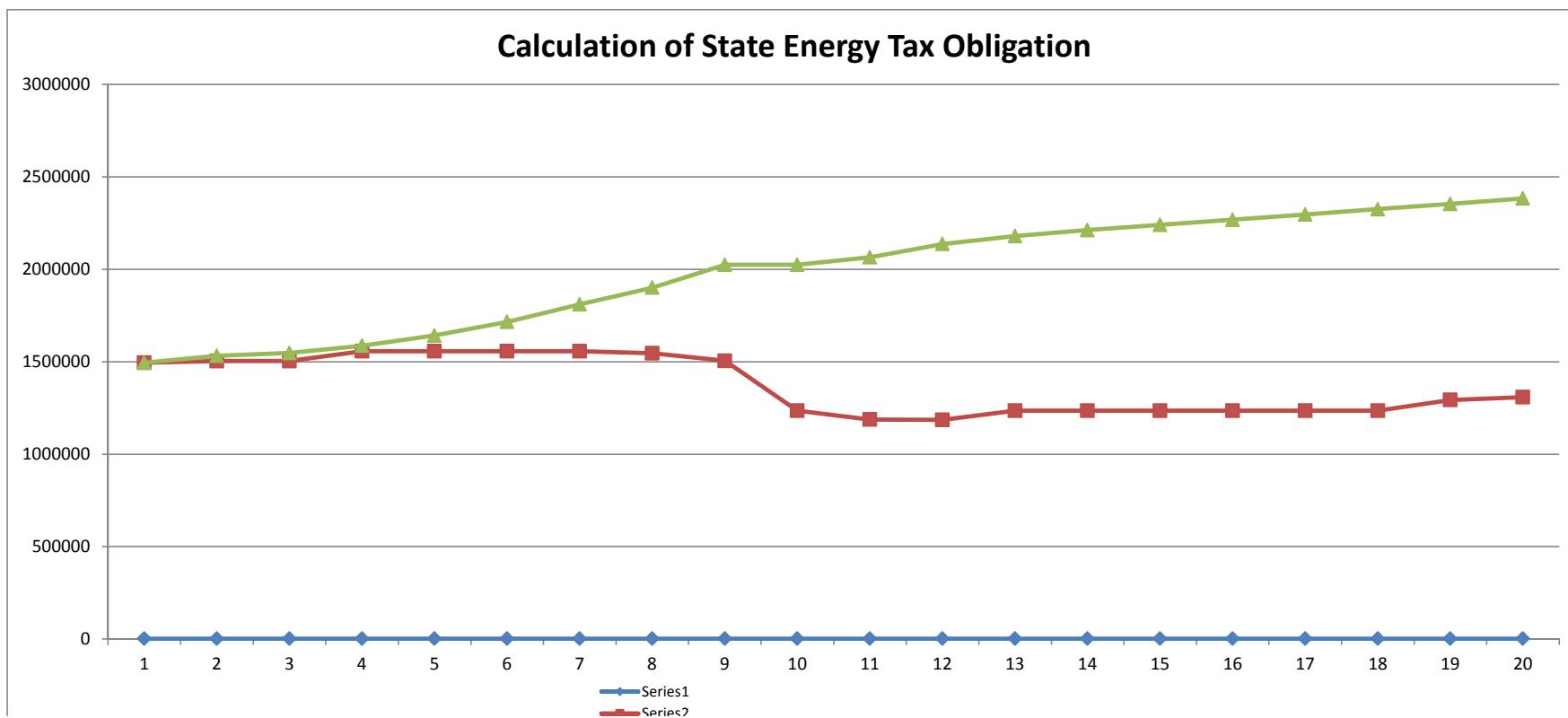


State Aid Impact Calculation

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)

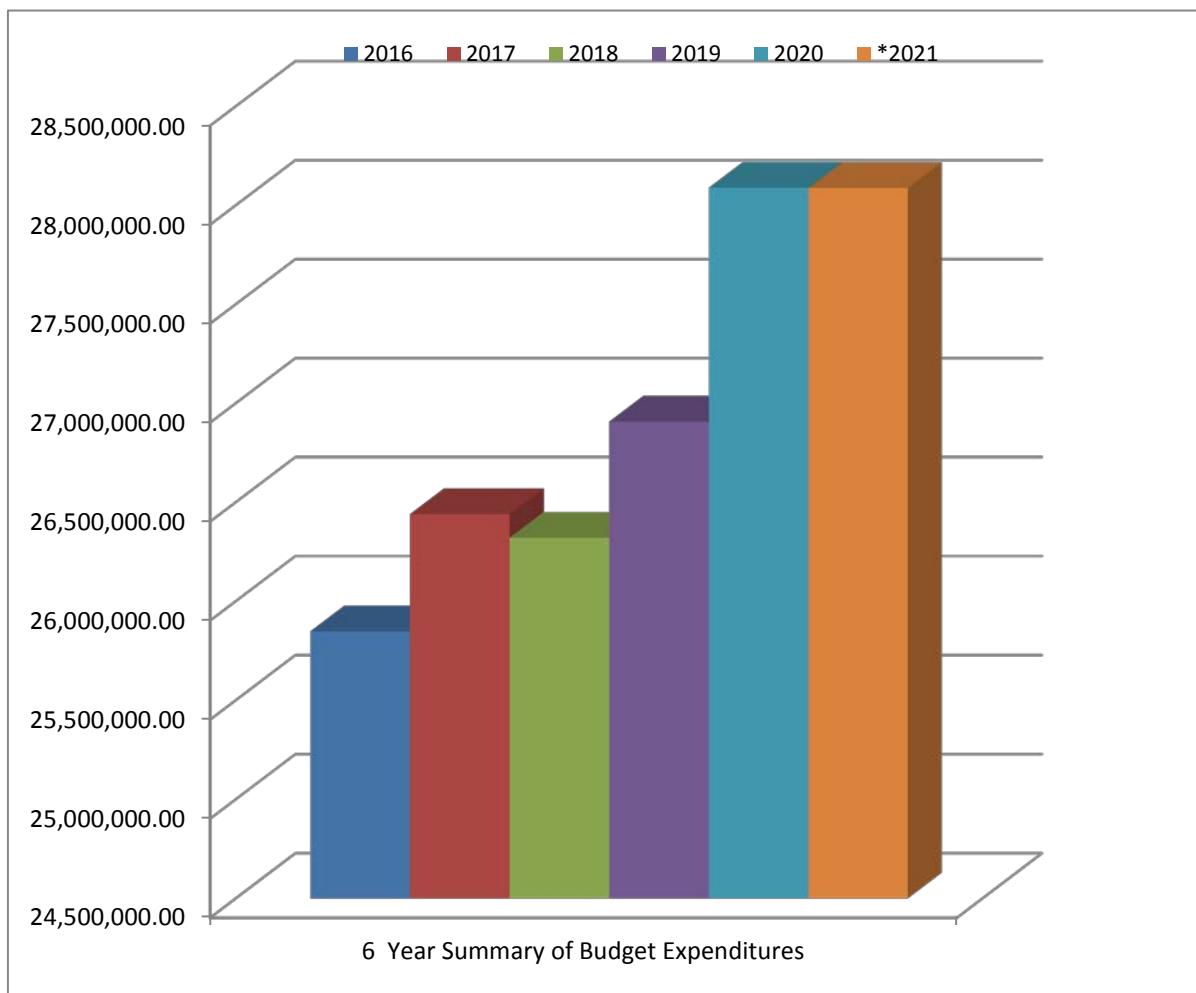
Amounts of State Aid Retained by the State That should have been paid to Sparta

Calculation of State Energy Tax Obligation



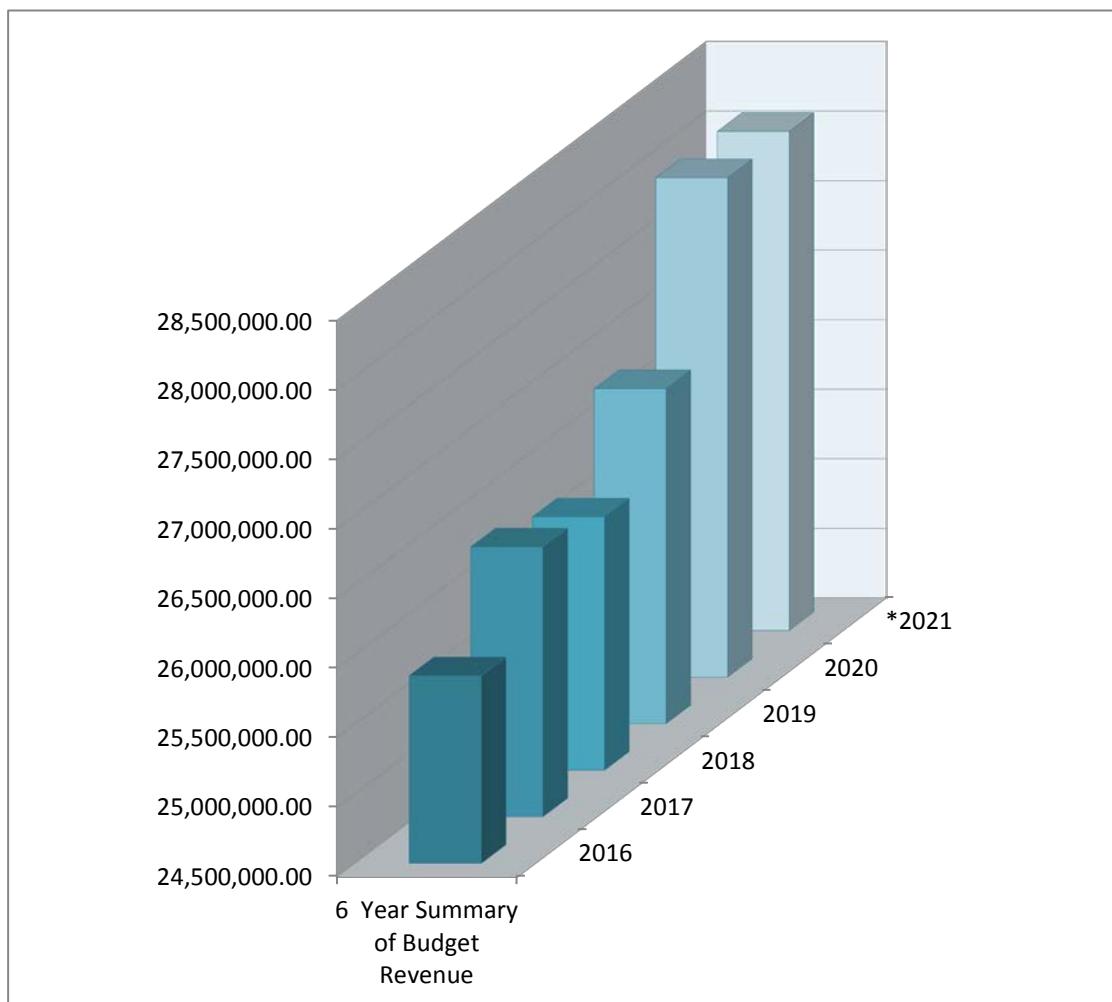
6 Year Summary of Budget Expenditures

	Budget Expenditures	Increase or (Decrease)	Percent of Change
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%



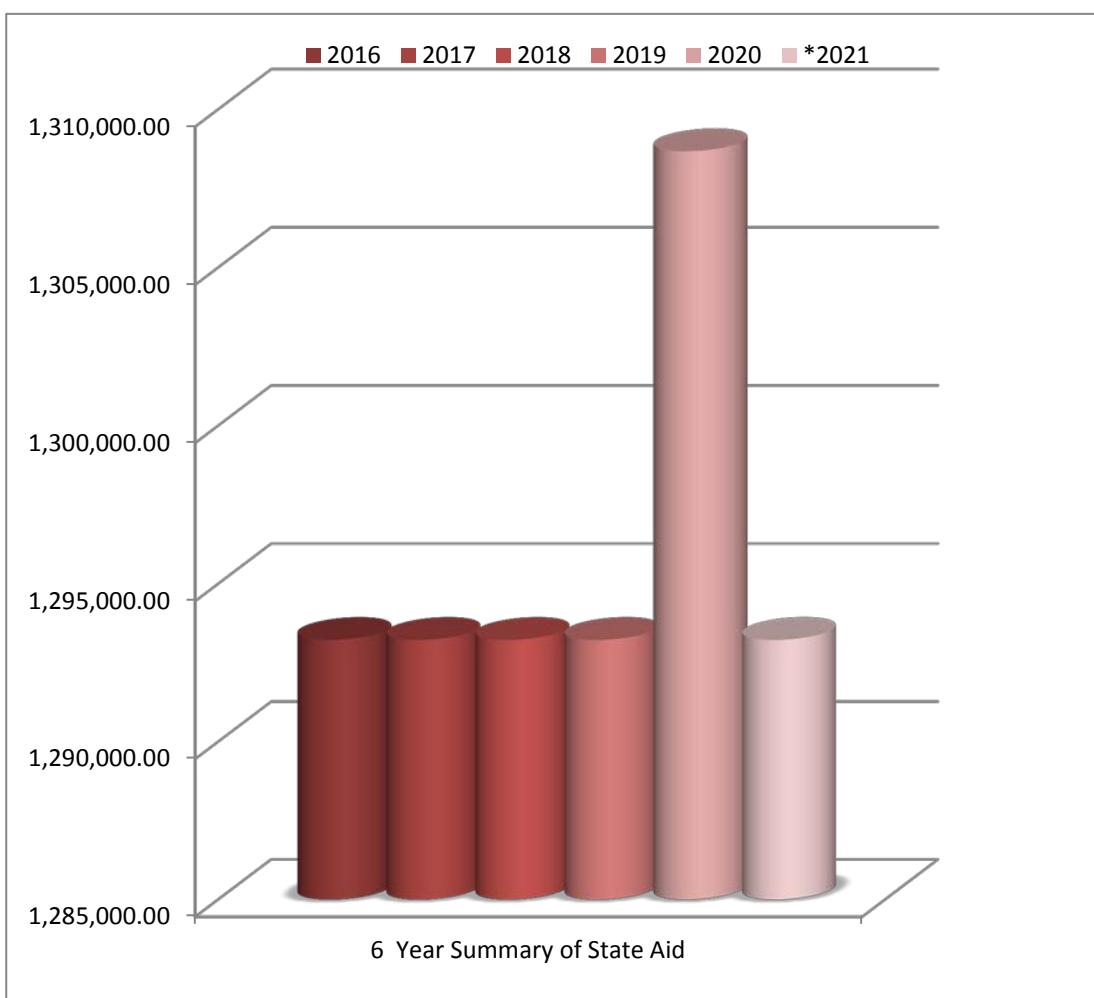
6 Year Summary of Budget Revenue

	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%



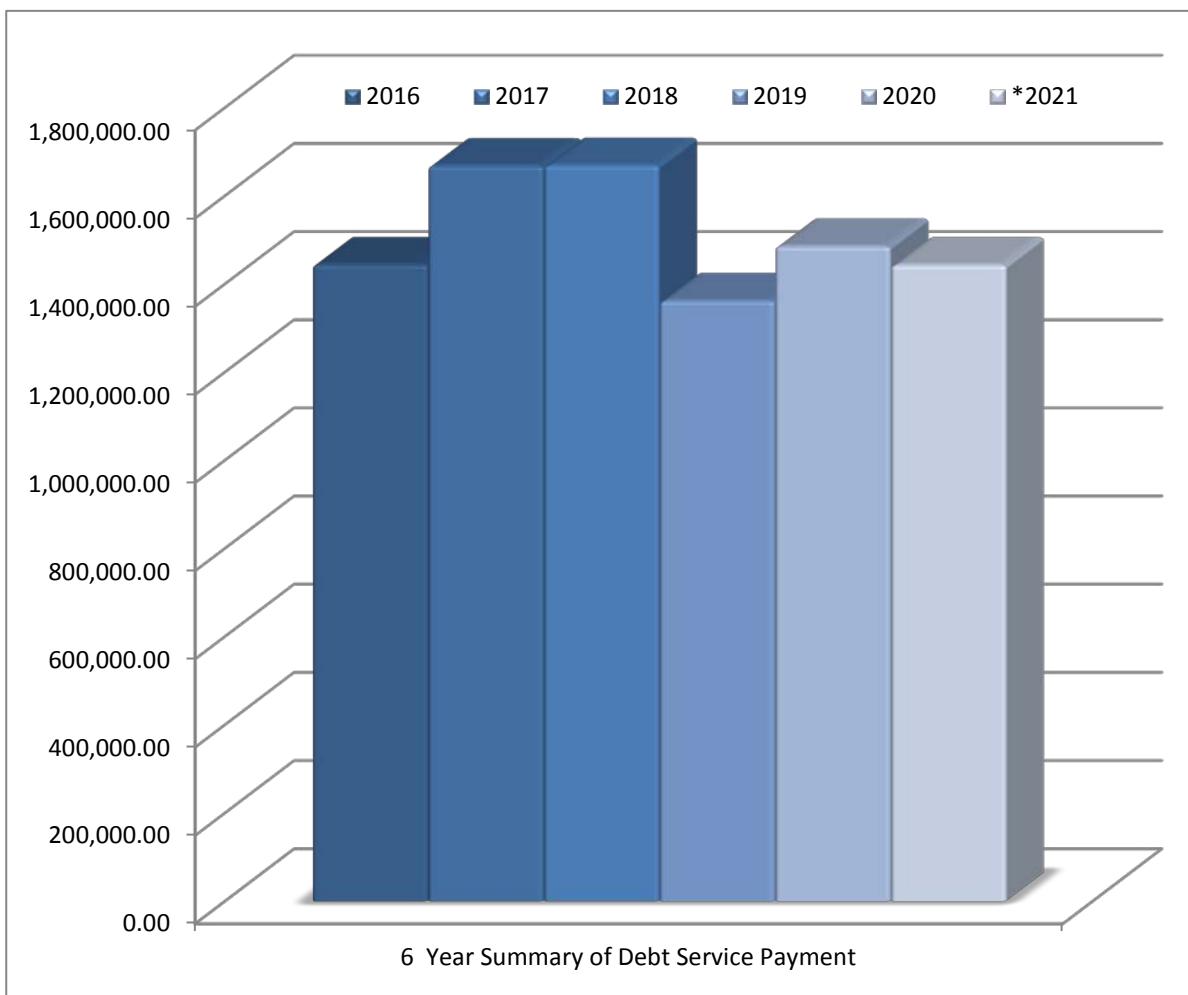
6 Year Summary of State Aid

	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%
<hr/>			
* Proposed Budget	0.00	0.00	0.00%
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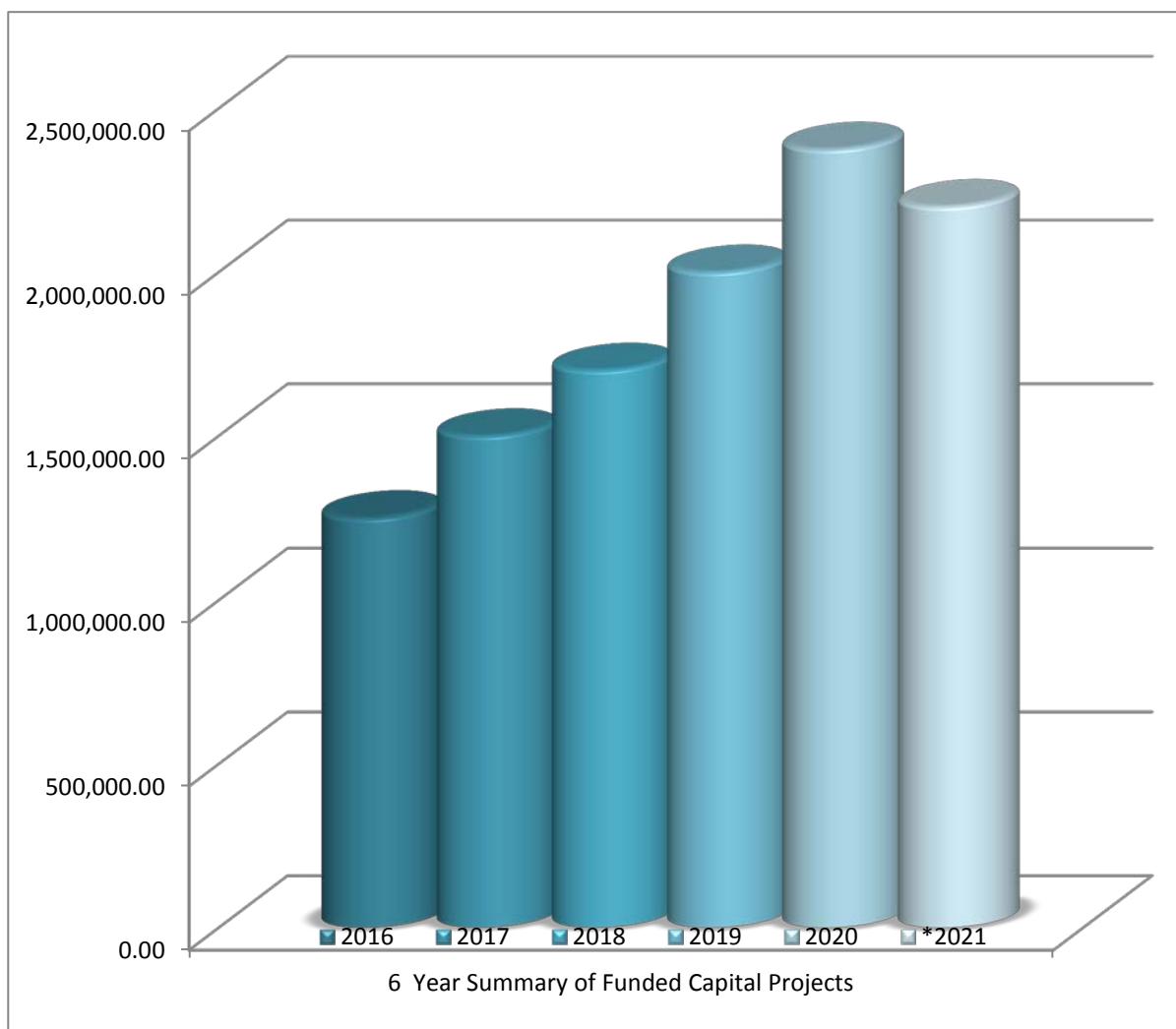
6 Year Summary of Debt Service Payment

	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%



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%



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%

