

**TOWN BUDGET**

~~PRELIMINARY~~

FOR 2023

TOWN OF SPARTA  
IN  
COUNTY OF LIVINGSTON

CERTIFICATION OF TOWN CLERK

I, Sheila Duffy, Town Clerk, certify that the following is a true and correct copy of the 2023 budget of the Town of Sparta as adopted by the Town Board on the

8<sup>th</sup> Day of November, 2022.

Signed Sheila Duffy  
Town Clerk

Dated 11/8/2022



**TOWN OF SPARTA  
GENERAL FUND TOWNWIDE  
2023**

	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2022 ESTIMATED</b>	<b>2023 REQUESTED</b>	<b>2023 TENTATIVE</b>	<b>2023 PRELIMINARY</b>	<b>2023 ADOPTED</b>
<b>REVENUES:</b>								
AA.1001.000.00 Property Taxes	172,973.00	172,973.00	172,973.00	172,973.00		172,973.00	172,973.00	
AA.1090.000.00 Int. & Pen. Real Prop Taxes	3,238.17	3,522.44	2,000.00	4,262.00		3,000.00	3,000.00	
AA.1120.000.00 Sales Tax	43,657.16	37,386.48	26,000.00	48,062.00		40,000.00	40,000.00	
AA.1255.000.00 Clerk Fees	305.00	182.50	200.00	274.29		200.00	200.00	
AA.2110.000.00 Zoning Fees	325.00	275.00	-	-		-	-	
AA.2130.000.00 Refuse & Garbage Charges	8,235.00	-	-	-		-	-	
AA.2142.000.00 Unmetered Sales	2,181.57	1,076.26	1,000.00	303.00		1,000.00	1,000.00	
AA.2401.000.00 Interest	776.67	851.65	200.00	890.98		500.00	500.00	
AA.2410.000.00 Rental of Real Property	1,480.00	1,360.00	1,440.00	822.86		1,440.00	1,440.00	
AA.2530.000.00 Games of Chance	10.00	10.00	-	-		-	-	
AA.2544.000.00 Dog Licenses	1,372.00	1,326.00	1,300.00	1,813.71		1,300.00	1,300.00	
AA.2555.000.00 Building Permits	2,707.15	3,018.02	1,000.00	2,219.31		2,000.00	2,000.00	
AA.2610.000.00 Fines & Forfeitures	758.15	549.00	1,000.00	1,032.00		1,000.00	1,000.00	
AA.2611.000.00 Traffic Diversion Program	400.00	200.00	200.00	200.00		200.00	200.00	
AA.2650.000.00 Sale of Scrap Material	804.80	-	-	-		-	-	
AA.2680.000.00 Insurance Recoveries	-	-	-	-		-	-	
AA.2701.000.00 Refund of Prior Yr Expendit	-	-	-	-		-	-	
AA.2705.000.00 Gifts & Donations	3,000.00	3,000.00	3,000.00	3,000.00		3,000.00	3,000.00	
AA.2750.000.00 AIM - Related Payment	8,193.00	8,193.00	-	8,193.00		-	-	
AA.2770.000.00 Miscellaneous	1,030.00	15.00	-	-		-	-	
AA.3001.000.00 State Aid -						8,193.00	8,193.00	
AA.3005.000.00 Mortgage Tax	20,209.52	30,362.70	18,000.00	22,258.00		18,000.00	18,000.00	
AA.3089.000.00 St Aid	-	-	-	11,129.00		1,000.00	1,000.00	
AA.4089.000.00 Federal Aid	-	-	-	10,000.00		150,000.00	150,000.00	
AA.5999.000.00 Unexpended Balance	-	-	42,686.00			30,523.00	31,061.00	
<b>TOTAL REVENUES:</b>	<b>271,656.19</b>	<b>264,301.05</b>	<b>270,999.00</b>	<b>287,433.15</b>	<b>-</b>	<b>434,329.00</b>	<b>434,867.00</b>	<b>-</b>

**APPROPRIATIONS:**

	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2022 ESTIMATED</b>	<b>2023 REQUESTED</b>	<b>2023 TENTATIVE</b>	<b>2023 PRELIMINARY</b>	<b>2023 ADOPTED</b>
AA.1010.100.00 Town Board Services	9,180.00	8,988.75	9,455.00	9,456.00		9,739.00	9,739.00	
AA.1010.400.00 Town Board Contractual	-	-	50.00	-		50.00	50.00	
AA.1110.100.00 Justice Services	2,602.94	3,000.00	3,090.00	2,648.57		3,090.00	3,090.00	
AA.1110.103.00 Justice Clerk Services	3,600.00	3,600.00	3,708.00	3,619.71		3,708.00	3,708.00	
AA.1110.400.00 Justice Contractual	1,585.92	1,570.02	1,800.00	1,203.43		1,800.00	1,800.00	
AA.1220.100.00 Supervisor Services	8,160.00	8,160.00	8,405.00	8,405.00		8,657.00	8,657.00	
AA.1220.102.00 Deputy Supervisor Services	500.00	500.00	500.00	500.00		500.00	500.00	
AA.1220.400.00 Supervisor Contractual	981.00	1,758.82	1,500.00	1,520.00		1,500.00	1,500.00	
AA.1315.400.00 Comptroller Contractual	10,356.63	12,313.29	11,761.00	10,080.82		11,981.00	11,981.00	
AA.1320.400.00 Ind Auditing Contractual	-	No Acct	-	-		-	-	
AA.1330.100.00 Tax Collector Services	2,700.00	2,700.00	2,800.00	2,769.17		2,800.00	2,800.00	
AA.1330.400.00 Tax Collector Contractual	-	No Acct	-	-		-	-	
AA.1355.100.00 Assessor Services	11,191.00	11,191.00	11,527.00	11,527.00	11,873.00	11,873.00	11,873.00	
AA.1355.200.00 Assessor Equipment	-	-	750.00	-	-	-	-	
AA.1355.400.00 Assessor Contractual	377.23	1,134.32	1,000.00	1,505.00	1,200.00	1,200.00	1,200.00	
AA.1380.400.00 Fiscal Agents Fees, Contr Expend								
AA.1410.100.00 Town Clerk Services	13,665.00	13,665.00	15,000.00	15,000.00		15,000.00	15,000.00	
AA.1410.102.00 Town Clerk, Per Ser Deputy						-	500.00	
AA.1410.104.00 Town Clerk-Website Admin	-	No Acct	-	-		-	-	
AA.1410.200.00 Town Clerk Equipment	-	No Acct	-	-		-	-	
AA.1410.400.00 Town Clerk Contractual	3,267.04	4,741.72	4,000.00	3,262.05		4,000.00	4,000.00	

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED	2023 REQUESTED	2023 TENTATIVE	2023 PRELIMINARY	2023 ADOPTED
AA.1420.400.00 Attorney Contractual	2,500.00	3,350.00	6,000.00	9,522.86		20,000.00	20,000.00	
AA.1440.400.00 Engineering Contractual	-	-	-	-		-	-	
AA.1450.400.00 Election Contractual	1,600.00	800.00	2,700.00	2,000.00		2,700.00	2,700.00	
AA.1620.100.00 Buildings Pers Svc	765.00	765.00	765.00	765.00		765.00	765.00	
AA.1620.200.00 Buildings Equip - Communi	-	-	8,000.00	18,000.00		150,000.00	150,000.00	
AA.1620.400.00 Buildings Contractual	3,208.38	7,827.22	7,000.00	2,979.89		7,000.00	7,000.00	
AA.1620.401.00 Buildings Contractual, Electric		762.22	-	-			-	
AA.1620.404.00 Buildings Contractual-Scotts	3,099.43	2,638.38	3,300.00	12,604.47		3,300.00	3,300.00	
AA.1670.400.00 Central Printing Contractual	914.87	1,099.72	1,200.00	320.06		1,200.00	1,200.00	
AA.1910.400.00 Unallocated Insurance	17,458.43	19,664.21	20,000.00	20,798.00		23,000.00	23,000.00	
AA.1920.400.00 Municipal Dues	700.00	259.00	700.00	700.00		700.00	700.00	
AA.1950.400.00 Taxes & Assess on Property	428.00	443.00	443.00	443.00		443.00	443.00	
AA.1990.400.00 Contingency	-	No Acct	-	-		-	-	
AA.3310.400.00 Traffic Control Contractual	-	-	700.00	700.00	700.00	1,000.00	1,000.00	
AA.3510.400.00 Dog Control Contractual	540.50	481.00	1,000.00	720.00		600.00	600.00	
AA.4020.100.00 Registrar of Vital Stats Svc	400.00	400.00	400.00	400.00		400.00	400.00	
AA.5010.100.00 Hwy Supt Services	58,518.00	59,688.00	63,688.00	63,688.00	63,688.00	66,873.00	66,873.00	
AA.5010.400.00 Hwy Supt Contractual	200.00	-	500.00	-	500.00	500.00	500.00	
AA.5132.200.00 Garage Equipment	-	-	1,500.00	1,500.00		1,000.00	1,000.00	
AA.5132.400.00 Garage Contractual	13,884.26	17,197.48	20,000.00	22,934.59		25,000.00	25,000.00	
AA.6510.400.00 Veterans Contractual	-	-	300.00	-		300.00	300.00	
AA.6772.400.00 Program for the Aging Cont	-	-	600.00	-		600.00	600.00	
AA.7310.400.00 Youth Program Contractual	-	-	500.00	-		500.00	500.00	
AA.7510.100.00 Historian Personal Services	575.00	575.00	601.00	595.00		595.00	595.00	
AA.7510.400.00 Historian Contractual	800.00	800.00	1,000.00	685.71		1,000.00	1,000.00	
AA.7550.400.00 Celebrations Contractual	-	451.62	580.00	1,070.18		580.00	580.00	
AA.7989.400.00 Youth Culture & Education	3,000.00	3,000.00	3,000.00	3,000.00		3,000.00	3,000.00	
AA.8010.100.00 Zoning Officer Services	9,945.00	9,945.00	10,243.00	10,242.96		10,345.00	10,345.00	
AA.8010.105.00 Zoning Pers Svc - Junk Law	2,805.00	2,805.00	2,889.00	2,889.00		2,918.00	2,918.00	
AA.8010.400.00 Zoning Officer Contractual	1,677.55	-	1,300.00	685.71		1,300.00	1,300.00	
AA.8020.400.00 Planning Contractual	301.00	1,200.00	1,500.00	-		1,500.00	1,500.00	
AA.8090.400.00 Watershed Program Contract	1,025.80	963.86	1,000.00	991.00		1,125.00	1,125.00	
AA.8160.100.00 Refuse & Garbage Pers Svc	4,181.00	-	-	-		-	-	
AA.8160.400.00 Refuse & Garbage Contract	23,381.07	3,075.49	3,000.00	2,781.74		3,000.00	3,000.00	
AA.8810.100.00 Cemetery Services	-	No Acct	No Acct	-		-	-	
AA.8810.400.00 Cemetery Contractual	2,610.69	1,590.00	2,000.00	4,750.00		3,000.00	3,000.00	
AA.9010.800.00 State Retirement	15,649.00	17,283.75	17,789.00	17,789.00		13,365.00	13,365.00	
AA.9030.800.00 Emp. Ben. Soc. Sec.	9,898.31	9,396.31	11,142.00	9,740.07		10,509.00	10,547.00	
AA.9060.800.00 Hospital & Medical Insuran	268.11	1,109.71	313.00	1,077.43		313.00	313.00	
AA.9950.900.00 Interfund Tranfer	-	-	-	-		-	-	
<b>TOTAL APPROPRIATIONS:</b>	<b>248,501.16</b>	<b>240,893.89</b>	<b>270,999.00</b>	<b>285,870.43</b>	<b>77,961.00</b>	<b>434,329.00</b>	<b>434,867.00</b>	<b>-</b>

**TOWN OF SPARTA  
HIGHWAY FUND TOWNWIDE**

REVENUES:

ACCT. #

DA.1001.000.00 Property Taxes  
 DA.2300.000.00 County Work  
 DA.2302.000.00 NYS Snow & Ice  
 DA.2302.001.00 County Snow & Ice  
 DA.2401.000.00 Interest  
 DA.2650.000.00 Sales of Scrap & Excess Materials  
 DA.2665.000.00 Sale of Equipment  
 DA.2680.000.00 Insurance Recoveries  
 DA.2701.000.00 Refund of Prior Yr Exp  
 DA.2770.000.00 Miscellaneous  
 DA.3501.000.00 CHIPS  
 DA.5031.000.00 Interfund Transfer  
 DA.5999.000.00 Unexpended Balance

TOTAL REVENUES:

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED	2023 REQUESTED	2023 TENTATIVE	2023 RELIMINAR	2023 ADOPTED
DA.1001.000.00 Property Taxes	386,718.00	391,718.00	406,208.00	406,208.00		424,208.00	424,208.00	
DA.2300.000.00 County Work	54,759.92	133,763.23	30,000.00	86,317.00		50,000.00	50,000.00	
DA.2302.000.00 NYS Snow & Ice	49,096.94	52,576.89	45,000.00	38,018.00		45,000.00	45,000.00	
DA.2302.001.00 County Snow & Ice	72,450.00	73,237.50	72,000.00	73,237.00		72,000.00	72,000.00	
DA.2401.000.00 Interest	-	-	-	-		-	-	
DA.2650.000.00 Sales of Scrap & Excess Materials	-	-	-	-		-	-	
DA.2665.000.00 Sale of Equipment	-	-	-	-		-	-	
DA.2680.000.00 Insurance Recoveries	-	7,375.32	-	-		-	-	
DA.2701.000.00 Refund of Prior Yr Exp	-	620.43	-	-		-	-	
DA.2770.000.00 Miscellaneous	-	-	-	-		-	-	
DA.3501.000.00 CHIPS	108,951.30	212,637.40	95,700.00	207,254.00		95,700.00	95,700.00	
DA.5031.000.00 Interfund Transfer	-	-	-	-		-	-	
DA.5999.000.00 Unexpended Balance	-	-	98,955.00	-		137,297.00	137,297.00	
TOTAL REVENUES:	671,976.16	871,928.77	747,863.00	811,034.00	-	824,205.00	824,205.00	-

APPROPRIATIONS:

DA.5110.100.00 General Repairs Services  
 DA.5110.400.00 General Repairs Contractual  
 DA.5112.200.00 Capital Outlay  
 DA.5130.200.00 Machinery Equipment Purchase  
 DA.5130.400.00 Machinery Contractual  
 DA.5130.430.00 Machinery Contr - 2018 F150  
 DA.5130.431.00 Machinery Contr - 2007 Int'l Truck  
 DA.5130.432.00 Machinery Contr - 2004 Sterling  
 DA.5130.433.00 Machinery Contr - 2018 Int'l  
 DA.5130.434.00 Machinery Contr - John Deere 4660  
 DA.5130.435.00 Machinery Contr - 1988 CAT Grader  
 DA.5130.436.00 Machinery Contr - 4600 John Deere Mo  
 DA.5130.437.00 Machinery Contr - 2013 Int'l  
 DA.5130.438.00 Machinery Contr - John Deere Loader  
 DA.5130.439.00 Machinery Contr - 12 CAT 315 Excavat  
 DA.5130.440.00 Machinery Contr - Roller IR  
 DA.5130.441.00 Machinery Contr - Trailer  
 DA.5130.442.00 Machinery Contr - 2015 Ford 1 Ton  
 DA.5130.443.00 Machinery Contr - 6330 John Deere  
 DA.5140.400.00 Misc Brush & Weeds - Laboratories  
 DA.5142.100.00 Snow Removal Town Services  
 DA.5142.102.00 Snow Removal - Deputy Supt.  
 DA.5142.400.00 Snow Removal. Town Contractual  
 DA.5148.100.00 Snow Removal Other Gov't Pers. Ser.  
 DA.5148.400.00 Snow Removal Other Gov't Contractual  
 DA.9010.800.00 State Retirement  
 DA.9030.800.00 Social Security  
 DA.9050.800.00 Unemployment Insurance  
 DA.9055.800.00 Disability Insurance  
 DA.9060.800.00 Hospital & Medical Insurance  
 DA.9089.800.00 Clothing Allowance  
 DA.9730.600.00 BAN Principal  
 DA.9730.700.00 BAN Interest  
 DA.9950.900.00 Transfer to Reserve

TOTAL APPROPRIATIONS:

DA.5110.100.00 General Repairs Services	85,518.00	66,021.90	88,945.00	65,775.58	92,502.00	88,590.00	88,590.00	
DA.5110.400.00 General Repairs Contractual	58,398.53	80,434.95	100,000.00	91,361.33	100,000.00	120,000.00	120,000.00	
DA.5112.200.00 Capital Outlay	163,580.60	185,761.14	95,700.00	207,254.00	95,700.00	95,700.00	95,700.00	
DA.5130.200.00 Machinery Equipment Purchase	16,249.00	7,126.99	12,000.00	-	17,000.00	17,000.00	17,000.00	
DA.5130.400.00 Machinery Contractual	57,842.48	78,873.48	90,000.00	115,800.53	90,000.00	110,000.00	110,000.00	
DA.5130.430.00 Machinery Contr - 2018 F150	449.80	No Acct	No Acct	-	-	-	-	
DA.5130.431.00 Machinery Contr - 2007 Int'l Truck	1,809.77	1,871.13	-	3,434.35	-	-	-	
DA.5130.432.00 Machinery Contr - 2004 Sterling	6,780.77	1,546.18	-	-	-	-	-	
DA.5130.433.00 Machinery Contr - 2018 Int'l	6,907.60	5,121.20	-	5,274.72	-	-	-	
DA.5130.434.00 Machinery Contr - John Deere 4660	258.60	No Acct	No Acct	-	-	-	-	
DA.5130.435.00 Machinery Contr - 1988 CAT Grader	165.95	290.00	-	487.56	-	-	-	
DA.5130.436.00 Machinery Contr - 4600 John Deere Mo	400.00	205.40	-	-	-	-	-	
DA.5130.437.00 Machinery Contr - 2013 Int'l	8,351.17	17,443.28	-	3,710.27	-	-	-	
DA.5130.438.00 Machinery Contr - John Deere Loader	1,986.40	773.44	-	1,051.81	-	-	-	
DA.5130.439.00 Machinery Contr - 12 CAT 315 Excavat	288.52	547.01	-	68.34	-	-	-	
DA.5130.440.00 Machinery Contr - Roller IR	297.08	No Acct	No Acct	-	-	-	-	
DA.5130.441.00 Machinery Contr - Trailer	153.92	-	-	-	-	-	-	
DA.5130.442.00 Machinery Contr - 2015 Ford 1 Ton	5,921.33	1,383.87	-	8,798.00	-	-	-	
DA.5130.443.00 Machinery Contr - 6330 John Deere	1,082.73	3,270.20	-	12,801.09	-	-	-	
DA.5140.400.00 Misc Brush & Weeds - Laboratories	-	-	600.00	-	600.00	600.00	600.00	
DA.5142.100.00 Snow Removal Town Services	18,149.48	30,369.20	30,021.00	22,434.60	32,000.00	35,842.00	35,842.00	
DA.5142.102.00 Snow Removal - Deputy Supt.	925.94	1,442.31	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
DA.5142.400.00 Snow Removal. Town Contractual	90,811.34	94,984.04	100,000.00	96,132.51	100,000.00	120,000.00	120,000.00	
DA.5148.100.00 Snow Removal Other Gov't Pers. Ser.	36,698.58	50,274.24	57,828.00	45,549.07	58,000.00	66,655.00	66,655.00	
DA.5148.400.00 Snow Removal Other Gov't Contractual	24,691.51	24,660.81	40,000.00	32,734.01	40,000.00	40,000.00	40,000.00	
DA.9010.800.00 State Retirement	11,514.00	13,277.50	13,711.00	13,711.00	-	10,991.00	10,991.00	
DA.9030.800.00 Social Security	10,806.21	11,330.41	14,964.00	12,862.23	-	14,733.00	14,733.00	
DA.9050.800.00 Unemployment Insurance	-	-	100.00	-	-	100.00	100.00	
DA.9055.800.00 Disability Insurance	162.00	123.00	200.00	125.00	-	200.00	200.00	
DA.9060.800.00 Hospital & Medical Insurance	30,558.44	41,848.20	53,386.00	45,273.09	-	53,386.00	53,386.00	
DA.9089.800.00 Clothing Allowance	1,200.00	1,200.00	1,200.00	1,200.00	-	1,200.00	1,200.00	
DA.9730.600.00 BAN Principal	-	-	-	46,426.45	-	46,427.00	46,427.00	
DA.9730.700.00 BAN Interest	-	-	-	1,281.73	-	1,281.00	1,281.00	
DA.9950.900.00 Transfer to Reserve	-	-	-	-	-	-	-	
TOTAL APPROPRIATIONS:	641,959.75	720,179.88	700,155.00	835,047.28	627,302.00	824,205.00	824,205.00	-

**TOWN OF SPARTA  
FIRE PROTECTION**

**SPECIAL DISTRICTS**

REVENUES:

ACCT. #  
SF.1001.00( Fire District Property Taxes  
SF.5999.00( Unexpended Balance  
*TOTAL REVENUES:*

2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED	2023 TENTATIVE	2023 RELIMINAR	2023 ADOPTED
83,505.00	85,500.00	87,500.00	87,500.00	89,500.00	89,500.00	
-	-	-	-	-	-	
83,505.00	85,500.00	87,500.00	87,500.00	89,500.00	89,500.00	-

APPROPRIATIONS:

SF.3410.40( Fire District Contractual (Protecti  
*TOTAL APPROPRIATIONS:*

83,505.00	85,500.00	87,500.00	87,500.00	89,500.00	89,500.00	
83,505.00	85,500.00	87,500.00	87,500.00	89,500.00	89,500.00	-

**TOWN OF SPARTA  
SPECIAL DISTRICT - LIGHT**

**SPECIAL DISTRICTS**

REVENUES:

ACCT. #	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED	2023 TENTATIVE	2023 RELIMINAR	2023 ADOPTED
SL.1001.00 Light #1 District Property	1,700.00	1,700.00	1,600.00	1,600.00	1,700.00	1,700.00	
SL.5999.00 Unexpended Balance	-	-	100.00	100.00	100.00	100.00	
<i>TOTAL REVENUES:</i>	1,700.00	1,700.00	1,700.00	1,700.00	1,800.00	1,800.00	0.00

APPROPRIATIONS:

SL.5182.40 Street Lighting #1 District	1,648.00	1,843.03	1,700.00	1,715.97	1,800.00	1,800.00	
<i>TOTAL APPROPRIATIONS:</i>	1,648.00	1,843.03	1,700.00	1,715.97	1,800.00	1,800.00	0.00

**TOWN OF SPARTA  
LIVINGSTON COUNTY  
BUDGET - 2023**

			2023	2022		2023	2022	TAX RATES			
<u>APPROPRIATIONS</u>	<u>REVENUES</u>	<u>APPROPRIATED FUND BALANCE</u>	<u>PROPERTY TAXES</u>	<u>PROPERTY TAXES</u>	<u>INCREASE (DECREASE)</u>	<u>ASSESSED VALUES/UNITS</u>	<u>ASSESSED VALUES/UNITS</u>	<u>2023</u>	<u>2022</u>	<u>INCREASE (DECREASE)</u>	
A	434,867	230,833	31,061	172,973	172,973	0	116,891,918	91,996,756	1.4798	1.8802	(0.40)
DA	824,205	262,700	137,297	424,208	406,208	18,000	116,891,918	91,996,756	3.6291	4.4155	(0.79)
SF	89,500	0	0	89,500	87,500	2,000	135,814,899	108,223,178	0.658985	0.808514	(0.15)
SL	1,800	0	100	1,700	1,600	100	5,868,400	4,693,650	0.289687	0.340886	(0.05)
	<u>1,350,372</u>	<u>493,533</u>	<u>168,458</u>	<u>688,381</u>	<u>668,281</u>	<u>20,100</u>			<u>6.0575</u>	<u>7.4451</u>	
Worker's Compensation			8,533	8,373			116,891,918	91,996,756	0.0730	0.091014	(0.02)

**SAMPLE OF TAXES**

	<u>2023</u>	<u>2022</u>	<u>INCREASE (DECREASE)</u>	<u>2023</u>	<u>2022</u>
<b>ASSESSED VALUE</b>	<u>116,891,918</u>	<u>91,996,756</u>	127.06%	<b>TOWNWIDE</b>	<b>TOWNWID E</b>
PROPERTY	<u>135,000</u>	<u>110,000</u>	<u>25,000</u>	A	1.479769
TOWN TAX	\$699.55	\$702.53	(\$2.99)	DA	3.629062
FIRE TAX	\$88.96	\$88.94	\$0.03	COMP	0.072999
LIGHT TAX	\$39.11	\$37.50	\$1.61		<u>5.181830</u>
					<u>6.386682</u>
					-18.87%
					(\$1.20)

**TOWN OF SPARTA  
FUND BALANCE ANALYSIS**

DESCRIPTION	(A) GENERAL FUND	(DA) HIGHWAY O/S VILLAGE	(SF) FIRE DISTRICTS	(SL) LIGHTING DISTRICTS
Fund Balance - 12/31/20 (Actual)	\$ 273,084	\$ 287,836	\$ -	\$ 957
Revenues (Actual)	264,301	871,929	85,500	1,600
Expenditures (Actual)	(239,192)	(715,786)	(85,500)	(1,844)
Fund Balance - 12/31/21 (Actual)	\$ 298,193	\$ 443,979	\$ -	\$ 713
Revenues (Projected)	287,433	811,034	89,500	1,800
Expenditures (Projected)	(285,870)	(835,047)	(89,500)	(1,800)
Fund Balance - 12/31/22 (Projected)	\$ 299,756	\$ 419,966	\$ -	\$ 713

**2021 ACTUAL**

**FUND BALANCE COMPONENTS**

Not in Spendable Form	806	\$ 1,553	\$ 13,455	\$ -	\$ -
Capital Reserves	878				
Appropriated Fund Balance	914	42,686	98,955	-	-
Unappropriated Fund Balance	915	253,954	331,569	-	100
Total Fund Balance		<u>\$ 298,193</u>	<u>\$ 443,979</u>	<u>\$ -</u>	<u>\$ 713</u>

**2022 PROJECTED**

**FUND BALANCE COMPONENTS**

Not in Spendable Form	806	\$ 1,553	\$ 13,455	\$ -	\$ -
Capital Reserves	878				
Appropriated Fund Balance	914	30,523	137,297	-	
Unappropriated Fund Balance	915	267,680	269,214	-	713
Total Fund Balance		<u>\$ 299,756</u>	<u>\$ 419,966</u>	<u>\$ -</u>	<u>\$ 713</u>

Fund Balance as a Percentage of Annual Appropriations	94%	32%	0%	40%
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**TOWN OF SPARTA  
TAX CAP CALCULATION**

<b>DESCRIPTION</b>	<b>2022</b>	<b>2023</b>
TAX LEVY FOR PRIOR YEAR	651,791.00	668,281.00
TAX BASE GROWTH FACTOR	1.0058	1.0036
	<u>655,571.39</u>	<u>670,686.81</u>
PRIOR YEAR PILOTS	0.00	0.00
	<u>655,571.39</u>	<u>670,686.81</u>
ALLOWABLE LEVY GROWTH FACTOR	1.0200	1.0200
	<u>668,682.82</u>	<u>684,100.55</u>
PROJECTED PILOTS	0.00	0.00
AVAILABLE CARRYOVER FROM PRIOR YEAR	5,000.00	5,402.00
	<u>673,682.82</u>	<u>689,502.55</u>
	<u>668,281.00</u>	<u>688,381.00</u>
Taxes	<u>668,281.00</u>	<u>688,381.00</u>
Under/(Over) Tax Cap	<u>5,401.82</u>	<u>1,121.55</u>