

TOWN BUDGET

Preliminary

FOR 2025

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 2025 budget of the Town of Sparta as adopted by the Town Board on the

_____ Day of _____, 2024.

Signed _____
Town Clerk

Dated _____

**TOWN OF SPARTA
LIVINGSTON COUNTY
BUDGET - 2025**

			2025	2024	INCREASE (DECREASE)	2025	2024	TAX RATES		INCREASE (DECREASE)
	APPROPRIATIONS	REVENUES	PROPERTY TAXES	PROPERTY TAXES		ASSESSED VALUES/UNITS	ASSESSED VALUES/UNITS	2025	2024	
A	434,576	100,593	160,010	173,973	1,000.00	118,012,141	116,689,600	1.4742	1.4823	(0.01)
DA	1,239,800	652,147	144,345	443,308	19,100.00	118,012,141	116,689,600	3.7565	3.6354	0.12
SF	93,500	0	0	93,500	2,000.00	137,850,690	136,558,833	0.678270	0.670041	0.01
SL	6,500	0	0	6,500	3,627.00	5,893,100	5,893,100	1.102985	0.487519	0.62
	<u>1,774,376</u>	<u>752,740</u>	<u>304,355</u>	<u>717,281</u>	<u>25,727.00</u>			<u>7.0119</u>	<u>6.2752</u>	
Worker's Compensation			8,920	8,600		118,012,141	116,689,600	0.0756	0.073700	0.00

SAMPLE OF TAXES

ASSESSED VALUE	2025	2024	INCREASE (DECREASE)	2025	2024
				TOWNWIDE	TOWNWIDE
PROPERTY TOWN TAX	<u>118,012,141</u>	<u>116,689,600</u>	1.01	A 1.474196	1.482334
FIRE TAX	<u>100,000</u>	<u>100,000</u>	0.00	DA 3.756461	3.635354
LIGHT TAX	<u>\$530.62</u>	<u>\$519.14</u>	11.49	COMP 0.075585	0.073700
	<u>\$67.83</u>	<u>\$67.00</u>	0.82	<u>5.306242</u>	<u>5.191388</u>
	<u>\$110.30</u>	<u>\$48.75</u>	61.55		
				2.21%	
				0.11	

**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 (Actual)	294,848	820,706	93,500	1,550
Expenditures (Actual)	(278,626)	(900,398)	(93,500)	(2,145)
Fund Balance - 12/31/22 (Actual)	\$ 313,566	\$ 363,600	\$ -	\$ 118
Revenues (Actual)	349,708	847,225	-	1,700
Expenditures (Actual)	(278,662)	(870,901)	-	(2,505)
Fund Balance - 12/31/23 (Actual)	\$ 384,612	\$ 339,924	\$ -	\$ (687)
Revenues (Projected)	769,288	1,473,624	91,500	2,873
Expenditures (Projected)	(769,288)	(1,407,463)	(91,500)	(3,720)
Fund Balance - 12/31/24 (Projected)	\$ 384,612	\$ 406,085	\$ -	\$ (1,534)

2024 PROJECTED

FUND BALANCE COMPONENTS

Not in Spendable Form	806	\$ 3,073	\$ 16,731	\$ -	\$ -
Capital Reserves	878				
Appropriated Fund Balance	914	160,010	144,345	-	-
Unappropriated Fund Balance	915	221,529	245,009	-	(1,534)
Total Fund Balance		<u>\$ 384,612</u>	<u>\$ 406,085</u>	<u>\$ -</u>	<u>\$ (1,534)</u>

2025 Budget	434,576.07	1,239,800.29	93,500.00	6,500.00
Fund Balance as a % of 2025 Budget	50.98%	19.76%		-23.60%

**TOWN OF SPARTA
TAX CAP CALCULATION**

DESCRIPTION	2024	2025
TAX LEVY FOR PRIOR YEAR	688,381.00	691,554.00
TAX BASE GROWTH FACTOR	1.0036	1.0023
	<u>690,859.17</u>	<u>693,144.57</u>
PRIOR YEAR PILOTS	0.00	0.00
	<u>690,859.17</u>	<u>693,144.57</u>
ALLOWABLE LEVY GROWTH FACTOR	1.0200	1.0200
	<u>704,676.36</u>	<u>707,007.46</u>
PROJECTED PILOTS	0.00	0.00
AVAILABLE CARRYOVER FROM PRIOR YEAR	0.00	10,573.00
	<u>704,676.36</u>	<u>717,580.46</u>
	<u>691,554.00</u>	<u>717,281.00</u>
Taxes	<u>691,554.00</u>	<u>717,281.00</u>
Under/(Over) Tax Cap	<u>13,122.36</u>	<u>299.46</u>
Preliminary Budget		717,281.00

**TOWN OF SPARTA
GENERAL FUND TOWNWIDE
2025**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 PRELIMINARY
REVENUES:				
AA.1001.000.000 Property Taxes	172,973.00	172,973.00	172,973.00	173,973.00
AA.1090.000.000 Int. & Pen. Real Prop Taxes	4,262.40	1,965.09	3,000.00	3,000.00
AA.1120.000.000 Sales Tax	66,630.28	60,055.99	50,000.00	50,000.00
AA.1255.000.000 Clerk Fees	217.50	350.00	200.00	200.00
AA.2110.000.000 Zoning Fees	475.00	100.00	-	-
AA.2130.000.000 Refuse & Garbage Charges	136.36	-	-	-
AA.2142.000.000 Unmetered Sales	303.75	1,291.00	360.00	700.00
AA.2401.000.000 Interest	928.76	790.28	800.00	12,000.00
AA.2410.000.000 Rental of Real Property	1,775.00	1,500.00	1,500.00	1,500.00
AA.2530.000.000 Games of Chance	20.00	20.00	-	-
AA.2544.000.000 Dog Licenses	1,236.00	1,196.00	1,300.00	1,200.00
AA.2555.000.000 Building Permits	2,864.48	3,620.08	2,000.00	3,500.00
AA.2610.000.000 Fines & Forfeitures	1,052.15	(224.00)	10,000.00	2,000.00
AA.2611.000.000 Traffic Diversion Program	500.00	300.00	200.00	300.00
AA.2652.000.000 Sale of Forest Products	-	-	-	-
AA.2650.000.000 Sale of Scrap Material	-	-	-	-
AA.2680.000.000 Insurance Recoveries	-	-	-	-
AA.2701.000.000 Refund of Prior Yr Expenditures	-	-	-	-
AA.2705.000.000 Gifts & Donations	3,000.00	3,000.00	3,000.00	3,000.00
AA.2750.000.000 AIM - Related Payment	8,193.00	-	-	-
AA.2770.000.000 Miscellaneous	30.00	313.33	-	-
AA.3001.000.000 State Aid -	-	-	8,193.00	8,193.00
AA.3005.000.000 Mortgage Tax	18,274.38	15,860.32	18,000.00	15,000.00
AA.3040.000.000 St Aid - Other (Specify)	-	-	-	-
AA.3089.000.000 St Aid	11,129.00	-	1,000.00	-
AA.4089.000.000 Federal Aid	-	9,769.00	150,000.00	-
AA.5999.000.000 Unexpended Balance	-	15,050.48	54,826.00	160,010.07
TOTAL REVENUES:	294,001.06	287,930.57	477,352.00	434,576.07

APPROPRIATIONS:

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 PRELIMINARY
AA.1010.100.000 Town Board Services	9,259.00	9,750.33	10,031.00	10,431.00
AA.1010.400.000 Town Board Contractual	-	-	50.00	50.00
AA.1110.100.000 Justice Services	3,090.00	3,090.00	3,183.00	3,278.00
AA.1110.103.000 Justice Clerk Services	3,708.00	3,708.00	3,819.00	3,934.00
AA.1110.400.000 Justice Contractual	11,563.75	1,702.83	1,800.00	2,100.00
AA.1220.100.000 Supervisor Services	8,405.00	8,657.00	8,917.00	9,898.00
AA.1220.102.000 Deputy Supervisor Services	500.00	500.00	500.00	500.00
AA.1220.400.000 Supervisor Contractual	1,570.29	2,667.83	1,550.00	2,000.00
AA.1315.400.000 Comptroller Contractual	11,760.96	12,621.82	12,401.00	13,273.07
AA.1330.100.000 Tax Collector Services	2,800.33	2,800.00	3,000.00	3,000.00
AA.1355.100.000 Assessor Services	11,527.00	11,873.00	12,229.00	12,596.00
AA.1355.200.000 Assessor Equipment	423.86	-	238.00	-

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 PRELIMINARY
AA.1355.400.000 Assessor Contractual	1,381.83	947.80	1,200.00	1,200.00
AA.1380.400.000 Fiscal Agents Fees, Contr Expend	1,218.86	-	-	-
AA.1410.100.000 Town Clerk Services	15,000.00	15,000.00	16,000.00	16,000.00
AA.1410.102.000 Town Clerk,Per Ser Deputy			500.00	500.00
AA.1410.400.000 Town Clerk Contractual	2,895.13	5,468.62	4,000.00	4,500.00
AA.1420.400.000 Attorney Contractual	11,468.50	5,261.25	20,000.00	20,000.00
AA.1450.400.000 Election Contractual	2,200.00	1,000.00	3,000.00	3,000.00
AA.1620.100.000 Buildings Pers Svc	765.00	765.00	765.00	765.00
AA.1620.200.000 Buildings Equip - Community Cent	-	-	150,000.00	-
AA.1620.400.000 Buildings Contractual	6,618.21	1,967.08	12,000.00	12,000.00
AA.1620.404.000 Buildings Contractual-Scottsburg	9,047.81	15,339.47	10,000.00	10,000.00
AA.1670.400.000 Central Printing Contractual	931.50	1,109.23	1,000.00	1,400.00
AA.1910.400.000 Unallocated Insurance	20,797.65	22,197.76	24,196.00	25,000.00
AA.1920.400.000 Municipal Dues	1,141.00	700.00	700.00	700.00
AA.1950.400.000 Taxes & Assess on Property	-	-	443.00	-
AA.1990.400.000 Contingency				1,000.00
AA.3310.400.000 Traffic Control Contractual	632.38	231.90	1,000.00	500.00
AA.3510.400.000 Dog Control Contractual	479.50	448.00	650.00	650.00
AA.4020.100.000 Registrar of Vital Stats Svc	400.00	400.00	400.00	400.00
AA.5010.100.000 Hwy Supt Services	63,688.00	66,906.47	69,550.00	74,500.00
AA.5010.400.000 Hwy Supt Contractual	-	-	500.00	500.00
AA.5132.200.000 Garage Equipment	-	-	-	-
AA.5132.400.000 Garage Contractual	20,052.43	17,320.83	20,000.00	20,000.00
AA.6510.400.000 Veterans Contractual	-	-	300.00	300.00
AA.6772.400.000 Program for the Aging Contr	-	-	600.00	600.00
AA.7310.400.000 Youth Program Contractual	-	-	500.00	500.00
AA.7510.100.000 Historian Personal Services	601.00	595.00	595.00	595.00
AA.7510.400.000 Historian Contractual	800.00	-	1,000.00	1,000.00
AA.7550.400.000 Celebrations Contractual	1,465.93	1,284.50	1,200.00	1,200.00
AA.7989.400.000 Youth Culture & Education	3,000.00	3,000.00	3,000.00	3,000.00
AA.8010.100.000 Zoning Officer Services	10,243.00	10,410.98	10,345.00	15,000.00
AA.8010.105.000 Zoning Pers Svc - Junk Law	2,889.00	2,918.00	2,918.00	3,006.00
AA.8010.400.000 Zoning Officer Contractual	918.14	2,073.24	1,500.00	1,500.00
AA.8020.400.000 Planning Contractual	400.00	10,465.00	1,500.00	11,565.00
AA.8090.400.000 Watershed Program Contractual	991.09	1,132.68	1,105.00	1,221.00
AA.8160.400.000 Refuse & Garbage Contractual	4,001.62	3,122.02	3,550.00	3,550.00
AA.8810.400.000 Cemetery Contractual	4,340.00	3,219.66	3,000.00	3,000.00
AA.9010.800.000 State Retirement	14,470.75	15,993.75	16,870.00	22,058.00
AA.9030.800.000 Emp. Ben. Soc. Sec.	9,923.81	10,214.52	10,921.00	11,480.00
AA.9060.800.000 Hospital & Medical Insurance	1,257.00	1,298.00	826.00	826.00
AA.9089.800.000 Other Employee Benefits, Empl Enfts				500.00
AA.9901.900.000 Transfers, Other Funds				
AA.9950.900.000 Interfund Tranfer	-	-	24,000.00	100,000.00
TOTAL APPROPRIATIONS:	278,627.33	278,161.57	477,352.00	434,576.07

**TOWN OF SPARTA
HIGHWAY FUND TOWNWIDE**

REVENUES:

ACCT. #

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 PRELIMINARY
DA.1001.000.00(Property Taxes	406,208.00	424,208.00	424,208.00	443,308.00
DA.2300.000.00(County Work	88,731.40	93,377.51	50,000.00	50,000.00
DA.2302.000.00(NYS Snow & Ice	43,841.28	27,512.09	45,000.00	40,000.00
DA.2302.001.00(County Snow & Ice	74,025.00	76,232.42	72,000.00	72,000.00
DA.2650.000.00(Sales of Scrap & Excess Materials	657.50	1,702.70	-	-
DA.2665.000.00(Sale of Equipment	-	-	20,000.00	-
DA.2680.000.00(Insurance Recoveries	-	-	-	-
DA.2701.000.00(Refund of Prior Yr Exp	-	-	-	-
DA.3501.000.00(CHIPS	207,244.89	224,192.65	141,173.00	200,000.00
DA.5031.000.00(Interfund Transfer	-	-	24,000.00	100,000.00
DA.5730.000.00(BAN	-	-	466,000.00	-
DA.3089.000.00(State Aid	-	-	-	190,147.00
DA.5999.000.00(Unexpended Balance	-	-	149,895.00	144,345.29
TOTAL REVENUES:	820,708.07	847,225.37	1,392,276.00	1,239,800.29

APPROPRIATIONS:

DA.5110.100.00(General Repairs Services	88,945.00	85,359.97	92,162.00	97,135.90
DA.5110.400.00(General Repairs Contractual	84,563.87	72,311.48	120,000.00	110,000.00
DA.5110.401.00(General Repairs - Story Rd Project	-	-	-	190,147.00
DA.5112.200.00(Capital Outlay	218,971.82	211,483.65	141,173.00	200,000.00
DA.5130.200.00(Machinery Equipment Purchase	36,352.43	-	466,000.00	15,000.00
DA.5130.400.00(Machinery Contractual	96,770.68	113,834.36	150,000.00	145,000.00
DA.5130.430.00(Machinery Contr - 2018 F150	-	120.00	-	-
DA.5130.431.00(Machinery Contr - 2007 Int'l Truck	4,326.32	-	-	-
DA.5130.432.00(Machinery Contr - 2004 Sterling	-	3,945.20	-	-
DA.5130.433.00(Machinery Contr - 2018 Int'l	7,977.46	5,349.80	-	-
DA.5130.434.00(Machinery Contr - John Deere 4660	-	-	-	-
DA.5130.435.00(Machinery Contr - 1988 CAT Grader	658.23	-	-	-
DA.5130.436.00(Machinery Contr - 4600 John Deere Mower	-	-	-	-
DA.5130.437.00(Machinery Contr - 2013 Int'l	7,617.88	4,393.03	-	-
DA.5130.438.00(Machinery Contr - John Deere Loader	1,051.81	2,397.00	-	-
DA.5130.439.00(Machinery Contr - 12 CAT 315 Excavator	326.36	1,271.17	-	-
DA.5130.442.00(Machinery Contr - 2015 Ford 1 Ton	-	-	-	-
DA.5130.443.00(Machinery Contr - 6330 John Deere	15,102.99	12,442.36	-	-
DA.5140.400.00(Misc Brush & Weeds	-	-	600.00	600.00
DA.5142.100.00(Snow Removal Town Services	32,004.72	33,390.58	37,317.00	39,371.35
DA.5142.102.00(Snow Removal - Deputy Supt.	1,442.31	1,269.18	1,500.00	1,500.00
DA.5142.400.00(Snow Removal. Town Contractual	95,914.75	112,755.45	125,000.00	115,000.00
DA.5148.100.00(Snow Removal Other Gov't Pers. Ser.	50,790.83	53,696.10	69,374.00	73,157.75
DA.5148.400.00(Snow Removal Other Gov't Contractual	27,986.19	18,778.59	40,000.00	40,000.00
DA.9010.800.00(State Retirement	11,671.00	13,563.50	14,421.00	17,373.74
DA.9030.800.00(Social Security	13,239.18	13,288.50	15,327.00	16,154.12
DA.9050.800.00(Unemployment Insurance	3,146.00	6,375.16	-	6,000.00

DA.9055.800.00(Disability Insurance	250.00	-	-	150.00
DA.9060.800.00(Hospital & Medical Insurance	53,069.24	55,536.17	67,421.00	67,421.42
DA.9089.800.00(Clothing Allowance	1,200.00	1,200.00	1,200.00	2,000.00
DA.9730.600.00(BAN Principal	46,426.45	-	46,426.00	98,906.00
DA.9730.700.00(BAN Interest	1,281.73	1,713.13	4,355.00	4,883.00
DA.9950.900.00(Transfer to Reserve			-	-
<i>TOTAL APPROPRIATIONS:</i>	901,087.25	824,474.38	1,392,276.00	1,239,800.29

**TOWN OF SPARTA
FIRE PROTECTION**

SPECIAL DISTRICTS

REVENUES:

ACCT. #

SF.1001.000 Fire District Property Taxes

SF.5999.000 Unexpended Balance

TOTAL REVENUES:

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 PRELIMINARY
	87,500.00	87,500.00	91,500.00	93,500.00
	-	-	-	-
	87,500.00	87,500.00	91,500.00	93,500.00

APPROPRIATIONS:

SF.3410.400 Fire District Contractual (Protection)

TOTAL APPROPRIATIONS:

	87,500.00	87,500.00	91,500.00	93,500.00
	87,500.00	87,500.00	91,500.00	93,500.00

**TOWN OF SPARTA
SPECIAL DISTRICT - LIGHT**

SPECIAL DISTRICTS

REVENUES:

ACCT. #

SL.1001.000 Light #1 District Property T

SL.5999.000 Unexpended Balance

SL.5031.000 Interfund Transfer

TOTAL REVENUES:

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 PRELIMINARY
	1,700.00	1,700.00	2,873.00	6,500.00
	-	-	573.00	0.00
	1,700.00	1,700.00	3,446.00	6,500.00

APPROPRIATIONS:

SL.5182.400 Street Lighting #1 District C

SL.0630.000 Due To Other Fund

TOTAL APPROPRIATIONS:

	1,843.03	1,843.03	2,300.00	6,500.00
			573.00	
	1,843.03	1,843.03	2,873.00	6,500.00

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICERS

Town Board (4) ea. \$2507.75	10,431.00
Justice	3,278.00
Supervisor	9,898.00
Town Clerk	16,000.00
Highway Superintendent	74,500.00