

**TOWN BUDGET**

*ADOPTED*

FOR 2024

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 2024 budget of the Town of Sparta as adopted by the Town Board on the

10th Day of October, 2023.

Signed \_\_\_\_\_  
Town Clerk

Dated \_\_\_\_\_

**TOWN OF SPARTA  
LIVINGSTON COUNTY  
BUDGET - 2024**

			2024	2023		2024	2023	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>2024</u>	<u>2023</u>	<u>INCREASE (DECREASE)</u>
A	478,156	249,553	55,630	172,973	172,973	0	116,689,600	116,891,918	1.4823	1.4798	0.00
DA	1,392,276	818,173	149,895	424,208	424,208	(0)	116,689,600	116,891,918	3.6354	3.6291	0.01
SF	91,500	0	0	91,500	89,500	2,000	136,558,833	135,814,899	0.670041	0.658985	0.01
SL	2,873	0	0	2,873	1,700	1,173	5,893,100	5,868,400	0.487519	0.289687	0.20
	<u>1,964,805</u>	<u>1,067,726</u>	<u>205,525</u>	<u>691,554</u>	<u>688,381</u>	<u>3,173</u>			<u>6.2752</u>	<u>6.0575</u>	
<b>Worker's Compensation</b>				8,600	8,533		116,689,600	116,891,918	0.0737	0.072999	0.00

**SAMPLE OF TAXES**

			INCREASE		
	<u>2024</u>	<u>2023</u>	<u>(DECREASE)</u>	<u>2024</u>	<u>2023</u>
<b>ASSESSED VALUE</b>	<u>116,689,600</u>	<u>116,891,918</u>	99.83%	<b>TOWNWIDE</b>	<b>TOWNWIDE</b>
PROPERTY TOWN TAX	<u>100,000</u>	<u>100,000</u>	<u>0</u>	A	1.482334
FIRE TAX	<u>\$519.14</u>	<u>\$518.18</u>	<u>\$0.96</u>	DA	3.635354
LIGHT TAX	<u>\$67.00</u>	<u>\$65.90</u>	<u>\$1.11</u>	COMP	0.073700
	<u>\$48.75</u>	<u>\$28.97</u>	<u>\$19.78</u>		<u>5.191388</u>
					<u>5.181830</u>

**TOWN OF SPARTA  
GENERAL FUND TOWNWIDE  
2024**

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 ADOPTED
REVENUES:				
AA.1001.000.000 Property Taxes	172,973.00	172,973.00	172,973.00	172,973.00
AA.1090.000.000 Int. & Pen. Real Prop Taxes	3,522.44	4,262.40	3,000.00	3,000.00
AA.1120.000.000 Sales Tax	37,386.48	66,630.28	40,000.00	50,000.00
AA.1255.000.000 Clerk Fees	182.50	217.50	200.00	200.00
AA.2110.000.000 Zoning Fees	275.00	475.00	-	-
AA.2130.000.000 Refuse & Garbage Charges	-	136.36	-	-
AA.2142.000.000 Unmetered Sales	1,076.26	303.75	1,000.00	360.00
AA.2401.000.000 Interest	851.65	928.76	500.00	800.00
AA.2410.000.000 Rental of Real Property	1,360.00	1,775.00	1,440.00	1,500.00
AA.2530.000.000 Games of Chance	10.00	20.00	-	-
AA.2544.000.000 Dog Licenses	1,326.00	1,236.00	1,300.00	1,300.00
AA.2555.000.000 Building Permits	3,018.02	2,864.48	2,000.00	2,000.00
AA.2610.000.000 Fines & Forfeitures	549.00	1,052.15	1,000.00	10,000.00
AA.2611.000.000 Traffic Diversion Program	200.00	500.00	200.00	200.00
AA.2650.000.000 Sale of Scrap Material	-	No Acct	No Acct	-
AA.2680.000.000 Insurance Recoveries	-	-	No Acct	-
AA.2701.000.000 Refund of Prior Yr Expenditur	-	-	No Acct	-
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	8,193.00	-	-
AA.2770.000.000 Miscellaneous	15.00	30.00	-	-
AA.3001.000.000 State Aid -			8,193.00	8,193.00
AA.3005.000.000 Mortgage Tax	30,362.70	18,274.38	18,000.00	18,000.00
AA.3040.000.000 St Aid - Other (Specify)			-	-
AA.3089.000.000 St Aid	-	11,129.00	1,000.00	1,000.00
AA.4089.000.000 Federal Aid	-	-	150,000.00	150,000.00
DA.5730.000.000 BAN				-
AA.5999.000.000 Unexpended Balance	-	-	31,061.00	54,826.00
<b>TOTAL REVENUES:</b>	<b>264,301.05</b>	<b>294,001.06</b>	<b>434,867.00</b>	<b>477,352.00</b>

APPROPRIATIONS:

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 ADOPTED
AA.1010.100.000 Town Board Services	8,988.75	9,259.00	9,739.00	10,031.00
AA.1010.400.000 Town Board Contractual	-	-	50.00	50.00
AA.1110.100.000 Justice Services	3,000.00	3,090.00	3,090.00	3,183.00
AA.1110.103.000 Justice Clerk Services	3,600.00	3,708.00	3,708.00	3,819.00
AA.1110.400.000 Justice Contractual	1,570.02	11,563.75	1,800.00	1,800.00
AA.1220.100.000 Supervisor Services	8,160.00	8,405.00	8,657.00	8,917.00
AA.1220.102.000 Deputy Supervisor Services	500.00	500.00	500.00	500.00
AA.1220.400.000 Supervisor Contractual	1,758.82	1,570.29	1,500.00	1,550.00
AA.1315.400.000 Comptroller Contractual	12,313.29	11,760.96	11,981.00	12,401.00
AA.1320.400.000 Ind Auditing Contractual	No Acct	No Acct	-	-
AA.1330.100.000 Tax Collector Services	2,700.00	2,800.33	2,800.00	3,000.00
AA.1330.400.000 Tax Collector Contractual	No Acct	No Acct	-	-
AA.1355.100.000 Assessor Services	11,191.00	11,527.00	11,873.00	12,229.00
AA.1355.200.000 Assessor Equipment	-	423.86	-	238.00
AA.1355.400.000 Assessor Contractual	1,134.32	1,381.83	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	13,665.00	15,000.00	15,000.00	16,000.00
AA.1410.102.000 Town Clerk,Per Ser Deputy				500.00
AA.1410.104.000 Town Clerk-Website Admin	No Acct	No Acct	-	-
AA.1410.200.000 Town Clerk Equipment	No Acct	No Acct	-	-

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 ADOPTED
AA.1410.400.000 Town Clerk Contractual	4,741.72	2,895.13	4,000.00	4,000.00
AA.1420.400.000 Attorney Contractual	3,350.00	11,468.50	20,000.00	20,000.00
AA.1440.400.000 Engineering Contractual	-	-	-	-
AA.1450.400.000 Election Contractual	800.00	2,200.00	2,700.00	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	-	-	150,000.00	150,000.00
AA.1620.400.000 Buildings Contractual	7,827.22	6,618.21	7,000.00	12,000.00
AA.1620.401.000 Buildings Contractual, Electric	762.22	No Acct	No Acct	-
AA.1620.404.000 Buildings Contractual-Scottsbl	2,638.38	9,047.81	3,300.00	10,000.00
AA.1670.400.000 Central Printing Contractual	1,099.72	931.50	1,200.00	1,000.00
AA.1910.400.000 Unallocated Insurance	19,664.21	20,797.65	23,000.00	24,196.00
AA.1920.400.000 Municipal Dues	259.00	1,141.00	700.00	700.00
AA.1950.400.000 Taxes & Assess on Property	443.00	-	443.00	443.00
AA.1990.400.000 Contingency	No Acct	No Acct	-	-
AA.3310.400.000 Traffic Control Contractual	-	632.38	1,000.00	1,000.00
AA.3510.400.000 Dog Control Contractual	481.00	479.50	600.00	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	59,688.00	63,688.00	66,873.00	69,550.00
AA.5010.400.000 Hwy Supt Contractual	-	-	500.00	500.00
AA.5132.200.000 Garage Equipment	-	-	1,000.00	-
AA.5132.400.000 Garage Contractual	17,197.48	20,052.43	25,000.00	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	575.00	601.00	595.00	595.00
AA.7510.400.000 Historian Contractual	800.00	800.00	1,000.00	1,000.00
AA.7550.400.000 Celebrations Contractual	451.62	1,465.93	580.00	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	9,945.00	10,243.00	10,345.00	10,345.00
AA.8010.105.000 Zoning Pers Svc - Junk Law	2,805.00	2,889.00	2,918.00	2,918.00
AA.8010.400.000 Zoning Officer Contractual	-	918.14	1,300.00	1,500.00
AA.8020.400.000 Planning Contractual	1,200.00	400.00	1,500.00	1,500.00
AA.8090.400.000 Watershed Program Contractu	963.86	991.09	1,125.00	1,105.00
AA.8160.100.000 Refuse & Garbage Pers Svc	-	No Acct	No Acct	-
AA.8160.400.000 Refuse & Garbage Contractual	3,075.49	4,001.62	3,000.00	3,550.00
AA.8810.100.000 Cemetery Services	No Acct	No Acct	No Acct	-
AA.8810.400.000 Cemetery Contractual	1,590.00	4,340.00	3,000.00	3,000.00
AA.9010.800.000 State Retirement	17,283.75	14,470.75	13,365.00	16,870.00
AA.9030.800.000 Emp. Ben. Soc. Sec.	9,396.31	9,923.81	10,547.00	10,921.00
AA.9060.800.000 Hospital & Medical Insurance	1,109.71	1,257.00	313.00	826.00
AA.9950.900.000 Interfund Tranfer	-	-	-	24,000.00
<b>TOTAL APPROPRIATIONS:</b>	<b>240,893.89</b>	<b>278,627.33</b>	<b>434,367.00</b>	<b>477,352.00</b>

**TOWN OF SPARTA  
HIGHWAY FUND TOWNWIDE**

REVENUES:

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 ADOPTED
ACCT. #				
DA.1001.000.00( Property Taxes	391,718.00	406,208.00	424,208.00	424,208.00
DA.2300.000.00( County Work	133,763.23	88,731.40	50,000.00	50,000.00
DA.2302.000.00( NYS Snow & Ice	52,576.89	43,841.28	45,000.00	45,000.00
DA.2302.001.00( County Snow & Ice	73,237.50	74,025.00	72,000.00	72,000.00
DA.2650.000.00( Sales of Scrap & Excess Materials		657.50		-
DA.2665.000.00( Sale of Equipment	-	No Acct	No Acct	20,000.00
DA.2680.000.00( Insurance Recoveries	7,375.32	No Acct	No Acct	-
DA.2701.000.00( Refund of Prior Yr Exp	620.43	No Acct	No Acct	-
DA.3501.000.00( CHIPS	212,637.40	207,244.89	95,700.00	141,173.00
DA.5031.000.00( Interfund Transfer	-	-	No Acct	24,000.00
DA.5730.000.00( BAN	-	No Acct	No Acct	466,000.00
DA.5999.000.00( Unexpended Balance	-	-	137,297.00	149,895.00
<b>TOTAL REVENUES:</b>	<b>871,928.77</b>	<b>820,708.07</b>	<b>824,205.00</b>	<b>1,392,276.00</b>

APPROPRIATIONS:

DA.5110.100.00( General Repairs Services	66,021.90	88,945.00	88,590.00	92,162.00
DA.5110.400.00( General Repairs Contractual	80,434.95	84,563.87	120,000.00	120,000.00
DA.5112.200.00( Capital Outlay	185,761.14	218,971.82	95,700.00	141,173.00
DA.5130.200.00( Machinery Equipment Purchase	7,126.99	36,352.43	17,000.00	466,000.00
DA.5130.400.00( Machinery Contractual	78,873.48	96,770.68	110,000.00	150,000.00
DA.5130.430.00( Machinery Contr - 2018 F150	No Acct	-	-	-
DA.5130.431.00( Machinery Contr - 2007 Int'l Truck	1,871.13	4,326.32	-	-
DA.5130.432.00( Machinery Contr - 2004 Sterling	1,546.18	-	-	-
DA.5130.433.00( Machinery Contr - 2018 Int'l	5,121.20	7,977.46	-	-
DA.5130.434.00( Machinery Contr - John Deere 4660	No Acct	No Acct	No Acct	-
DA.5130.435.00( Machinery Contr - 1988 CAT Grader	290.00	658.23	-	-
DA.5130.436.00( Machinery Contr - 4600 John Deere Mower	205.40	No Acct	No Acct	-
DA.5130.437.00( Machinery Contr - 2013 Int'l	17,443.28	7,617.88	-	-
DA.5130.438.00( Machinery Contr - John Deere Loader	773.44	1,051.81	-	-
DA.5130.439.00( Machinery Contr - 12 CAT 315 Excavator	547.01	326.36	-	-
DA.5130.440.00( Machinery Contr - Roller IR	No Acct	No Acct	No Acct	-
DA.5130.441.00( Machinery Contr - Trailer			No Acct	-
DA.5130.442.00( Machinery Contr - 2015 Ford 1 Ton	1,383.87	-	-	-
DA.5130.443.00( Machinery Contr - 6330 John Deere	3,270.20	15,102.99	-	-
DA.5140.400.00( Misc Brush & Weeds - Laboratories	-	-	600.00	600.00
DA.5142.100.00( Snow Removal Town Services	30,369.20	32,004.72	35,842.00	37,317.00
DA.5142.102.00( Snow Removal - Deputy Supt.	1,442.31	1,442.31	1,500.00	1,500.00
DA.5142.400.00( Snow Removal. Town Contractual	94,984.04	95,914.75	120,000.00	125,000.00
DA.5148.100.00( Snow Removal Other Gov't Pers. Ser.	50,274.24	50,790.83	66,655.00	69,374.00
DA.5148.400.00( Snow Removal Other Gov't Contractual	24,660.81	27,986.19	40,000.00	40,000.00
DA.9010.800.00( State Retirement	13,277.50	11,671.00	10,991.00	14,421.00
DA.9030.800.00( Social Security	11,330.41	13,239.18	14,733.00	15,327.00
DA.9050.800.00( Unemployment Insurance	-	3,146.00	100.00	-
DA.9055.800.00( Disability Insurance	123.00	250.00	200.00	-
DA.9060.800.00( Hospital & Medical Insurance	41,848.20	53,069.24	53,386.00	67,421.00
DA.9089.800.00( Clothing Allowance	1,200.00	1,200.00	1,200.00	1,200.00
DA.9730.600.00( BAN Principal	-	46,426.45	46,427.00	46,426.00
DA.9730.700.00( BAN Interest	-	1,281.73	1,281.00	4,355.00
DA.9950.900.00( Transfer to Reserve	-	-	-	-
<b>TOTAL APPROPRIATIONS:</b>	<b>720,179.88</b>	<b>901,087.25</b>	<b>824,205.00</b>	<b>1,392,276.00</b>

**TOWN OF SPARTA  
FIRE PROTECTION**

**SPECIAL DISTRICTS**

REVENUES:

ACCT. #

SF.1001.000 Fire District Property Taxes

SF.5999.000 Unexpended Balance

*TOTAL REVENUES:*

<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>2024 ADOPTED</b>
85,500.00	87,500.00	89,500.00	91,500.00
-	-	-	
85,500.00	87,500.00	89,500.00	91,500.00

APPROPRIATIONS:

SF.3410.400 Fire District Contractual (Protection)

*TOTAL APPROPRIATIONS:*

85,500.00	87,500.00	89,500.00	91,500.00
85,500.00	87,500.00	89,500.00	91,500.00

**TOWN OF SPARTA  
SPECIAL DISTRICT - LIGHT**

**SPECIAL DISTRICTS**

REVENUES:

ACCT. #

	<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>2024 ADOPTED</b>
SL.1001.000 Light #1 District Property	1,700.00	1,700.00	1,600.00	2,873.00
SL.5999.000 Unexpended Balance	-	-	100.00	0.00
SL.5031.000 Interfund Transfer				
<i>TOTAL REVENUES:</i>	1,700.00	1,700.00	1,700.00	2,873.00

APPROPRIATIONS:

SL.5182.400 Street Lighting #1 District	1,843.03	1,843.03	1,700.00	2,300.00
SL.0630.000 Due To Other Fund				573.00
<i>TOTAL APPROPRIATIONS:</i>	1,843.03	1,843.03	1,700.00	2,873.00

**SCHEDULE OF SALARIES OF ELECTED TOWN OFFICERS**

Town Board (4) ea. \$2507.75	10,031.00
Justice	3,183.00
Supervisor	8,917.00
Town Clerk	16,000.00
Highway Superintendent	69,550.00



**TOWN OF SPARTA  
TAX CAP CALCULATION**

<b>DESCRIPTION</b>	<b>2023</b>	<b>2024</b>
TAX LEVY FOR PRIOR YEAR	668,281.00	688,381.00
TAX BASE GROWTH FACTOR	1.0036	1.0036
	<u>670,686.81</u>	<u>690,859.17</u>
PRIOR YEAR PILOTS	0.00	0.00
	<u>670,686.81</u>	<u>690,859.17</u>
ALLOWABLE LEVY GROWTH FACTOR	1.0200	1.0200
	<u>684,100.55</u>	<u>704,676.36</u>
PROJECTED PILOTS	0.00	0.00
AVAILABLE CARRYOVER FROM PRIOR YEAR	5,402.00	0.00
	<u>689,502.55</u>	<u>704,676.36</u>
	<u><u>688,381.00</u></u>	<u><u>691,554.00</u></u>
Taxes	<u><u>688,381.00</u></u>	<u><u>691,554.00</u></u>
Under/(Over) Tax Cap	<u><u>1,121.55</u></u>	<u><u>13,122.36</u></u>