

TOWN BUDGET

ADOPTED

FOR 2022

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 2022 budget of the Town of Sparta as adopted by the Town Board on the

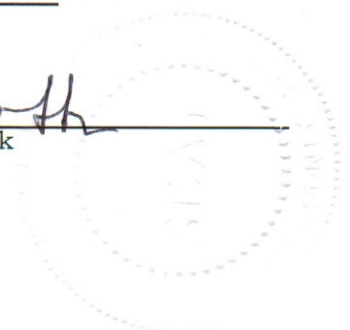
12th Day of October, 2021.

Signed

Sheila Duffy
Town Clerk

Dated

10/12/21



**TOWN OF SPARTA
GENERAL FUND TOWNWIDE
2022**

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 REQUESTED	2022 TENTATIVE	2022 PRELIMINARY	2022 ADOPTED
REVENUES:								
AA.1001.000.000	169,973.00	172,973.00	172,973.00	172,973.00		172,973.00	172,973.00	172,973.00
Property Taxes								
AA.1090.000.000	2,777.00	3,238.17	2,000.00	3,522.00		2,000.00	2,000.00	2,000.00
Int. & Pen. Real Prop Taxes								
AA.1120.000.000	43,165.00	43,657.16	25,000.00	57,339.00		26,000.00	26,000.00	26,000.00
Sales Tax								
AA.1255.000.000	317.00	305.00	200.00	260.00		200.00	200.00	200.00
Clerk Fees								
AA.2110.000.000	350.00	325.00	-	325.00		-	-	-
Zoning Fees								
AA.2130.000.000	16,058.00	8,235.00	-	-		-	-	-
Refuse & Garbage Charges								
AA.2142.000.000	799.00	2,181.57	500.00	2,234.00		1,000.00	1,000.00	1,000.00
Unmetered Sales								
AA.2401.000.000	902.00	776.67	100.00	803.00		200.00	200.00	200.00
Interest								
AA.2410.000.000	1,720.00	1,480.00	1,440.00	1,360.00		1,440.00	1,440.00	1,440.00
Rental of Real Property								
AA.2530.000.000	10.00	10.00	-	-		-	-	-
Games of Chance								
AA.2544.000.000	1,837.00	1,372.00	1,300.00	1,422.00		1,300.00	1,300.00	1,300.00
Dog Licenses								
AA.2555.000.000	3,333.00	2,707.15	1,000.00	2,340.00		1,000.00	1,000.00	1,000.00
Building Permits								
AA.2610.000.000	1,737.00	758.15	1,300.00	532.00		1,000.00	1,000.00	1,000.00
Fines & Forfeitures								
AA.2611.000.000	300.00	400.00	200.00	300.00		200.00	200.00	200.00
Traffic Diversion Program								
AA.2650.000.000	1,340.00	804.80	500.00	-		-	-	-
Sale of Scrap Material								
AA.2680.000.000	-	-	-	-		-	-	-
Insurance Recoveries								
AA.2701.000.000	37,539.00	-	-	-		-	-	-
Refund of Prior Yr Expenditures								
AA.2705.000.000	3,000.00	3,000.00	3,000.00	3,000.00		3,000.00	3,000.00	3,000.00
Gifts & Donations								
AA.2750.000.000	8,193.00	8,193.00	-	8,193.00		-	-	-
AIM - Related Payment								
AA.2770.000.000	-	1,030.00	-	-		-	-	-
Miscellaneous								
AA.3005.000.000	21,816.00	20,209.52	16,000.00	29,427.00		18,000.00	18,000.00	18,000.00
Mortgage Tax								
AA.3089.000.000	25,918.00	-	-	-		-	-	-
St Aid								
AA.5999.000.000	-	-	99,061.00	26,831.00		42,686.00	42,686.00	42,686.00
Unexpended Balance								
TOTAL REVENUES:	341,084.00	271,656.19	324,574.00	310,861.00	-	270,999.00	270,999.00	270,999.00

APPROPRIATIONS:

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 REQUESTED	2022 TENTATIVE	2022 PRELIMINARY	2022 ADOPTED
AA.1010.100.000	9,100.00	9,180.00	9,180.00	9,180.00		9,455.00	9,455.00	9,455.00
Town Board Services								
AA.1010.400.000	-	-	50.00	-		50.00	50.00	50.00
Town Board Contractual								
AA.1110.100.000	2,600.00	2,602.94	3,000.00	3,000.00	3,060.00	3,090.00	3,090.00	3,090.00
Justice Services								
AA.1110.103.000	3,600.00	3,600.00	3,600.00	3,600.00	3,672.00	3,708.00	3,708.00	3,708.00
Justice Clerk Services								
AA.1110.400.000	1,294.95	1,585.92	2,000.00	1,643.00	2,000.00	1,800.00	1,800.00	1,800.00
Justice Contractual								
AA.1220.100.000	8,000.00	8,160.00	8,160.00	8,160.00		8,405.00	8,405.00	8,405.00
Supervisor Services								
AA.1220.102.000	500.00	500.00	500.00	500.00		500.00	500.00	500.00
Deputy Supervisor Services								
AA.1220.400.000	10,249.92	981.00	1,500.00	1,028.00		1,500.00	1,500.00	1,500.00
Supervisor Contractual								
AA.1315.400.000	-	10,356.63	11,440.00	11,440.00		11,761.00	11,761.00	11,761.00
Comptroller Contractual								
AA.1330.100.000	2,700.00	2,700.00	2,700.00	2,700.00	2,800.00	2,800.00	2,800.00	2,800.00
Tax Collector Services								
AA.1330.400.000	-	-	-	-		-	-	-
Tax Collector Contractual								
AA.1355.100.000	10,972.00	11,191.00	11,191.00	11,191.00	11,527.00	11,527.00	11,527.00	11,527.00
Assessor Services								
AA.1355.200.000	-	377.23	1,000.00	713.00	750.00	750.00	750.00	750.00
Assessor Equipment								
AA.1355.400.000	863.76	13,665.00	13,665.00	13,665.00	15,000.00	15,000.00	15,000.00	15,000.00
Assessor Contractual								
AA.1410.100.000	12,275.00	-	-	-		-	-	-
Town Clerk Services								
AA.1410.104.000	815.00	-	-	-		-	-	-
Town Clerk-Website Admin								
AA.1410.200.000	938.20	-	-	-		-	-	-
Town Clerk Equipment								
AA.1410.400.000	2,854.90	3,267.04	4,600.00	2,935.00	4,600.00	4,000.00	4,000.00	4,000.00
Town Clerk Contractual								

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 REQUESTED	2022 TENTATIVE	2022 PRELIMINARY	2022 ADOPTED
AA.1420.400.000	3,640.00	2,500.00	5,000.00	1,000.00		6,000.00	6,000.00	6,000.00
AA.1440.400.000	13,049.00	-	-	-		-	-	-
AA.1450.400.000	1,220.00	1,600.00	2,700.00	2,700.00		2,700.00	2,700.00	2,700.00
AA.1620.100.000	765.00	765.00	765.00	765.00		765.00	765.00	765.00
AA.1620.200.000	-	-	-	-	8,000.00	8,000.00	8,000.00	8,000.00
AA.1620.400.000	3,454.15	3,208.38	7,000.00	6,946.00		7,000.00	7,000.00	7,000.00
AA.1620.404.000	2,513.96	3,099.43	2,300.00	3,265.00		3,300.00	3,300.00	3,300.00
AA.1670.400.000	969.72	914.87	1,200.00	1,200.00		1,200.00	1,200.00	1,200.00
AA.1910.400.000	16,989.67	17,458.43	17,760.00	19,720.00		20,000.00	20,000.00	20,000.00
AA.1920.400.000	699.00	700.00	700.00	700.00		700.00	700.00	700.00
AA.1950.400.000	395.00	428.00	428.00	443.00		443.00	443.00	443.00
AA.1990.400.000	-	-	-	-		-	-	-
AA.3310.400.000	-	-	700.00	500.00		700.00	700.00	700.00
AA.3510.400.000	693.00	540.50	1,000.00	563.00		1,000.00	1,000.00	1,000.00
AA.4020.100.000	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
AA.5010.100.000	56,814.00	58,518.00	59,688.00	59,688.00		63,688.00	63,688.00	63,688.00
AA.5010.400.000	-	200.00	500.00	200.00		500.00	500.00	500.00
AA.5132.200.000	12,216.00	-	1,500.00	-		1,500.00	1,500.00	1,500.00
AA.5132.400.000	20,596.77	13,884.26	20,000.00	14,531.00		20,000.00	20,000.00	20,000.00
AA.6510.400.000	-	-	300.00	-		300.00	300.00	300.00
AA.6772.400.000	-	-	600.00	-		600.00	600.00	600.00
AA.7310.400.000	-	-	500.00	-		500.00	500.00	500.00
AA.7510.100.000	575.00	575.00	575.00	575.00		601.00	601.00	601.00
AA.7510.400.000	600.00	800.00	1,000.00	800.00		1,000.00	1,000.00	1,000.00
AA.7550.400.000	575.75	-	580.00	500.00		580.00	580.00	580.00
AA.7989.400.000	3,000.00	3,000.00	3,000.00	3,000.00		3,000.00	3,000.00	3,000.00
AA.8010.100.000	9,750.00	9,945.00	9,945.00	9,945.00		10,243.00	10,243.00	10,243.00
AA.8010.105.000	2,750.00	2,805.00	2,805.00	2,805.00		2,889.00	2,889.00	2,889.00
AA.8010.400.000	668.59	1,677.55	1,300.00	1,000.00		1,300.00	1,300.00	1,300.00
AA.8020.400.000	1,000.00	301.00	1,500.00	1,200.00		1,500.00	1,500.00	1,500.00
AA.8090.400.000	983.32	1,025.80	1,000.00	964.00		1,000.00	1,000.00	1,000.00
AA.8160.100.000	7,795.56	4,181.00	500.00	-		-	-	-
AA.8160.400.000	37,011.77	23,381.07	3,000.00	4,623.00		3,000.00	3,000.00	3,000.00
AA.8810.100.000	2,000.00	-	-	-		-	-	-
AA.8810.400.000	2,000.00	2,610.69	2,000.00	2,000.00		2,000.00	2,000.00	2,000.00
AA.9010.800.000	15,446.25	15,649.00	15,772.00	15,772.00		17,789.00	17,789.00	17,789.00
AA.9030.800.000	10,163.23	9,898.31	10,689.00	9,978.00		11,142.00	11,142.00	11,142.00
AA.9060.800.000	281.08	268.11	281.00	323.00		313.00	313.00	313.00
AA.9950.900.000	-	-	75,000.00	75,000.00		-	-	-
TOTAL APPROPRIATIONS:	295,779.55	248,501.16	324,574.00	310,861.00	53,309.00	270,999.00	270,999.00	270,999.00

TOWN OF SPARTA
HIGHWAY FUND TOWNWIDE

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 REQUESTED	2022 TENTATIVE	2022 PRELIMINARY	2022 ADOPTED
REVENUES:								
ACCT. #								
DA.1001.000.000 Property Taxes	377,718.00	386,718.00	391,718.00	391,718.00		406,208.00	406,208.00	406,208.00
DA.2300.000.000 County Work	44,159.77	54,759.92	20,000.00	123,925.00		30,000.00	30,000.00	30,000.00
DA.2302.000.000 NYS Snow & Ice	49,263.71	49,096.94	45,000.00	59,991.00		45,000.00	45,000.00	45,000.00
DA.2302.001.000 County Snow & Ice	70,875.00	72,450.00	70,000.00	73,237.00		72,000.00	72,000.00	72,000.00
DA.2401.000.000 Interest	-	-	-	-		-	-	-
DA.2665.000.000 Sale of Equipment	-	-	15,000.00	-		-	-	-
DA.2680.000.000 Insurance Recoveries	-	-	-	7,375.00		-	-	-
DA.2701.000.000 Refund of Prior Yr Exp	-	-	-	620.00		-	-	-
DA.2770.000.000 Miscellaneous	-	-	-	-		-	-	-
DA.3501.000.000 CHIPS	136,197.18	108,951.30	95,000.00	192,209.00		95,700.00	95,700.00	95,700.00
DA.5031.000.000 Interfund Transfer	-	-	75,000.00	75,000.00		-	-	-
DA.5730.000.000 BAN	-	-	185,000.00	185,705.81		-	-	-
DA.5999.000.000 Unexpended Balance	-	-	-	-		98,955.00	98,955.00	98,955.00
TOTAL REVENUES:	678,213.66	671,976.16	896,718.00	1,109,780.81	-	747,863.00	747,863.00	747,863.00

APPROPRIATIONS:

DA.5110.100.000 General Repairs Services	72,336.58	85,518.00	72,000.00	88,910.00		88,945.00	88,945.00	88,945.00
DA.5110.400.000 General Repairs Contractual	75,255.78	58,398.53	100,000.00	65,000.00		100,000.00	100,000.00	100,000.00
DA.5112.200.000 Capital Outlay	143,123.43	163,580.60	95,000.00	192,209.00	130,000.00	95,700.00	95,700.00	95,700.00
DA.5130.200.000 Machinery Equipment Purchase	27,238.00	16,249.00	185,705.00	192,833.00	12,000.00	12,000.00	12,000.00	12,000.00
DA.5130.400.000 Machinery Contractual	74,726.50	57,842.48	98,000.00	64,885.00	90,000.00	90,000.00	90,000.00	90,000.00
DA.5130.430.000 Machinery Contr - 2018 F150	1,215.11	449.80	-	450.00	-	-	-	-
DA.5130.431.000 Machinery Contr - 2007 Int'l Truck	6,960.68	1,809.77	-	2,000.00	-	-	-	-
DA.5130.432.000 Machinery Contr - 2004 Sterling	4,457.11	6,780.77	-	874.00	-	-	-	-
DA.5130.433.000 Machinery Contr - 2018 Int'l	975.91	6,907.60	-	5,000.00	-	-	-	-
DA.5130.434.000 Machinery Contr - John Deere 4660	11.92	258.60	-	259.00	-	-	-	-
DA.5130.435.000 Machinery Contr - 1988 CAT Grader	1,462.72	165.95	-	-	-	-	-	-
DA.5130.436.000 Machinery Contr - 4600 John Deere Mower	576.41	400.00	-	205.00	-	-	-	-
DA.5130.437.000 Machinery Contr - 2013 Int'l	16,315.86	8,351.17	-	10,000.00	-	-	-	-
DA.5130.438.000 Machinery Contr - John Deere Loader	713.84	1,986.40	-	150.00	-	-	-	-
DA.5130.439.000 Machinery Contr - 12 CAT 315 Excavator	2,818.00	288.52	-	600.00	-	-	-	-
DA.5130.440.000 Machinery Contr - Roller IR	-	297.08	-	100.00	-	-	-	-
DA.5130.441.000 Machinery Contr - Trailer	-	153.92	-	100.00	-	-	-	-
DA.5130.442.000 Machinery Contr - 2015 Ford 1 Ton	610.85	5,921.33	-	3,239.00	-	-	-	-
DA.5130.443.000 Machinery Contr - 6330 John Deere	1,150.80	1,082.73	-	2,971.00	-	-	-	-
DA.5140.400.000 Misc Brush & Weeds - Laboratories	-	-	600.00	-	-	600.00	600.00	600.00
DA.5142.100.000 Snow Removal Town Services	22,419.20	18,149.48	30,000.00	23,055.00		30,021.00	30,021.00	30,021.00
DA.5142.102.000 Snow Removal - Deputy Supt.	1,000.00	925.94	1,000.00	1,500.00		1,500.00	1,500.00	1,500.00
DA.5142.400.000 Snow Removal. Town Contractual	100,346.50	90,811.34	100,000.00	92,094.00		100,000.00	100,000.00	100,000.00
DA.5148.100.000 Snow Removal Other Gov't Pers. Ser.	45,517.75	36,698.58	55,000.00	43,526.00		57,828.00	57,828.00	57,828.00
DA.5148.400.000 Snow Removal Other Gov't Contractual	31,745.64	24,691.51	40,000.00	29,778.00		40,000.00	40,000.00	40,000.00
DA.9010.800.000 State Retirement	11,189.00	11,514.00	11,977.00	11,977.00		13,711.00	13,711.00	13,711.00
DA.9030.800.000 Social Security	10,553.21	10,806.21	13,601.00	11,147.00		14,964.00	14,964.00	14,964.00
DA.9050.800.000 Unemployment Insurance	-	-	100.00	-		100.00	100.00	100.00
DA.9055.800.000 Disability Insurance	166.60	162.00	200.00	123.00		200.00	200.00	200.00
DA.9060.800.000 Hospital & Medical Insurance	38,640.01	30,558.44	32,000.00	32,848.00		53,386.00	53,386.00	53,386.00
DA.9089.800.000 Clothing Allowance	600.00	1,200.00	1,200.00	1,200.00		1,200.00	1,200.00	1,200.00
DA.9730.600.000 BAN Principal	-	-	-	-		46,427.00	46,427.00	46,427.00
DA.9730.700.000 BAN Interest	-	-	-	-		1,281.00	1,281.00	1,281.00
DA.9950.900.000 Transfer to Reserve	-	-	60,335.00	60,335.00		-	-	-
TOTAL APPROPRIATIONS:	692,127.41	641,959.75	896,718.00	937,368.00	232,000.00	747,863.00	747,863.00	747,863.00

TOWN OF SPARTA
FIRE PROTECTION

SPECIAL DISTRICTS

REVENUES:

ACCT. #

SF.1001.000 Fire District Property Taxes

SF.5999.000 Unexpended Balance

TOTAL REVENUES:

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 REQUESTED	2022 TENTATIVE	2022 PRELIMINAR	2022 ADOPTED
	82,000.00	83,505.00	85,500.00	85,500.00		87,500.00	87,500.00	87,500.00
	-	-	-	-		-	-	
	82,000.00	83,505.00	85,500.00	85,500.00	-	87,500.00	87,500.00	87,500.00

APPROPRIATIONS:

SF.3410.400 Fire District Contractual (Protection)

TOTAL APPROPRIATIONS:

	82,500.00	84,000.00	85,500.00	85,500.00		87,500.00	87,500.00	87,500.00
	82,500.00	84,000.00	85,500.00	85,500.00	-	87,500.00	87,500.00	87,500.00

**TOWN OF SPARTA
SPECIAL DISTRICT - LIGHT**

SPECIAL DISTRICTS

REVENUES:

ACCT. #	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 REQUESTED	2022 TENTATIVE	2022 RELIMINAR	2022 ADOPTED
SL.1001.000 Light #1 District Property Tax	1,600.00	1,700.00	1,600.00	1,600.00		1,550.00	1,550.00	1,550.00
SL.5999.000 Unexpended Balance	-	-	100.00	-		100.00	100.00	100.00
TOTAL REVENUES:	1,600.00	1,700.00	1,700.00	1,600.00	-	1,650.00	1,650.00	1,650.00

APPROPRIATIONS:

SL.5182.400 Street Lighting #1 District	1,620.00	1,648.00	1,700.00	1,600.00		1,650.00	1,650.00	1,650.00
TOTAL APPROPRIATIONS:	1,620.00	1,648.00	1,700.00	1,600.00	-	1,650.00	1,650.00	1,650.00

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICERS

Town Board (4) ea.	9,455.00
Justice	3,090.00
Supervisor	8,405.00
Town Clerk	15,000.00
Highway Superintendent	63,688.00

**TOWN OF SPARTA
FUND BALANCE ANALYSIS**

DESCRIPTION	(A) GENERAL FUND	(DA) HIGHWAY O/S VILLAGE	(SF) FIRE DISTRICTS	(SL) LIGHTING DISTRICTS
Fund Balance - 12/31/19 (Actual)	\$ 249,929	\$ 257,820	\$ 495	\$ 905
Revenues (Actual)	271,656	671,976	83,505	1,700
Expenditures (Actual)	(248,501)	(641,960)	(84,000)	(1,648)
Fund Balance - 12/31/20 (Actual)	\$ 273,084	\$ 287,836	\$ -	\$ 957
Revenues (Projected)	284,030	1,109,781	85,500	1,600
Expenditures (Projected)	(310,861)	(937,368)	(85,500)	(1,600)
Fund Balance - 12/31/21 (Projected)	\$ 246,253	\$ 460,249	\$ -	\$ 957
Revenues (Budget)	228,313	648,908	87,500	1,550
Expenditures (Budget)	(270,999)	(747,863)	(87,500)	(1,650)
Fund Balance - 12/31/21 (Budget)	\$ 203,567	\$ 361,294	\$ -	\$ 857

2019 ACTUAL

FUND BALANCE COMPONENTS

Not in Spendable Form	806	\$ 8,034	\$ 16,729	\$ -	\$ -
Appropriated Fund Balance	914	60,809	70,000	500	200
Unappropriated Fund Balance	915	181,086	171,091	(5)	705
Total Fund Balance		<u>\$ 249,929</u>	<u>\$ 257,820</u>	<u>\$ 495</u>	<u>\$ 905</u>

2020 ACTUAL

FUND BALANCE COMPONENTS

Not in Spendable Form	806	\$ 1,270	\$ 8,326	\$ -	\$ -
Appropriated Fund Balance	914	99,061	-	-	100
Unappropriated Fund Balance	915	172,753	279,510	-	857
Total Fund Balance		<u>\$ 273,084</u>	<u>\$ 287,836</u>	<u>\$ -</u>	<u>\$ 957</u>

2021 PROJECTED

FUND BALANCE COMPONENTS

Not in Spendable Form	806	\$ -	\$ -	\$ -	\$ -
Appropriated Fund Balance	914	26,831	-	-	-
Unappropriated Fund Balance	915	219,422	460,249	-	100
Total Fund Balance		<u>\$ 246,253</u>	<u>\$ 460,249</u>	<u>\$ -</u>	<u>\$ 957</u>

2022 BUDGETED

FUND BALANCE COMPONENTS

Not in Spendable Form	806	\$ -	\$ -	\$ -	\$ -
Appropriated Fund Balance	914	42,686	98,955	-	-
Unappropriated Fund Balance	915	160,881	262,339	-	857
Total Fund Balance		<u>\$ 203,567</u>	<u>\$ 361,294</u>	<u>\$ -</u>	<u>\$ 857</u>

Fund Balance as a Percentage of Annual Appropriations	59%	35%	0%	52%
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**TOWN OF SPARTA
TAX CAP CALCULATION**

DESCRIPTION	2021	2022
TAX LEVY FOR PRIOR YEAR	644,896.00	651,791.00
TAX BASE GROWTH FACTOR	1.0056	1.0058
	<u>648,507.42</u>	<u>655,571.39</u>
PRIOR YEAR PILOTS	0.00	0.00
	<u>648,507.42</u>	<u>655,571.39</u>
ALLOWABLE LEVY GROWTH FACTOR	1.0156	1.0200
	<u>658,624.13</u>	<u>668,682.82</u>
PROJECTED PILOTS	0.00	0.00
AVAILABLE CARRYOVER FROM PRIOR YEAR	500.00	5,000.00
	<u>659,124.13</u>	<u>673,682.82</u>
	<u><u>651,791.00</u></u>	<u><u>668,231.00</u></u>
Taxes		
	<u><u>651,791.00</u></u>	<u><u>668,231.00</u></u>
Under/(Over) Tax Cap	<u><u>7,333.13</u></u>	<u><u>5,451.82</u></u>