

# TOWN BUDGET

*Adopted*

FOR 2021

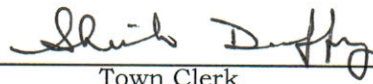
TOWN OF SPARTA  
IN  
COUNTY OF LIVINGSTON

## CERTIFICATION OF TOWN CLERK

I, Sheila Duffy, Town Clerk, certify that the following is a true and correct copy of the 2021 budget of the Town of Sparta as adopted by the Town Board on the

13<sup>th</sup> Day of October, 2020.

Signed



Town Clerk

Dated

10/13/2020

**TOWN OF SPARTA  
LIVINGSTON COUNTY  
ADOPTED BUDGET - 2021**

|                              | 2021             | 2020           | 2021                  | 2020                  | 2021                  | 2020                  | TAX RATES   |             |
|------------------------------|------------------|----------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------|-------------|
|                              | PROPERTY TAXES   | PROPERTY TAXES | ASSESSED VALUES/UNITS | ASSESSED VALUES/UNITS | ASSESSED VALUES/UNITS | ASSESSED VALUES/UNITS | 2021        | 2020        |
| A                            | 324,574          | 52,540         | 99,061                | 172,973               | 91,255,673            | 91,109,627            | 1.90        | 1.90        |
| DA                           | 896,718          | 505,000        | 0                     | 386,718               | 91,255,673            | 91,109,627            | 4.29        | 4.24        |
| SF                           | 85,500           | 0              | 0                     | 83,505                | 107,837,445           | 107,399,136           | 0.79        | 0.78        |
| SL                           | 1,700            | 0              | 100                   | 1,700                 | 4,637,650             | 4,575,150             | 0.35        | 0.37        |
|                              | <u>1,308,492</u> | <u>557,540</u> | <u>99,161</u>         | <u>651,791</u>        |                       |                       | <u>7.33</u> | <u>7.29</u> |
| <b>Worker's Compensation</b> |                  |                |                       | 7,904                 | 91,255,673            | 91,109,627            | 0.09        | 0.09        |

**SAMPLE OF TAXES**

|                | 2021       | 2020       | INCREASE<br>(DECREASE) |
|----------------|------------|------------|------------------------|
| ASSESSED VALUE | 91,255,673 | 91,109,627 | 100.16%                |
| PROPERTY TAX   | 110,000    | 110,000    | 0                      |
| TOWN TAX       | 690.21     | 685.86     | 4.34                   |
| FIRE TAX       | 87.21      | 85.53      | 1.69                   |
| LIGHT TAX      | 37.95      | 40.87      | (2.92)                 |

|          | 2021        | 2020        |
|----------|-------------|-------------|
| TOWNWIDE | 1.90        | 1.90        |
| TOWNWIDE | 4.29        | 4.24        |
| TOWNWIDE | 0.09        | 0.09        |
| TOWNWIDE | <u>6.27</u> | <u>6.24</u> |

**TOWN OF SPARTA  
GENERAL FUND TOWNWIDE  
2021**

|                 | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>BUDGET | 2021<br>TENTATIVE | 2021<br>PRELIMINARY | 2021<br>ADOPTED |
|-----------------|----------------|----------------|----------------|-------------------|---------------------|-----------------|
| REVENUES:       |                |                |                |                   |                     |                 |
| AA.1001.000.000 | 168,627.00     | 169,973.00     | 172,973.00     | 172,973.00        | 172,973.00          | 172,973.00      |
| AA.1090.000.000 | 3,228.00       | 2,776.75       | 2,000.00       | 2,000.00          | 2,000.00            | 2,000.00        |
| AA.1120.000.000 | 42,228.00      | 43,165.07      | 35,000.00      | 25,000.00         | 25,000.00           | 25,000.00       |
| AA.1255.000.000 | 343.00         | 317.50         | 200.00         | 200.00            | 200.00              | 200.00          |
| AA.2110.000.000 | 325.00         | 350.00         | -              | -                 | -                   | -               |
| AA.2130.000.000 | 14,542.00      | 16,058.00      | 14,000.00      | -                 | -                   | -               |
| AA.2142.000.000 | 772.00         | 799.26         | 500.00         | 500.00            | 500.00              | 500.00          |
| AA.2401.000.000 | 482.00         | 901.59         | 100.00         | 100.00            | 100.00              | 100.00          |
| AA.2410.000.000 | 1,720.00       | 1,720.00       | 1,440.00       | 1,440.00          | 1,440.00            | 1,440.00        |
| AA.2530.000.000 | 10.00          | 10.00          | -              | -                 | -                   | -               |
| AA.2544.000.000 | 1,550.00       | 1,837.00       | 1,300.00       | 1,300.00          | 1,300.00            | 1,300.00        |
| AA.2555.000.000 | 3,245.00       | 3,332.66       | 590.00         | 1,000.00          | 1,000.00            | 1,000.00        |
| AA.2610.000.000 | 1,636.00       | 1,736.30       | 1,300.00       | 1,300.00          | 1,300.00            | 1,300.00        |
| AA.2611.000.000 | 900.00         | 300.00         | 500.00         | 200.00            | 200.00              | 200.00          |
| AA.2650.000.000 | 1,313.00       | 1,339.80       | 500.00         | 500.00            | 500.00              | 500.00          |
| AA.2680.000.000 | -              | -              | -              | -                 | -                   | -               |
| AA.2701.000.000 | 2,604.00       | 37,539.11      | -              | -                 | -                   | -               |
| AA.2705.000.000 | 3,000.00       | 3,000.00       | 3,000.00       | 3,000.00          | 3,000.00            | 3,000.00        |
| AA.2750.000.000 | -              | 8,193.00       | -              | -                 | -                   | -               |
| AA.2770.000.000 | 15.00          | -              | -              | -                 | -                   | -               |
| AA.3001.000.000 | 8,193.00       | -              | -              | -                 | -                   | -               |
| AA.3005.000.000 | 16,715.00      | 21,816.21      | 16,000.00      | 16,000.00         | 16,000.00           | 16,000.00       |
| AA.3089.000.000 | -              | 25,917.80      | -              | -                 | -                   | -               |
| AA.5999.000.000 | -              | -              | 60,809.00      | 99,061.00         | 99,061.00           | 99,061.00       |
| TOTAL REVENUES: | 271,448.00     | 341,083.05     | 310,212.00     | 324,574.00        | 324,574.00          | 324,574.00      |

APPROPRIATIONS:

|                 | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>BUDGET | 2021<br>TENTATIVE | 2021<br>PRELIMINARY | 2021<br>ADOPTED |
|-----------------|----------------|----------------|----------------|-------------------|---------------------|-----------------|
| AA.1010.100.000 | 8,600.00       | 9,100.00       | 9,180.00       | 9,180.00          | 9,180.00            | 9,180.00        |
| AA.1010.400.000 | -              | -              | 50.00          | 50.00             | 50.00               | 50.00           |
| AA.1110.100.000 | 2,600.00       | 2,600.00       | 2,600.00       | 3,000.00          | 3,000.00            | 3,000.00        |
| AA.1110.103.000 | 3,600.00       | 3,600.00       | 3,600.00       | 3,600.00          | 3,600.00            | 3,600.00        |
| AA.1110.400.000 | 1,307.00       | 1,294.95       | 1,650.00       | 2,000.00          | 2,000.00            | 2,000.00        |
| AA.1220.100.000 | 7,850.00       | 8,000.00       | 8,160.00       | 8,160.00          | 8,160.00            | 8,160.00        |
| AA.1220.102.000 | 500.00         | 500.00         | 500.00         | 500.00            | 500.00              | 500.00          |
| AA.1220.400.000 | 1,065.00       | 998.91         | 1,500.00       | 1,500.00          | 1,500.00            | 1,500.00        |
| AA.1315.400.000 | 10,000.00      | 10,249.92      | 11,230.00      | 11,440.00         | 11,440.00           | 11,440.00       |
| AA.1320.400.000 | -              | -              | -              | -                 | -                   | -               |
| AA.1330.100.000 | 2,600.00       | 2,700.00       | 2,700.00       | 2,700.00          | 2,700.00            | 2,700.00        |
| AA.1330.400.000 | -              | -              | 1,250.00       | -                 | -                   | -               |
| AA.1355.100.000 | 10,652.00      | 10,972.00      | 11,191.00      | 11,191.00         | 11,191.00           | 11,191.00       |
| AA.1355.400.000 | 1,096.00       | 863.76         | 1,000.00       | 1,000.00          | 1,000.00            | 1,000.00        |
| AA.1410.100.000 | 11,800.00      | 12,275.00      | 13,665.00      | 13,665.00         | 13,665.00           | 13,665.00       |
| AA.1410.104.000 | 780.00         | 815.00         | -              | -                 | -                   | -               |
| AA.1410.200.000 | -              | 938.20         | -              | -                 | -                   | -               |
| AA.1410.400.000 | 2,319.00       | 2,854.90       | 2,200.00       | 4,600.00          | 4,600.00            | 4,600.00        |

|                       | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>BUDGET | 2021<br>TENTATIVE | 2021<br>PRELIMINARY | 2021<br>ADOPTED |
|-----------------------|----------------|----------------|----------------|-------------------|---------------------|-----------------|
| AA.1420.400.000       | 23,091.00      | 3,640.00       | 6,000.00       | 5,000.00          | 5,000.00            | 5,000.00        |
| AA.1440.400.000       | 1,290.00       | 13,049.00      | -              | -                 | -                   | -               |
| AA.1450.400.000       | 1,260.00       | 1,220.00       | 3,500.00       | 2,700.00          | 2,700.00            | 2,700.00        |
| AA.1620.100.000       | 750.00         | 765.00         | 765.00         | 765.00            | 765.00              | 765.00          |
| AA.1620.200.000       | 753.00         | -              | 20,000.00      | -                 | -                   | -               |
| AA.1620.400.000       | 3,193.00       | 3,454.15       | 10,000.00      | 7,000.00          | 7,000.00            | 7,000.00        |
| AA.1620.404.000       | 2,161.00       | 2,513.96       | 2,100.00       | 2,300.00          | 2,300.00            | 2,300.00        |
| AA.1670.400.000       | 575.00         | 969.72         | 1,500.00       | 1,200.00          | 1,200.00            | 1,200.00        |
| AA.1910.400.000       | 16,538.00      | 16,989.67      | 17,100.00      | 17,760.00         | 17,760.00           | 17,760.00       |
| AA.1920.400.000       | 835.00         | 699.00         | 699.00         | 700.00            | 700.00              | 700.00          |
| AA.1950.400.000       | 395.00         | 395.00         | 395.00         | 428.00            | 428.00              | 428.00          |
| AA.1990.400.000       | -              | -              | -              | -                 | -                   | -               |
| AA.3310.400.000       | -              | -              | 700.00         | 700.00            | 700.00              | 700.00          |
| AA.3510.400.000       | 602.00         | 693.00         | 1,000.00       | 1,000.00          | 1,000.00            | 1,000.00        |
| AA.4020.100.000       | 150.00         | 400.00         | 400.00         | 400.00            | 400.00              | 400.00          |
| AA.5010.100.000       | 55,700.00      | 56,814.00      | 58,518.00      | 59,688.00         | 59,688.00           | 59,688.00       |
| AA.5010.400.000       | -              | -              | 500.00         | 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       | 20,796.00      | 20,596.77      | 20,000.00      | 20,000.00         | 20,000.00           | 20,000.00       |
| AA.5182.400.000       | 148.00         | -              | -              | -                 | -                   | -               |
| 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            | 575.00              | 575.00          |
| AA.7510.400.000       | 800.00         | 600.00         | 1,600.00       | 1,000.00          | 1,000.00            | 1,000.00        |
| AA.7550.400.000       | 280.00         | 575.75         | 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        |
| AA.8010.100.000       | 9,000.00       | 9,750.00       | 9,945.00       | 9,945.00          | 9,945.00            | 9,945.00        |
| AA.8010.105.000       | 2,500.00       | 2,750.00       | 2,805.00       | 2,805.00          | 2,805.00            | 2,805.00        |
| AA.8010.400.000       | 775.00         | 668.59         | 1,500.00       | 1,300.00          | 1,300.00            | 1,300.00        |
| AA.8020.400.000       | 800.00         | 1,000.00       | 1,500.00       | 1,500.00          | 1,500.00            | 1,500.00        |
| AA.8090.400.000       | 951.00         | 983.32         | 1,026.00       | 1,000.00          | 1,000.00            | 1,000.00        |
| AA.8160.100.000       | 7,549.00       | 7,795.56       | 7,600.00       | 500.00            | 500.00              | 500.00          |
| AA.8160.400.000       | 33,479.00      | 37,011.77      | 33,000.00      | 3,000.00          | 3,000.00            | 3,000.00        |
| AA.8810.100.000       | 2,000.00       | 2,000.00       | 2,000.00       | -                 | -                   | -               |
| AA.8810.400.000       | 321.00         | 2,000.00       | 2,000.00       | 2,000.00          | 2,000.00            | 2,000.00        |
| AA.9010.800.000       | 15,847.00      | 15,446.25      | 15,283.00      | 15,772.00         | 15,772.00           | 15,772.00       |
| AA.9030.800.000       | 9,730.00       | 10,163.23      | 11,044.00      | 10,689.00         | 10,689.00           | 10,689.00       |
| AA.9060.800.000       | 218.00         | 281.08         | 281.00         | 281.00            | 281.00              | 281.00          |
| AA9950.900.000        | -              | -              | -              | 75,000.00         | 75,000.00           | 75,000.00       |
| TOTAL APPROPRIATIONS: | 280,831.00     | 296,778.46     | 310,212.00     | 324,574.00        | 324,574.00          | 324,574.00      |

Attorney Contractual  
 Engineering Contractual  
 Election Contractual  
 Buildings Pers Svc  
 Buildings Equip - Town Hall  
 Buildings Contractual  
 Buildings Contractual-Scottsburg  
 Central Printing Contractual  
 Unallocated Insurance  
 Municipal Dues  
 Taxes & Assess on Property  
 Contingency  
 Traffic Control Contractual  
 Dog Control Contractual  
 Registrar of Vital Stats Svc  
 Hwy Supt Services  
 Hwy Supt Contractual  
 Garage Equipment  
 Garage Contractual  
 Street Lighting Contractual  
 Veterans Contractual  
 Program for the Aging Contr.  
 Youth Program Contractual  
 Historian Personal Services  
 Historian Contractual  
 Celebrations Contractual  
 Youth Culture & Education  
 Zoning Officer Services  
 Zoning Pers Svc - Junk Law  
 Zoning Officer Contractual  
 Planning Contractual  
 Watershed Program Contractual  
 Refuse & Garbage Pers Svc  
 Refuse & Garbage Contractual  
 Cemetery Services  
 Cemetery Contractual  
 State Retirement  
 Emp. Ben. Soc. Sec.  
 Hospital & Medical Insurance  
 Interfund Transfer

**TOWN OF SPARTA  
HIGHWAY FUND TOWNWIDE**

| REVENUES:<br>ACCT. #                   | 2018<br>ACTUAL    | 2019<br>ACTUAL    | 2020<br>BUDGET    | 2021<br>TENTATIVE | 2021<br>PRELIMINARY | 2021<br>ADOPTED   |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| DA.1001.000.000 Property Taxes         | 366,463.00        | 377,718.00        | 386,718.00        | 391,718.00        | 391,718.00          | 391,718.00        |
| DA.2300.000.000 County Work            | 57,897.00         | 44,159.77         | 20,000.00         | 20,000.00         | 20,000.00           | 20,000.00         |
| DA.2302.000.000 NYS Snow & Ice         | 29,326.00         | 49,263.71         | 115,000.00        | 45,000.00         | 45,000.00           | 45,000.00         |
| DA.2302.001.000 County Snow & Ice      | 70,875.00         | 70,875.00         | -                 | 70,000.00         | 70,000.00           | 70,000.00         |
| DA.2401.000.000 Interest               | 34.00             | -                 | -                 | -                 | -                   | -                 |
| DA.2665.000.000 Sale of Equipment      | -                 | -                 | -                 | 15,000.00         | 15,000.00           | 15,000.00         |
| DA.2680.000.000 Insurance Recoveries   | -                 | -                 | -                 | -                 | -                   | -                 |
| DA.2701.000.000 Refund of Prior Yr Exp | -                 | -                 | -                 | -                 | -                   | -                 |
| DA.2770.000.000 Miscellaneous          | 2,752.00          | -                 | -                 | -                 | -                   | -                 |
| DA.3501.000.000 CHIPS                  | 136,167.00        | 136,197.18        | 95,000.00         | 95,000.00         | 95,000.00           | 95,000.00         |
| DA.5031.000.000 Interfund Transfer     | -                 | -                 | -                 | 75,000.00         | 75,000.00           | 75,000.00         |
| DA.5710.000.000 BAN                    | -                 | -                 | -                 | 185,000.00        | 185,000.00          | 185,000.00        |
| DA.5999.000.000 Unexpended Balance     | -                 | -                 | 24,105.00         | -                 | -                   | -                 |
| <b>TOTAL REVENUES:</b>                 | <b>663,514.00</b> | <b>678,213.66</b> | <b>640,823.00</b> | <b>896,718.00</b> | <b>896,718.00</b>   | <b>896,718.00</b> |

**APPROPRIATIONS:**

|   |                   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| DA.5110.100.000 General Repairs Services                | 57,897.00         | 72,336.58         | 72,000.00         | 72,000.00         | 72,000.00         | 72,000.00         |
| DA.5110.400.000 General Repairs Contractual             | 52,713.00         | 75,255.78         | 130,000.00        | 100,000.00        | 100,000.00        | 100,000.00        |
| DA.5112.200.000 Capital Outlay                          | 160,133.00        | 143,123.43        | 95,000.00         | 95,000.00         | 95,000.00         | 95,000.00         |
| DA.5130.200.000 Machinery Equipment Purchase            | 168,935.00        | 27,238.00         | -                 | 185,705.00        | 185,705.00        | 185,705.00        |
| DA.5130.400.000 Machinery Contractual                   | 83,523.00         | 74,726.50         | 90,000.00         | 98,000.00         | 98,000.00         | 98,000.00         |
| DA.5130.430.000 Machinery Contr - 2018 F150             | -                 | 1,215.11          | -                 | -                 | -                 | -                 |
| DA.5130.431.000 Machinery Contr - 2007 Int'l Truck      | 1,584.00          | 6,960.68          | -                 | -                 | -                 | -                 |
| DA.5130.432.000 Machinery Contr - 2004 Sterling         | 6,979.00          | 4,457.11          | -                 | -                 | -                 | -                 |
| DA.5130.433.000 Machinery Contr - 2018 Int'l            | 1,344.00          | 975.91            | -                 | -                 | -                 | -                 |
| DA.5130.434.000 Machinery Contr - John Deere 4660       | -                 | 11.92             | -                 | -                 | -                 | -                 |
| DA.5130.435.000 Machinery Contr - 1988 CAT Grader       | 910.00            | 1,462.72          | -                 | -                 | -                 | -                 |
| DA.5130.436.000 Machinery Contr - 4600 John Deere Mower | 1,896.00          | 576.41            | -                 | -                 | -                 | -                 |
| DA.5130.437.000 Machinery Contr - 2013 Int'l            | 17,487.00         | 16,315.86         | -                 | -                 | -                 | -                 |
| DA.5130.438.000 Machinery Contr - John Deere Loader     | 86.00             | 713.84            | -                 | -                 | -                 | -                 |
| DA.5130.439.000 Machinery Contr - 12 CAT 315 Excavator  | 43.00             | 2,818.00          | -                 | -                 | -                 | -                 |
| DA.5130.440.000 Machinery Contr - Roller IR             | 10.00             | -                 | -                 | -                 | -                 | -                 |
| DA.5130.442.000 Machinery Contr - 2015 Ford 1 Ton       | 2,666.00          | 610.85            | -                 | -                 | -                 | -                 |
| DA.5130.443.000 Machinery Contr - 6330 John Deere       | 136.00            | 1,150.80          | -                 | -                 | -                 | -                 |
| DA.5140.400.000 Misc Brush & Weeds - Laboratories       | 25.00             | -                 | 600.00            | 600.00            | 600.00            | 600.00            |
| DA.5142.100.000 Snow Removal Town Services              | 25,964.00         | 22,419.20         | 30,000.00         | 30,000.00         | 30,000.00         | 30,000.00         |
| DA.5142.102.000 Snow Removal - Deputy Supt.             | 1,042.00          | 1,000.00          | 1,000.00          | 1,000.00          | 1,000.00          | 1,000.00          |
| DA.5142.400.000 Snow Removal. Town Contractual          | 137,506.00        | 100,346.50        | 70,000.00         | 100,000.00        | 100,000.00        | 100,000.00        |
| DA.5148.100.000 Snow Removal Other Gov't Pers. Ser.     | 52,812.00         | 45,517.75         | 55,000.00         | 55,000.00         | 55,000.00         | 55,000.00         |
| DA.5148.400.000 Snow Removal Other Gov't Contractual    | 32,674.00         | 31,745.64         | 40,000.00         | 40,000.00         | 40,000.00         | 40,000.00         |
| DA.9010.800.000 State Retirement                        | 14,287.00         | 11,189.00         | 10,125.00         | 11,977.00         | 11,977.00         | 11,977.00         |
| DA.9030.800.000 Social Security                         | 10,781.00         | 10,553.21         | 13,598.00         | 13,601.00         | 13,601.00         | 13,601.00         |
| DA.9050.800.000 Unemployment Insurance                  | 73.00             | -                 | 100.00            | 100.00            | 100.00            | 100.00            |
| DA.9055.800.000 Disability Insurance                    | 99.00             | 166.60            | 200.00            | 200.00            | 200.00            | 200.00            |
| DA.9060.800.000 Hospital & Medical Insurance            | 31,281.00         | 38,640.01         | 32,000.00         | 32,000.00         | 32,000.00         | 32,000.00         |
| DA.9089.800.000 Clothing Allowance                      | 1,200.00          | 600.00            | 1,200.00          | 1,200.00          | 1,200.00          | 1,200.00          |
| DA.9730.600.000 BAN Principal                           | -                 | -                 | -                 | -                 | -                 | -                 |
| DA.9730.700.000 BAN Interest                            | -                 | -                 | -                 | -                 | -                 | -                 |
| DA.9950.900.000 Transfer to Reserve                     | -                 | -                 | -                 | 60,335.00         | 60,335.00         | 60,335.00         |
| <b>TOTAL APPROPRIATIONS:</b>                            | <b>864,086.00</b> | <b>692,127.41</b> | <b>640,823.00</b> | <b>896,718.00</b> | <b>896,718.00</b> | <b>896,718.00</b> |

**TOWN OF SPARTA  
FIRE PROTECTION**

**SPECIAL DISTRICTS**

REVENUES:

ACCT. #  
SF.1001.000 Fire District Property Taxes  
SF.5999.000 Unexpended Balance  
**TOTAL REVENUES:**

|  | 2018<br>ACTUAL | 2019<br>ACTUAL | 2020<br>BUDGET | 2021<br>TENTATIVE | 2021<br>RELIMINAR | 2021<br>ADOPTED |
|--|----------------|----------------|----------------|-------------------|-------------------|-----------------|
|  | 80,500.00      | 82,000.00      | 83,505.00      | 85,500.00         | 85,500.00         | 85,500.00       |
|  | -              | -              | 495.00         | -                 | -                 | -               |
|  | 80,500.00      | 82,000.00      | 84,000.00      | 85,500.00         | 85,500.00         | 85,500.00       |

APPROPRIATIONS:

SF.3410.400 Fire District Contractual (Protection)  
**TOTAL APPROPRIATIONS:**

|  |           |           |           |           |           |           |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
|  | 81,000.00 | 82,500.00 | 84,000.00 | 85,500.00 | 85,500.00 | 85,500.00 |
|  | 81,000.00 | 82,500.00 | 84,000.00 | 85,500.00 | 85,500.00 | 85,500.00 |

**TOWN OF SPARTA  
SPECIAL DISTRICT - LIGHT**

**SPECIAL DISTRICTS**

REVENUES:

| ACCT. #                                    | 2018<br>ACTUAL  | 2019<br>ACTUAL  | 2020<br>BUDGET  | 2021<br>TENTATIVE | 2021<br>RELIMINAR | 2021<br>ADOPTED |
|--|-----------------|-----------------|-----------------|-------------------|-------------------|-----------------|
| SL.1001.000 Light #1 District Property Tax | 1,600.00        | 1,600.00        | 1,700.00        | 1,600.00          | 1,600.00          | 1,600.00        |
| SL.5999.000 Unexpended Balance             | -               | -               | 100.00          | 100.00            | 100.00            | 100.00          |
| <b>TOTAL REVENUES:</b>                     | <b>1,600.00</b> | <b>1,600.00</b> | <b>1,800.00</b> | <b>1,700.00</b>   | <b>1,700.00</b>   | <b>1,700.00</b> |

APPROPRIATIONS:

|   |                 |                 |                 |                 |                 |                 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| SL.5182.400 Street Lighting #1 District | 1,821.00        | 1,620.00        | 1,800.00        | 1,700.00        | 1,700.00        | 1,700.00        |
| <b>TOTAL APPROPRIATIONS:</b>            | <b>1,821.00</b> | <b>1,620.00</b> | <b>1,800.00</b> | <b>1,700.00</b> | <b>1,700.00</b> | <b>1,700.00</b> |

**SCHEDULE OF SALARIES OF ELECTED TOWN OFFICERS**

|                        |           |
|------------------------|-----------|
| Town Board (4) ea.     | 9,180.00  |
| Justice                | 3,000.00  |
| Supervisor             | 8,160.00  |
| Town Clerk             | 13,665.00 |
| Highway Superintendent | 59,688.00 |



**TOWN OF SPARTA  
FUND BALANCE ANALYSIS**

| DESCRIPTION                         | (A)<br>GENERAL<br>FUND | (DA)<br>HIGHWAY<br>O/S VILLAGE | (SF)<br>FIRE<br>DISTRICTS | (SL)<br>LIGHTING<br>DISTRICTS |
|-------------------------------------|------------------------|--------------------------------|---------------------------|-------------------------------|
| Fund Balance - 12/31/16             | \$ 221,674             | \$ 560,272                     | 1,495                     | 1,205                         |
| Revenues (Actual)                   | 270,564                | 748,649                        | 80,000                    | 1,600                         |
| Expenditures (Actual)               | (277,230)              | (836,614)                      | (80,000)                  | (1,659)                       |
| Fund Balance - 12/31/17             | \$ 215,008             | \$ 472,307                     | \$ 1,495                  | \$ 1,146                      |
| Revenues (Actual)                   | 271,448                | 663,514                        | 80,500                    | 1,600                         |
| Expenditures (Actual)               | (280,831)              | (864,086)                      | (81,000)                  | (1,821)                       |
| Fund Balance - 12/31/18 (Actual)    | \$ 205,625             | \$ 271,735                     | \$ 995                    | \$ 925                        |
| Revenues (Actual)                   | 341,084                | 678,214                        | 82,000                    | 1,600                         |
| Expenditures (Actual)               | (296,780)              | (692,129)                      | (82,500)                  | (1,620)                       |
| Fund Balance - 12/31/19 (Actual)    | \$ 249,929             | \$ 257,820                     | \$ 495                    | \$ 905                        |
| Revenues (Projected)                | 266,742                | 634,297                        | 83,505                    | 1,700                         |
| Expenditures (Projected)            | (264,037)              | (706,467)                      | (84,000)                  | (1,600)                       |
| Fund Balance - 12/31/20 (Projected) | \$ 252,634             | \$ 185,650                     | \$ -                      | \$ 1,005                      |
| Revenues (Budget)                   | 225,513                | 896,718                        | 85,500                    | 1,600                         |
| Expenditures (Budget)               | (324,574)              | (896,718)                      | (85,500)                  | (1,700)                       |
| Fund Balance - 12/31/21 (Budget)    | \$ 153,573             | \$ 185,650                     | \$ -                      | \$ 905                        |

**2018 ACTUAL**

**FUND BALANCE COMPONENTS**

|                             |     |                   |                   |               |               |
|-----------------------------|-----|-------------------|-------------------|---------------|---------------|
| Not in Spendable Form       | 806 | \$ 1,712          | \$ 16,729         | \$ -          | \$ -          |
| Appropriated Fund Balance   | 914 | 60,000            | 70,000            | 500           | 200           |
| Unappropriated Fund Balance | 915 | 143,913           | 185,006           | 495           | 725           |
| Total Fund Balance          |     | <u>\$ 205,625</u> | <u>\$ 271,735</u> | <u>\$ 995</u> | <u>\$ 925</u> |

**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 PROJECTED**

**FUND BALANCE COMPONENTS**

|                             |     |                   |                   |             |                 |
|-----------------------------|-----|-------------------|-------------------|-------------|-----------------|
| Not in Spendable Form       | 806 | \$ -              | \$ -              | \$ -        | \$ -            |
| Appropriated Fund Balance   | 914 | 99,061            | 72,170            | -           | -               |
| Unappropriated Fund Balance | 915 | 153,573           | 113,480           | -           | 100             |
| Total Fund Balance          |     | <u>\$ 252,634</u> | <u>\$ 185,650</u> | <u>\$ -</u> | <u>\$ 1,005</u> |

**2021 BUDGETED**

**FUND BALANCE COMPONENTS**

|                             |     |                   |                   |             |               |
|-----------------------------|-----|-------------------|-------------------|-------------|---------------|
| Not in Spendable Form       | 806 | \$ -              | \$ -              | \$ -        | \$ -          |
| Appropriated Fund Balance   | 914 | -                 | -                 | -           | -             |
| Unappropriated Fund Balance | 915 | 153,573           | 185,650           | -           | 905           |
| Total Fund Balance          |     | <u>\$ 153,573</u> | <u>\$ 185,650</u> | <u>\$ -</u> | <u>\$ 905</u> |

|   |     |     |    |     |
|---|-----|-----|----|-----|
| Fund Balance as a Percentage of Annual Appropriations | 47% | 21% | 0% | 53% |
|---|-----|-----|----|-----|

**TOWN OF SPARTA  
TAX CAP CALCULATION**

| <b>DESCRIPTION</b>                  | <b>2020</b>       | <b>2021</b>       |
|-------------------------------------|-------------------|-------------------|
| TAX LEVY FOR PRIOR YEAR             | 631,291.00        | 644,896.00        |
| TAX BASE GROWTH FACTOR              | 1.0038            | 1.0056            |
|                                     | 633,689.91        | 648,507.42        |
| PRIOR YEAR PILOTS                   | 0.00              | 0.00              |
|                                     | 633,689.91        | 648,507.42        |
| ALLOWABLE LEVY GROWTH FACTOR        | 1.0200            | 1.0156            |
|                                     | 646,363.70        | 658,624.13        |
| PROJECTED PILOTS                    | 0.00              | 0.00              |
| AVAILABLE CARRYOVER FROM PRIOR YEAR | 320.00            | 500.00            |
|                                     | <u>646,683.70</u> | <u>659,124.13</u> |
| Taxes                               | <u>644,896.00</u> | <u>651,791.00</u> |
| Under/(Over) Tax Cap                | <u>1,787.70</u>   | <u>7,333.13</u>   |
| Tentative Budget                    |                   | 651,791.00        |
| <i>Preliminary Budget</i>           |                   | 651,791.00        |
| Adopted Budget                      |                   | 651,791.00        |