

TOWN BUDGET

Adopted

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

12th Day of November, 2024.

Signed _____
Town Clerk

Dated _____

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

				2025	2024			2025	2024	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>2025</u>	<u>2024</u>	<u>INCREASE (DECREASE)</u>	
A	434,576	100,593	160,010	173,973	172,973	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	424,208	19,100.00	118,012,141	116,689,600	3.7565	3.6354	0.12
SF	93,500	0	0	93,500	91,500	2,000.00	137,850,690	136,558,833	0.678270	0.670041	0.01
SL	6,500	0	0	6,500	2,873	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>691,554</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

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

**TOWN OF SPARTA
GENERAL FUND TOWNWIDE
2025**

	2022	2023	2024	2025
	ACTUAL	ACTUAL	BUDGET	ADOPTED
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	2023	2024	2025
	ACTUAL	ACTUAL	BUDGET	ADOPTED
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

	2022	2023	2024	2025
	ACTUAL	ACTUAL	BUDGET	ADOPTED
AA.1355.200.00(Assessor Equipment	423.86	-	238.00	-
AA.1355.400.00(Assessor Contractual	1,381.83	947.80	1,200.00	1,200.00
AA.1380.400.00(Fiscal Agents Fees, Contr Expen	1,218.86	-	-	-
AA.1410.100.00(Town Clerk Services	15,000.00	15,000.00	16,000.00	16,000.00
AA.1410.102.00(Town Clerk,Per Ser Deputy			500.00	500.00
AA.1410.400.00(Town Clerk Contractual	2,895.13	5,468.62	4,000.00	4,500.00
AA.1420.400.00(Attorney Contractual	11,468.50	5,261.25	20,000.00	20,000.00
AA.1450.400.00(Election Contractual	2,200.00	1,000.00	3,000.00	3,000.00
AA.1620.100.00(Buildings Pers Svc	765.00	765.00	765.00	765.00
AA.1620.200.00(Buildings Equip - Community C	-	-	150,000.00	-
AA.1620.400.00(Buildings Contractual	6,618.21	1,967.08	12,000.00	12,000.00
AA.1620.404.00(Buildings Contractual-Scottsburg	9,047.81	15,339.47	10,000.00	10,000.00
AA.1670.400.00(Central Printing Contractual	931.50	1,109.23	1,000.00	1,400.00
AA.1910.400.00(Unallocated Insurance	20,797.65	22,197.76	24,196.00	25,000.00
AA.1920.400.00(Municipal Dues	1,141.00	700.00	700.00	700.00
AA.1950.400.00(Taxes & Assess on Property	-	-	443.00	-
AA.1990.400.00(Contingency				1,000.00
AA.3310.400.00(Traffic Control Contractual	632.38	231.90	1,000.00	500.00
AA.3510.400.00(Dog Control Contractual	479.50	448.00	650.00	650.00
AA.4020.100.00(Registrar of Vital Stats Svc	400.00	400.00	400.00	400.00
AA.5010.100.00(Hwy Supt Services	63,688.00	66,906.47	69,550.00	74,500.00
AA.5010.400.00(Hwy Supt Contractual	-	-	500.00	500.00
AA.5132.200.00(Garage Equipment	-	-	-	-
AA.5132.400.00(Garage Contractual	20,052.43	17,320.83	20,000.00	20,000.00
AA.6510.400.00(Veterans Contractual	-	-	300.00	300.00
AA.6772.400.00(Program for the Aging Contr	-	-	600.00	600.00
AA.7310.400.00>Youth Program Contractual	-	-	500.00	500.00
AA.7510.100.00(Historian Personal Services	601.00	595.00	595.00	595.00
AA.7510.400.00(Historian Contractual	800.00	-	1,000.00	1,000.00
AA.7550.400.00(Celebrations Contractual	1,465.93	1,284.50	1,200.00	1,200.00
AA.7989.400.00>Youth Culture & Education	3,000.00	3,000.00	3,000.00	3,000.00
AA.8010.100.00(Zoning Officer Services	10,243.00	10,410.98	10,345.00	15,000.00
AA.8010.105.00(Zoning Pers Svc - Junk Law	2,889.00	2,918.00	2,918.00	3,006.00
AA.8010.400.00(Zoning Officer Contractual	918.14	2,073.24	1,500.00	1,500.00
AA.8020.400.00(Planning Contractual	400.00	10,465.00	1,500.00	11,565.00
AA.8090.400.00(Watershed Program Contractual	991.09	1,132.68	1,105.00	1,221.00
AA.8160.400.00(Refuse & Garbage Contractual	4,001.62	3,122.02	3,550.00	3,550.00
AA.8810.400.00(Cemetery Contractual	4,340.00	3,219.66	3,000.00	3,000.00
AA.9010.800.00(State Retirement	14,470.75	15,993.75	16,870.00	22,058.00
AA.9030.800.00(Emp. Ben. Soc. Sec.	9,923.81	10,214.52	10,921.00	11,480.00
AA.9060.800.00(Hospital & Medical Insurance	1,257.00	1,298.00	826.00	826.00
AA.9089.800.00(Other Employee Benefits, Empl Enfts				500.00
AA.9901.900.00(Transfers, Other Funds				
AA.9950.900.00(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**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 7/31 ACTUAL	2025 ADOPTED
REVENUES:					
ACCT. #					
DA.1001.000.0(Property Taxes	406,208.00	424,208.00	424,208.00	424,208.00	443,308.00
DA.2300.000.0(County Work	88,731.40	93,377.51	50,000.00	77,867.98	50,000.00
DA.2302.000.0(NYS Snow & Ice	43,841.28	27,512.09	45,000.00	41,444.74	40,000.00
DA.2302.001.0(County Snow & Ice	74,025.00	76,232.42	72,000.00	50,400.00	72,000.00
DA.2650.000.0(Sales of Scrap & Excess Materials	657.50	1,702.70	-	-	-
DA.2665.000.0(Sale of Equipment	-	-	20,000.00	-	-
DA.2680.000.0(Insurance Recoveries	-	-	-	9,727.09	-
DA.2701.000.0(Refund of Prior Yr Exp	-	-	-	-	-
DA.3501.000.0(CHIPS	207,244.89	224,192.65	141,173.00	-	200,000.00
DA.5031.000.0(Interfund Transfer	-	-	24,000.00	149,922.82	100,000.00
DA.5730.000.0(BAN	-	-	466,000.00	98,905.18	-
DA.3089.000.0(State Aid	-	-	-	-	190,147.00
DA.5999.000.0(Unexpended Balance	-	-	149,895.00	-	144,345.29
TOTAL REVENUES:	820,708.07	847,225.37	1,392,276.00	860,598.23	1,239,800.29

APPROPRIATIONS:

DA.5110.100.0(General Repairs Services	88,945.00	85,359.97	92,162.00	48,983.70	97,135.90
DA.5110.400.0(General Repairs Contractual	84,563.87	72,311.48	120,000.00	27,632.60	110,000.00
DA.5110.401.0(General Repairs - Story Rd Project	-	-	-	-	190,147.00
DA.5112.200.0(Capital Outlay	218,971.82	211,483.65	141,173.00	-	200,000.00
DA.5130.200.0(Machinery Equipment Purchase	36,352.43	-	466,000.00	248,828.00	15,000.00
DA.5130.400.0(Machinery Contractual	96,770.68	113,834.36	150,000.00	47,312.74	145,000.00
DA.5130.430.0(Machinery Contr - 2018 F150	-	120.00	-	-	-
DA.5130.431.0(Machinery Contr - 2007 Int'l Truck	4,326.32	-	-	2,884.27	-
DA.5130.432.0(Machinery Contr - 2004 Sterling	-	3,945.20	-	-	-
DA.5130.433.0(Machinery Contr - 2018 Int'l	7,977.46	5,349.80	-	1,438.67	-
DA.5130.434.0(Machinery Contr - John Deere 4660	-	-	-	-	-
DA.5130.435.0(Machinery Contr - 1988 CAT Grader	658.23	-	-	-	-
DA.5130.436.0(Machinery Contr - 4600 John Deere Mo	-	-	-	-	-
DA.5130.437.0(Machinery Contr - 2013 Int'l	7,617.88	4,393.03	-	26,153.95	-
DA.5130.438.0(Machinery Contr - John Deere Loader	1,051.81	2,397.00	-	160.09	-
DA.5130.439.0(Machinery Contr - 12 CAT 315 Excavat	326.36	1,271.17	-	10,523.31	-
DA.5130.442.0(Machinery Contr - 2015 Ford 1 Ton	-	-	-	2,047.31	-
DA.5130.443.0(Machinery Contr - 6330 John Deere	15,102.99	12,442.36	-	53.57	-
DA.5140.400.0(Misc Brush & Weeds	-	-	600.00	349.96	600.00
DA.5142.100.0(Snow Removal Town Services	32,004.72	33,390.58	37,317.00	18,616.80	39,371.35
DA.5142.102.0(Snow Removal - Deputy Supt.	1,442.31	1,269.18	1,500.00	865.35	1,500.00
DA.5142.200.0(Snow Removal. Town Contractual	95,914.75	112,755.45	125,000.00	40,932.45	115,000.00

DA.5148.100.0(Snow Removal Other Gov't Pers. Ser.	50,790.83	53,696.10	69,374.00	37,797.76	73,157.75
DA.5148.400.0(Snow Removal Other Gov't Contractual	27,986.19	18,778.59	40,000.00	5,782.03	40,000.00
DA.9010.800.0(State Retirement	11,671.00	13,563.50	14,421.00	14,421.00	17,373.74
DA.9030.800.0(Social Security	13,239.18	13,288.50	15,327.00	7,917.77	16,154.12
DA.9050.800.0(Unemployment Insurance	3,146.00	6,375.16	-	4,507.00	6,000.00
DA.9055.800.0(Disability Insurance	250.00	-	-	125.00	150.00
DA.9060.800.0(Hospital & Medical Insurance	53,069.24	55,536.17	67,421.00	33,462.18	67,421.42
DA.9089.800.0(Clothing Allowance	1,200.00	1,200.00	1,200.00	1,500.00	2,000.00
DA.9730.600.0(BAN Principal	46,426.45	-	46,426.00	92,852.00	98,906.00
DA.9730.700.0(BAN Interest	1,281.73	1,713.13	4,355.00	4,342.66	4,883.00
DA.9950.900.0(Transfer to Reserve			-	-	-
TOTAL APPROPRIATIONS:	901,087.25	824,474.38	1,392,276.00	679,490.17	1,239,800.29

**TOWN OF SPARTA
FIRE PROTECTION**

SPECIAL DISTRICTS

REVENUES:

ACCT. #

SF.1001.00 Fire District Property Taxes

SF.5999.00 Unexpended Balance

TOTAL REVENUES:

	2022	2023	2024	2025
	ACTUAL	ACTUAL	BUDGET	ADOPTED
SF.1001.00 Fire District Property Taxes	87,500.00	87,500.00	91,500.00	93,500.00
SF.5999.00 Unexpended Balance	-	-	-	
<i>TOTAL REVENUES:</i>	87,500.00	87,500.00	91,500.00	93,500.00

APPROPRIATIONS:

SF.3410.40 Fire District Contractual (Protecti

TOTAL APPROPRIATIONS:

SF.3410.40 Fire District Contractual (Protecti	87,500.00	87,500.00	91,500.00	93,500.00
<i>TOTAL APPROPRIATIONS:</i>	87,500.00	87,500.00	91,500.00	93,500.00

**TOWN OF SPARTA
SPECIAL DISTRICT - LIGHT**

SPECIAL DISTRICTS

REVENUES:

ACCT. #

SL.1001.00 Light #1 District Property

SL.5999.00 Unexpended Balance

SL.5031.00 Interfund Transfer

TOTAL REVENUES:

	2022	2023	2024	2025
	ACTUAL	ACTUAL	BUDGET	ADOPTED
SL.1001.00 Light #1 District Property	1,700.00	1,700.00	2,873.00	6,500.00
SL.5999.00 Unexpended Balance	-	-	573.00	0.00
<i>TOTAL REVENUES:</i>	1,700.00	1,700.00	3,446.00	6,500.00

APPROPRIATIONS:

SL.5182.40 Street Lighting #1 District

SL.0630.00 Due To Other Fund

TOTAL APPROPRIATIONS:

SL.5182.40 Street Lighting #1 District	1,843.03	1,843.03	2,300.00	6,500.00
SL.0630.00 Due To Other Fund			573.00	0.00
<i>TOTAL APPROPRIATIONS:</i>	1,843.03	1,843.03	2,873.00	6,500.00

**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
	690,859.17	693,144.57
PRIOR YEAR PILOTS	0.00	0.00
	690,859.17	693,144.57
ALLOWABLE LEVY GROWTH FACTOR	1.0200	1.0200
	704,676.36	707,007.46
PROJECTED PILOTS	0.00	0.00
AVAILABLE CARRYOVER FROM PRIOR YEAR	0.00	10,573.00
	704,676.36	717,580.46
	691,554.00	717,281.00
Taxes	691,554.00	717,281.00
	13,122.36	299.46
Under/(Over) Tax Cap	13,122.36	299.46
		717,281.00
Preliminary Budget		717,281.00

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICERS

Town Board (4) ea. \$2607.75	10,431.00
Justice	3,278.00
Supervisor	9,898.00
Town Clerk	16,000.00
Highway Superintendent	74,500.00