

TOWN BUDGET

FOR 2020

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 2020 budget of the Town of Sparta as adopted by the Town Board on the

_____ Day of _____, 2019.

Signed _____
Town Clerk

Dated _____

**TOWN OF SPARTA
TAX CAP CALCULATION**

DESCRIPTION	2019	2020
TAX LEVY FOR PRIOR YEAR	617,190.00	631,291.00
TAX BASE GROWTH FACTOR	1.0033	1.0038
	619,226.73	633,689.91
PRIOR YEAR PILOTS	0.00	0.00
	619,226.73	633,689.91
ALLOWABLE LEVY GROWTH FACTOR	1.0200	1.0200
	631,611.26	646,363.70
PROJECTED PILOTS	0.00	0.00
AVAILABLE CARRYOVER FROM PRIOR YEAR	0.00	0.00
	631,611.26	646,363.70
	631,291.00	644,896.00
Taxes	631,291.00	644,896.00
	320.26	1,467.70
Under/(Over) Tax Cap	320.26	1,467.70
Tentative Budget		644,896.00
Preliminary Budget		0.00
Adopted Budget		0.00

**TOWN OF SPARTA
LIVINGSTON COUNTY
TENTATIVE BUDGET - 2020**

			2020	2019	2020	2019	TAX RATES			
<u>APPROPRIATIONS</u>	<u>REVENUES</u>	<u>APPROPRIATED FUND BALANCE</u>	<u>PROPERTY TAXES</u>	<u>PROPERTY TAXES</u>	<u>ASSESSED VALUES/UNITS</u>	<u>ASSESSED VALUES/UNITS</u>	<u>2020</u>	<u>2019</u>	<u>INCREASE (DECREASE)</u>	
A	309,806	81,102	58,731	169,973	169,973	91,109,627	90,123,612	1.87	1.89	(0.02)
DA	640,823	230,000	21,105	389,718	377,718	91,109,627	90,123,612	4.28	4.19	0.09
SF	84,000	0	495	83,505	82,000	107,399,136	106,875,266	0.78	0.77	0.01
SL	1,800	0	100	1,700	1,600	4,575,150	4,575,150	0.37	0.35	0.02
	<u>1,036,429</u>	<u>311,102</u>	<u>80,431</u>	<u>644,896</u>	<u>631,291</u>			<u>7.29</u>	<u>7.19</u>	
Worker's Compensation			8,481	8,879	91,109,627	90,123,612	0.09	0.10	(0.01)	

SAMPLE OF TAXES

<u>ASSESSED VALUE</u>	<u>2020</u>	<u>2019</u>	<u>INCREASE (DECREASE)</u>	<u>2020</u>	<u>2019</u>	
PROPERTY TOWN TAX	<u>110,000</u>	<u>110,000</u>	<u>0</u>	1.87	1.89	A
FIRE TAX	685.97	679.21	6.77	4.28	4.19	DA
LIGHT TAX	85.53	84.40	1.13	0.09	0.10	Comp
	40.87	38.47	2.40	<u>6.24</u>	<u>6.17</u>	
						1.00% Increase
					\$0.06	

**TOWN OF SPARTA
GENERAL FUND TOWNWIDE**

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATED	2020 REQUESTED	2020 TENTATIVE	2020 RELIMINAR	2020 ADOPTED
REVENUES:								
AA.1001.00 Property Taxes	164,943.00	168,627.00	169,973.00	169,973.00		169,973.00		
AA.1090.00 Int. & Pen. Real Prop Taxes	2,494.00	3,228.00	1,900.00	2,777.00		1,922.00		
AA.1120.00 Sales Tax	47,910.00	42,228.00	33,000.00	43,242.00		33,000.00		
AA.1255.00 Clerk Fees	515.00	343.00	200.00	426.00		200.00		
AA.2110.00 Zoning Fees	2,472.00	325.00	0.00	565.00		0.00		
AA.2130.00 Refuse & Garbage Charges	13,726.00	14,542.00	14,000.00	15,589.00		14,000.00		
AA.2142.00 Unmetered Sales	690.00	772.00	0.00	1,009.00		500.00		
AA.2401.00 Interest	77.00	482.00	50.00	871.00		100.00		
AA.2410.00 Rental of Real Property	1,440.00	1,720.00	1,440.00	1,720.00		1,440.00		
AA.2530.00 Games of Chance	0.00	10.00	0.00	10.00		0.00		
AA.2544.00 Dog Licenses	1,940.00	1,550.00	1,250.00	1,759.00		1,250.00		
AA.2555.00 Building Permits	348.00	3,245.00	500.00	4,000.00		590.00		
AA.2610.00 Fines & Forfeitures	2,405.00	1,636.00	2,300.00	1,443.00		1,300.00		
AA.2611.00 Traffic Diversion Program	700.00	900.00	500.00	600.00		500.00		
AA.2650.00 Sale of Scrap Material	1,278.00	1,313.00	500.00	945.00		500.00		
AA.2680.00 Insurance Recoveries	39.00	0.00	0.00	0.00		0.00		
AA.2701.00 Refund of Prior Yr Expenditures	0.00	2,604.00	0.00	62,539.00		0.00		
AA.2705.00 Gifts & Donations	3,000.00	3,000.00	3,000.00	3,000.00		3,000.00		
AA.2770.00 Miscellaneous	0.00	15.00	0.00	0.00		0.00		
AA.3001.00 Per Capita Aide	8,193.00	8,193.00	7,800.00	8,193.00		7,800.00		
AA.3005.00 Mortgage Tax	18,395.00	16,715.00	15,000.00	21,716.00		15,000.00		
AA.3089.00 NYS Farmland Grant	0.00	0.00	0.00	0.00		0.00		
AA.5999.00 Unexpended Balance	0.00	0.00	60,000.00	0.00		58,731.00		
TOTAL REVENUES:	270,565.00	271,448.00	311,413.00	340,377.00	0.00	309,806.00	0.00	0.00

APPROPRIATIONS:

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATED	2020 REQUESTED	2020 TENTATIVE	2020 RELIMINAR	2020 ADOPTED
AA.1010.10 Town Board Services	8,392.00	8,600.00	9,000.00	8,812.50		9,180.00		
AA.1010.40 Town Board Contractual	0.00	0.00	50.00	0.00		50.00		
AA.1110.10 Justice Services	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00		
AA.1110.10 Justice Clerk Services	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00		
AA.1110.40 Justice Contractual	8,953.00	1,307.00	1,650.00	1,353.00	1,650.00	1,650.00		
AA.1220.10 Supervisor Services	7,650.00	7,850.00	8,000.00	8,000.00		8,160.00		
AA.1220.10 Deputy Supervisor Services	500.00	500.00	500.00	500.00		500.00		
AA.1220.40 Supervisor Contractual	1,288.00	1,065.00	1,500.00	1,100.00		1,500.00		
AA.1315.40 Comptroller Contractual	6,800.00	10,000.00	10,250.00	10,250.00		10,250.00		
AA.1320.40 Ind Auditing Contractual	1,500.00	0.00	0.00	0.00		0.00		
AA.1330.10 Tax Collector Services	2,600.00	2,600.00	2,700.00	2,700.00	2,700.00	2,700.00		
AA.1330.40 Tax Collector Contractual	0.00	0.00	0.00	0.00	1,250.00	1,250.00		
AA.1340.10 Budget Services	500.00	0.00	0.00	0.00		0.00		
AA.1355.10 Assessor Services	10,352.00	10,652.00	10,972.00	10,972.00	11,301.00	11,191.00		
AA.1355.40 Assessor Contractual	742.00	1,096.00	1,000.00	788.00		1,000.00		
AA.1410.10 Town Clerk Services	11,800.00	11,800.00	12,275.00	12,275.00	13,665.00	13,665.00		
AA.1410.10 Town Clerk-Website Admin	750.00	780.00	815.00	815.00	0.00	0.00		
AA.1410.40 Town Clerk Contractual	3,127.00	2,319.00	3,100.00	2,480.00	2,630.00	2,200.00		
AA.1420.10 Attorney Services	2,500.00	0.00	0.00	0.00		0.00		
AA.1420.40 Attorney Contractual	5,832.00	23,091.00	15,000.00	9,000.00		6,000.00		

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATED	2020 REQUESTED	2020 TENTATIVE	2020 RELIMINAR	2020 ADOPTED
AA.1440.40(Engineering Contractual	1.00	1,290.00	0.00	13,049.00		0.00		
AA.1450.40(Election Contractual	747.00	1,260.00	2,500.00	1,760.00		3,500.00		
AA.1620.10(Buildings Pers Svc	750.00	750.00	765.00	765.00		765.00		
AA.1620.20(Buildings Equip - Town Hall	0.00	753.00	20,000.00	0.00		20,000.00		
AA.1620.40(Buildings Contractual	5,992.00	3,193.00	10,000.00	4,084.00		10,000.00		
AA.1620.40(Buildings Contractual-Scottsburg	0.00	2,161.00	2,000.00	2,058.00		2,100.00		
AA.1670.40(Central Printing Contractual	1,505.00	575.00	1,500.00	1,036.00		1,500.00		
AA.1680.40(Payroll Processing	2,198.00	0.00	0.00	0.00		0.00		
AA.1910.40(Unallocated Insurance	15,501.00	16,538.00	16,600.00	17,063.00		17,100.00		
AA.1920.40(Municipal Dues	650.00	835.00	699.00	699.00		699.00		
AA.1950.40(Taxes & Assess on Property	0.00	395.00	0.00	395.00		395.00		
AA.1990.40(Contingency	0.00	0.00	0.00	0.00		0.00		
AA.3310.40(Traffic Control Contractual	0.00	0.00	1,000.00	500.00		1,000.00		
AA.3510.40(Dog Control Contractual	739.00	602.00	1,200.00	672.00		1,000.00		
AA.4020.10(Registrar of Vital Stats Svc	300.00	150.00	400.00	400.00		400.00		
AA.5010.10(Hwy Supt Services	54,075.00	55,700.00	56,814.00	56,814.00		58,518.00		
AA.5010.40(Hwy Supt Contractual	0.00	0.00	500.00	200.00		500.00		
AA.5132.20(Garage Equipment	1,969.00	0.00	0.00	12,216.00		1,500.00		
AA.5132.40(Garage Contractual	17,189.00	20,796.00	20,000.00	17,512.00		20,000.00		
AA.5182.40(Street Lighting Contractual	0.00	148.00	0.00	0.00		0.00		
AA.6510.40(Veterans Contractual	0.00	0.00	300.00	0.00		300.00		
AA.6772.40(Program for the Aging Contr	0.00	0.00	600.00	0.00		600.00		
AA.7310.40(Youth Program Contractual	0.00	0.00	500.00	0.00		500.00		
AA.7510.10(Historian Personal Services	600.00	575.00	587.00	575.00		575.00		
AA.7510.40(Historian Contractual	1,436.00	800.00	1,700.00	800.00		1,600.00		
AA.7550.40(Celebrations Contractual	520.00	280.00	500.00	280.00		500.00		
AA.7989.40(Youth Culture & Education	3,000.00	3,000.00	3,000.00	3,000.00		3,000.00		
AA.8010.10(Zoning Officer Services	8,405.00	9,000.00	9,750.00	9,750.00		9,945.00		
AA.8010.10(Zoning Pers Svc - Junk Law	0.00	2,500.00	2,750.00	2,750.00		2,805.00		
AA.8010.40(Zoning Officer Contractual	940.00	775.00	2,000.00	842.00		1,500.00		
AA.8010.40(NYS Farmland Grant	12,449.00	0.00	0.00	0.00		0.00		
AA.8020.40(Planning Contractual	1,200.00	800.00	1,600.00	800.00		1,600.00		
AA.8090.40(Watershed Program Contractual	811.00	951.00	1,000.00	984.00		1,000.00		
AA.8160.10(Refuse & Garbage Pers Svc	7,022.00	7,549.00	7,800.00	7,182.00		7,800.00		
AA.8160.20(Refuse & Garbage Equipment	0.00	0.00	0.00	0.00		0.00		
AA.8160.40(Refuse & Garbage Contractual	31,713.00	33,479.00	32,000.00	33,654.00		33,000.00		
AA.8810.10(Cemetery Services	0.00	2,000.00	2,000.00	2,000.00		2,000.00		
AA.8810.40(Cemetery Contractual	1,300.00	321.00	2,000.00	2,321.00		2,000.00		
AA.9010.80(State Retirement	16,773.00	15,847.00	15,936.00	15,936.00		15,283.00		
AA.9030.80(Emp. Ben. Soc. Sec.	9,325.00	9,730.00	10,000.00	10,443.00		11,044.00		
AA.9060.80(Hospital & Medical Insurance	637.00	218.00	400.00	218.00		281.00		
TOTAL APPROPRIATIONS:	277,233.00	280,831.00	311,413.00	296,003.50	39,396.00	309,806.00	0.00	0.00

Difference -6,668 -9,383 0 44,374 -39,396 0 0 0

	Taxes Raised 1001	Unassigned Fund Balance 917	Recycling Building Reserve	Assigned Appropriated FB 914	Not in Spendable Form 806	TOTAL FUND BALANCE
2015	161,363	238,762		0		238,762
2016	161,363	197,533		24,141	0	221,674
2017	164,943	168,801		45,274	933	215,008
2018	168,627	131,913	12,000	60,000	1,712	205,625
2019	169,973	217,999	32,000	0	0	249,999
2020	169,973	139,268	52,000	58,731	0	191,268

**TOWN OF SPARTA
HIGHWAY FUND TOWNWIDE**

REVENUES:

ACCT. #

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATED	2020 REQUESTED	2020 TENTATIVE	2020 PRELIMINARY	2020 ADOPTED
DA.1001.000.00C Property Taxes	355,412.00	366,463.00	377,718.00	377,718.00		389,718.00		
DA.2300.000.00C County Work	79,691.00	57,897.00	20,000.00	36,000.00		20,000.00		
DA.2302.000.00C NYS Snow & Ice	134,400.00	29,326.00	45,000.00	45,000.00		45,000.00		
DA.2302.001.00C County Snow & Ice	0.00	70,875.00	70,000.00	70,875.00		70,000.00		
DA.2401.000.00C Interest	198.00	34.00	0.00	0.00		0.00		
DA.2665.000.00C Sale of Equipment	31,750.00	0.00	30,000.00	0.00		0.00		
DA.2680.000.00C Insurance Recoveries	0.00	0.00	0.00	0.00		0.00		
DA.2701.000.00C Refund of Prior Yr Exp	213.00	0.00	0.00	0.00		0.00		
DA.2770.000.00C Miscellaneous	0.00	2,752.00	0.00	0.00		0.00		
DA.3501.000.00C CHIPS	146,985.00	136,167.00	117,000.00	136,197.00		95,000.00		
DA.5710.000.00C BAN	0.00	0.00	0.00	0.00		0.00		
DA.5999.000.00C Unexpended Balance	0.00	0.00	70,000.00	19,774.00		21,105.00		
TOTAL REVENUES:	748,649.00	663,514.00	729,718.00	685,564.00	0.00	640,823.00	0.00	0.00

APPROPRIATIONS:

DA.5110.100.00C General Repairs Services	85,638.00	57,897.00	72,000.00	66,750.00		72,000.00		
DA.5110.400.00C General Repairs Contractual	117,056.00	52,713.00	130,000.00	90,000.00		130,000.00		
DA.5112.200.00C Capital Outlay	172,592.00	160,133.00	117,000.00	143,123.00		95,000.00		
DA.5130.200.00C Machinery Equipment Purchase	207,225.00	168,935.00	75,000.00	45,000.00	185,000.00	0.00		
DA.5130.400.00C Machinery Contractual	56,593.00	83,523.00	73,800.00	73,323.00		90,000.00		
DA.5130.430.00C Machinery Contr - 2016 F150	0.00	0.00	0.00	1,115.00		0.00		
DA.5130.431.00C Machinery Contr - 2007 Int'l Truck	0.00	1,584.00	0.00	4,626.00		0.00		
DA.5130.432.00C Machinery Contr - 2003 Sterling	0.00	6,979.00	0.00	4,000.00		0.00		
DA.5130.433.00C Machinery Contr - 2018 Int'l	0.00	1,344.00	0.00	1,872.00		0.00		
DA.5130.435.00C Machinery Contr - 1988 CAT Grader	0.00	910.00	0.00	2,000.00		0.00		
DA.5130.436.00C Machinery Contr - 4600 John Deere Mower	0.00	1,896.00	0.00	719.00		0.00		
DA.5130.437.00C Machinery Contr - 2013 Int'l	0.00	17,487.00	0.00	4,000.00		0.00		
DA.5130.438.00C Machinery Contr - John Deere Loader	0.00	86.00	0.00	713.00		0.00		
DA.5130.439.00C Machinery Contr - 12 CAT 315 Excavator	0.00	43.00	0.00	59.00		0.00		
DA.5130.440.00C Machinery Contr - Roller IR	0.00	10.00	0.00	10.00		0.00		
DA.5130.442.00C Machinery Contr - 2014 Ford 1 Ton	0.00	2,666.00	0.00	962.00		0.00		
DA.5130.443.00C Machinery Contr - 6330 John Deere	0.00	136.00	0.00	868.00		0.00		
DA.5140.400.00C Misc Brush & Weeds - Laboratories	81.00	25.00	600.00	25.00		600.00		
DA.5142.100.00C Snow Removal Town Services	17,095.00	25,964.00	30,000.00	27,900.00		30,000.00		
DA.5142.102.00C Snow Removal - Deputy Supt.	1,000.00	1,042.00	1,000.00	1,000.00		1,000.00		
DA.5142.400.00C Snow Removal. Town Contractual	57,641.00	137,506.00	60,000.00	76,165.00		70,000.00		
DA.5148.100.00C Snow Removal Other Gov't Pers. Ser.	45,426.00	52,812.00	55,000.00	51,400.00		55,000.00		
DA.5148.400.00C Snow Removal Other Gov't Contractual	31,071.00	32,674.00	45,000.00	24,886.00		40,000.00		
DA.9010.800.00C State Retirement	15,809.00	14,287.00	14,381.00	14,381.00		10,125.00		
DA.9030.800.00C Social Security	12,195.00	10,781.00	13,000.00	11,300.00		13,598.00		
DA.9005.800.00C Unemployment Insurance	31.00	73.00	0.00	100.00		100.00		
DA.9055.800.00C Disability Insurance	173.00	99.00	200.00	167.00		200.00		
DA.9060.800.00C Hospital & Medical Insurance	16,988.00	31,281.00	41,537.00	38,500.00		32,000.00		
DA.9089.800.00C Clothing Allowance	0.00	1,200.00	1,200.00	600.00		1,200.00		
DA.9730.600.00C BAN Principal	0.00	0.00	0.00	0.00		0.00		
DA.9730.700.00C BAN Interest	0.00	0.00	0.00	0.00		0.00		
TOTAL APPROPRIATIONS:	836,614.00	864,086.00	729,718.00	685,564.00	185,000.00	640,823.00	0.00	0.00

Difference

(87,965) (200,572) 0 0 (185,000) 0 0 0

	Taxes Raised	Assigned Unappropriated	Assigned	Not in	TOTAL FUND BALANCE	Difference
	1001	Fund Balance	Appropriated	Spendable		
		915	FB	Form		
			914	806		
2015	343,726	482,567	0		482,567	
2016	355,412	304,300	255,207	765	560,272	77,705
2017	355,412	252,488	212,143	7,676	472,307	-87,965
2018	366,463	185,006	70,000	16,729	271,735	-200,572
2019	377,718	251,961	19,774	0	251,961	-19,774
2020	389,718	230,856	21,105	0	230,856	-21,105

**TOWN OF SPARTA
FIRE PROTECTION**

SPECIAL DISTRICTS

REVENUES:

ACCT. #

SF.1001.000 Fire District Property Taxes

SF.5999.000 Unexpended Balance

TOTAL REVENUES:

2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATED	2020 REQUESTED	2020 TENTATIVE	2020 RELIMINAR	2020 ADOPTED
80,000.00	80,500.00	82,000.00	82,000.00		83,505.00		
0.00	0.00	500.00	0.00		495.00		
80,000.00	80,500.00	82,500.00	82,000.00	0.00	84,000.00	0.00	0.00

APPROPRIATIONS:

SF.3410.400 Fire District Contractual (Protection

TOTAL APPROPRIATIONS:

80,000.00	81,000.00	82,500.00	82,500.00		84,000.00		
80,000.00	81,000.00	82,500.00	82,500.00	0.00	84,000.00	0.00	0.00

**TOWN OF SPARTA
SPECIAL DISTRICT - LIGHT**

SPECIAL DISTRICTS

REVENUES:

ACCT. #

SL.1001.000 Light #1 District Property T

SL.5999.000 Unexpended Balance

TOTAL REVENUES:

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATED	2020 REQUESTED	2020 TENTATIVE	2020 RELIMINAR	2020 ADOPTED
SL.1001.000 Light #1 District Property T	1,600.00	1,600.00	1,600.00	1,600.00		1,700.00		
SL.5999.000 Unexpended Balance	0.00	0.00	200.00	0.00		100.00		
<i>TOTAL REVENUES:</i>	1,600.00	1,600.00	1,800.00	1,600.00	0.00	1,800.00	0.00	0.00

APPROPRIATIONS:

SL.5182.400 Street Lighting #1 District C

TOTAL APPROPRIATIONS:

SL.5182.400 Street Lighting #1 District C	1,659.00	1,821.00	1,800.00	1,800.00		1,800.00		
<i>TOTAL APPROPRIATIONS:</i>	1,659.00	1,821.00	1,800.00	1,800.00	0.00	1,800.00	0.00	0.00