

TOWN BUDGET

Adopted

FOR 2026

TOWN OF SPARTA
IN
COUNTY OF LIVINGSTON

CERTIFICATION OF TOWN CLERK

I, John Duffy, Town Clerk, certify that the following is a true and correct copy of the 2026 budget of the Town of Sparta as adopted by the Town Board on the 11th Day of November.

Signed

John Duffy
Town Clerk

Dated

11/11/25

[illegible]

TOWN OF SPARTA				
TAX CAP CALCULATION				
DESCRIPTION		2025		2026
TAX LEVY FOR PRIOR YEAR		691,554.00		717,281.00
TAX BASE GROWTH FACTOR		1.0023		1.0082
		693,144.57		723,162.70
PRIOR YEAR PILOTS		0.00		0.00
		693,144.57		723,162.70
ALLOWABLE LEVY GROWTH FACTOR		1.0200		1.0200
		707,007.46		737,625.96
PROJECTED PILOTS		0.00		0.00
AVAILABLE CARRYOVER FROM PRIOR YEAR		10,573.00		299.00
		717,580.46		737,924.96
Taxes		717,281.00		799,084.00
Under/(Over) Tax Cap		299.46		(61,159.04)
Adopted Budget				799,084.00

TOWN OF SPARTA
GENERAL FUND TOWNWIDE

2026

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
REVENUES:				
AA.1001.000.000 Property Taxes	172,973.00	172,973.00	173,973.00	201,822.00
AA.1090.000.000 Int. & Pen. Real Prop Taxes	1,965.09	4,411.90	3,000.00	4,000.00
AA.1120.000.000 Sales Tax	60,055.99	45,855.73	50,000.00	50,000.00
AA.1255.000.000 Clerk Fees	350.00	435.00	200.00	400.00
AA.2110.000.000 Zoning Fees	100.00	125.00	-	-
AA.2130.000.000 Refuse & Garbage Charges	-	-	-	-
AA.2142.000.000 Unmetered Sales	1,291.00	1,515.00	700.00	1,000.00
AA.2401.000.000 Interest	790.28	16,253.08	12,000.00	15,000.00
AA.2410.000.000 Rental of Real Property	1,500.00	1,500.00	1,500.00	1,500.00
AA.2530.000.000 Games of Chance	20.00	10.00	-	10.00
AA.2544.000.000 Dog Licenses	1,196.00	1,215.00	1,200.00	1,200.00
AA.2555.000.000 Building Permits	3,620.08	7,763.16	3,500.00	5,000.00
AA.2610.000.000 Fines & Forfeitures	(224.00)	1,725.54	2,000.00	1,700.00
AA.2611.000.000 Traffic Diversion Program	300.00	200.00	300.00	300.00
AA.2650.000.000 Sale of Scrap Material	-	-	-	-
AA.2655.000.000 Minor Sales	-	-	-	125,000.00
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	-	-	-	-
AA.2770.000.000 Miscellaneous	313.33	-	-	-
AA.3001.000.000 State Aid -	-	-	8,193.00	8,193.00
AA.3005.000.000 Mortgage Tax	15,860.32	14,365.43	15,000.00	15,000.00
AA.3040.000.000 St Aid - Other (Specify)	-	-	-	-
AA.3089.000.000 St Aid	-	573.00	-	-
AA.4089.000.000 Federal Aid	9,769.00	149,922.82	-	-
AA.5999.000.000 Unexpended Balance	15,050.48	8,507.08	160,010.07	-
TOTAL REVENUES:	287,930.57	430,350.74	434,576.07	433,125.00
APPROPRIATIONS:				
AA.1010.100.000 Town Board Services	9,750.33	10,032.00	10,431.00	10,743.00
AA.1010.400.000 Town Board Contractual	-	-	50.00	50.00
AA.1110.100.000 Justice Services	3,090.00	3,183.00	3,278.00	3,380.00
AA.1110.103.000 Justice Clerk Services	3,708.00	3,819.00	3,934.00	4,050.00
AA.1110.400.000 Justice Contractual	1,702.83	1,950.22	2,100.00	2,100.00
AA.1220.100.000 Supervisor Services	8,657.00	8,916.96	9,898.00	10,195.00
AA.1220.102.000 Deputy Supervisor Services	500.00	500.00	500.00	500.00
AA.1220.400.000 Supervisor Contractual	2,667.83	2,312.11	2,000.00	3,400.00
AA.1315.400.000 Comptroller Contractual	12,621.82	12,401.04	13,273.07	13,500.00
AA.1330.100.000 Tax Collector Services	2,800.00	2,999.88	3,000.00	3,200.00
AA.1355.100.000 Assessor Services	11,873.00	12,228.96	12,596.00	13,100.00
AA.1355.200.000 Assessor Equipment	-	-	-	-
AA.1355.400.000 Assessor Contractual	947.80	1,820.36	1,200.00	1,200.00
AA.1380.400.000 Fiscal Agents Fees, Contr Expend	-	-	-	-
AA.1410.100.000 Town Clerk Services	15,000.00	15,999.88	16,000.00	14,500.00
AA.1410.102.000 Town Clerk, Per Ser Deputy	-	-	500.00	3,000.00

		2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
AA.1410.400.000	Town Clerk Contractual	5,468.62	5,554.93	4,500.00	3,000.00
AA.1420.400.000	Attorney Contractual	5,261.25	837.50	20,000.00	31,054.00
AA.1450.400.000	Election Contractual	1,000.00	4,300.00	3,000.00	3,000.00
AA.1620.100.000	Buildings Pers Svc	765.00	765.00	765.00	788.00
AA.1620.200.000	Buildings Equip - Community Cente	-	-	-	-
AA.1620.400.000	Buildings Contractual	1,967.08	7,787.21	12,000.00	4,000.00
AA.1620.404.000	Buildings Contractual-Scotsburg	15,339.47	3,828.29	10,000.00	5,000.00
AA.1670.400.000	Central Printing Contractual	1,109.23	1,335.71	1,400.00	3,400.00
AA.1910.400.000	Unallocated Insurance	22,197.76	23,302.99	25,000.00	28,000.00
AA.1920.400.000	Municipal Dues	700.00	700.00	700.00	700.00
AA.1950.400.000	Taxes & Assess on Property	-	-	-	-
AA.1990.400.000	Contingency	-	-	1,000.00	-
AA.3310.400.000	Traffic Control Contractual	231.90	111.27	500.00	500.00
AA.3510.400.000	Dog Control Contractual	448.00	469.00	650.00	650.00
AA.4020.100.000	Registrar of Vital Stats Svc	400.00	400.00	400.00	500.00
AA.5010.100.000	Hwy Supt Services	66,906.47	69,550.00	74,500.00	77,471.00
AA.5010.400.000	Hwy Supt Contractual	-	-	500.00	500.00
AA.5132.200.000	Garage Equipment	-	No Acct	-	-
AA.5132.400.000	Garage Contractual	17,320.83	17,127.23	20,000.00	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	595.00	595.00	595.00	595.00
AA.7510.400.000	Historian Contractual	-	-	1,000.00	1,000.00
AA.7550.400.000	Celebrations Contractual	1,284.50	1,007.89	1,200.00	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	10,410.98	9,405.82	15,000.00	15,450.00
AA.8010.105.000	Zoning Pers Svc - Junk Law	2,918.00	2,917.92	3,006.00	3,096.00
AA.8010.400.000	Zoning Officer Contractual	2,073.24	14,840.05	1,500.00	1,550.00
AA.8020.400.000	Planning Contractual	10,465.00	426.95	11,565.00	1,395.00
AA.8090.400.000	Watershed Program Contractual	1,132.68	1,104.29	1,221.00	1,324.00
AA.8160.400.000	Refuse & Garbage Contractual	3,122.02	1,660.46	3,550.00	1,500.00
AA.8810.400.000	Cemetery Contractual	3,219.66	1,590.00	3,000.00	1,600.00
AA.9010.800.000	State Retirement	15,993.75	20,660.50	22,058.00	24,852.00
AA.9030.800.000	Emp. Ben. Soc. Sec.	10,214.52	10,623.51	11,480.00	12,284.00
AA.9060.800.000	Hospital & Medical Insurance	1,298.00	362.99	826.00	898.00
AA.9089.800.000	Other Employee Benefits, Empl Entfs	-	-	500.00	500.00
AA.9901.900.000	Transfers, Other Funds	-	-	100,000.00	100,000.00
AA.9950.900.000	Interfund Tranfer	-	-	-	-
TOTAL APPROPRIATIONS:		278,161.57	280,427.92	434,576.07	433,125.00

TOWN OF SPARTA					
HIGHWAY FUND TOWNWIDE					
REVENUES:		2023	2024	2025	2026
ACCT. #		ACTUAL	ACTUAL	BUDGET	BUDGET
DA.1001.000.000	Property Taxes	424,208.00	424,208.00	443,308.00	495,762.00
DA.2300.000.000	County Work	93,377.51	94,588.21	50,000.00	30,000.00
DA.2302.000.000	NYS Snow & Ice	27,512.09	42,384.74	40,000.00	40,000.00
DA.2302.001.000	County Snow & Ice	76,232.42	75,600.00	72,000.00	72,000.00
DA.2650.000.000	Sales of Scrap & Excess Materials	1,702.70	No Acct	-	-
DA.2665.000.000	Sale of Equipment	-	475.00	-	-
DA.2680.000.000	Insurance Recoveries	-	9,727.09	-	-
DA.2701.000.000	Refund of Prior Yr Exp	-	-	-	-
DA.3501.000.000	CHIPS	224,192.65	223,114.17	200,000.00	200,000.00
DA.5031.000.000	Interfund Transfer	-	-	100,000.00	100,000.00
DA.5730.000.000	BAN	-	-	-	183,090.00
DA.3089.000.000	State Aid	-	-	190,147.00	-
DA.5999.000.000	Unexpended Balance	-	-	144,345.29	-
TOTAL REVENUES:		847,225.37	882,659.81	1,239,800.29	1,120,852.00
APPROPRIATIONS:					
DA.5110.100.000	General Repairs Services	85,359.97	89,772.30	97,135.90	106,429.00
DA.5110.400.000	General Repairs Contractual	72,311.48	42,615.71	110,000.00	100,000.00
DA.5110.401.000	General Repairs - Story Rd Project	-	-	190,147.00	200,000.00
DA.5112.200.000	Capital Outlay	211,483.65	223,114.17	200,000.00	200,000.00
DA.5130.200.000	Machinery Equipment Purchase	-	460,392.00	15,000.00	170,000.00
DA.5130.400.000	Machinery Contractual	113,834.36	90,356.68	145,000.00	100,000.00
DA.5130.430.000	Machinery Contr - 2018 F150	120.00	88.00	-	-
DA.5130.431.000	Machinery Contr - 2007 Int'l Truck	-	2,884.27	-	-
DA.5130.432.000	Machinery Contr - 2004 Sterling	3,945.20	148.50	-	-
DA.5130.433.000	Machinery Contr - 2018 Int'l	5,349.80	9,616.82	-	-
DA.5130.434.000	Machinery Contr - John Deere 4660	-	-	-	-
DA.5130.435.000	Machinery Contr - 1988 CAT Grader	-	-	-	-
DA.5130.436.000	Machinery Contr - 4600 John Deere Mower	-	-	-	-
DA.5130.437.000	Machinery Contr - 2013 Int'l	4,393.03	29,801.06	-	-
DA.5130.438.000	Machinery Contr - John Deere Loader	2,397.00	443.26	-	-
DA.5130.439.000	Machinery Contr - 12 CAT 315 Excavator	1,271.17	10,523.31	-	-
DA.5130.442.000	Machinery Contr - 2015 Ford 1 Ton	-	2,489.57	-	-
DA.5130.443.000	Machinery Contr - 6330 John Deere	12,442.36	8,752.04	-	-
DA.5140.400.000	Misc Brush & Weeds	-	349.96	600.00	600.00
DA.5142.100.000	Snow Removal Town Services	33,390.58	31,469.36	39,371.35	39,416.00
DA.5142.102.000	Snow Removal - Deputy Supt.	1,269.18	1,442.25	1,500.00	1,500.00
DA.5142.400.000	Snow Removal. Town Contractual	112,755.45	101,949.47	115,000.00	118,200.00
DA.5148.100.000	Snow Removal Other Gov't Pers. Ser.	53,696.10	63,775.25	73,157.75	71,388.00
DA.5148.400.000	Snow Removal Other Gov't Contractual	18,778.59	5,782.03	40,000.00	40,000.00
DA.9010.800.000	State Retirement	13,563.50	16,524.75	17,373.74	21,903.00
DA.9030.800.000	Social Security	13,288.50	13,889.94	16,154.12	16,744.00
DA.9050.800.000	Unemployment Insurance	6,375.16	4,192.00	6,000.00	6,500.00
DA.9055.800.000	Disability Insurance	-	125.00	150.00	125.00
DA.9060.800.000	Hospital & Medical Insurance	55,536.17	79,403.57	67,421.42	85,480.00
DA.9089.800.000	Clothing Allowance	1,200.00	1,500.00	2,000.00	2,000.00
DA.9730.600.000	BAN Principal	-	92,852.00	98,906.00	37,090.00
DA.9730.700.000	BAN Interest	1,713.13	4,342.66	4,883.00	3,477.00
DA.9950.900.000	Transfer to Reserve	-	-	-	-
TOTAL APPROPRIATIONS:		824,474.38	1,388,595.93	1,239,800.29	1,120,852.00

TOWN OF SPARTA					
FIRE PROTECTION					
SPECIAL DISTRICTS					
REVENUES:					
ACCT. #		2023	2024	2025	2026
SF.1001.000 Fire District Property Taxes	ACTUAL		ACTUAL	BUDGET	BUDGET
SF.5999.000 Unexpended Balance	87,500.00	91,500.00	93,500.00	95,500.00	
TOTAL REVENUES:	-	-	-	-	
	87,500.00	91,500.00	93,500.00	95,500.00	
APPROPRIATIONS:					
SF.3410.400 Fire District Contractual (Protection					
TOTAL APPROPRIATIONS:	87,500.00	91,500.00	93,500.00	95,500.00	
	87,500.00	91,500.00	93,500.00	95,500.00	

TOWN OF SPARTA						
SPECIAL DISTRICT - LIGHT						
SPECIAL DISTRICTS						
REVENUES:		2023	2024	2025	2026	
ACCT. #		ACTUAL	ACTUAL	BUDGET	BUDGET	
SL.1001.000 Light #1 District Property Tax		1,700.00	1,700.00	6,500.00	6,000.00	
SL.2401.000 Interest						
SL.5999.000 Unexpended Balance		-	-	-		
SL.5031.000 Interfund Transfer						
TOTAL REVENUES:		1,700.00	1,700.00	6,500.00	6,000.00	
APPROPRIATIONS:						
SL.5182.400 Street Lighting #1 District		1,843.03	1,843.03	6,500.00	6,000.00	
SL.0630.000 Due To Other Fund					0.00	
TOTAL APPROPRIATIONS:		1,843.03	1,843.03	6,500.00	6,000.00	

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICERS

Town Board (4) ea. \$2686.00	10,743.00
Justice	3,380.00
Supervisor	10,195.00
Town Clerk	14,500.00
Highway Superintendent	77,471.00