TOWN BUDGET

Tentative

FOR 2027

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 2027 budget of the Town of Sparta as Tentative by the Town Board on the 13th Day of October.

Signed _____
Town Clerk

Dated 10/13/2026

TOWN OF SPARTA
LIVINGSTON COUNTY
BUDGET - 2027

	APPROPRIATIONS	REVENUES	APPROPRIATED FUND BALANCE	PROPERTY TAXES 2027	PROPERTY TAXES 2026	ASSESSED VALUES/UNITS 2027	ASSESSED VALUES/UNITS 2026	TAX RATES 2027	TAX RATES 2026	INCREASE (DECREASE)
A	509,999	136,043	0	373,956	201,822	181,090,446	119,099,155	2.0650	1.694571	0.37
DA	1,160,733	467,246	173,487	520,000	495,762	181,090,446	119,099,155	2.8715	4.162599	(1.29)
SF	97,500	0	0	97,500	95,500	207,266,491	139,505,836	0.470409	0.684559	(0.21)
SL	8,000	0	0	8,000	6,000	9,174,850	5,826,700	0.871949	1.029742	(0.16)
	1,776,232	603,289	173,487	999,456	799,084			6.2789	7.571472	
Worker's Compensation				9,500.00	8,623.00	181,090,446	119,099,155	0.0525	0.072402	(0.02)

SAMPLE OF TAXES

	2027	2026	INCREASE (DECREASE)
ASSESSED VALUE	$166,000.00	$100,000.00	$66,000.00
TOWN TAX	$828.17	$592.96	235.21
FIRE TAX	$78.09	$68.46	9.63
LIGHT TAX	$144.74	$102.97	41.77

Tax Rates (Rounded)

	2027 TOWNWIDE	2026 TOWNWIDE	
A	$2.07	$1.69	0.37
DA	$2.87	$4.16	-1.29
COMP	$0.05	$0.07	-0.02
	$4.99	$5.93	($0.94)
	-15.86%		
	(0.94)		
SF	$0.47	$0.68	-0.21
SL	$0.87	$1.03	-0.16

TOWN OF SPARTA
FUND BALANCE ANALYSIS

DESCRIPTION	(A) GENERAL FUND	(DA) HIGHWAY O/S VILLAGE	(SL) LIGHTING DISTRICTS
Fund Balance - 12/31/24 (Actual)	$ 268,276	$ 247,816	$ (699)
Revenues (Actual)	298,929	915,839	6,618
Expenditures (Actual)	(405,522)	(908,123)	(5,964)
Fund Balance - 12/31/25 (Actual)	$ 161,683	$ 255,532	$ (45)

2025 ACTUAL

FUND BALANCE COMPONENTS

Not in Spendable Form	$ 6,151	$ 5,455	$ -
Capital Reserves			
Appropriated Fund Balance	-	173,487	-
Unappropriated Fund Balance	155,532	76,590	(45)
Total Fund Balance	$ 161,683	$ 255,532	$ (45)

Fund Balance - 12/31/25 (Actual)	$ 161,683	$ 255,532	$ (45)
Revenues (PROJECTED)	382,289	1,145,383	6,089
Expenditures (PROJECTED)	(458,439)	(1,185,560)	(7,004)
Fund Balance - 12/31/26 (PROJECTED)	$ 85,532	$ 215,355	$ (959)

2026 PROJECTED

FUND BALANCE COMPONENTS

Not in Spendable Form	$ 6,151	$ 5,455	$ -
Capital Reserves			
Appropriated Fund Balance	-	173,487	-
Unappropriated Fund Balance	79,381	36,413	(959)
Total Fund Balance	$ 85,532	$ 215,355	$ (959)

2027 Budget	**509,999.00**	**1,160,733.00**	**8,000.00**
Fund Balance as a percentage of 2027 Budget	**17%**	**19%**	**-12%**

TOWN OF SPARTA
TAX CAP CALCULATION

DESCRIPTION	2026	2027
TAX LEVY FOR PRIOR YEAR	717,281.00	799,084.00
TAX BASE GROWTH FACTOR	1.0082	1.0100
	723,162.70	807,074.84
PRIOR YEAR PILOTS	0.00	0.00
	723,162.70	807,074.84
ALLOWABLE LEVY GROWTH FACTOR	1.0200	1.0200
	737,625.96	823,216.34
PROJECTED PILOTS	0.00	0.00
AVAILABLE CARRYOVER FROM PRIOR YEAR	299.00	0.00
	737,924.96	823,216.34
Taxes	799,084.00	999,456.00
Under/(Over) Tax Cap	(61,159.04)	(176,239.66)
Adopted Budget	799,084.00	999,456.00

TOWN OF SPARTA
GENERAL FUND TOWNWIDE
2027

		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 REQUESTED	2027 TENTATIVE	
REVENUES:								
AA.1001.000.000	Property Taxes	172,973.00	173,973.00	201,822.00	201,822.00	201,822.00	373,956.00	
AA.1090.000.000	Int. & Pen. Real Prop Taxes	4,411.90	4,398.04	4,000.00	3,212.34	3,000.00	3,000.00	
AA.1120.000.000	Sales Tax	45,855.73	58,127.83	50,000.00	59,526.23	45,000.00	45,000.00	
AA.1255.000.000	Clerk Fees	435.00	992.50	400.00	308.57	-	-	
AA.2110.000.000	Zoning Fees	125.00	-		171.43	-	-	
AA.2142.000.000	Unmetered Sales	1,515.00	2,130.75	1,000.00	1,428.00	1,200.00	1,200.00	
AA.2401.000.000	Interest	16,253.08	15,152.58	15,000.00	7,976.61	5,500.00	5,500.00	
AA.2410.000.000	Rental of Real Property	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	Church Rental
AA.2530.000.000	Games of Chance	10.00	10.00	10.00	-	-		
AA.2544.000.000	Dog Licenses	1,215.00	1,071.00	1,200.00	1,592.57	1,250.00	1,250.00	
AA.2555.000.000	Building Permits	7,763.16	4,543.20	5,000.00	4,420.29	4,200.00	4,200.00	
AA.2610.000.000	Fines & Forfeitures	1,725.54	1,642.00	1,700.00	1,203.43	1,200.00	1,200.00	
AA.2611.000.000	Traffic Diversion Program	200.00	950.00	300.00	428.57	-	-	
AA.2650.000.000	Sale of Scrap Material		1,852.00		-	-		
AA.2655.000.000	Minor Sales	-	-	125,000.00		-		Railroad Property
AA.2680.000.000	Insurance Recoveries	-	-		6,313.33	-		
AA.2705.000.000	Gifts & Donations	3,000.00	3,000.00	3,000.00	9,000.00	-	-	MJS Memorial Donation - 2026 last year
AA.2750.000.000	AIM - Related Payment	-	No Acct		-			AIM
AA.2770.000.000	Miscellaneous	-	No Acct		-	-		
AA.3001.000.000	State Aid -		8,193.00	8,193.00	8,193.00	8,193.00	8,193.00	
AA.3005.000.000	Mortgage Tax	14,365.43	20,818.88	15,000.00	23,843.94	15,000.00	15,000.00	May & Dec
AA.3089.000.000	St Aid	573.00	573.00	29,629.00	31,348.28	-	50,000.00	Jcap (Feb/March), TMA (Aug), $50k for Engi
AA.4089.000.000	Federal Aid	149,922.82	-		20,000.00	-	-	ARPA - Coming From County
AA.5999.000.000	Unexpended Fund Balance	8,507.08	-	-			-	
TOTAL REVENUES:		430,350.74	298,927.78	462,754.00	382,288.58	287,865.00	509,999.00	0.00

		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 REQUESTED	2027 TENTATIVE	
APPROPRIATIONS:		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2025 PROJECTED	2027 REQUESTED	2027 TENTATIVE	
AA.1010.100.000	Town Board Services	10,032.00	10,430.88	10,743.00	10,743.84	11,068.00	11,068.00	3% increase requested
AA.1010.400.000	Town Board Contractual	-	-	50.00	50.00	50.00	50.00	
AA.1110.100.000	Justice Services	3,183.00	3,278.04	3,380.00	3,380.04	3,500.00	3,500.00	4% increase requested
AA.1110.103.000	Justice Clerk Services	3,819.00	3,934.00	4,050.00	3,211.16	4,170.00	4,170.00	3% increase requested
AA.1110.400.000	Justice Contractual	1,950.22	1,654.09	31,729.00	1,160.67	2,000.00	2,000.00	
AA.1220.100.000	Supervisor Services	8,916.96	9,897.96	10,195.00	10,194.96	10,603.00	10,603.00	4% increase requested
AA.1220.102.000	Deputy Supervisor Services	500.00	500.00	500.00	500.00	500.00	500.00	
AA.1220.400.000	Supervisor Contractual	2,312.11	2,496.89	3,400.00	3,400.00	2,500.00	2,500.00	$800 Office Rent
AA.1315.400.000	Comptroller Contractual	12,401.04	12,166.99	13,500.00	12,302.57	19,160.00	19,160.00	LGSS - 11,820+ Simco - 2,300+AF - 5,040
AA.1330.100.000	Tax Collector Services	2,999.88	3,115.26	3,200.00	3,413.42	3,200.00	3,200.00	No Increase requested
AA.1355.100.000	Assessor Services	12,228.96	12,596.04	13,100.00	13,100.04	14,017.00	14,017.00	7% increase requested
AA.1355.400.000	Assessor Contractual	1,820.36	1,151.72	1,200.00	59.35	1,200.00	1,200.00	
AA.1410.100.000	Town Clerk Services	15,999.88	15,999.88	14,500.00	13,384.56	14,500.00	14,500.00	No Increase requested
AA.1410.102.000	Town Clerk,Per Ser Deputy		500.00	3,000.00	3,000.00	3,100.00	3,100.00	3.33% increase requested
AA.1410.400.000	Town Clerk Contractual	5,554.93	5,956.81	3,000.00	3,479.69	5,000.00	5,000.00	
AA.1420.400.000	Attorney Contractual	837.50	14,480.83	26,579.00	35,000.00	15,000.00	30,000.00	Abst for Railroad, & other expenses
AA.1440.400.000	Engineer, Contr						50,000.00	Sewer project
AA.1450.400.000	Election Contractual	4,300.00	900.00	3,000.00	3,000.00	3,000.00	3,000.00	
AA.1620.100.000	Buildings Pers Svc	765.00	765.00	788.00	591.00	812.00	812.00	
AA.1620.400.000	Buildings Contractual	7,787.21	3,990.41	4,000.00	3,792.34	4,000.00	4,000.00	Includes Web Site Costs
AA.1620.404.000	Buildings Contractual-Scottsburg	3,828.29	5,234.19	5,000.00	8,211.31	10,000.00	10,000.00	
AA.1670.400.000	Central Printing Contractual	1,335.71	873.22	3,400.00	776.06	1,000.00	1,000.00	
AA.1910.400.000	Unallocated Insurance	23,302.99	26,940.06	28,000.00	28,281.88	30,000.00	30,000.00	
AA.1920.400.000	Municipal Dues	700.00	1,500.00	700.00	-	800.00	800.00	paid 2026 in Dec 2025 ($800)
AA.1990.400.000	Contingency		-		-		50,000.00	
AA.3310.400.000	Traffic Control Contractual	111.27	-	4,975.00	5,000.00	2,000.00	2,000.00	
AA.3510.400.000	Dog Control Contractual	469.00	416.50	650.00	400.00	450.00	450.00	
AA.4020.100.000	Registrar of Vital Stats Svc	400.00	400.00	500.00	62.51	500.00	500.00	No Increase requested
AA.5010.100.000	Hwy Supt Services	69,550.00	74,499.88	77,471.00	77,480.00	80,578.00	80,578.00	4% increase requested
AA.5010.400.000	Street Admin, Contr			500.00				

		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 REQUESTED	2027 TENTATIVE	
AA.5132.400.000	Garage Contractual	17,127.23	23,221.93	20,000.00	26,612.04	28,000.00	28,000.00	
AA.6510.400.000	Veterans Contractual	-	-	300.00	-	300.00	300.00	
AA.6772.400.000	Program for the Aging Contr	-	-	600.00	-	600.00	600.00	
AA.7310.400.000	Youth Program Contractual	-	-	500.00	-	500.00	500.00	
AA.7510.100.000	Historian Personal Services	595.00	595.00	595.00	-		-	paid by voucher - not on payroll tab
AA.7510.400.000	Historian Contractual	-	-	1,000.00	595.00	600.00	600.00	Chad Schuster -voucher
AA.7550.400.000	Celebrations Contractual	1,007.89	1,353.42	1,200.00	1,200.00	1,200.00	1,200.00	HWY appreciation & Christmas Party
AA.7989.400.000	Youth Culture & Education	3,000.00	3,000.00	3,000.00	9,000.00		-	Sparta vol fire dept donation - paid in late spri
AA.8010.100.000	Zoning Officer Services	9,405.82	15,595.00	15,450.00	15,450.00	16,068.00	16,068.00	4% increase requested
AA.8010.105.000	Zoning Pers Svc - Junk Law	2,917.92	3,006.00	3,096.00	3,096.00	3,220.00	3,220.00	4% increase requested
AA.8010.400.000	Zoning Officer Contractual	14,840.05	2,244.01	2,500.00	4,653.72	4,700.00	4,700.00	mileage
AA.8020.400.000	Planning Contractual	426.95	1,433.59	445.00	1,395.00	1,600.00	1,600.00	(Weber -$900 Office Rent $700 Stipend)
AA.8090.400.000	Watershed Program Contractual	1,104.29	1,220.54	1,324.00	1,323.88	1,422.00	1,422.00	
AA.8160.400.000	Refuse & Garbage Contractual	1,660.46	3,000.00	1,500.00	3,591.43	3,000.00	3,000.00	
AA.8810.400.000	Cemetery Contractual	1,590.00	1,190.00	1,600.00	1,300.00	1,600.00	1,600.00	mowing-paid in fall
AA.9010.800.000	State Retirement	20,660.50	23,933.25	24,852.00	24,852.00	25,263.00	25,263.00	From payroll projection
AA.9030.800.000	Emp. Ben. Soc. Sec.	10,623.51	11,493.03	12,284.00	12,961.36	12,688.00	12,688.00	From payroll projection
AA.9060.800.000	Hospital & Medical Insurance	362.99	556.19	898.00	933.36	1,030.00	1,030.00	From payroll projection
AA.9089.800.000	Other Employee Benefits, Empl Enfts		-	500.00	500.00	500.00	500.00	
AA.9901.900.000	Transfers, Other Funds		100,000.00	100,000.00	107,000.00		50,000.00	Transfer to Highway
AA.9950.900.000	Interfund Tranfer	-	-		-			
TOTAL APPROPRIATIONS:		280,427.92	405,520.61	462,754.00	458,439.19	344,999.00	509,999.00	

TOWN OF SPARTA
HIGHWAY FUND TOWNWIDE

REVENUES:		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 REQUESTED	2027 TENTATIVE	
ACCT. #								
DA 1001 000.000	Property Taxes	424,208.00	443,308.00	495,762.00	495,762.00	520,000.00	520,000.00	
DA 2300.000.000	County Work	94,588.21	23,123.10	30,000.00	33,172.79	30,000.00	30,000.00	
DA 2302.000.000	NYS Snow & Ice	42,384.74	50,140.20	40,000.00	70,006.27	60,000.00	60,000.00	
DA 2302.001.000	County Snow & Ice	75,600.00	77,175.00	72,000.00	78,750.00	75,000.00	75,000.00	
DA 2401.000.000	Interest & Earnings				15,566.00			
DA 2650.000.000	Sales of Scrap & Excess Materials							
DA 2665.000.000	Sale of Equipment	475.00						
DA 2680.000.000	Insurance Recoveries	9,727.09						
DA 3501.000.000	CHIPS	223,114.17	214,601.20	200,000.00	200,000.00	252,246.00	252,246.00	Chips - $169,330, EWR - $28,349.55, Pave NY - $32,740, POP - $21,826
DA 5031.000.000	Interfund Transfer	-	-	100,000.00	107,000.00		50,000.00	
DA 5730.000.000	BAN	-	-	183,090.00	145,126.00			
DA 3089.000.000	State Aid	-	-		-			
DA 5999.000.000	Unexpended Balance	-	-	-			173,487.00	
TOTAL REVENUES		882,659.81	815,839.48	1,120,852.00	1,145,383.06	937,246.00	1,160,733.00	
APPROPRIATIONS:								
DA 5110.100.000	General Repairs Services	89,772.30	94,240.06	106,429.00	121,500.00	117,882.50	117,882.50	**3% increase**
DA 5110.400.000	General Repairs Contractual	42,615.71	52,870.61	100,000.00	85,000.00	120,000.00	120,000.00	Road Maintenance
DA 5112 200.000	Capital Outlay	223,114.17	214,601.20	200,000.00	200,000.00	252,246.00	252,246.00	Chips - $169,330, EWR - $28,349.55, Pave NY - $32,740, POP - $21,826
DA 5130 200.000	Machinery Equipment Purchase	460,392.00	21,956.32	170,000.00	170,000.00			
DA 5130.400.000	Machinery Contractual	155,103.51	120,248.18	100,000.00	160,995.12	175,000.00	175,000.00	Machinary Repiars
DA 5140.400.000	Misc Brush & Weeds	349.96	179.99	600.00	577.43	600.00	600.00	
DA 5142 100.000	Snow Removal Town Services	31,469.36	30,479.89	39,416.00	31,164.84	38,292.50	38,292.50	**3% increase**
DA 5142.102.000	Snow Removal - Deputy Supt.	1,442.25	1,499.94	1,500.00	1,499.94	1,500.00	1,500.00	**No Increase requested**
DA 5142.400.000	Snow Removal. Town Contractual	101,949.47	127,930.27	118,200.00	150,000.00	120,000.00	120,000.00	
DA 5148.100.000	Snow Removal Other Gov't Pers. Ser.	63,775.25	74,382.92	71,388.00	60,341.28	67,575.00	67,575.00	**3% increase**
DA 5148.400.000	Snow Removel Other Gov't Contractual	5,782.03	19,347.09	40,000.00	25,000.00	40,000.00	40,000.00	
DA.9010.800.000	State Retirement	16,524.75	20,670.00	21,903.00	21,903.00	23,998.00	23,998.00	From payroll projection
DA.9030.800.000	Social Security	13,889.94	14,831.74	16,744.00	15,700.00	17,232.00	17,232.00	From payroll projection
DA.9050.800.000	Unemployment Insurance	4,192.00	4,524.00	6,500.00	6,774.00	5,200.00	5,200.00	
DA.9055.800.000	Disability Insurance	125.00	125.00	125.00	125.00	125.00	125.00	
DA.9060.800.000	Hospital & Medical Insurance	79,403.57	75,253.95	85,480.00	92,402.64	102,508.00	102,508.00	Holbrook, White & Jerome
DA.9089.800.000	Clothing Allowance	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	$500per
DA.9730.600.000	BAN Principal	92,852.00	24,725.18	37,090.00	37,090.00	37,090.00	73,590.00	Excavator 4 yrs / Truck 4 yrs
DA.9730.700.000	BAN Interest	4,342.66	4,882.21	3,477.00	3,486.46	1,484.00	2,984.00	4.% Excavator -June 5.0% Truck ?
DA.9950.900.000	Transfer to Reserve							
TOTAL APPROPRIATIONS		1,388,595.93	904,748.55	1,120,852.00	1,185,559.71	1,122,733.00	1,160,733.00	

TOWN OF SPARTA
FIRE PROTECTION

SPECIAL DISTRICTS

REVENUES: ACCT. #		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 REQUESTED	2027 TENTATIVE
SF.1001.000	Fire District Property Taxes	91,500.00	93,500.00	95,500.00	95,500.00	97,500.00	97,500.00
SF.5999.000	Unexpended Balance	-	-	-			-
TOTAL REVENUES:		91,500.00	93,500.00	95,500.00	95,500.00	97,500.00	97,500.00
APPROPRIATIONS:							
SF.3410.400	Fire District Contractual (Protection)	87,500.00	93,500.00	95,500.00	95,500.00	97,500.00	97,500.00
TOTAL APPROPRIATIONS:		87,500.00	93,500.00	95,500.00	95,500.00	97,500.00	97,500.00

TOWN OF SPARTA
SPECIAL DISTRICT - LIGHT

SPECIAL DISTRICTS

REVENUES: ACCT. #		2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	2027 REQUESTED	2027 TENTATIVE
SL.1001.000	Light #1 District Property Taxes	1,700.00	6,500.00	6,000.00	6,000.00	7,500.00	8,000.00
SL.2401.000	Interest		117.93		89.49		
SL.5999.000	Unexpended Balance	-	-	-			
SL.5031.000	Interfund Transfer						
TOTAL REVENUES:		1,700.00	6,617.93	6,000.00	6,089.49	7,500.00	8,000.00

APPROPRIATIONS:							
SL.5182.400.	Street Lighting #1 District Contractual	1,843.03	5,964.01	6,000.00	7,003.61	7,500.00	8,000.00
SL.0630.000	Due To Other Fund				0.00		
TOTAL APPROPRIATIONS:		1,843.03	5,964.01	6,000.00	7,003.61	7,500.00	8,000.00

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICERS

Town Board (4) ea.	2,767.00	11,068.00
Justice		3,500.00
Supervisor		10,603.00
Town Clerk		14,500.00
Highway Superintendent		80,579.00