Town of Sparta

North Carolina

Recommended

2025-2026

Fiscal Year Budget

Town of Sparta Proposed Budget

2025-2026 Fiscal Year

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Section 1: Budget Message

Honorable Mayor Pro Tem
Honorable Town Council
Town of Sparta, North Carolina

In alignment with the Local Budget and Fiscal Control Act and N.C. General Statute 159-11, the proposed Annual Budget for the Fiscal Year starting July 1, 2025, and concluding June 30, 2026, is balanced and presented for your review.

The recommended fund budgets are as follows:

Fund	***Proposed***
General Fund	$2,768,590
Enterprise	$2,142,532
Total	$4,911,122

The proposed budget, as presented, is balanced using the current property tax rate of $0.39 per $100 of assessed valuation.

On June 3, 2025, the Town Council will hold a public hearing on the proposed 2025-2026 fiscal year budget. Any person wishing to be heard on the budget may appear then. This budget may be reviewed online at www.townofsparta.org or at the Town Hall at 304 S. Main Street, Sparta, NC 28675.

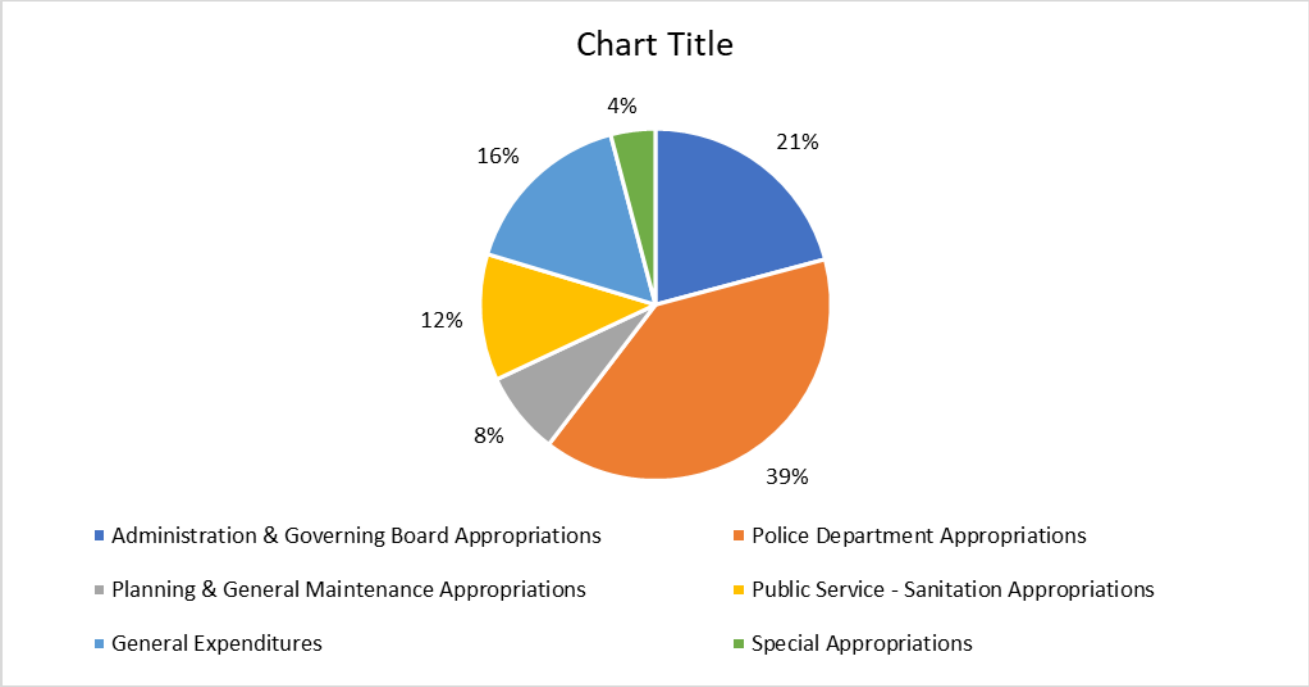
Introduction

The process of preparing the annual budget is influenced by numerous external factors. These factors include the economic conditions prevailing at the state and local levels, as well as the goals and needs identified by staff and the Town Council. Some of the external factors that affect this budget are the economy and continuing labor issues. All these factors are carefully considered in this budget. It is worth noting that this document represents a significant amount of careful consideration and study.

General Fund

The General Fund manages resources not mandated for other funds. Expenditures allocate costs among departments, clarifying service delivery expenses. Personnel in specific areas are paid for by their department.

The Town's budget includes administration, police, planning, maintenance, and sanitation. These departments deliver services such as public safety, residential and commercial trash collection, park maintenance, special appropriations, and street maintenance. I strive for a responsible budget that ensures public value for resources used. The graph shows expenditures by function. This budget shows a 0.36% decrease from the adopted 2024-2025 fiscal year budget.



Operating Expenditures

The Town's expenditure falls into two categories: Operating Expenditures and Capital Expenditures. Operating expenditure consists of personnel, benefits, and operating/maintenance costs.

Personnel Related Operating Expenditures

The employees of the Town represent its most significant asset, as they provide the essential workforce necessary for the services enjoyed by all citizens. At present, 21 individuals fulfill various roles that necessitate both self-motivation and adaptability. Retaining a talented, dedicated, and adequately trained workforce is one of the primary objectives of the proposed budget. The knowledge and skills possessed by the current staff are invaluable, with replacements being both costly and time-consuming. Currently, there remain 6 unfilled positions, which include one maintenance technician, one captain, one sergeant, and three police officers. The budget presented allocates funding for all vacant positions, with the exception of a Police Department Captain. Other positions within the budget include one additional department head and one part-time maintenance employee.

The employees of Town Operations play a pivotal role in the overall functionality of our municipality. They consistently exceed expectations in their service delivery to the citizens, and their unwavering commitment to both the Town and their professional responsibilities is reflected in their actions. Consequently, it is essential to provide competitive compensation and benefits to attract and retain exceptional staff members. This budget proposes increases that are deemed necessary for maintaining our competitive edge. Employee benefits constitute a significant component of our overall compensation package. Although our salary offerings may not match those of the private sector, we are able to provide competitive benefit packages. Health insurance represents a critical benefit, and we strive to secure the most comprehensive

coverage available at a reasonable cost. Given our small group size, our options are naturally limited.

As previously indicated, the Town will be enhancing employee benefits. At present, the Town provides health insurance, dental insurance, short-term disability, and a death benefit amounting to $5,000.00 for the family of the employee. These benefits are exclusively funded by the Town for the employee. In the fiscal year 2025-2026, the Town will maintain its commitment to cover benefits for the employee solely; however, these benefits will now encompass health insurance, dental insurance, vision coverage, short-term disability, long-term disability, and a post-death benefit of $35,000.00 for the employee's family. In addition to these benefits, the Town is revising the rate at which employees will accumulate time off, offering longevity pay to employees commencing with their fifth year of service with the Town, and providing a 4% cost-of-living adjustment (COLA).

The Local Government Employee Retirement System represents a vital benefit for Town employees. This system is administered by the North Carolina Department of State Treasurer and is recognized as one of the best-funded retirement systems in the nation. Contributions to the retirement system comprise both employee and employer contributions, calculated as a percentage of each employee's annual salary. The employee contribution is established by state statute at 6%, while the employer's contribution is determined through actuarial studies. For the upcoming fiscal year, the employer contribution for general employees has increased from 13.6% to 14.35%. Similarly, the employer contribution for sworn law enforcement employees has risen from 15.04% to 16.08%, in addition to the compulsory 5% contribution to the 401(k) plan.

Administration and Governing Board

The budget for the Town's Administration and Governing Board has experienced a reduction of 13.47% in comparison to the appropriations of the previous fiscal year, attributable to personnel changes.

Police Department

The budget for the Sparta Police Department has decreased by 9.50% relative to the appropriations of the preceding fiscal year, which is a consequence of employee attrition.

Planning and General Maintenance

This budget has been established to enhance the Town's management of facility and asset maintenance. The budget encompasses 1.5 full-time equivalent (FTE) employees who have been transferred from other departments, in addition to one new part-time employee (PTE).

Public Service – Sanitation

This budget has decreased by 26.09% compared to the appropriations of the prior fiscal year. The budget from the preceding year included a capital purchase that substantially elevated its total.

General Expenditures

The general expenditures budget increased by 2.79% from the appropriations of the previous fiscal year. This increase is attributed to the reinstatement of funds into restricted capital projects and an increase in funding for economic development.

Special Appropriations Budget

The Town is dedicated to supporting community organizations that provide complimentary or reduced-cost services to our taxpaying citizens. The services offered by these external organizations are those that the Town is unable to fully provide due to funding and staffing limitations; however, limited taxpayer contributions will be extended. These contributions must be utilized by the organizations to fulfill their objectives of assisting the residents and businesses of our Town. This budget item has decreased by 4.65% in comparison to appropriations from the previous fiscal year.

Capital Expenditures

The Town is committed to providing excellent services to its citizens and regularly maintains and replaces equipment. It will conduct an annual review to monitor maintenance costs, downtime, and major repairs that require attention.

Fund Balance

Fund Balance is the assets over liabilities in each fund. It is recommended that the Town maintain an unassigned fund balance of $2,000,000. This balance helps meet financial obligations without cash flow interruptions, eliminates short-term borrowing needs, and provides reserve funds for emergencies or opportunities.

One appropriate use of Fund Balance is funding one-time purchases or capital projects without impacting normal operations. The Town may also use part of the fund balance to cover the gap between estimated revenues and planned expenditures. However, fund balance will not be used for recurring operating expenditures, and the Town must maintain adequate levels to mitigate future risks. For fiscal year 2025-2026, we propose a $260,000 fund balance appropriation, a decrease of 47.12% from the previous year's appropriation.

Revenues

For the fiscal year 2025-2026, it is recommended that the ad valorem tax rate stay at $0.39 per $100 of valuation. This rate would be based on an anticipated tax base of $182,760,853, generating an estimated revenue of $712,800. The Town will also rescind the $5.00 vehicle tax that has been imposed during prior budgets.

Enterprise Funds

The General Fund covers all standard government operations, while the Town manages water and sewer as two enterprise funds. These function as businesses, with revenue and expenses accounted separately from the General Fund. Rates must be set to cover their expenses. More details, including rates, are in the enterprise section of the budget.

Conclusion

I assert that the revenue and expenditure statements included in this budget are equitable, reasonable, and reflect the Council's aspirations. They are prudent without compromising the Town services we currently provide or obstructing necessary enhancements. The proposed budget, as presented, is financially robust and exhibits a sincere effort to be as efficient and cost-conscious as is both judicious and feasible.

The budget submitted for your consideration enables us to continue delivering exceptional service to our citizens by employing well-trained and highly motivated personnel while adequately funding public safety. This budget embodies the Council and staff's dedication to sustaining and enhancing this community, thereby positioning it to remain financially stable in the future. I deem it deserving of your consideration and endorsement.

Respectfully Submitted,

Jose G. H. Butron
Town Manager

Section 2: General Fund Budget

General Fund Expenditures	Final FY 23-24	Adopted FY 24-25	Projected FY 25-26
Administration & Governing Board Appropriations	$ 725,088	$ 666,724	$ 576,920
Police Department Appropriations	$ 1,126,053	$ 1,210,335	$ 1,095,384
Planning & General Maintenance Appropriations	N/A	N/A	$ 211,036
Public Service - Sanitation Appropriations	$ 309,102	$ 435,343	$ 321,772
General Expenditures	$ 329,515	$ 466,100	$ 449,478
Special Appropriations	$ 78,108	$ 88,100	$ 114,000
Total Expenditures	$ 2,567,867	$ 2,778,508	$ 2,768,590

Section 3: Estimated General Fund Revenue

REVENUES	Final FY 23-24	Adopted FY 24-25	Projected FY 25-26
10-299-04 APPRO. FROM FUND BAL.	$ -	$ 491,703	$ 260,000
10-301-00 PRIOR TAXES	$ 1,996	$ 10,000	$ 10,000
10-301-79 CURRENT TAXES	$ 667,026	$ 660,000	$ 712,800
10-301-80 MOTOR VEHICLE TAXES	$ 78,087	$ 70,000	$ 60,000
10-306-00 EXPRESS PAY BANKING	$ 26	$ 100	
10-302-05 ELECTRICAL CAR CHARGER	$ 429	$ 500	$ 500
10-317-00 PENALTIES & INTEREST	$ 3,631	$ 3,500	$ 3,500
10-325-00 PRIVILEGE LICENSE	$ 290	$ 500	$ 500
10-329-00 INTEREST ON INVESTMENTS	$ 75,910	$ 51,785	$ 60,000
10-337-00 FRANCHISE TAX	$ 260,522	$ 258,000	$ 262,000
10-337-10 VIDEO PROGRAM TAX	$ 7,138	$ 7,000	$ 5,500
10-337-15 SOLID WASTE DISPOSAL TAX	$ 1,511	$ 750	$ 1,200
10-338-00 TELECOMMUNICATION SALES	$ 8,681	$ 8,000	$ 7,000
10-341-00 BEER & WINE	$ 9,312	$ 7,500	$ 7,500
10-343-00 POWELL BILL ALLOCATION	$ 72,910	$ 68,000	$ 68,000
10-345-00 LOCAL OPTION SALES TAX	$ 866,992	$ 765,000	$ 825,000
10-347-00 ABC NET REVENUES TOWN	$ 1,641	$ 3,000	$ 2,000
10-347-01 ABC NET REVENUES POLICE	$ 4,674	$ 8,500	$ 6,500
10-350-00 ACCIDENT REPORTS	$ 70	$ 100	$ 100
10-351-00 OFFICERS FEES	$ 625	$ 250	$ 250
10-351-05 POLICE PROPERTY & DRUG	$ -	$ 200	$ 200
10-355-00 FEASIBILITY PERMITS	$ 3,850	$ 3,000	$ 3,000
10-359-00 GARBAGE COLLECTION	$ 339,603	$ 300,000	$ 325,000
10-361-00 CEMETERY REVENUES	$ 7,600	$ 1,500	$ 1,500
10-361-01 CEMETERY INTEREST	$ 1,686	$ 100	$ 100
10-365-00 RECREATION REVENUES	$ 3,969	$ 3,700	$ 2,700
10-365-05 COPS GRANT	$ -	$ 37,074	$ 40,000
10-367-01 SALES TAX REFUND	$ 12,766	$ 10,000	$ 50,000
10-367-02 GASOLINE TAX REFUND	$ 2,972	$ 3,000	$ 3,000
10-368-00 OTHER REFUNDS	$ 22,400	$ 5,000	$ 50,000
10-381-00 SALE OF MATERIALS	$ 12,076	$ 500	$ 500
10-383-05 CHAMBER LEASE	$ 240	$ 240	$ 240
TOTAL GF REVENUES	**$ 2,468,634**	**$ 2,778,502**	**$ 2,768,590**

Revenue projections for the upcoming fiscal year have decreased by 0.35%. This decline resulted from a reduced Fund Balance appropriation for the upcoming fiscal year. As previously stated,

the goal of the Fund Balance is to enable us to meet financial obligations without interruptions due to cash flow, eliminate the need for short-term borrowing, and provide a reserve of funds to respond to emergencies or opportunities. The Administration aims to minimize appropriations from the Fund Balance.

Section 4: Administration and Governing Body Appropriations

ADMINISTRATION EXPENDITURES	Final FY 23-24	Adopted FY 24-25	Projected FY 25-26
10-410-05 GOVERNING BODY - FICA	$ 1,056	$ 1,377	$ 1,377
10-410-14 GOVERNING BODY	$ 13,800	$ 18,000	$ 18,000
10-420-02 SALARIES & WAGES	$ 357,577	$ 330,967	$ 268,450
10-420-04 PROFESSIONAL SERVICES	$ 56,083	$ 94,000	$ 84,000
10-420-05 FICA	$ 25,945	$ 25,319	$ 20,536
10-420-07 RETIREMENT	$ 60,800	$ 54,113	$ 43,892
10-420-10 INSURANCE	$ 49,235	$ 46,149	$ 43,365
10-420-11 TELEPHONE & POSTAGE	$ 4,279	$ 6,000	$ 6,000
10-420-12 BANK CHARGES	$ 12,758	$ 11,500	$ 17,500
10-420-16 MAINTENANCE & REPAIR	$ 2,721	$ 1,500	$ -
10-420-18 COPIER LEASE	$ 618	$ 500	$ 1,000
10-420-26 ADVERTISMENT	$ 1,949	$ 1,800	$ 1,800
10-420-27 ADMINISTRATION TRAINING	$ 545	$ 1,500	$ 2,000
10-420-28 CONTRACTED SERVICES	$ 26,171	$ 24,500	$ 20,000
10-420-32 OFFICE SUPPLIES	$ 9,316	$ 6,000	$ 7,500
10-420-37 NC SALES TAX	$ 8,978	$ 6,000	$ 7,000
10-420-39 COUNTY SALES TAX	$ 4,152	$ 3,000	$ 4,000
10-420-40 EFM LEASE AGREEMENT	$ 9,258	$ 22,999	$ 12,000
10-420-51 UNEMPLOYMENT COMPENSATION	$ 201	$ 500	$ 500
10-420-74 CAPITAL OTULAY EQUIPMENT	$ 75,282	$ 10,000	$ 12,000
10-430-04 BOARD OF ELECTIONS	$ 4,111	$ -	$ 5,000
10-499-00 PENTALTIES	$ 252	$ 1,000	$ 1,000
TOTAL ADMINISTRATION EXPENDITURES	$ 725,088	$ 666,724	$ 576,920

Administration Information

The administration department for the Town of Sparta has many important responsibilities. First, it helps run the government and ensures that everything is organized. The department also manages human resources, tax collection, daily financial operations, utility billing, and collections, ensuring that bills are mailed and payments are collected.

Customer service is a crucial part of daily responsibilities. The department assists residents and customers with their questions and concerns. Additionally, the department manages accounts payable for all departments and supports all department heads.

Administration Accomplishment

The Sparta Administration department remains dedicated to enhancing customer service and fostering government transparency. Currently, the department receives thirty to forty phone calls each day in this fiscal year. Serving as the initial point of contact, it welcomes citizens, customers, and visitors to the Town of Sparta.

Each month, the department serves over 1500 utility customers. Fifty percent of these customers visit Town Hall to pay their utility bills with cash or a check. The remaining customers pay their utility bills through the online portal or via bank draft. In addition to these daily responsibilities, the department has started using and managing the town's social media platform to provide real-time information to customers.

Regarding taxes, the Town of Sparta continues to collect both current and delinquent taxes. The tax collection rate for 2024 reached 97 percent. The total taxes collected for the 2023 tax year increased to 98.72 percent, and 99.5 percent for the 2022 tax year.

Administration Objectives

The objectives of the Town Administration for the 2025-2026 fiscal year encompass the enhancement of budget management, asset tracking, asset management, personnel training, policy development, and the promotion of economic improvement and growth. The administration is persistently soliciting feedback from employees regarding strategies to enhance the work environment while delivering exemplary service to residents and visitors.

A primary objective for the upcoming fiscal year is to develop a succession plan that will prepare the Town for enduring success in the future. In support of the Town of Sparta's succession objectives, the Administration has conducted a thorough reassessment and enhancement of the existing benefits package. An improved benefits package will attract skilled employees by offering competitive compensation and additional employee incentives.

Administration Expenditure Justification

The budget reflects modifications to health insurance premiums, employee benefits, and augmented employer contributions to the retirement system. The fiscal year 2025-2026 coincides with an election year, necessitating the Town to compensate the Alleghany Board of Elections for their services. Additionally, provisions for longevity for two Full-Time Equivalents (FTEs) are incorporated into this budget.

Section 5: Police Department Appropriations

POLICE EXPENDITURES	Final FY 23-24	Adopted FY 24-25	Projected FY 25-26
10-510-02 SALARIES & WAGES	$ 390,960	$ 656,284	$ 522,604
10-510-03 DEPARTMENT TRAINING	$ 500	$ 2,500	$ 2,500
10-510-04 AUX POLICE	$ 58,244	$ 40,000	$ 40,000
10-510-05 FICA	$ 32,820	$ 50,206	$ 39,929
10-510-06 K-9 EXPENSES	$ 1,818	$ 4,000	$ -
10-510-07 RETIREMENT	$ 74,500	$ 130,036	$ 101,269
10-510-08 SEPERATION ALLOWANCE	$ 2,115	$ 2,000	$ 140
10-510-10 INSURANCE	$ 54,636	$ 83,009	$ 100,356
10-510-11 TELEPHONE & POSTAGE	$ 7,725	$ 10,000	$ 10,000
10-510-16 EQUIPMENT REPAIR- OFFICE	$ 50,451	$ 45,000	$ 45,000
10-510-17 MAINTENANCE & REPAIR	$ 28,872	$ 20,000	$ 20,000
10-510-18 COPIER LEASE	$ 520	$ 500	$ 1,000
10-510-31 FUEL-GAS	$ 28,233	$ 35,000	$ 35,000
10-510-33 DEPARTMENT SUPPLIES & MATERIAL	$ 13,356	$ 15,000	$ 15,000
10-510-36 UNIFORMS	$ 14,393	$ 14,000	$ 18,000
10-510-41 EFM LEASE AGREEMENT	$ 7,132	$ 52,050	$ 65,000
10-510-45 CONTRACTED SERVICES	$ 22,134	$ 18,000	$ 23,000
10-510-51 UNEMPLOYMENT COMPENSATION	$ 201	$ 250	$ 250
10-510-58 NARCOTICS TASK FORCE	$ 500	$ 500	$ 500
10-510-60 SUPPORT FEE	$ 1,615	$ 7,000	$ 7,000
10-510-74 CAPITAL OUTLAY EQUIPMENT	$ 335,328	$ 25,000	$ 48,836
TOTAL POLICE EXPENDITURES	$ 1,126,053	$ 1,210,335	$ 1,095,384

Police Department Information

The Sparta Police Department operates around the clock, every day of the week, as a first response agency dedicated to ensuring the safety and welfare of citizens and visitors, along with protecting property. Officers achieve this by patrolling our streets, neighborhoods, and businesses.

The Sparta Police Department undertakes the investigation of crimes perpetrated against citizens and businesses by identifying suspects, conducting interviews, and collecting and preserving evidence that necessitates submission to the North Carolina State Crime Laboratory. The efforts and work of the officers are utilized to institute suitable criminal charges in consultation with the District Attorney's office. Once appropriate charges have been established, officers monitor the progression of the criminal cases throughout the judicial process, providing court testimony and collaborating with other governmental departments to ensure successful prosecution and the administration of justice.

In addition to conducting criminal investigations, the Sparta Police Department is responsible for investigating traffic accidents and enforcing the Town ordinances, which can only be enforced

by Town Police Officers. The department employs two ABC Officers tasked with monitoring and enforcing ABC laws.

The Sparta Police Department is tasked with ensuring a secure environment for all special events occurring within the Town. Such events encompass, but are not limited to, Music on Main Street, Music in the Park, the Mt. Heritage Festival, parades, religious events, and community assemblies.

The officers within the department are required to participate in annual in-service training and obtain necessary certifications and recertification. These certifications include, but are not limited to, radar certification, taser training, firearms qualification, intoxilyzer certification, and various other certifications mandated for the enforcement of local, state, and federal laws.

The Sparta Police Department actively engages the community through constructive interactions with the Trojan Trax mentorship program (targeting high school students), local churches, and the initiative "Coffee with a Cop" at assisted living care facilities, as well as events organized in collaboration with the Alleghany Partnership for Children.

Police Department Accomplishments

In 2024, the Officers of the Sparta Police Department initiated and responded to a total of 4,538 service calls, filed and investigated 699 incident reports, conducted 7,389 business checks, and investigated 86 traffic accidents, all while engaging in daily community interactions.

The patrol division has also implemented a Computer-Aided Dispatch (CAD) system in patrol vehicles, thereby facilitating improved communication with dispatch and providing our officers with crucial information necessary for their safety. Additional accomplishments in 2024 include:

- The renovations of the evidence room improve storage capacity.
- Launched community engagement initiatives like the "Coffee-with-a-Cop" program and the Teen Court Program.
- Enhanced training opportunities for officers (Glock Armor School, Advanced DWI Training, Supervising Critical Incidents, Sexual Assault Investigations).
- The department secured $30,000 from the NC Governor's Crime Commission for new radios.
- Continued to receive funding from the US DOJ COPS Grant.
- Equipped three new Dodge Chargers.
- Implemented a new Traffic Accident Reporting System (Tracs).
- The department received the NC Governor's Highway Safety Grant to support officer overtime.
- Added one additional office to the Police Department.

Police Department Objectives

The primary objective of the Sparta Police Department for the fiscal year 2025-2026 is to provide sustained services alongside enhanced training initiatives. Moreover, the Sparta Police Department will continue its recruitment efforts to fill the 10 FTE positions in the upcoming fiscal year.

One approach designed to attain the fulfillment of Full-Time Equivalent (FTE) personnel involves the establishment of clear roles and responsibilities for all personnel, accompanied by

their respective titles and specialized training. A second method encompasses department-paid and sponsored cadet training. The emphasis of the cadet training program is on identifying quality candidates who aspire to enter the law enforcement field, facilitating their education through sponsorship and financial support, along with a contractual agreement for service as sworn law enforcement officers with the Sparta Police Department subsequent to graduation.

Furthermore, the Sparta Police Department seeks to enhance and upgrade its equipment. These upgrades and improvements ensure that the Police Officers can rely on and are ready with their equipment when necessary. Moreover, enhancements to the equipment act as a significant asset in the recruitment of personnel.

The Sparta Police Department will continue to seek grant funding next fiscal year. This funding helps improve services and relieve Town taxpayers from rising public safety costs. For instance, the department will partner with the Sparta ABC Board to implement an Underage Drinking Program with Alleghany County Schools. The ABC Board will fund the purchase of materials and personnel salaries for in-person alcohol awareness education for our youth.

Police Department Justification

The budget accurately reflects modifications to health insurance premiums, employee benefits, and augmented employer contributions to the retirement system.

Section 6: Park, Maintenance and Planning Appropriations

PLANNING & GENERAL MAINTENANCE	Final FY 23-24	Adopted FY 24-25	Projected FY 25-26
SALARIES	$ -	$ -	$ 121,010
FICA	$ -	$ -	$ 9,257
RETIREMENT	$ -	$ -	$ 19,785
INSURANCE	$ -	$ -	$ 15,983
TELEPHONE & POSTAGE	$ -	$ -	$ 1,500
MAINTENANCE REPAIR EQUIP.	$ -	$ -	$ 2,500
MAINTENANCE OF TOWN'S FACILITIES	$ -	$ -	$ 30,000
MAINTENANCE OF TOWN'S STREETS	$ -	$ -	$ 5,000
FUEL/GAS	$ -	$ -	$ 1,500
DEPARTMENT SUPPLIES AND MATERIALS	$ -	$ -	$ 3,000
UNIFORMS	$ -	$ -	$ 1,500
TOTAL PLANNNG & MAINTENANCE EXPENDITURES	$ -	$ -	$ 211,036

Park, Maintenance, and Planning Information

The Town of Sparta provides dedicated staff for facility and park management, recommending one FTE for planning, zoning, project oversight, and economic development. Town maintenance ensures facilities are clean and operable.

The Town recognizes Crouse Park's significance as the only town in Allegheny County and is responsible for its cleanliness and functionality to create a safe, enjoyable space for residents and

visitors. Additionally, the department will maintain Main Street daily, following the Town's significant investment in Streetscape, ensuring proper upkeep.

Planning will work with Town Administration on zoning, permits, and oversee the Sparta Waste Water Treatment Plant construction.

Park, Maintenance, and Planning Accomplishment

Facility and park maintenance responsibilities have been shared over the past year, leading to accomplishments. The hot water heater issue at Crouse Park is resolved, ensuring hot water availability. The Crouse house interior was recently repainted and floors refinished, enhancing appearance and prolonging its life.

Park, Maintenance, and Planning Objectives

In the 2025-2026 fiscal year, the Park, Maintenance and Planning Department aims to build a strong foundation for future growth. The department will work with Town Administration to explore economic development, assist residents with zoning, and support the Planning Board and Board of Adjustment.

The Crouse Park and Main Street objectives focus on maintaining facilities daily. In the past, maintenance occurred only during business hours, but a seven-day maintenance plan will enhance the Town's appearance and prolong asset lifespan. The Town will prioritize improving existing facilities before acquiring new ones.

Park, Maintenance, and Planning Justification

The budget reflects adjustments in health insurance premiums, employee benefits, and heightened employer contributions to the retirement system. Additionally, it allocates funds for part-time staff to address maintenance issues during weekends. Longevity for two full-time equivalents (FTEs) is also incorporated into this budget.

Section 7: Public Services – Sanitation Appropriations

SANITIATION EXPENSE		Final FY 23-24	Adopted FY 24-25	Projected FY 25-26
10-575-01	LANDFILL FEE	$ 43,008	$ 60,000	$ 50,000
10-575-02	SALARIES	$ 89,796	$ 96,548	$ 89,081
10-575-05	FICA	$ 6,533	$ 15,786	$ 6,815
10-575-06	RETIREMENT	$ 12,209	$ 9,223	$ 14,565
10-575-09	INSURANCE	$ 7,199	$ 15,786	$ 21,311
10-575-17	MAINTENANCE REPAIR EQUIP.	$ 24,919	$ 10,000	$ 15,000
10-575-31	CONT. SERV FUEL SURCHRG	$ 8,359	$ 15,000	$ 12,000
10-575-36	UNIFORM RENTAL	$ 2,553	$ 3,000	$ 3,000
10-575-45	CAPITAL RESTRICTED	$ 106,895	$ -	$ 20,000
10-575-74	EQUIPMENT- Capital Outlay	$ 7,633	$ 200,000	$ 80,000
10-575-76	GARBAGE CONTINGENCY	$ -	$ 10,000	$ 10,000
	TOTAL SANITATION EXPENDITURES	$ 309,102	$ 435,343	$ 321,772

Public Services – Sanitation Information

The department operates one garbage truck daily to collect residential and commercial waste in the Town.

Public Services – Sanitation Accomplishment

In 2024, the Town of Sparta acquired its first new garbage truck. This truck has been crucial for our personnel, reducing downtime from mechanical issues.

Public Services – Sanitation Objectives

The objective of sanitation is to provide garbage collection services to all households in Sparta. Before fiscal year 2025-2026, residents had to buy a 96-gallon garbage can from the Town for $75.00. Moving forward, the Town will provide one 96-gallon can per household, with a limit of two cans total, either purchased or Town-provided. Only a limited number of 96-gallon cans will be available this fiscal year.

A second goal is dumpster ownership and rental. Before the 2025-2026 fiscal year, business/property owners had to buy their own dumpster and pay a monthly fee for emptying it. The Town aims to offer dumpster rentals, allowing better management of wear and tear. This will eliminate old dumpsters that leak garbage and fluids, promoting a cleaner environment and improving account management for unpaid fees.

Public Services – Sanitation Justification

The budget reflects changes to health insurance premiums, employee benefits, and higher employer contributions to the retirement system. It also includes the purchase of additional garbage containers for the Town's trash collection system.

Section 8: General Expenditures Appropriations

GENERAL FUND EXPENDITURES		Final FY 23-24	Adopted FY 24-25	Projected FY 25-26
10-570-45	POWELL BILL	$ 6,227	$ 68,000	$ 68,000
10-620-15	RECREATION	$ 44,042	$ 77,100	$ -
10-640-15	GROUND UPKEEP CEMETERY	$ 8,152	$ 10,000	$ 15,000
10-660-13	UTILITIES	$ 66,917	$ 80,000	$ 80,000
10-660-15	MAINTENANCE BULDING	$ 20,884	$ 37,000	$ -
10-660-53	DUES & SUBSCRIPTIONS	$ 1,332	$ 4,000	$ 7,000
10-660-54	INSURANCE BOND	$ 41,545	$ 45,000	$ 71,000
10-670-37	CONTINGENCY	$ -	$ 10,000	$ 30,000
10-700-01	TOWN PARKING LOTS	$ 7,098	$ 10,000	$ 10,000
10-800-00	ECONOMIC DEVELOPMENT	$ 9,818	$ 37,500	$ 52,500
10-800-01	CAPITAL PROJECT STREETSCAPE	$ 87,500	$ 87,500	$ 87,500
10-800-74	CAPITAL PROJECT RESTRICTED	$ 36,000	$ -	$ 58,478
	TOTAL GENERAL FUND EXPENDITURES	$ 329,515	$ 466,100	$ 479,478

General Fund Expenditures are not tied to a specific department. These expenditures are mostly restricted. Fiscal year 2025-2026 will include an additional $30,000 in economic development to assist the Alleghany Tourism Development Authority in implementing the Alleghany Wayfinding Plan.

Section 9: Special Appropriations

SPECIAL APPROPRIATIONS		Final FY 23-24	Adopted FY 24-25	Projected FY 25-26
10-630-15	LIBRARY	$ 15,500	$ 17,500	$ 18,000
10-660-57	CHAMBER OF COMMERCE	$ 31,108	$ 29,000	$ 19,000
10-660-59	ALLEGHANY PLANNING	$ 2,000	$ 4,000	$ 4,000
10-660-60	FIDDLER'S CONTRIBUTION	$ -	$ 100	$ -
10-660-62	RESCUE SQUAD	$ 13,500	$ 20,000	$ 25,000
10-660-64	CONTRIB. JAYCEES FIREWORKS	$ 3,000	$ 4,000	$ 4,000
10-670-70	ALLEGHANY HISTORICAL SOCIETY	$ 3,000	$ 2,500	$ 2,000
10-670-75	ALLEGHANY ARTS COUNCIL	$ 4,000	$ 5,000	$ 5,000
	ALLEGHANY AGRICULTURE FAIR			$ 5,000
10-800-02	ALLEGHANY WELLNESS CENTER	$ 6,000	$ 6,000	$ 2,000
	TOTAL SPECIAL APPRIOPRIATIONS	$ 78,108	$ 88,100	$ 84,000

The Town Council's adoption of the Special Appropriation Policy reinforces our dedication to assisting external agencies while establishing clear guidelines and transparency in fund allocation. These funds must serve a public purpose and be used for activities within local government's statutory authority, ensuring expenditures align with state and federal laws or the Constitution.

Town of Sparta

North Carolina

Recommended

2025-2026

Enterprise Budget

Section 11: Enterprise Expenditures

Enterprise Expenditures	Final FY 23-24	Adopted FY 24-25	Projected FY 25-26
Water Expenditures	$ 1,139,809	$ 1,479,263	$ 1,517,764
Sewer Expenditures	$ 493,323	$ 627,869	$ 624,767
Total Expenditures	$ 1,633,132	$ 2,107,132	$ 2,142,532

Enterprise expenditures are separate from the General Fund Budget and are used exclusively for managing the water and sewer departments. No rate increase has been proposed for either department in the upcoming fiscal year.

Section 12: Enterprise Revenue

WATER REVENUES		Final FY 23-24	Adopted FY 24-25	Projected FY 25-26
30-351-00	NEW CINGULAR WIRELESS	$ 32,000	$ 32,000	$ -
30-535-00	DUE FROM OTHER GOVERNMENT	$ 23,334	$ 23,334	$ 23,334
30-355-00	DUE FROM GENERAL FUND	$ 78,293	$ 78,293	$ 78,293
30-367-02	SALES TAX REFUND	$ 19,498	$ 8,000	$ 20,000
30-368-00	OTHER REFUNDS	$ 5,514	$ 1,500	$ 1,500
30-368-15	VA/WATER AUTH LABOR REIMBURS.	$ 70,122	$ 92,000	$ 72,800
30-368-25	VA/NC WATER AUTH. LOAN REPAYMENT	$ 874	$ -	$ 10,000
30-370-10	WATER AIA PROJECT	$ -	$ 77,850	$ 77,850
30-370-11	WASTEWATER AIA PROJECT	$ -	$ 82,925	$ 82,925
30-371-00	UTILITIES (WATER REVENUE)	$ 977,884	$ 1,092,130	$ 1,092,130
30-373-00	WATER TAPS	$ 10,146	$ 8,400	$ 19,000
30-392-00	WORK FOR CITIZENS	$ 525	$ 500	$ 500
	TOTAL WATER REVEUNES	$ 1,218,191	$ 1,496,932	$ 1,478,332
SEWER REVENUES		Final FY 23-24	Adopted FY 24-25	Projected FY 25-26
30-371-01	SEWER CONNECTION	$ 2,000	$ 4,200	$ 4,200
30-375-00	RECONNECT FEES	$ 5,644	$ 5,000	$ 7,500
30-381-00	SALE OF TILE & SUPPLIES	$ 10,915	$ 1,000	$ 2,500
30-971-00	SEWER REVENUES	$ 590,298	$ 600,000	$ 650,000
	TOTAL SEWER REVENUES	$ 608,857	$ 610,200	$ 664,200
	TOTAL WATER & SEWER REVENUES	$ 1,827,048	$ 2,107,132	$ 2,142,532

Section 13: Enterprise Fees

The following are the proposed enterprise fees for the upcoming fiscal year:

- Inside Town limit rates for water - $21.26 for 2,000 gallons minimum. The kgal rate is $9.515 per 1000 gallons.
- Inside Town limit rates for sewer – $16.33 for 2,000 gallons minimum. The kgal rate is $7.246 per 1000 gallons.
- Outside Town limit rates for water - $42.53 for 2,000 gallons minimum. The kgal rate is $24.592 per 1000 gallons.
- Outside Town limit rates for sewer – $32.63 for 2,000 gallons minimum. The kgal rate is $21.264 per 1000 gallons.
- Inside Town limit irrigation rates – $26.58 for 2,000 gallons minimum. The kgal rate is $11.894 per 1000 gallons.
- Outside Town limit rates for water - $53.14 for 2,000 gallons minimum. The kgal rate is $21.264 per 1000 gallons.

The water and sewer rates will remain unchanged for the fiscal year 2025-2026.

Section 13: Public Utilities – Water

WATER EXPENDITURES	Final FY 23-24	Adopted FY 24-25	Projected FY 25-26
30-420-37 NC SALE TAX	$ 13,298	$ 9,000	$ 9,000
30-420-39 COUNTY SALES TAX	$ 6,309	$ 4,500	$ 4,500
30-420-45 PENALTIES & FEES	$ (536)	$ 1,000	$ 1,000
30-430-00 REPAYMENT OF CRESTVIEW PROJ	$ 34,270	$ 34,270	$ 34,270
30-430-50 REPAYMENT OF STREETSCAPE PROJ	$ 92,067	$ 92,067	$ 92,067
30-440-10 WATER AIA PROJECT EXPENSE	$ 2,200	$ 77,850	$ 77,850
30-660-02 SALARIES & WAGES	$ 225,880	$ 267,508	$ 334,153
30-660-05 FICA	$ 16,038	$ 20,464	$ 25,563
30-660-06 RETIREMENT	$ 27,108	$ 43,738	$ 54,639
30-600-09 INSURANCE EMPLOYEES	$ 40,158	$ 46,116	$ 75,172
30-660-15 MAINTENENANCE BUILDING	$ 860	$ 3,000	$ -
30-660-25 DUES AND SUBSCRIPTIONS	$ 2,457	$ 3,500	$ 3,500
30-660-53 PROFESSIONAL SERVICES	$ 18,222	$ 30,000	$ 45,000
30-660-54 INSURANCE & BONDS	$ 35,517	$ 38,000	$ 51,000
30-670-00 WATER AUTHORITY EXPENSE	$ 350,000	$ 500,000	$ 400,000
30-720-11 TELEPHONE & POSTAGE	$ 12,500	$ 12,500	$ 13,000
30-810-13 UTILITIES	$ 56,954	$ 60,000	$ 65,000
30-810-14 EQUIPMENT	$ 11,023	$ 25,000	$ 15,000
30-810-15 CAPITAL.OUT STORAGE/TANK	$ 28,213	$ 25,000	$ 20,000
30-810-16 REPAIR WATER EQUIP	$ 29,076	$ 20,000	$ 30,000
30-810-17 TRUCK REPAIR	$ 8,832	$ 6,500	$ 2,500
30-810-18 SUPPLIES	$ 5,279	$ 10,000	$ 11,000
30-810-27 WATER TRAINING	$ 636	$ 1,500	$ 5,000
30-810-31 AUTO SUPPLIES	$ 2,000	$ 1,500	$ 1,000
30-810-32 MATERIALS/PIPES	$ 33,551	$ 50,000	$ 40,000
30-810-34 CHEMICALS	$ 5,000	$ 3,000	$ 3,000
30-810-36 UNIFORM RENTAL	$ 5,683	$ 6,500	$ 6,800
30-810-41 EFM LEASE AGREEMENT	$ 51,997	$ 61,000	$ 70,000
30-810-42 LAB FEES	$ 3,304	$ 13,500	$ 13,500
30-810-51 UNEMPLOYMENT COMPENSATION	$ 250	$ 250	$ 250
30-810-65 CAPITAL PROJECT RESTRICTED FUND	$ 10,000	$ -	$ -
30-810-74 FUEL/GAS	$ 11,662	$ 12,000	$ 14,000
TOTAL WATER EXPENDITURES	$ 1,139,809	$ 1,479,263	$ 1,517,764

Public Utilities – Water Information

The Town of Sparta provides safe drinking water through pipes while ensuring emergency service storage. Our town staff maintains these assets. A public water system offers water for human consumption, including collection, treatment, storage, and distribution. Our goal is to provide reliable drinking water for homes, businesses, schools, and public facilities, while also meeting recreational and agricultural needs. Our staff treats and monitors the system to comply

with regulations and ensure quality, often overseen by agencies like the U.S. Environmental Protection Agency and NCDEQ Public Water Section.

Public Utilities – Water Accomplishment

The Town of Sparta experiences minimal weather-related losses. Our team monitors weather events that threaten source waters and supply. We successfully managed the significant storm in September-October, reporting no losses during Hurricane Helene due to proactive preparations. Our system experienced no failures or boil notice requirements during this storm.

We have reduced water quality complaints by minimizing contaminants and enhancing treatment processes to prevent corrosion in the distribution system. Our department also implements practices to manage water direction and prevent poor water quality.

Public Utilities – Water Objectives

Objectives for the upcoming fiscal year include better training, preventative maintenance, asset management, and repairs. Public utilities have restructured to enhance production and town assets. Brightly asset tracking will aid preventative maintenance management. The department will address water leaks as they occur, with assigned personnel for inspections, rehabilitation, and maintenance schedules throughout the year. The cultural shift in the department will strengthen water infrastructure.

Public Utilities – Water Justification

The budget reflects changes in health insurance premiums, employee benefits, and increased employer contributions to retirement. It includes padding for unexpected water infrastructure emergencies and repairs. The budget does not rely on Parkdale operating in fiscal year 2025-2026.

It also allocates funds for replacing one vehicle, as the current fleet's unit was unaccounted for and has faced multiple mechanical issues. This budget covers the replacement with a reliable vehicle suitable for long service. As the fleet ages, units will be replaced with work trucks for carrying necessary equipment, reducing trips back to the shop.

Additionally, the budget includes a department head to manage both water and sewer, along with a field supervisor. They will undergo specific training seminars throughout the year to ensure compliance with Federal and State regulations. Staff will also receive training for safe operations in confined spaces to enhance workplace safety.

Section 14: Public Utilities – Sewer

SEWER EXPENDITURES	Final FY 23-24	Adopted FY 24-25	Projected FY 25-26
30-910-13 UTILITIES	$ 69,871	$ 75,000	$ 76,000
30-910-16 REPAIR SEWER EQUIPMENT	$ 24,738	$ 30,000	$ 28,000
30-910-17 TRUCK REPAIR	$ 1,618	$ 1,500	$ 1,500
30-910-27 SEWER TRAINING	$ 2,000	$ 2,000	$ 2,000
30-910-31 FUEL/GAS	$ 3,755	$ 4,500	$ 2,500
30-910-32 CHEMCIALS	$ 74,733	$ 65,000	$ 70,000
30-910-33 SUPPLIES	$ 9,836	$ 9,500	$ 1,300
30-910-34 MATERIALS	$ 6,236	$ 7,000	$ 9,000
30-910-36 UNIFORM RENTAL	$ 1,967	$ 2,500	$ 1,800
30-910-42 LAB FEES	$ 17,051	$ 11,100	$ 36,000
30-910-41 EFM LEASE AGREEMENT	$ 28,795	$ 26,000	$ 20,000
30-910-74 EQUIPMENT	$ 38,491	$ 50,000	$ 40,000
30-920-11 TELEPHONE & POSTAGE	$ 7,514	$ 8,000	$ 7,000
30-940-10 WASTEWATER AIA PROJECT EXPENSE	$ 10,850	$ 82,925	$ 82,925
30-960-02 SALARIES & WAGES	$ 60,249	$ 92,619	$ 79,139
30-960-05 FICA	$ 4,370	$ 7,085	$ 6,054
30-960-06 RETIREMENT	$ 7,973	$ 15,143	$ 12,939
30-960-09 INSURANCE EMPLOYEE	$ 11,055	$ 18,447	$ 20,940
30-960-15 MAINTENANCE BUILDING	$ 4,380	$ 3,000	$ -
30-960-25 DUES AND SUBSCRIPTIONS	$ 4,206	$ 2,800	$ 4,000
30-960-51 UNEMPLOYMENT COMPENSATION	$ 201	$ 250	$ 250
30-960-53 PROFESSIONAL SERVICES	$ 103,435	$ 105,000	$ 105,000
30-995-00 CONTINGENCY	$ -	$ 8,500	$ 18,420
TOTAL SEWER EXPENDITURES	$ 493,323	$ 627,869	$ 624,767

Public Utilities – Sewer Information

The Town's sewer collection system features infrastructure that has been in place for decades. Most of our collection lines consist of terracotta clay, along with ductile iron, cast iron, and PVC lines. We experience considerable storm water inflow and infiltration into our system, referred to as I/I. Our permitted wastewater treatment capacity is 600,000 gallons per day. This added flow increases wear and tear on our pumps.

The Town of Sparta has secured $15,000,000.00 in funding from legislation to construct a new wastewater treatment plant. Construction plans are progressing rapidly with our engineering firm, McGill, under contract.

Public Utilities – Sewer Accomplishment

This fiscal year, the Town has actively assessed, corrected, and replaced sewer lines. Most repairs came from citizen reports. The Town hired additional personnel and purchased tracking software for better preventative maintenance. This staffing enables immediate response to sewer issues, leading to faster blockage correction.

Public Utilities – Sewer Objectives

The primary objective for the upcoming fiscal year is to perform preventative maintenance on our sewer lines to the sewer plant. As the sewer plant project enters the bidding phase, monetary investments in the current wastewater treatment plant will be limited to emergencies needed to maintain operations. No significant upgrades are scheduled for the Sparta Waste Water Treatment Plant.

Public Utilities – Sewer Justification

The budget reflects changes in health insurance premiums, employee benefits, and higher employer contributions to retirement. It contains padding due to unexpected sewer infrastructure emergencies and costly repairs. Additionally, it accounts for a department head overseeing both water and sewer operations. Staff must also attend training for safe operation in confined spaces to enhance workplace safety.

Town of Sparta

North Carolina

Recommended

2025-2026

Town Fees

Section 15: Town Fees

The proposed fees for the 2025-2026 fiscal year for the Town are listed below. These fees will be collected at Town Hall.

Administrative Fees	
Copying Fees for Public Records	
Public Records (8 ½" x 14" maximum size) (each page)	$0.25/page
NSF Fee	
All returned items except payments tendered for property taxes (NC General Statute 25-3-506)	$25.00
All returned items for payments tendered for property taxes $25.00 or 10% of the amount of the returned item, whichever is greater, subject to a maximum of $1,000.00 (NC General Statute 105-357(b)(2))	
Late Utility Fee Fee applied on the 18th of the month	$10.00
Utilities Reconnection Fee This fee does not include any late fees.	$40.00
Encroachment Permit	$100.00

Polic Department	
Uniformed Officer (hourly)	$35.00 /Officer

Cemetary Fees	Town Residents	Non-Town Residents
Plot	$400	$600

Planning and Development Fees	
Administrative Appeal	$300.00
Annexation Request	$300.00
Cell Co-location Application	$500.00
Cell Tower Application	$2,500.00
Fine for Construction without permit	Double Permit Fee
Floodplain development permit	$50.00
New Consruction/Feasibility Permit	
Single family dwelling	$100.00
Two-family dwelling	$150.00
Multi-family dwelling (6 units or less)	$300.00
Multi-family dwelling (more than 6 units)	$300.00 plus $25 per unit
Commercial	$300.00
Industrial	$300.00
Rezoning	$250.00
Sign Permit	
Change of panel	No Charge
Temporary sign/banner	$25.00
On-premise freestanding	$50.00
Subdivision Plat Approvals	
Major Subdivision	$50.00
**preliminary plat not subject to fee, final plat is*	
Minor Subdivision	$50.00
**preliminary plat not subject to fee, final plat is*	
Variance	$300.00

Special Request Permits and Fees	
Block Parties	$100.00
Street Closing (non-parade)	$50.00 /hr/officer
Number of officer needed determined by the PD.	
Street Festivals	
Without Alcohol	$200.00
With Alcohol	$500.00
-Special requirments and additional cost for permits with alcohol apply.	
Parades	$25.00
Includes temporary street closing by PD	

Park Reservations and Fees	Town Residents	Non-Town Residents
Private Parties/Non-Profit Organizations		
Picnic Shelter without concessions access		
Half Day 8 AM to 1 PM or 2 PM to 7 PM	$30.00	$40.00
Entire Day: Dawn to Dusk	$60.00	$70.00
Sheltor with Concessions Access		
Half Day 8 AM to 1 PM or 2 PM to 7 PM	$40.00	$50.00
Entire Day: Dawn to Dusk	$70.00	$80.00
Corporate For Profit Groups		
Picnic Sheltor without concessions access		
Half Day 8AM to 1PM	$75.00	$100.00
Entire Day: Dawn to Dusk	$100.00	$125.00
Sheltor with Concessions Access		
Half Day 8AM to 1PM	$125.00	$150.00
Entire Day: Dawn to Dusk	$175.00	$200.00
Crouse House (Entire day only, not including deposit)	$100.00	$150.00
Security Deposit - Returned to renter after confirmation by staff that all rules and regulations were followed.	$100.00	$100.00
Farmers Market (Entire day only)	$250.00	$350.00
Crouse Stage (Entire day only)	$40.00	$50.00
Park Special Events Permitt		
Non-profit organizations	$150.00	$200.00
*Council may reduce fee for events open to the public		
Corporate-for-profit groups	$200.00	$250.00

Crouse Park is a public park open daily for public use and enjoyment from dusk to dawn. Reservations will block off the requested facility for private use by the requester.

The entire park along with the bathrooms, splash pad, splash pad sheltor, walking path, playground, tennis court, basketball court and shuffleboard court are not eligible for private reservation.

No reservations are availble at the park on the day a ***Park Special Event Permitt*** has been issued.

Water Fees

Bulk Water Sales

Business hours	$0.10/gallon
After hours and weekend	$0.20/gallon
Holiday rates	$0.25/gallon

Water Taps	Town Residents	Non-Town Residents
3/4 - inch tap	$1,500.00	$3,000.00
1 - inch tap	$2,000.00	$4,000.00
1.5 - inch tap	$2,500.00	$5,000.00
2 - inch tap	$3,000.00	$6,000.00
Over 2 - inch tap	Cost, plus labor, plus 10%	Cost, plus labor, plus 20%

**If boring or trenching is required, cost of equipment rental and material will be added to cost of water tap.

Replacement of broken/damaged meter

1st offense	$0.00
2nd offense (residential)	$400.00
3rd offense and subsiquential(residential)	$1,000.00
1st offense (Commercial 1-inch or bigger)	$500.00
2nd offsense (Commercial 1-inch or bigger)	$1,000.00
3rd offense and subsiquentia(Commercial 1-inch or bigger)	$3,000.00

Penalty for malicious or negligent damate to water system — $1,000.00
Applicable criminal and cival penalties also apply

Penalty for illegal connection to Fire Hydrant — $1,000.00
Applicable criminal and cival penalties also apply

Repair of private hydrants by Town — $100.00 plus cost
(if not repaired by owner within 14 days)

Meter tampering
Subject to civil and criminal penalties

Sewer Fees

Sewer Tap	**Town Residents**	**Non-Town Residents**
4-inch	$1,500.00	$3,000.00
6-inch	$1,500.00	$3,000.00
8-inch	$2,000.00	$4,000.00
10-inch or higher	Cost, plus labor, plus 10%	Cost, plus labor, plus 20%

**If boring or trenching is required, cost of equipment rental and material will be added to cost of sewer tap.

Commercial sewer truck dump fee	$0.10 per gallon
Penalty for unauthorized dumping into sanitary sewer system	$1,000.00
Penalty for malicious or negligent damage to sewer system	$1,000.00

Sanitation Fees

Residential Garbage Can	$80 Deposit/Can
Residential Garbage	
Inside Town Rates	$16.50 / 2 Cans
4-Yard Dumpster	Market Price Deposit/Dumpster
1 x week collection	$120.00
2 x week collection	$240.00
3 x week collection	$360.00
6-Yard Dumpster	Market Price Deposit/Dumpster
1 x week collection	$180.00
2 x week collection	$360.00
3 x week collection	$540.00