Town of Sparta

North Carolina

Recommended

2026-2027

Fiscal Year Budget

Town of Sparta Proposed Budget

2026-2027 Fiscal Year

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Section 1: Budget Message

Honorable Mayor
Honorable Town Council
Town of Sparta, North Carolina

In accordance with the Local Budget and Fiscal Control Act and N.C. General Statute 159-11, the proposed Annual Budget for the Fiscal Year beginning July 1, 2026, and ending June 30, 2027, is balanced and submitted for your review.

The recommended fund budgets are as follows:

GENERAL FUND BUDGET	$	3,146,784
ENTERPRISE BUDGET	$	2,429,032
TOTAL TOWN BUDGET	$	5,575,816

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

On Monday, June 22, 2026, the Town Council will hold a public hearing at 6:00 PM on the proposed 2026-2027 fiscal year budget. Any person wishing to be heard on the budget may appear at that time. This budget may be reviewed online at www.townofsparta.org or at the Town Hall at 304 S. Main Street, Sparta, NC 28675.

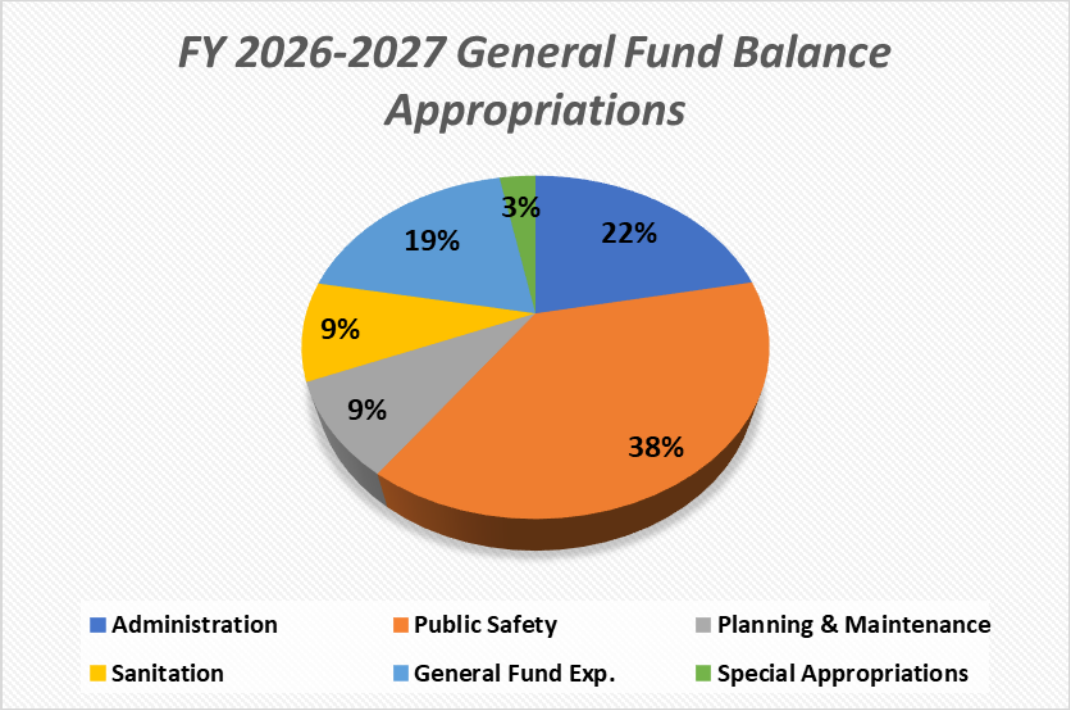
Introduction

The annual budget preparation process is shaped by various external factors, including the economic conditions at local, state, and federal levels, as well as the goals and needs identified by staff and the Town Council. External influences such as the economy, ongoing labor issues, and conflicts affecting the shipping route play a role in this process. All these elements are thoroughly considered in the final budget. This document reflects extensive deliberation and analysis.

The 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 encompasses administrative, law enforcement, planning and zoning, maintenance, and sanitation departments. These divisions provide services including public safety, residential and commercial waste collection, park upkeep, special appropriations, and street maintenance. I aim to establish a responsible budget that guarantees public value for the resources allocated. The accompanying graph illustrates expenditures by function. This budget reflects a 17.09 percent increase compared to the previously adopted 2025-2026 fiscal year budget.



The above departmental appropriations can be further analyzed to elucidate how each department allocates funding in relation to the prevailing tax rate. To further break down and show how each aspect of the present tax rate is used, the following chart explains how much each department obtained from the $0.39 cents tax rate as follows:

- Administration - $0.09
- Police Department - $0.15
- Planning and General Maintenance - $0.04
- Sanitation - $0.04
- General Fund Expenditures $0.06
- Special Appropriation - $0.01

Operating Expenditures

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

Personnel Related Operating Expenditures

The Town's personnel are its most vital asset, as they form the core workforce behind the services residents enjoy. Currently, 21 individuals serve in roles that demand self-motivation and adaptability. A key goal of the proposed budget is to retain a skilled, dedicated, and well-trained workforce. The knowledge and expertise of current staff are invaluable, and replacing them can be costly and time-consuming. Presently, there are two open positions: Chief of Police and Detective for the Sparta Police Department, plus one patrol position. The budget includes

funding for these vacancies. It also covers an additional patrol officer for the latter half of the fiscal year and one utilities technician within the enterprise budget for the same period.

Employees at Town operations are essential to our municipality's success. They regularly surpass expectations in serving citizens, demonstrating a strong commitment to both the Town and their duties. Therefore, it's vital to offer competitive pay and benefits to attract and keep top talent. This budget includes necessary increases to stay competitive. Employee benefits are a key part of our total compensation, and while our salaries may not be as high as private-sector offerings, we aim to offer attractive benefits packages. Health insurance is especially important, and we work to provide the best coverage possible at a reasonable cost. However, due to our small group size, options remain limited.

The Local Government Employee Retirement System is a vital benefit for Town staff. Managed by the North Carolina Department of State Treasurer, it is considered one of the most well-funded retirement systems in the country. Contributions come from both employees and employers, based on a percentage of each person's yearly salary. The employee contribution is set by state statute at 6%, while the employer's share is determined through actuarial assessments.

Although LGERS is a valuable and effective program for employees, it imposes considerable costs on the town due to annual fluctuations in employer contribution rates. For the next fiscal year, the employer contribution for general employees increased from 14.35% to 15.10%, while for sworn law enforcement officers, it went up from 16.08% to 17.18%. The LGERS contribution for law enforcement is separate from the state-mandated 5% 401(k) contribution for sworn officers.

The town is absorbing surcharge costs in the State Health Plan. In the fiscal year 2025-2026, the State Health Plan attempted to mandate back pay from all participants after the state failed to notify all parties of rate changes. This initiative faced opposition but received substantial support from our partners at the League of Municipalities and other agencies that advocate for local government entities. Consequently, the State refrained from requesting backpay midway through the budget process but did notify all participants of a 2.4% surcharge applicable to each active employee. We have added this surcharge to the budget to ensure the town remains current on all necessary obligations.

The Town endeavors to preserve and enhance employee benefits whenever feasible and financially justifiable. Presently, the town offers employer-funded health insurance. This budget will enable the town to continue covering employee health insurance costs under the Plus PPO Plan through the end of the 2025 calendar year. While employees will have the option to maintain coverage under the Plus PP Plan, the town will only provide employer-funded coverage at the Standard PPO Plan. This change is necessary for the sustainability of employer-funded health coverage.

The Town intends to maintain various employee benefits, including employer-funded dental and vision insurance, short-term disability coverage, and an accidental death benefit of up to $35,000 for the employee’s family. These employer-funded benefits are exclusively for employees.

However, employees will retain the option to incorporate their family members into these benefits by electing payroll deductions and covering the associated costs.

Regarding employee benefit enhancements, the budget allows the Town to raise the general staff's retirement contributions to better align with those of law enforcement personnel. North Carolina mandates that employers contribute 5% to law enforcement officers' 401(k) retirement plans. Although this requirement does not apply to general staff, the Town currently offers a 2% salary contribution to a 401(a)-retirement plan with Funds Direct Advisors. This budget increases that contribution from 2% to 5% to match the Police Department's 401(k) contribution.

Administration and Governing Board

The Town's Administration and Governing Board budget increased by 18.64% compared to the previous fiscal year. This rise is mainly due to the town updating its IT equipment and switching IT vendors. The most significant expense related to the IT system is the replacement of two servers.

Police Department

The budget for the Sparta Police Department increased by 9.04% relative to the appropriations of the previous fiscal year's budget. The primary contributors to this increase are the state's continued growth in employer-mandated retirement contributions for the third consecutive year.

Planning and General Maintenance

This budget item is entering its second year of funding to realign town staff work responsibilities with their appropriate budget funding items. The budget will include two FTE employees, compared to the previous fiscal year, when the maintenance employee was required to split time between the maintenance and enterprise funds. As a result of this change, the budget increased by 16.29% for the upcoming fiscal year.

Public Service – Sanitation

For the second consecutive year, this department has experienced a decline. This year's sanitation budget decreased by 9.07%. The decrease is due to reduced expenditures in the capital equipment line item.

General Expenditures

The general expenditures budget has increased by 12.72 percent relative to the preceding fiscal year's appropriations. The increase is attributed to the increased contingency line item, which increased by 1055 percent for the forthcoming fiscal year. The reason for this increase is the restricted funds that cannot be applied to another line item until they begin to be used. There is, however, no funding allocated within the capital project restriction, which was utilized for the park in the prior fiscal year. The town is not expected to initiate any significant general fund capital projects in the upcoming fiscal year.

Special Appropriations Budget

The Town supports community organizations that offer free or low-cost services to taxpayers. Due to funding and staffing constraints, the Town cannot fully supply these services but will provide limited taxpayer funding to help organizations meet their goals of assisting residents and businesses. This budget has increased by 12.50% compared to the previous fiscal year's allocation.

Capital Expenditures

The Town is committed to providing quality services for its residents and regularly updates and replaces equipment. It conducts an annual review to monitor maintenance costs, downtime, and major repairs requiring action. Over the past year, the town has replaced several large items that continued to fail. Currently, no capital expenditures from the general fund are planned for the 26-27 fiscal year.

General Fund Balance

Fund Balance is the difference between assets and 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 the need for short-term borrowing, and provides reserve funds for emergencies or opportunities.

One suitable use of Fund Balance is to finance one-time purchases or capital projects without affecting regular operations. The Town may also allocate part of the fund balance to bridge the gap between estimated revenues and planned expenses. However, the fund balance will not cover recurring operating costs, and the Town must maintain sufficient levels to reduce future risks. For fiscal year 2026-2027, we suggest appropriating $565,381 from the fund balance, representing a 117.45% increase from the previous year’s allocation. The Town Council has authorized this increase, considering the upcoming property reevaluation, as previously noted.

Revenues

The ad valorem tax rate remains at $0.39 per $100 of valuation. Alleghany County is undergoing a property tax reevaluation, expected to take effect on January 1, 2027, subject to legislation from the North Carolina House of Representatives and the Senate. Tax revenues are based on an anticipated tax base of $183,327,030. At the current ad valorem tax rate, this base is expected to generate $743,163 in revenue. At present, the town council has elected to draw from the general fund balance to cover the remaining budget shortfall. It is projected that this withdrawal will occur only this year, pending adoption of a self-balancing budget following the 2027 reappraisal.

Enterprise Fund Balance

The Town’s enterprise fund comprises both water and sewer operations. These operate as standalone entities, with revenue and expenses recorded separately from the General Fund. Rates must be configured to ensure the coverage of their respective expenses. No rate adjustments have been proposed for the upcoming 2026-2027 fiscal year concerning water and sewer rates. However, the Town will reassess all current fees associated with the enterprise funds. These fees are detailed beginning on page 34 of the budget packet.

The enterprise fund is expected to finance at least one Capital Equipment item within the enterprise budget. For fiscal years 2026-2027, the enterprise fund balance will be maintained at an unassigned balance of $ 1.5 million. It is imperative to sustain an unassigned fund balance that is no less than half of the proposed budget to guarantee financial stability in the event of unforeseen expenditures during the fiscal year.

This experience occurred during the 2025-2026 fiscal year, when the municipality used funds from the enterprise's fund balance to purchase essential equipment. Because the Town maintained a prudent unassigned fund balance, it did not need to seek financing or loans to upgrade the skid steer and mini excavator.

Conclusion

I affirm that the revenue and expenditure statements in this budget are fair, reasonable, and align with the Council's goals. They are carefully prepared to ensure they do not endanger existing Town services or hinder essential improvements. The proposed budget appears financially sound and demonstrates a genuine effort to be as efficient and budget-conscious as possible, balancing prudence with practicality.

The budget presented for your review supports the ongoing provision of exceptional services to our citizens by employing well-trained, highly motivated personnel and appropriately funding public safety initiatives. This budget reflects the dedication of the Council and staff to maintaining and improving the community, thereby ensuring its financial stability in the future. I believe it warrants your careful consideration and support.

Respectfully Submitted,

Jose G. H. Butron
Town Manager

Section 2: General Fund Budget

Department	***Total***
Administration	$688,105
Public Safety	$1,193,780
Planning & Maintenance	$280,299
Sanitation	$292,600
General Fund Exp.	$597,500
Special Appropriations	$94,500
General Fund Budget	**$3,146,784**

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Section 3: Estimated General Fund Revenue

REVENUES	Final FY 24-25	Adopted FY 25-26	Projected FY 26-27
APPRO. FROM FUND BAL.	$ -	$ 250,000	$ 565,381
PRIOR TAXES	$ 2,812	$ 10,000	$ 2,000
CURRENT TAXES	$ 707,486	$ 712,800	$ 743,163
MOTOR VEHICLE TAXES	$ 87,677	$ 70,000	$ 75,000
EXPRESS PAY BANKING	$ -	$ -	$ -
ELECTRICAL CAR CHARGER	$ 800	$ 500	$ 1,000
PENALTIES & INTEREST	$ 3,824	$ 3,500	$ 4,000
PRIVILEGE LICENSE	$ 285	$ 500	$ 500
INTEREST ON INVESTMENTS	$ 87,413	$ 60,000	$ 60,000
FRANCHISE TAX	$ 279,051	$ 262,000	$ 262,000
VIDEO PROGRAM TAX	$ 5,674	$ 5,500	$ 4,000
SOLID WASTE DISPOSAL TAX	$ 1,477	$ 1,200	$ 1,200
TELECOMMUNICATION SALES	$ 8,848	$ 7,000	$ 6,500
BEER & WINE	$ 7,602	$ 7,500	$ 7,500
POWELL BILL ALLOCATION	$ 80,301	$ 68,000	$ 70,000
LOCAL OPTION SALES TAX	$ 888,815	$ 825,000	$ 875,000
ABC NET REVENUES TOWN	$ 1,911	$ 2,000	$ 5,000
ABC NET REVENUES POLICE	$ 6,483	$ 6,500	$ 7,500
ACCIDENT REPORTS	$ 15	$ 100	$ -
OFFICERS FEES	$ 1,096	$ 250	$ 500
POLICE PROPERTY & DRUG	$ 4,227	$ 200	$ 500
FEASIBILITY PERMITS	$ 3,650	$ 3,000	$ 3,000
GARBAGE COLLECTION	$ 351,946	$ 325,000	$ 325,000
CEMETERY REVENUES	$ 1,200	$ 1,500	$ 2,500
CEMETERY INTEREST	$ 4,242	$ 100	$ 100
RECREATION REVENUES	$ 3,050	$ 2,700	$ 5,200
SALES TAX REFUND	$ 71,856	$ 50,000	$ 10,000
GASOLINE TAX REFUND	$ 3,726	$ 3,000	$ 3,000
OTHER REFUNDS	$ 110,861	$ 50,000	$ 10,000
SALE OF MATERIALS	$ 350	$ 500	$ 500
CHAMBER LEASE	$ 240	$ 240	$ 240
TOTAL GF REVENUES	$ 2,726,918	$ 2,728,590	$ 3,050,284

Revenue projections for the forthcoming fiscal year have increased by 10.56%. This augmentation resulted from increased use of the General Fund Balance appropriation for the upcoming fiscal period. As previously articulated, the objective of the Fund Balance is to facilitate the fulfillment of financial obligations without disruptions attributable to cash flow issues, thereby eliminating the necessity for short-term borrowing and establishing a reserve of

funds to address emergencies or opportunities. Although the administration endeavors to minimize the use of appropriations from the Fund Balance, the Town Council has authorized a higher withdrawal this year, based on projections of increased tax revenue in the upcoming fiscal year, intended to counterbalance this year's General Fund Balance appropriation.

RESTRICTED REVENUE GRANTS	Final FY 24-25	Adopted FY 25-26	Projected FY 26-27
COPS GRANT	$ 78,246	$ 40,000	$ 15,000
NC PUBLIC SAFETY		$ 68,000	$ 68,000
ABC EDUCATION FUNDING		$ 18,000	$ 12,000
CONTRIBUTION/SPONSORSHIP		$ 1,500	$ 1,500
TOTAL GF RESTRICTED REVENUE	$ 78,246	$ 127,500	$ 96,500
TOTAL TOWN GENERAL FUND REVENUE	$ 2,805,164	$ 2,856,090	$ 3,146,784

Restricted Revenue Grants refer to funds that are designated before they are deposited into the Town's account. These funds are usually tied to a specific grant or a state law that specifies how they can be used. Despite these restrictions, they still need to be recorded as revenue as it will be spent throughout the year.

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Section 4: Administration and Governing Body Appropriations

ADMINISTRATION EXPENDITURES	Final FY 24-25	Adopted FY 25-26	Projected FY 26-27
GOVERNING BODY - FICA	$ 1,071	$ 1,377	$ 1,377
GOVERNING BODY	$ 14,000	$ 18,000	$ 18,000
SALARIES & WAGES	$ 335,442	$ 268,450	$ 294,000
PROFESSIONAL SERVICES	$ 67,550	$ 84,000	$ 84,000
FICA	$ 24,778	$ 20,536	$ 23,000
RETIREMENT	$ 44,385	$ 43,892	$ 59,000
INSURANCE	$ 44,608	$ 43,365	$ 42,228
TELEPHONE & POSTAGE	$ 3,118	$ 6,000	$ 6,000
BANK CHARGES	$ 29,470	$ 17,500	$ 10,000
MAINTENANCE & REPAIR	$ 774	$ -	$ 1,500
COPIER LEASE	$ 814	$ 1,000	$ 2,000
ADVERTISMENT	$ 2,530	$ 1,800	$ 5,000
ADMINISTRATION TRAINING	$ 2,470	$ 2,000	$ 25,000
CONTRACTED SERVICES	$ 15,770	$ 20,000	$ 7,500
OFFICE SUPPLIES	$ 8,081	$ 7,500	$ 7,000
NC SALES TAX	$ 5,781	$ 7,000	$ 4,000
COUNTY SALES TAX	$ 2,874	$ 4,000	$ 12,000
EFM LEASE AGREEMENT	$ -	$ 12,000	$ 500
UNEMPLOYMENT COMPENSATION	$ -	$ 500	$ -
CAPITAL OTULAY EQUIPMENT	$ 10,954	$ 12,000	$ 85,000
BOARD OF ELECTIONS	$ -	$ 5,000	$ -
PENTALTIES	$ 312	$ 1,000	$ 1,000
TOTAL ADMINISTRATION EXPENDITURES	**$ 614,782**	**$ 576,920**	**$ 688,105**

Administration Information

The administration department of the Town of Sparta has several important responsibilities. It manages government functions and keeps the organization running smoothly. It also handles human resources, taxes, daily financial transactions, utility billing, and collections to ensure bills are issued and payments are collected. This budget also covers the governing body's salary, which is separate from the town staff salaries.

Customer service is essential in daily operations, assisting residents and customers with inquiries and concerns. It manages accounts payable for all departments and supports department heads. The administration department is responsible for daily budget supervision and policy review. To promote transparency in government, it must also oversee the development and implementation of policies and procedures that are uniform, fair, and easily understood by the public.

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 begun managing the town's social media platform to provide customers with real-time information.

Regarding taxes, the Town of Sparta continues to collect both current and delinquent taxes. The tax collection rate for 2025 reached 96.84 percent. The 2024 collection rate reached 99.51 percent. The total taxes collected for the 2023 tax year increased to 99.87 percent, and 99.94 percent for the 2022 tax year.

The front office collaborated extensively with utilities to deploy the new AMI water meter system, investing hundreds of hours with continuous updates to ensure its proper operation. In May 2026, they started offering customers access to their accounts through a mobile app that provides instant leak notifications, benefiting everyone. Although this goal is still in progress, it is important to acknowledge the significant impact it already has on our community as we remain committed to being accountable to our residents and visitors.

Administration Objectives

The objectives of the Town Administration will remain focused on enhancing budget management, asset tracking and management, personnel training, policy development, and promoting economic improvement and growth. Regarding budget management and personnel training, the Town has implemented measures to ensure personnel understand the importance of budget management and its impact on daily operations. This objective is being achieved through training courses in collaboration with the School of Government, which not only serve to develop our staff's skills but also constitute an investment in their long-term employment stability.

As previously stated, succession planning and training have commenced with the training courses offered by the School of Government. The Town's administration continued to improve standard procedures for our staff through policy reviews and adoptions. The purpose of policy review and adoption is not to hinder our staff but to provide them with guidance and advice to ensure they make informed decisions when addressing public concerns.

Finally, the primary objective is to allocate the largest share of funds to IT upgrades. After the budget for fiscal year 2025-2026 was approved, the vendor informed the town's administration that he would cease operations within 30 days. This unexpected development was managed effectively through proper budget oversight, allowing the town to quickly find a new vendor to handle IT services. As the year went on, town staff recognized issues requiring urgent resolution that the current vendor could not address.

Administration Expenditure Justification

The budget encompasses adjustments to health insurance premiums, improvements to employee 401(a) retirement contributions, and mandatory increases in employer contributions to the state retirement fund. It also incorporates new hardware and software requirements for the Town's information technology needs. These enhancements are expected to be in place for several years and will provide the Town with opportunities to further expand services and staffing.

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Section 5: Police Department Appropriations

POLICE EXPENDITURES	Final FY 24-25	Adopted FY 25-26	Projected FY 26-27
SALARIES & WAGES	$ 475,437	$ 592,660	$ 600,134
DEPARTMENT TRAINING	$ 2,614	$ 2,500	$ 3,000
AUX POLICE	$ 57,472	$ 40,000	$ 40,000
FICA	$ 40,862	$ 45,338	$ 45,910
K-9 EXPENSES	$ -	$ -	$ 5,000
RETIREMENT	$ 81,661	$ 115,727	$ 121,676
SEPERATION ALLOWANCE	$ 1,813	$ 140	$ -
INSURANCE	$ 70,690	$ 110,269	$ 107,810
TELEPHONE & POSTAGE	$ 7,763	$ 10,000	$ 10,000
EQUIPMENT REPAIR- OFFICE	$ 47,146	$ 45,000	$ 45,000
MAINTENANCE & REPAIR	$ 17,993	$ 20,000	$ 25,000
COPIER LEASE	$ 814	$ 1,000	$ 1,500
FUEL-GAS	$ 28,015	$ 35,000	$ 35,000
DEPARTMENT SUPPLIES & MATERIAL	$ 8,605	$ 15,000	$ 10,000
UNIFORMS	$ 10,153	$ 18,000	$ 10,000
EFM LEASE AGREEMENT	$ 54,913	$ 65,000	$ 65,000
CONTRACTED SERVICES	$ 25,405	$ 23,000	$ 33,000
UNEMPLOYMENT COMPENSATION	$ -	$ 250	$ 250
NARCOTICS TASK FORCE	$ -	$ 500	$ 500
SUPPORT FEE	$ 1,956	$ 7,000	$ 5,000
CAPITAL OUTLAY EQUIPMENT	$ 1,850	$ 30,000	$ 30,000
TOTAL POLICE EXPENDITURES	$ 935,162	$ 1,176,384	$ 1,193,780

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, and to protecting property. Officers achieve this by patrolling our streets, neighborhoods, and businesses. Officer investigates crimes by identifying suspects, conducting interviews, collecting evidence for the North Carolina State Crime Laboratory, and filing charges with the District Attorney's office. Officers monitor cases, give court testimony, and work with government departments to ensure justice.

In addition to conducting criminal investigations, the Sparta Police Department is responsible for investigating traffic accidents and upholding the Town ordinances, which are enforced solely by Town Police Officers. The department employs two ABC Officers who are tasked with monitoring and ensuring compliance with ABC laws. Officers are also responsible for maintaining a secure environment for all special events taking place within the Town. These

events include, but are not limited to, Music on Main Street, Music in the Park, the Mt. Heritage Festival, parades, religious functions, and community gatherings.

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.

Finally, the Sparta Police Department actively engages the community through constructive interactions with local churches and initiatives such as "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 the fiscal year 2025-2026, the department completed a transition from Service Weapons. Previously, the department was utilizing a Glock .40 caliber pistol but transitioned all its full-time employees to a 9mm pistol with upgrades for accuracy. Furthermore, the department also obtained six Axon Tasers. These were acquired through a five-year contract with Axon that allows replacement should the product be damaged during the officers' tour of duty.

Police Department Objectives

The Sparta Police Department's main goal for fiscal year 2026-2027 is to deliver consistent services while improving training initiatives. Additionally, the department will persist in its recruitment and retention efforts to maintain full staffing levels. Amidst these efforts, the department is experiencing an administrative transition following the recent retirement of the Police Chief.

Police Department Justification

The budget encompasses adjustments to health insurance premiums, improvements to employee 401(a) retirement contributions, and mandatory increases in employer contributions to the state retirement fund.

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Section 6: Planning and General Maintenance

PLANNING & GENERAL MAINTENANCE	Final FY 24-25	Adopted FY 25-26	Projected FY 26-27
SALARIES	$ -	$ 121,010	$ 135,348
FICA	$ -	$ 9,257	$ 10,151
RETIREMENT	$ -	$ 19,785	$ 22,000
INSURANCE	$ -	$ 15,983	$ 24,000
TELEPHONE & POSTAGE	$ -	$ 1,500	$ 1,000
UTILITIES	$ -	$ -	$ 5,000
MAINTENANCE OF TOWN'S FACILITIES	$ -	$ 30,000	$ 32,500
MAINTENANCE REPAIR EQUIP.	$ -	$ 2,500	$ 32,500
MAINTENANCE REPAIR EQUIP.	$ -	$ 2,500	$ -
MAINTENANCE OF TOWN'S STREETS	$ -	$ 5,000	$ 3,000
TRAINING	$ -	$ 5,000	$ 5,000
CONTRACTED SERVICES	$ -	$ -	$ 3,000
FUEL/GAS	$ -	$ 1,500	$ 5,000
DEPARTMENT SUPPLIES AND MATERIALS	$ -	$ 3,000	$ 1,800
UNIFORMS	$ -	$ 1,500	$ -
TOTAL PLANNNG & MAINTENANCE EXP.	$ -	$ 218,536	$ 280,299

Planning and General Maintenance

The Town assigns dedicated personnel to planning, zoning, and facilities maintenance. Although this department is a recent addition to the Town's organizational structure, it has played a crucial role in ensuring transparency regarding expenditures. In addition to administrative functions related to planning and zoning, the department is responsible for the maintenance of all town facilities, Crouse Park, and public sidewalks.

The Town acknowledges the importance of Crouse Park not only to the Town itself but also to the residents of Allegheny County. As a town asset, its cleanliness and proper functioning to provide a safe and enjoyable environment for residents and visitors are the responsibilities of the Town staff. This responsibility requires continuous monitoring and upgrades.

Park and General Maintenance Accomplishment

General maintenance has completed improvements to Crouse Park in various forms. During the 2025-2026 fiscal year, the Town Council approved the implementation of a library-sponsored story walk at Crouse Park. Staff completed this work during the fiscal year, and alongside these accomplishments, enhancements were made to the toddler area of the playground. These improvements were intended to enhance safety by preventing children from running down the hill into a tree.

Park, Maintenance, and Planning Objectives

During the 2025-2026 fiscal year, the evaluation of park improvement plans will persist. Maintenance of facilities will commence to replace aging infrastructure within the Town, which results in unbillable water loss at the Town Hall. These items will be replaced with motion sensors to reduce the Town's utility expenses. This includes devices such as light sensors that prevent light switches from being left on, and the replacement of aging bathroom sinks and toilets.

Park, Maintenance, and Planning Justification

The budget encompasses adjustments to health insurance premiums, improvements to employee 401(a) retirement contributions, and mandatory increases in employer contributions to the state retirement fund.

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Section 7: Public Services – Sanitation Appropriations

SANITIATION EXPENSE	Final FY 24-25	Adopted FY 25-26	Projected FY 26-27
LANDFILL FEE	$ 42,752	$ 50,000	$ 45,000
SALARIES	$ 92,365	$ 89,081	$ 92,000
FICA	$ 7,012	$ 6,815	$ 7,100
RETIREMENT	$ 9,860	$ 14,565	$ 19,000
INSURANCE	$ 16,108	$ 21,311	$ 22,000
TELEPHONE/POSTAGE	$ -	$ -	$ 3,000
UTILITIES	$ -	$ -	$ 1,000
MAINTENANCE REPAIR EQUIP.	$ 8,059	$ 15,000	$ 15,000
CONTRACTED SERVICES	$ -	$ -	$ 15,000
CONT. SERV FUEL SURCHRG	$ 9,746	$ 12,000	$ 12,000
SUPPLIES	$ -	$ -	$ 2,000
UNIFORM RENTAL	$ 3,086	$ 3,000	$ 4,500
CAPITAL RESTRICTED	$ -	$ 20,000	$ 20,000
EQUIPMENT- Capital Outlay	$ 167,420	$ 80,000	$ 25,000
GARBAGE CONTINGENCY	$ -	$ 10,000	$ 10,000
TOTAL SANITATION EXPENDITURES	$ 356,408	$ 321,772	$ 292,600

Public Services – Sanitation Information

The sanitation department comprises two full-time employees. These employees operate one garbage truck daily and are responsible for collecting both residential and commercial garbage within the Town limits. Commercial garbage is billed separately from residential garbage, as the Town is required to pay the County to dispose of commercial waste at the transfer station.

Public Services – Sanitation Accomplishment

During the 2025-2026 fiscal year, the Town began providing new 96-gallon cans and dumpsters. This marked a departure from previous procedures, which required residents to pay for the roll-out cans in advance and subsequently cover the monthly garbage fee. The dumpsters were transitioned from a purchase-based model to a rental system, enabling the Town to improve maintenance and management of the dumpsters' appearance and to prevent garbage from escaping due to deterioration and safety concerns.

Public Services – Sanitation Objectives

The objective of sanitation is to continue providing garbage collection services to all households in Sparta. In the 2026-2027 fiscal year, the town will be changing its dumpster fees to offset the cost of dumping at the County transfer station. This fee increase is necessary because sanitation is funded from the General Fund balance, meaning any shortfall must be passed along to town taxpayers.

The increased fee, however, is expected to place a strain on local businesses. The Town has proactively taken steps to engage with a local trash vendor in the County and to apprise them of a potential surge in commercial clients. While the Town will continue to provide services to commercial accounts, it is imperative that the costs of these services are not borne by taxpayers. Consequently, dumpster fees will be reviewed annually and aligned with the County's established dumping fee for commercial waste. The Town will determine an annual weight limit per ton based on the County's prevailing rate, with additional costs incorporated to cover operational expenses.

Public Services – Sanitation Justification

The budget includes modifications to health insurance premiums, enhancements to employee 401(a) retirement contributions, and obligatory increases in employer contributions to the state retirement fund. Additionally, it includes procuring additional garbage containers for the Town's waste collection system.

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Section 8: General Expenditures Appropriations

GENERAL FUND EXPENDITURES	Final FY 24-25	Adopted FY 25-26	Projected FY 26-27
POWELL BILL	$ 228,623	$ 68,000	$ 68,000
GROUND UPKEEP CEMETERY	$ 7,770	$ 15,000	$ 10,000
UTILITIES	$ 75,696	$ 80,000	$ 85,000
DUES & SUBSCRIPTIONS	$ 6,892	$ 7,000	$ 7,500
INSURANCE BOND	$ 48,927	$ 51,000	$ 65,000
CONTINGENCY	$ 30,000	$ 30,000	$ 115,500
TOWN PARKING LOTS	$ 3,810	$ 10,000	$ 10,000
ECONOMIC DEVELOPMENT	$ 18,566	$ 22,500	$ 52,500
CAPITAL PROJECT STREETSCAPE	$ 87,500	$ 87,500	$ 87,500
CAPITAL PROJECT RESTRICTED	$ -	$ 58,478	$ -
ABC EDUCATION FUNDING	$ -	$ 18,000	$ 12,000
POLICE GRANTE EXPENDITURES	$ -	$ 40,000	$ 15,000
PUBLIC GRANT EXP.	$ -	$ 68,000	$ 68,000
PICKLE BALL COURT EXPENSES	$ 34,150	$ 1,500	$ 1,500
TOTAL GENERAL FUND EXPENDITURES	$ 541,934	$ 556,978	$ 597,500

General Fund expenditures are not allocated to a particular department. These expenditures are predominantly restricted.

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Section 9: Special Appropriations

APPROPRIATIONS	Final FY 24-25	Adopted FY 25-26	Projected FY 26-27
LIBRARY	$ 17,500	$ 18,500	$ 18,500
CHAMBER OF COMMERCE	$ 32,097	$ 19,000	$ 19,000
ALLEGHANY PLANNING	$ 4,000	$ 4,500	$ 4,500
RESCUE SQUAD	$ 20,000	$ 25,000	$ 30,000
FIDDLER'S CONTRIBUTION	$ -	$ -	$ -
CONTRIB. JAYCEES FIREWORKS	$ 4,000	$ 4,000	$ 5,000
ALLEGHANY HISTORICAL SOCIETY	$ 2,500	$ 2,000	$ 2,500
ALLEGHANY ARTS COUNCIL	$ 5,000	$ -	$ 5,000
ALLEGHANY AGRICULTURE FAIR	$ 10,000	$ -	$ 5,000
SPARTA FORWARD	$ -	$ -	$ 5,000
ALLEGHANY WELLNESS CENTER	$ 6,000	$ -	$ -
APPROPRIATION TOTAL	$ 101,097	$ 73,000	$ 94,500

The Town Council's adoption of the Special Appropriation Policy fortifies our commitment to supporting external agencies while establishing explicit guidelines and transparency in the allocation of funds. These funds are required to serve a public purpose and must be used for activities within the statutory authority of the local government, thereby ensuring that expenditures comply with state and federal laws and the United States and North Carolina Constitutions.

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Town of Sparta

North Carolina

Recommended

2026-2027

Enterprise Budget

Section 11: Enterprise Expenditures

Enterprise revenue and expenditures are separate from the General Fund Budget. These revenues and expenditures are exclusively designated for the administration of the water and sewer departments. The town has experienced a positive trend in the Enterprise fund over the past two fiscal years. This improvement is attributable to Public Works upgrading equipment and adopting a more proactive approach to addressing issues. Consequently, no rate increases have been proposed for either department in the upcoming fiscal year.

Section 12: Enterprise Revenue

WATER REVENUES	Final FY 24-25	Adopted FY 25-26	Projected FY 26-27
NEW CINGULAR WIRELESS	$ -	$ -	$ -
DUE FROM OTHER GOVERNMENT	$ 23,334	$ 23,334	$ 23,334
DUE FROM GENERAL FUND	$ 78,293	$ 78,293	$ 78,293
SALES TAX REFUND	$ 13,980	$ 20,000	$ 20,000
OTHER REFUNDS	$ 7,099	$ 1,500	$ 9,000
VA/WATER AUTH LABOR REIMBURS.	$ 78,901	$ 72,800	$ 75,200
VA/NC WATER AUTH. LOAN REPAYMENT	$ -	$ 10,000	$ 10,000
WATER AIA PROJECT	$ -	$ 77,850	$ 38,750
WASTEWATER AIA PROJECT	$ -	$ 82,925	$ 43,825
UTILITIES	$ 1,283,778	$ 1,092,130	$ 1,292,130
WATER TAP	$ 26,600	$ 19,000	$ 19,000
LATE FEE	$ -	$ -	$ 5,000
WORK FOR CITIZENS	$ 500	$ 500	$ 500
TOTAL WATER REVEUNES	$ 1,512,485	$ 1,478,332	$ 1,615,032

SEWER REVENUES	Final FY 24-25	Adopted FY 25-26	Projected FY 26-27
SEWER CONNECTION	$ 4,200	$ 4,200	$ 6,000
RECONNECT FEES	$ 9,718	$ 7,500	$ 7,500
SALE OF TILE & SUPPLIES	$ 3,260	$ 2,500	$ 2,500
SEWER REVENUES	$ 746,931	$ 650,000	$ 700,000
TOTAL SEWER REVENUES	$ 764,109	$ 664,200	$ 716,000
APPROPRIATION FUND BALANCE			$ 98,000
TOTAL WATER & SEWER REVENUES	$ 2,276,594	$ 2,142,532	$ 2,429,032

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 2026-2027.

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Section 13: Public Utilities – Water

WATER EXPENDITURES	Final FY 24-25	Adopted FY 25-26	Projected FY 26-27
NC SALE TAX	$ 8,662	$ 9,000	$ 12,000
COUNTY SALES TAX	$ 4,121	$ 4,500	$ 8,000
PENALTIES & FEES	$ 1,000	$ 1,000	$ 1,000
REPAYMENT OF CRESTVIEW PROJ	$ 34,270	$ 34,270	$ 34,270
REPAYMENT OF STREETSCAPE PROJ	$ 92,067	$ 92,067	$ 92,067
WATER AIA PROJECT EXPENSE	$ 10,000	$ 77,850	$ 38,750
SALARIES & WAGES	$ 250,879	$ 334,153	$ 365,373
FICA	$ 19,564	$ 25,563	$ 28,000
RETIREMENT	$ 35,801	$ 54,639	$ 82,000
INSURANCE EMPLOYEES	$ 46,703	$ 75,172	$ 77,000
MAINTENENANCE BUILDING	$ 4,354	$ -	$ -
DUES AND SUBSCRIPTIONS	$ 2,987	$ 3,500	$ 6,000
PROFESSIONAL SERVICES	$ 18,690	$ 45,000	$ 45,000
INSURANCE & BONDS	$ 52,254	$ 51,000	$ 60,000
WATER AUTHORITY EXPENSE	$ 435,136	$ 400,000	$ 450,000
TELEPHONE & POSTAGE	$ 11,460	$ 13,000	$ 15,000
UTILITIES	$ 58,580	$ 65,000	$ 70,000
EQUIPMENT	$ 4,250	$ 15,000	$ 15,000
CAPITAL.OUT STORAGE/TANK	$ 1,100	$ 20,000	$ 20,000
REPAIR WATER EQUIP	$ 25,910	$ 30,000	$ 30,000
TRUCK REPAIR	$ 2,867	$ 2,500	$ 3,500
SUPPLIES	$ 12,408	$ 11,000	$ 15,000
WATER TRAINING	$ 315	$ 5,000	$ 10,000
AUTO SUPPLIES	$ 188	$ 1,000	$ 1,000
MATERIALS/PIPES	$ 45,217	$ 40,000	$ 50,000
CHEMICALS	$ 1,712	$ 3,000	$ 3,000
UNIFORM RENTAL	$ 7,556	$ 6,800	$ 9,000
EFM LEASE AGREEMENT	$ 49,989	$ 70,000	$ 70,000
LAB FEES	$ 6,572	$ 13,500	$ 15,000
UNEMPLOYMENT COMPENSATION	$ -	$ 250	$ 250
CAPITAL PROJECT RESTRICTED FUND	$ -	$ -	$ -
FUEL/GAS	$ 11,984	$ 14,000	$ 18,000
TOTAL WATER EXPENDITURES	$ 1,256,596	$ 1,517,764	$ 1,644,210

Public Utilities – Water Information

The Town of Sparta supplies potable water via underground piping infrastructure, whilst ensuring capacity for emergency service storage. Our municipal personnel oversee the maintenance and operation of these assets. A public water system provides water for human

consumption, encompassing collection, treatment, storage, and distribution. Our objective is to deliver dependable drinking water to residences, commercial enterprises, educational institutions, and public facilities, whilst also accommodating recreational and agricultural requirements. Our personnel conduct treatment and monitoring activities to ensure compliance with regulatory standards and to uphold water quality, often under the oversight of agencies such as the U.S. Environmental Protection Agency and the North Carolina Department of Environmental Quality (NCDEQ) Public Water Section.

Public Utilities – Water Accomplishment

The Sparta Town Public Works Department has accomplished over 95% of the AMI Water Meter project. We are presently in the final phase of replacing meters that necessitate further work to complete. Meters that could not be replaced during the main phased installation included those that were hard plumbed, had defective setters, or involved other related components that required additional work by town personnel beyond a standard meter exchange.

With the AMI Meters, we can monitor daily water use. We can help detect water leaks at each account to further help with water consumption from the VCWA. With the AMI Project, we can more effectively monitor our non-revenue water loss by having real-time data from both the AMI System and VCWA.

Our Public Works Staff has undergone confined space entry training to ensure safe entry and operations in confined spaces. This training has been vital in helping our staff recognize the dangers and risks involved. Additionally, completing this training has helped the local rescue squad understand our staff's working environment better and prepare more effectively for potential emergencies.

Finally, we continue to decrease water quality complaints by reducing contaminants and improving treatment processes to prevent corrosion in the distribution system. Our department also applies practices to control water flow 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 in 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.

Objectives for the upcoming fiscal year include ongoing staff training on operational and safety procedures. An assertive preventive maintenance program is to be implemented. Brightly software is now operational, and we will utilize it more effectively to monitor our assets, oversee workflow and completion through work orders, and track parts used at worksites.

An additional primary focus this year with the Water Department will be the fire hydrant(s) and system, as well as exploring pressure monitoring systems to facilitate early detection of

significant water leaks. The initial step in the fire hydrant project is to identify each asset. Subsequently, a plan of action will be developed to determine whether a hydrant can be rehabilitated or requires complete replacement. These measures have been outlined in the Fire Hydrant Capital Improvement Plan to more accurately establish costs and timelines for repairs and replacements.

Public Utilities – Water Justification

The budget reflects changes to health insurance premiums, employee benefits, and employer contributions to retirement plans. It includes contingency funds attributable to unforeseen sewer infrastructure emergencies and substantial repair costs. Furthermore, it accounts for a departmental head managing both water and sewer operations. Staff members are also required to participate in training for the safe operation within confined spaces to promote workplace safety

It also allocates funds to replace one vehicle, as we work to update the aging fleet and surplus at least two older vehicles that are currently out of service. This replacement would be a dependable vehicle suitable for long-term use. The town would purchase this vehicle outright rather than leasing.

Finally, this budget allocates funds for training seminars to ensure compliance with Federal and State regulations. Staff will also receive training in Trenching and Shoring and/or OSHA regulations to further enhance workplace safety. The training is essential to ensure our staff remains safe and the Town's premium for workers' compensation insurance remains low.

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Section 14: Public Utilities – Sewer

SEWER EXPENDITURES	Final FY 24-25	Adopted FY 25-26	Projected FY 26-27
UTILITIES	$ 77,121	$ 76,000	$ 76,000
REPAIR SEWER EQUIPMENT	$ 16,807	$ 28,000	$ 28,000
TRUCK REPAIR	$ 396	$ 1,500	$ 1,500
SEWER TRAINING	$ 210	$ 2,000	$ 5,000
FUEL/GAS	$ 2,319	$ 2,500	$ 5,000
CHEMCIALS	$ 64,222	$ 70,000	$ 70,000
SUPPLIES	$ 12,406	$ 1,300	$ 15,000
MATERIALS	$ 6,424	$ 9,000	$ 9,000
UNIFORM RENTAL	$ 2,138	$ 1,800	$ 2,000
LAB FEES	$ 34,683	$ 36,000	$ 50,000
EFM LEASE AGREEMENT	$ 11,631	$ 20,000	$ 20,000
EQUIPMENT	$ 10,849	$ 40,000	$ 40,000
TELEPHONE & POSTAGE	$ 7,584	$ 7,000	$ 9,000
WASTEWATER AIA PROJECT EXPENSE	$ 5,425	$ 82,925	$ 43,825
SALARIES & WAGES	$ 80,265	$ 79,139	$ 82,000
FICA	$ 10,208	$ 6,054	$ 6,300
RETIREMENT	$ 17,521	$ 12,939	$ 16,000
INSURANCE EMPLOYEE	$ 3,975	$ 20,940	$ 18,000
DUES AND SUBSCRIPTIONS	$ 3,973	$ 4,000	$ 4,000
DEPRECIATION EXPENSES	$ 257,961	$ -	$ -
UNEMPLOYMENT COMPENSATION	$ -	$ 250	$ 250
PROFESSIONAL SERVICES	$ 102,228	$ 105,000	$ 150,000
CONTINGENCY	$ 8,500	$ 18,420	$ 35,947
TOTAL SEWER EXPENDITURES	$ 736,846	$ 624,767	$ 686,822
CAPITAL OUTLAY PURCHASE			$ 98,000
TOTAL WATER & SEWER EXPENDITURE	$ 1,993,442	$ 2,142,532	$ 2,429,032

Public Utilities – Sewer Information

The Town's sewer collection infrastructure has been in operation for several decades. The system predominantly comprises terracotta clay pipes, complemented by ductile iron, cast iron, and PVE lines. Despite ongoing efforts, significant stormwater inflow and infiltration (I/I) persist in the system. The authorized wastewater treatment capacity is 600,000 gallons per day. This additional flow increases wear and tear on the pumping equipment.

The increased wear and tear on the pumping equipment substantially affected the 2025-2026 fiscal year budget. Consequently, the advancement of the new wastewater treatment facility plays a crucial role in helping the municipality manage unforeseen expenses resulting from equipment failures. Construction of the new Wastewater Treatment Plant commenced in

November 2025. The project is presently progressing as planned, with the new wastewater treatment facility expected to become operational by mid to late 2027.

Public Utilities – Sewer Accomplishment

During the previous fiscal year, the Town actively assessed, corrected, and replaced sewer lines. We became more diligent in identifying the sources of various sewer issues. Additionally, a contracted company conducted inspections of the lines using grant funding, aiming to address recurring problems. We also initiated efforts to trace significant grease-related issues back to their origins and to ensure that appropriate corrective actions were implemented.

Public Utilities – Sewer Objectives

The current budget allocation includes a request for a new sewer Jetter, which is intended to replace an existing unit that has been in service for 20 years. The newly proposed Jetter will be equipped with two reels: one fitted with ¾-inch hose designed to facilitate more effective cleaning and maintenance of the larger main sewer lines within the town; the other fitted with ½-inch hose, suitable for cleaning and maintaining smaller and residential service lines. The existing Jetter, with its ½-inch hose, is aging and frequently requires repairs. When the team attempts to clean the larger main lines and increases the pressure on the Jetter, the device consistently experiences seal blowouts, impairing its functionality.

With the implementation of the new Jetter, we will also establish a preventive maintenance program for the sewer lines. The objective of this initiative is to achieve nearly 100% annual cleaning of the town's sewer infrastructure. The aim is to adopt a more proactive rather than reactive approach to sewer system management within the Department of Public Works.

Public Utilities – Sewer Justification

The budget reflects changes to health insurance premiums, employee benefits, and employer contributions to retirement plans. It includes contingency funds attributable to unforeseen sewer infrastructure emergencies and substantial repair costs. Furthermore, it accounts for a departmental head managing both water and sewer operations. Staff members are also required to participate in training for the safe operation within confined spaces to promote workplace safety.

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Town of Sparta

North Carolina

Recommended

2026-2027

Town Fees

Section 15: Town Fees

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

Administrative Fees

Administrative Fees	
Copying Fees for Public Records Public Records (8 ½" x 14" maximum size) (each page)	$0.25/page
NSF Fee This applies to all returned payments except for property tax payments (NC General Statute 25-3-506). *All returned property tax payments incur a fee of $25.00 or 10% of the amount, whichever is greater, up to $1,000.00, per North Carolina General Statute 105-357(b)(2).*	$30.00
Residential utility account establishment *Security deposit will be returned by check within 14 days after account closure and paying the final bill in full. If not paid, deposit goes to the final bill. No cash refunds.*	$100.00
Commercial utility account establishment *Security deposit will be returned by check within 14 days after account closure and paying the final bill in full. If not paid, deposit goes to the final bill. No cash refunds.*	$200.00
Late Utility Fee *Fee charged on the 18th each month for unpaid balances.*	$10.00
Utilities Reconnection Fee *This fee excludes late fees.*	$40.00
After-hour reconnection fee *Fee must be paid online via PSN before reconnection, between 4PM and 8 AM, including weekends and holidays. Cannot be added to monthly bill.*	$120.00

Cemetery Fees

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

Planning and Development Fees

Planning and Development Fees	
Administrative Appeal/Variance Request	$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
Rezoning	$250.00
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
Sign Permit	
Change of panel	No Charge
Temporary sign/banner	$25.00
On-premise freestanding	$50.00
Subdivision Plat Approvals	
Major Subdivision	$50.00
** The preliminary plat is not subject to a fee, but the final plat is.*	
Minor Subdivision	$50.00
** The preliminary plat is not subject to a fee, but the final plat is.*	

Park Reservation Fees

Park Reservation Fees		
Private Parties/Non-Profit Organizations	**Town Residents**	**Non-Town Residents**
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, with $100 security deposit) The security deposit will be returned after staff confirms rule compliance, within 14 days via check. No cash refunds.*	$200.00	$250.00
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 publicly accessible park that opens daily for the use and enjoyment of the general public from dusk until dawn. Reservations will reserve the requested facility exclusively for private use by the individual or organization making the reservation.

The whole park—covering the bathrooms, splash pad, splash pad shelter, walking path, playground, pickleball court, basketball court, and bocce ball court—cannot be reserved privately. Nonetheless, the Council may approve a special event permit based on the nature of the event or activity.

No reservations are available at the park on the day a Park Special Event Permit has been issued.

Reservations for the splash pad shelter are permitted exclusively outside of the splash pad season.

Special Request Permits and Fees

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	

Sanitation Fees

Sanitation Fees

***Dumpster rates are based on average weight, with a current fee of $90.00 per ton, subject to annual review and tied to the County's transfer fee.*

***Residential waste management costs are reassessed annually and apply to all residents in Sparta, except for apartments, condominiums, trailer parks, or other multi-family dwellings with a monthly dumpster account set up by the property owner.*

Residential Garbage	
Inside Town Rates	$16.50 / 2 Cans
4-Yard Dumpster *(average 1000lbs)*	Market Price Deposit/Dumpster
1 x week collection	$180.00 / Month
2 x week collection	$360.00 / Month
3 x week collection	$540.00 / Month
6-Yard Dumpster *(average 1500lbs)*	Market Price Deposit/Dumpster
1 x week collection	$270.00 / Month
2 x week collection	$540.00 / Month
3 x week collection	$810.00 / Month
8-Yard Dumpster *(average 2000lbs)*	Market Price Deposit/Dumpster
1 x week collection	$360.00 / Month
2 x week collection	$720.00 / Month
3 x week collection	$1,080.00 / Month

Water Fees

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%

*****Boring and trenching costs are the responsibility of the property owner. The cost can be added to the initial tap fee, or the property owner can privately contract a boring company.***

Replacement of 3/4 Inch broken/damaged meter

1st offense	No Charge
2nd offense (residential)	$400.00
3rd offense and subsiquential(residential)	$1,000.00

Replacement of a broken/damaged meter (1-inch or bigger)

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 damage to the water system Applicable criminal and civil penalties also apply	$1,000.00
Penalty for illegal connection to Fire Hydrant Applicable criminal and civil penalties also apply	$1,000.00
Repair of private hydrants by Town (if not repaired by owner within 14 days)	$100.00 plus cost of labor & material, plus 10%
Meter tampering Subject to civil and criminal penalties	$200 per incident

Sewer Fees

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%

*****Boring and trenching costs are the responsibility of the property owner. The cost can be added to the initial tap fee, or the property owner can privately contract a boring company.***

Customer Work	**Town and ETJ Residents**	**Non-ETJ County Residents**
Sewer Camera (Only)	$100.00	$200.00
Jetter Service	$200.00	$400.00
JetVac Service	$200.00	$400.00

All customer service must be prepaid at Town Hall. Refunds are via check within 14 days; no cash refunds.

Commercial sewer truck dump fee Applicable criminal and civil penalties also apply	$0.10 per gallon
Penalty for unauthorized dumping into sanitary sewer system Applicable criminal and civil penalties also apply	$1,000.00
Penalty for malicious or negligent damage to sewer system Applicable criminal and civil penalties also apply	$1,000.00

Pay Scale

Proposed

Grade	*Position/Title*	*Minumum*	*Midpoint*	*Maximum*
1	UTILITIES TECHNICIAN	$ 35,281		$ 54,356
2	MAINTENANCE/CUSTODIAL WORKER I	$ 35,429		$ 54,584
3	POLICE BLET CADET	$ 36,500		$ 36,500
4	WATER DISTRIBUTION/WASTEWATER COLLECTION SYSTEM TECHNICIAN	$ 37,064		$ 57,103
5	SANITATION I	$ 37,200		$ 57,312
6	ADMINISTRATIVE SUPPORT / TOWN CLERK	$ 38,060		$ 58,637
7	POLICE DEPATMENT ADMINISTRATIVE ASSISTANT	$ 39,060		$ 60,178
8	SANITATION II	$ 39,060		$ 60,178
9	POLICE OFFICER	$ 41,500		$ 63,937
10	UTILITIES SPECIALIST	$ 40,842		$ 62,923
11	SENIOR ADMINISTRATIVE SUPPORT SPECIALIST / TAX COLLECTIONS	$ 43,064		$ 66,346
12	UTILITIES SUPERVISOR	$ 45,045		$ 69,398
13	WATER DISTRIBUTION AND/OR WASTEWATER COLLECTION SYSTEM ORC	$ 45,064		$ 69,428
14	SENIOR OFFICER	$ 45,500		$ 70,099
15	POLICE SERGEANT	$ 50,000		$ 77,032
16	POLICE DETECTIVE / INVESTIGATOR	$ 51,001		$ 78,574
17	PLANNER / CODE ENFORCEMENT	$ 57,049		$ 87,892
18	CAPTAIN/ASSISTANT POLICE CHIEF	$ 66,807		$ 102,925
19	HUMAN RESOURCES / FINANCE DIRECTOR	$ 73,654		$ 113,475
20	PUBLIC WORKS DIRECTOR	$ 73,654		$ 113,475
21	POLICE CHIEF	$ 73,654		$ 113,475
22	~OPEN DEPT. HEAD	$ 73,654		$ 113,475
23	~OPEN DEPT. HEAD	$ 73,654		$ 113,475
24	ASISTANT TOWN MANAGER	$ 81,204		$ 125,106
25	TOWN MANAGER*			
26	TOWN ATTORNEY*			

* Compensation for these positions is contractual and established by the Town Council through negotiations.

** * Under the TOS Personnel Policy, employees under "Work Against Appointment' may begin with a salary at least 6.5% below the standard minimum, with any reduction disclosed and approved before employment.