

THE VILLAGE OF SPARTA

ANNUAL BUDGET

For The Calendar Year Ending December 31, 2025



Table of Contents

Community & Government Personnel & Council Summary	1-2
Budgeting Policies & Procedures	3-6
General Fund Budget	7-14
Special Revenue Funds Budget	15-21
Proprietary Funds Budget	22-33
Component Unit Budget	34-37
Budget Resolution and Summary	38-39
Capital Improvement Plan	40-47
Glossary of Budget and Finance Terms	48-51

Community & Government

Personnel & Council Summary

Village Council

President: Robert Whalen	Term Ending: Nov 2026
President Pro Tem: Brenda Braybrook	Term Ending: Nov 2028
Councilperson: Robert Carlstrom	Term Ending: Nov 2028
Councilperson: David Cumings	Term Ending: Nov 2026
Councilperson: Courtney Mais	Term Ending: Nov 2026
Councilperson: Thomas Peoples	Term Ending: Nov 2026
Councilperson: William Taylor	Term Ending: Nov 2028

Village Hall Staff

Manager: James Lower	Started: Feb 2023
Finance Director/Treasurer: David Carpenter	Started: Feb 2020
Office Manager/Clerk: Kristen Phelps	Started: Nov 2023
Accounts Receivable/Payroll Clerk: Gina Macias	Started: Jun 2024

Police Department

Police Chief: Andrew Milanowski	Started: Oct 1987
Sergeant: David Price	Started: Jan 2014
Police Officer: Travis Kusmierski	Started: Apr 2019
Police Officer: Caleb Jones	Started: May 2022
Police Officer: Caleb Soules	Started: May 2023
Police Officer: Zachary Bultsma	Started: Jul 2023
Police Officer: Ethan Sietsema	Started: May 2024
Police Officer: Nicholas Allers	Started: Dec 2006
Police Officer: Leah Wynbeek	Started: Jul 2024
Police Dept Admin Assistant: Brooke Alt	Started: Sep 2020
Code Enforcement: Deborah DeGroot	Started: Apr 2022

Department of Public Works

Director: William Hunter

Waste Water Superintendent: Conrad Bowman

Lead DPW Worker: Ken Brown

Maintenance: John Hodges

Maintenance: Heather Hockey

Maintenance: Corey Fahling

Maintenance: Amber Bouwman

Maintenance: Jordan Gapinski

Maintenance: Robert Downs

Maintenance: Randy Slaktowski

Started: Sep 2023

Started: Jul 2024

Started: Oct 2023

Started: Jan 1999

Started: Nov 2016

Started: Dec 2023

Started: Sep 2024

Started: Oct 2024

Started: Feb 2025

Started: Jul 2019

Airport

Airport Manager: Mike Krzciok

Assistant Airport Manager: Alex Warner

Started: May 2023

Started: Feb 2023

Downtown Development Authority

Director: Elizabeth Morse

Administration: Beth Baltruczak

Administration: Amy Falk

Started: May 2006

Started: Oct 2021

Started: Jun 2021

Budgeting Policies & Procedures

The budgeting and accounting policies of the Village of Sparta conform to Generally Accepted Accounting Principles (GAAP) as applicable to governmental units. The following are the significant budgetary policies followed by the Village.

Uniform Budgeting Act

The Village of Sparta is legally subject to the budgetary control requirements of the State of Michigan P.A. 2 of 1968 (the Uniform Budgeting Act). The following statements represent a brief synopsis of the major provisions of this Act.

- Budgets must be adopted for the General Fund and Special Revenue Funds.
- The budgets must be balanced.
- The budgets must be amended when necessary.
- Debt cannot be entered into unless permitted by law.
- Expenditures cannot exceed budgeted appropriations.
- Expenditures cannot be made unless authorized in the budget.
- Public hearings must be held before the budget is adopted by the Village Council.

Basis of Budgeting

The adopted budget is prepared on a basis consistent with GAAP and modified accrual basis of accounting is used for all government fund types. Expenditures on long-term debt are recorded at the time liabilities are incurred and revenues are recorded when cash is received except when accruals of revenues are necessary to properly record the revenues in correct fiscal year.

The full accrual of accounting is utilized in the Enterprise Funds and capital outlay expenses are recorded as an expense for budgetary purposes.

Fund Structure of Approved Budget

The Annual Budgets are adopted according to law under the Uniform Budgeting Act for General Fund and Special Revenue Funds. The Enterprise Funds have prepared budgets for financial and project management purposes. The Village Council reviews revenue/expenditure and budgetary reports on a monthly basis prepared by management.

Fund Accounting

The accounts of the Village of Sparta are organized by funds and departments. Funds are established to segregate specific activities in accordance with special regulations, restrictions, or limitations for the monies in each fund. The Village has two types of funds: Governmental Funds and Proprietary Funds. Governmental Funds are used to account for activities primarily supported by taxes, grants, and similar revenue sources. Proprietary Funds are used to account for activities that receive significant support from fees and charges, and are similar to businesses found in the private sector. Governmental entities use Fund Accounting to segregate the allowable expenditures in conjunction with the revenue received. The fund categories have more specific fund types depending on the revenues or expenditures, below are the different types of funds:

Governmental Funds

General Fund: The General Fund contains the accounting of the ordinary activities of the Village. The General Fund expenditures are financed mostly by general operating property tax revenues and some state shared revenues. The General Fund is usually the most commonly used fund and is where expenditures for Village Hall, Police and Parks are found.

Special Revenue Funds: Special Revenue funds are used to account for the proceeds of earmarked revenue from financing activities requiring separate accounting because of legal or regulatory requirements. The Village's Special Revenue Funds are the Major Street Fund and Local Street Fund. The Major and Local Street Funds are the Village's largest special revenue funds. The Village receives monies from the State from gasoline tax collected. The Village receives their amounts based on a state formula that divides the gas tax monies between state road projects, counties and local municipalities.

Proprietary Funds

Enterprise Funds: Enterprise Funds are funds that are accounted for on a full accrual basis of accounting and are used for business-type activities. The Village's Enterprise Funds are the Sewer Fund, Water Fund, and Airport Fund.

Internal Service Funds: The Village has one Internal Service Fund and that is the Equipment Rental Fund. The Equipment Rental Fund is financed by rental charges primarily for the use of equipment by the Police and Public Works Departments. The rental charges are used to finance the purchase of equipment for the Police and Public Works Department and the rates used are provided by the Michigan Department of Transportation.

Budgeting Procedures

The annual budget covers a calendar year twelve-month period beginning January 1st and ending December 31st. The budget is an ongoing process that includes phases of development, adoption, implementation and oversight throughout the year.

Several goals are associated with the preparation and development of the Village's annual budget document. First, the budget is a policy document. The budget should help foster comprehensive community problem solving and policy making. Second, the budget is a financial plan and management tool. The document should help staff in monitoring revenue and expenditures and in evaluating the effectiveness of Village programs and services. Third, the budget serves as an important reference document. It should provide the Village Council, staff and the public with extensive information on the nature and scope of municipal operations and services.

Strategic Planning Process

The Village Council holds multiple meetings throughout the year and both long and short-term goals and objectives are addressed. These meetings give the Village Manager and department heads a guidance and understanding of the goals the Village Council would like to have completed.

Budget Review and Analysis

The department heads on meet with the Treasurer for review and evaluation of their respective budgets. The objective of this phase is to:

- Ensure that the intent of all budget requests are understood
- Gain greater understanding of departmental objectives and standards of performance and operations for the upcoming fiscal year.
- Determine how proposed departmental projects and programs are related to the goals and objectives set by Council.
- Balance the needs of each department to the total Village needs.

Analysis in this phase include analysis of levels of service, evaluation of historical expenditure trends, projection of inflationary increases, and review of departmental operations.

Building the Proposed Budget

The Treasurer works towards reasonable estimates of property tax income based on projections and reasonable estimates of property tax values.

The Treasurer meets with the departments to determine the costs of proposed projects and operating expenditures. The Treasurer then meets with the Village Manager to review the budget as a whole and a proposed budget is provided to the Village Council.

Village Council Adoption

The proposed budget is made available to the public, and public hearings are held for the budget and the Village's millage rate. After completion of the public hearings, the Treasurer would make any adjustments as necessary under the direction of the Village Council. The budget is then adopted.

Budget Amendment Process

After the budget is adopted, the primary responsibility for managing the budget falls to individual departments and the Treasurer reviews expenditures on a monthly basis. Management is given flexibility to each department of exceeding a line item within a department if it can be compensated for within the same department. Budget amendments that require transfers from fund balance or other departments require approval by the Village Council.

General Fund

The General Fund is the main operational fund for the Village. It contains all of the activities of the Village that are not required to be accounted for in another fund, such as special revenue or enterprise funds. The main sources of revenue for the General Fund are property taxes and State shared revenue.

General Fund operations include Village Council, Village Manager, Treasurer, Legal Services, General Administration, Police, Fire, Building Inspection, Sidewalks, Street Lighting, Civic Center and Parks.

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET
Fund 101 - GENERAL FUND													
ESTIMATED REVENUES													
Dept 000													
101-000-402.000	CURRENT REAL PROPERTY TAXES	1,111,174	1,009,303	1,022,875	1,059,244	1,105,527	1,172,956	1,238,655	1,334,026	1,401,086	1,444,462	1,444,500	1,556,917
101-000-412.000	DELINQUENT PERSONAL PROPERTY TAXES	18,633	2,973				513				146		
101-000-432.000	TAX REVENUE PILT	10,413	1,239	1,488		10,413	59,527	18,293	18,844	19,707	19,020	19,000	19,000
101-000-437.000	INDUSTRIAL FACILITY TAX	19,232	15,713	33,105	33,113	35,346	17,638	25,038	24,176	28,541	35,109	28,000	35,000
101-000-439.000	MARIJUANA TAX											50,000	55,000
101-000-447.000	TAX ADMINISTRATION FEES	14,919	12,588	13,913	14,376	14,986	16,419	16,957	18,150	19,505	20,079	18,000	21,533
101-000-477.000	CABLE TV FRANCHISE FEE	51,336	53,727	53,741	53,860	52,627	52,724	53,604	50,886	48,223	21,237	50,000	50,000
101-000-478.000	MARIJUANA LICENSES & FEES									5,000		1,000	1,000
101-000-522.000	FEDERAL GRANT - CDBG												300,000
101-000-528.000	OTHER FEDERAL GRANTS						134,723	3,693		462,285		2,501,293	893,318
101-000-543.900	MCOLES		716	1,263							4,000		4,000
101-000-546.000	STATE GRANT: ACT 51	9,890											
101-000-548.000	STATE LIQUOR LICENSE FEES	3,994	4,030	4,512	4,260	4,959	4,631	4,871	4,916	5,237	4,795	4,500	4,800
101-000-566.000	STATE GRANT - RECREATIONAL & CULTURAL												281,450
101-000-573.000	LOCAL COMMUNITY STABILIZATION AUTHORITY		253,455	265,335	149,627	269,147	293,409	306,671	290,921	336,815	161,436	250,000	250,000
101-000-574.100	STATE REVENUE SHARING CONST	311,080	319,147	342,451	338,448	365,929	366,465	425,756	471,936	459,396	222,421	475,000	485,000
101-000-574.200	STATE REVENUE SHARING STATUTORY	74,567	74,567	76,247	90,907	78,812	66,420	80,499	83,737	87,478	44,390	85,000	90,000
101-000-605.000	COST RECOVERY EXPENSES	2,776	2,380	3,004	2,667	3,173	1,425	1,900	650	1,335	1,000	1,500	1,500
101-000-607.000	FEES	5,279	7,815	6,941	5,704	8,247	11,239	15,259	12,543	20,602	15,489	10,000	15,000
101-000-626.206	SFD ACCOUNTING FEES		3,829	9,572	7,658	7,658	7,658	7,658	7,658	7,658	3,829	7,658	7,658
101-000-627.000	INSPECTION FEES								74,154	93,314	50,834	150,000	150,000
101-000-658.000	PARKING FINES	2,045	2,835	2,964	3,345	3,448	2,503	2,370	4,232	3,884	2,242	3,500	3,500
101-000-660.000	DISTRICT COURT FINES	53	365	1,011	1,440	1,216	178	796	851	574	23	500	500
101-000-665.000	INTEREST INCOME	9,874	10,023	12,424	20,808	17,439	12,187	6,924	46,416	171,488	129,183	75,000	75,000
101-000-667.070	OFFICE RENTAL FEE					5,300	3,200	5,900	6,000	6,000	4,500	6,000	6,000
101-000-667.080	CIVIC HALL RENTAL					3,400	3,600	16,050	24,950	22,550	21,900	25,000	25,000
101-000-667.347	RENT - 347 EVERGREEN										30,750		50,400
101-000-674.000	CONTRIBUTIONS & DONATIONS			67,813	1,893				250				
101-000-675.000	MISCELLANEOUS INCOME	33,870	37,981	26,873	18,341	16,274	100,793	42,184	39,922	78,187	42,703	69,400	50,000
101-000-676.200	REIMB- RETIREE HEALTH INS	15,607	2,469	1,631									
101-000-676.248	REIMB- DDA							101,006					
101-000-676.500	REIMB-MISC	52,088	83,000	16,248	46,120	13,560	12,796	2,438	4,633	3,038	50,828	10,000	10,000
101-000-677.600	ASSET FORFEITURE			1,050									
101-000-696.000	PROCEEDS FROM SALE OF BONDS											1,000,000	2,000,000
101-000-699.000	TRANSFERS FROM OTHER FUNDS			10,000			10,000	10,000	10,000	10,000		10,000	110,000
101-000-699.401	TRANSFER FROM OTHER FUNDS	10,000	20,000	50,000	20,000	80,000	10,000	10,000					
Totals for dept 000 -		1,756,830	1,918,155	2,024,461	1,871,811	2,097,461	2,361,004	2,396,522	2,529,851	3,291,903	2,330,376	6,294,851	6,551,576
TOTAL ESTIMATED REVENUES		1,756,830	1,918,155	2,024,461	1,871,811	2,097,461	2,361,004	2,396,522	2,529,851	3,291,903	2,330,376	6,294,851	6,551,576

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET
APPROPRIATIONS													
Dept 101 - COUNCIL													
101-101-702.000	SALARIES	12,523	10,418	11,150	9,788	14,125	11,425	14,100	15,630	16,545	9,825	21,500	21,500
101-101-715.000	SOCIAL SECURITY	958	797	853	749	1,081	874	1,079	1,196	1,266	752	1,645	1,645
101-101-850.000	TELEPHONE	540	540	540	540	540	540	540	540	540	405	540	540
101-101-861.000	MILEAGE REIMBURSEMENT	225		363	70	676	129					700	700
101-101-864.000	CONFERENCES & WORKSHOPS	250	30	356	1,097	1,746	583			25		2,000	2,000
101-101-956.000	MISCELLANEOUS	121	72	276	52	30		170	30	68	22	300	300
Totals for dept 101 - COUNCIL		14,617	11,857	13,538	12,296	18,198	13,551	15,889	17,396	18,444	11,004	26,685	26,685
Dept 172 - VILLAGE MANAGER													
101-172-702.000	SALARIES	70,592	77,058	80,810	81,514	85,636	87,014	85,320	89,103	92,466	89,041	112,320	126,999
101-172-712.000	HEALTH INSURANCE	10,706	12,510	15,165	16,362	18,269	20,449	11,243	9,289	18,741	15,562	23,628	24,556
101-172-712.100	LIFE INSURANCE	180	170	170	156	170	170	170	170	142	113	184	187
101-172-713.000	WORKERS COMP	2,234	1,886	3,186	1,682	1,801	887	322	278	101	265	300	300
101-172-715.000	SOCIAL SECURITY	5,400	5,895	6,182	6,236	6,551	6,472	6,346	6,613	6,839	6,624	8,592	9,715
101-172-716.000	FRINGE BENEFITS	(2,116)											
101-172-717.000	MERS BENEFITS	12,319	10,053	10,288	10,708	11,960	12,952	23,693	13,291	12,248	12,405	11,232	12,699
101-172-861.000	MILEAGE REIMBURSEMENT	1,546	1,586	1,787	2,089	2,200	503	276	813	74	561	1,500	1,500
101-172-864.000	CONFERENCES & WORKSHOPS	1,707	2,574	2,989	2,589	3,179	538	3,330	3,500		1,353	4,000	4,000
101-172-958.000	DUES & MEMBERSHIPS	670	845	962	1,056	1,035	1,617	145	1,228			1,200	1,200
101-172-958.200	CELL PHONE ALLOWANCE	900	1,200	1,500	1,500	1,500	1,188	960	960	826	720	960	960
101-172-995.730	TRANSFER TO FUND730	4,050	4,050	6,500	8,560	13,115	21,614						
Totals for dept 172 - VILLAGE MANAGER		108,188	117,827	129,539	132,452	145,416	153,404	131,805	125,245	131,437	126,644	163,916	182,116
Dept 215 - CLERK													
101-215-702.000	SALARIES	1,810	1,410	1,300	1,570	700	100	1,800	3,680	3,080	1,440	3,500	3,500
101-215-715.000	SOCIAL SECURITY	138	108	99	120	54	8	138	282	236	109	268	268
101-215-900.000	PRINTING & PUBLISHING											50	50
101-215-958.000	DUES & MEMBERSHIPS											50	50
Totals for dept 215 - CLERK		1,948	1,518	1,399	1,690	754	108	1,938	3,962	3,316	1,549	3,868	3,868
Dept 253 - TREASURER													
101-253-702.000	SALARIES	30,115	30,115	30,000	31,977	32,000	66,846	75,459	75,392	79,061	62,444	82,678	85,158
101-253-702.600	SALARIES-TREASURER	10,000	10,000	10,038	10,492	10,123	1,667						
101-253-712.000	HEALTH INSURANCE	13,477	(678)				22,801	26,659	26,891	27,245	20,682	29,838	32,357
101-253-712.100	LIFE INSURANCE	106	85	85	85	85	170	170	170	170	113	184	187
101-253-713.000	WORKERS COMP	1,234	922	1,624	996	923	626	241	239	90	235	300	300
101-253-715.000	SOCIAL SECURITY	3,069	3,069	3,063	3,249	3,222	5,070	5,564	5,533	5,780	4,569	6,325	6,515
101-253-717.000	MERS BENEFITS	3,492					6,004	7,510	7,530	7,894	6,489	8,268	8,516
101-253-861.000	MILEAGE REIMBURSEMENT		59	337	283	162		194	150	179		500	500
101-253-864.000	CONFERENCES & WORKSHOPS	25	124	741	165	325		591	871	944		1,000	1,000
101-253-958.000	DUES & MEMBERSHIPS	100		275	50	175	125	50	149	149	50	175	175
Totals for dept 253 - TREASURER		61,618	43,696	46,163	47,297	47,015	103,309	116,438	116,925	121,512	94,582	129,268	134,708
Dept 265 - BUILDING & MAINTENANCE													
101-265-756.000	OPERATING SUPPLIES		320	702	37	1,604	1,451	189		70	3,989	1,500	4,000
101-265-818.000	CONTRACTED SER-GENERAL	11,260	22,439	12,205	9,098	9,663	11,831	10,793	8,589	8,710	58,348	12,000	12,000
101-265-850.001	DPW TELEPHONE		360										
101-265-920.000	GAS	1,881	1,064	1,179	1,527	1,308	1,086	1,349	1,894	2,439	2,003	1,900	2,500

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET
101-265-920.001	DPW GAS		2,402	838									
101-265-921.000	ELECTRIC	7,686	7,243	7,225	6,759	5,271	5,472	5,196	4,563	6,230	4,926	7,500	7,500
101-265-921.001	DPW ELECTRIC		2,313	440									
101-265-922.000	WATER/SEWER BILLS	931	923	2,748	924	1,239	936	1,118	1,299	1,479	2,618	1,300	2,000
101-265-922.001	DPW WATER/SEWER		1,672										
101-265-923.001	DPW TRASH		67	73									
101-265-930.000	REPAIR & MAINTENANCE	2,037	176	492	348	1,153	477	3,464	769	2,416	164	3,000	3,000
101-265-930.001	DPW REPAIR & MAINTENANCE		1,486	1,134									
101-265-931.000	CLEANING	3,620	3,595	2,950	2,030	2,190	3,105	2,808	2,708	3,640	3,185	3,000	4,000
101-265-956.000	MISCELLANEOUS	54	2	54	67	32	43			540	25	500	500
101-265-970.000	CAPITAL OUTLAY	11,220	26,861	10,570	8,903	2,750							
Totals for dept 265 - BUILDING & MAINTENANCE		38,689	70,923	40,610	29,693	25,210	24,401	24,917	19,822	25,524	75,258	30,700	35,500
Dept 266 - ATTORNEY													
101-266-826.000	LEGAL FEES		494								15,052		
101-266-826.100	GENERAL MUNICIPAL MATTERS	18,659	4,786	10,746	12,685	31,110	29,881	59,817	23,836	30,410	32,057	30,000	40,000
Totals for dept 266 - ATTORNEY		18,659	5,280	10,746	12,685	31,110	29,881	59,817	23,836	30,410	47,109	30,000	40,000
Dept 267 - GENERAL ADMINISTRATION													
101-267-702.000	SALARIES	99,879	88,505	105,917	70,582	84,281	82,380	96,183	88,204	80,464	67,545	117,076	91,588
101-267-702.050	DPW GENERAL	30,064	105	4,056	1,451	7	1,489	937	1,301	1,571	1,564	1,500	1,500
101-267-702.500	SALARIES - PART TIME		22						156	340	907	200	200
101-267-712.000	HEALTH INSURANCE	26,429	26,607	43,663	39,371	24,765	32,478	26,114	24,748	26,548	7,238	42,424	7,200
101-267-712.010	HRA					105							
101-267-712.050	DPW HEALTH INS	8,367	1,341										
101-267-712.100	LIFE INSURANCE	387	328	311	280	301	354	335	340	240	227	368	374
101-267-712.150	DPW LIFE INS	166											
101-267-712.300	RETIREE HEALTH INSURANCE	9,764	9,512	730							945		3,780
101-267-713.000	WORKERS COMP	2,889	1,461	3,307	1,409	1,579	769	291	279	104	272	300	300
101-267-713.050	WORKERS COMP-DPW	1,073											
101-267-714.000	MESC					69	40	192	164	192	159	200	200
101-267-715.000	SOCIAL SECURITY	9,883	6,866	7,953	5,281	6,209	5,973	7,181	6,579	6,068	5,325	8,956	7,006
101-267-716.000	FRINGE BENEFITS	37,996	28,572	24,777									
101-267-717.000	MERS BENEFITS	22,551	12,340	15,285	7,901	8,604	7,747	7,674	9,551	11,960	15,551	12,398	7,614
101-267-717.050	DPW MERS	5,860											
101-267-727.000	OFFICE SUPPLIES	8,993	4,490	4,906	6,558	7,939	6,750	4,252	6,808	4,669	4,819	7,000	7,000
101-267-728.000	POSTAGE	10,147	11,162	10,698	13,091	5,774	10,664	11,811	14,491	14,119	13,151	15,000	15,000
101-267-807.000	AUDIT FEES	24,000	24,500	11,970	12,506	15,613	13,750	13,617	14,592	16,106	15,340	16,500	16,500
101-267-818.000	CONTRACTED SER-GENERAL	9,108	54,356	33,077	15,349	162,408	95,141	22,867	17,501	41,072	42,454	30,000	45,000
101-267-818.100	C/S PLANNER						3,000	9,150				10,000	10,000
101-267-818.200	C/S-ENGINEERING	23,163	43,538	13,306	14,349	48,579	34,800	17,178	11,536	38,283	6,146	15,000	15,000
101-267-818.600	INFORMATION TECH	9,814	3,715	5,716	11,842	5,461	16,361	17,056	13,323	15,403	14,553	15,000	15,000
101-267-850.000	TELEPHONE	6,243	14,781	5,560	1,005	1,039	1,252	1,248	2,671	3,384	2,554	3,000	3,000
101-267-861.000	MILEAGE REIMBURSEMENT							31	534	597	1,635	500	1,000
101-267-864.000	CONFERENCES & WORKSHOPS		331	374	10		8	287	207		82	500	500
101-267-880.000	MARKETING	70					1,630	10,000	550			2,000	2,000
101-267-900.000	PRINTING & PUBLISHING	7,771	5,965	3,844	17,194	6,366	7,328	5,460	6,452	6,600	5,906	8,000	8,000
101-267-923.000	TRASH REMOVAL		1,825	941									
101-267-930.000	REPAIR & MAINTENANCE			1,039						12	86	100	100
101-267-937.000	OFFICE EQUIPMENT & MAINTENANC			200	333	1,036	2,051					1,500	1,500
101-267-938.000	BOOKS & PERIODICALS	121	95	169	24							100	100
101-267-942.000	COMPUTER SOFTWARE SUPPORT	3,338	3,894	3,379	3,450	3,533	3,600	4,050	4,183	4,515	4,746	5,000	5,000

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET
101-267-943.000	MML MEMBERSHIP FEES	2,834		2,868									
101-267-956.000	MISCELLANEOUS	8,328	132,153	4,344	7,633	7,364	27,604	119,462	4,769	10,420	9,220	10,000	10,000
101-267-956.100	BANK SERVICE CHARGES	240	240	388	370	260	300	225	220	356	147	350	350
101-267-958.000	DUES & MEMBERSHIPS	400	3,242	930	2,928	3,044	3,056	3,099	3,381	3,362	3,530	3,500	4,000
101-267-960.000	INSURANCE & BONDS	15,959	14,782	15,239	14,220	15,769	14,788	14,576	15,144	18,443	19,177	20,000	20,000
101-267-961.000	GRAND VALLEY METRO COUNCIL	18,725	7,233	1,118	1,118	1,118	1,118	1,118	1,146	1,146		1,200	1,200
101-267-961.100	REGIS	8,657	8,956	8,561	8,165	8,240	8,314	8,321	6,263	8,404	6,317	9,000	9,000
101-267-964.000	REFUNDS & REIMB	927	2,417	210		3,685	13,819					1,000	1,000
101-267-970.000	CAPITAL OUTLAY	51,045	2,024	4,372	15,950	105,050			69,009	649,934	168,703	3,055,000	3,763,325
101-267-995.730	TRANSFER TO FUND730	12,400	15,000	4,500	4,500	4,222	4,054						
Totals for dept 267 - GENERAL ADMINISTRATION		477,591	530,358	343,708	276,870	532,420	400,618	402,715	324,102	964,312	418,299	3,412,672	4,073,337
Dept 301 - POLICE													
101-301-702.100	SALARIES-CHIEF	57,358	59,475	58,102	63,547	63,201	69,713	81,162	83,654	87,504	67,391	89,041	92,362
101-301-702.300	SALARIES - CLERICAL	16,993	18,623	21,312	22,678	22,817	24,979	23,881	25,449	26,674	19,990	30,825	30,825
101-301-702.400	SALARIES - FULL-TIME	179,475	230,871	244,531	219,106	162,640	178,192	250,473	264,119	319,921	290,594	394,070	396,585
101-301-702.500	SALARIES - PART TIME	93,398	62,490	52,152	67,650	109,997	104,458	73,768	59,851	42,974	24,339	20,000	20,000
101-301-712.000	HEALTH INSURANCE	59,410	67,811	67,741	77,352	65,956	79,792	70,690	61,863	78,914	65,681	88,237	95,347
101-301-712.100	LIFE INSURANCE	1,009	1,020	1,020	892	735	1,033	850	850	1,048	793	1,290	1,308
101-301-713.000	WORKERS COMP	11,123	9,420	14,904	7,857	7,620	3,682	4,510	5,057	4,380	4,096	6,000	6,000
101-301-714.000	MESC	148	139	182	149	110	120						
101-301-715.000	SOCIAL SECURITY	26,830	28,665	29,038	28,800	27,840	28,565	32,371	32,551	35,481	29,671	40,846	41,016
101-301-717.000	MERS BENEFITS	72,055	212,142	268,080	58,797	47,977	47,197	60,888	68,969	67,525	63,489	71,795	70,000
101-301-727.000	OFFICE SUPPLIES	1,135	1,576	1,661	729	437	1,186	481	1,148	607	372	1,500	1,500
101-301-756.000	OPERATING SUPPLIES	1,641	1,720	993	1,670	3,123	6,008	2,471	6,482	5,504	9,329	5,000	7,000
101-301-768.000	UNIFORMS	900	1,528	384	1,255	1,336	512	1,047	2,001	3,908	1,520	1,500	3,000
101-301-769.000	DRY CLEANING	53	86		22							200	200
101-301-818.000	CONTRACTED SER-GENERAL	6,457	9,406	7,462	4,093	8,197	7,179	6,581	7,314	8,680	9,183	8,500	9,500
101-301-818.300	DRUG ENFORCEMENT			649									
101-301-818.400	ATTORNEY	4,794	7,335	15,426	4,155	6,058	8,820	1,112	1,536			5,000	1,500
101-301-818.600	INFORMATION TECH	4,726	521	769		1,439	738			2,588	1,857	1,500	3,000
101-301-850.000	TELEPHONE	7,405	7,909	6,131	6,165	5,611	6,562	6,275	7,011	6,506	4,670	7,000	7,000
101-301-861.000	MILEAGE REIMBURSEMENT	42	51	137	133	375	98	94	108	492	551	500	500
101-301-864.000	CONFERENCES & WORKSHOPS	505	42	281	290	94	71	102	126	768	1,113	1,000	4,000
101-301-867.000	GAS & OIL	8,557	7,260	9,354	10,470	1,968	13,313	7,037	22,102	15,793	7,911	18,000	18,000
101-301-880.000	MARKETING	202									400	250	250
101-301-920.000	GAS	958	1,017	1,048	1,216	1,082	1,308	1,276	1,930	1,714	1,188	1,500	2,000
101-301-921.000	ELECTRIC	4,726	4,251	3,956	4,048	4,156	4,630	4,660	4,445	4,983	3,999	5,000	5,000
101-301-922.000	WATER/SEWER BILLS	1,117	1,659	1,459	1,569	1,497	1,819	1,654	1,773	1,811	1,280	2,100	2,100
101-301-923.000	TRASH REMOVAL	775	980	941	1,067	1,146	1,293	648	725	837	779	1,300	1,300
101-301-930.000	REPAIR & MAINTENANCE	220	352	205	738	1,382	489	2,923	2,701	2,333	2,542	2,500	3,000
101-301-930.100	Building & Grounds	600	2,057	669	934	976	1,572	155	1,420	855	1,509	1,500	1,500
101-301-931.000	CLEANING	4,512	4,425	3,550	2,477	2,940	4,202	3,450	2,849	2,878	2,131	3,500	3,500
101-301-940.000	EQUIPMENT RENT	37,411	37,213	55,053	69,648	64,733	65,982	73,575	68,007	80,081	75,309	70,000	85,000
101-301-944.000	RADIO EQUIPMENT	55				501		631	349	501	397	750	750
101-301-945.000	GENERAL DISPATCH	26,847	27,936	30,039	30,255	33,172	17,832	52,983	37,421	39,678	20,495	40,000	41,000
101-301-956.000	MISCELLANEOUS	463	705	724	850	921	395	545	360	693	60	1,000	1,000
101-301-956.900	MCOLES	510	802	508	2,376	454	313	612	621	616	865	1,200	1,200
101-301-958.000	DUES & MEMBERSHIPS		25	25		50	25			25	25	100	100
101-301-958.100	AUTO ALLOWANCE	1,200	1,200	1,200	1,200	1,200	1,232	1,205	1,200	1,200	886	1,200	1,200
101-301-960.000	INSURANCE & BONDS	20,165	19,289	19,184	20,049	18,098	19,055	20,026	20,417	15,085	16,889	21,000	21,000
101-301-970.000	CAPITAL OUTLAY	7,393	15,018	1,182	32,778	9,155	3,941	10,001	23,785	17,750	5,505	45,000	45,000

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET
101-301-995.730	TRANSFER TO FUND730	49,171	56,119	55,062	68,251	53,766	46,927						
Totals for dept 301 - POLICE		710,339	901,138	975,114	813,266	732,710	753,258	798,162	818,194	880,307	736,809	989,704	1,023,543
Dept 338 - FIRE DEPARTMENT													
101-338-818.000	CONTRACTED SER-GENERAL	113,000	113,000	113,000	121,666	121,666	121,666	121,666	125,417	126,667	100,788	135,416	138,333
Totals for dept 338 - FIRE DEPARTMENT		113,000	113,000	113,000	121,666	121,666	121,666	121,666	125,417	126,667	100,788	135,416	138,333
Dept 371 - BUILDING INSPECTION													
101-371-818.000	CONTRACTED SER-GENERAL								66,739	83,983	45,648	135,000	135,000
Totals for dept 371 - BUILDING INSPECTION									66,739	83,983	45,648	135,000	135,000
Dept 444 - SIDEWALKS													
101-444-818.000	CONTRACTED SER-GENERAL	850		312		14,075				2,157	30,996		
101-444-818.200	C/S-ENGINEERING						1,187			45,633	20,298	50,000	50,000
101-444-952.000	REPAIR AND MAINTENANCE		31	58,048	25								
101-444-970.000	CAPITAL OUTLAY		25,764			72,712	5,913	8,527	11,950			530,093	530,093
Totals for dept 444 - SIDEWALKS		850	25,795	58,360	25	86,787	7,100	8,527	11,950	47,790	51,294	580,093	580,093
Dept 448 - STREET LIGHTING													
101-448-921.000	ELECTRIC	46,333	43,582	44,772	49,096	50,105	49,947	50,329	43,178	47,297	35,528	55,000	55,000
101-448-930.000	REPAIR & MAINTENANCE	178	175	760	1,323	6,088	18,299	2,160	5,859			10,000	10,000
101-448-970.000	CAPITAL OUTLAY	200	812										
Totals for dept 448 - STREET LIGHTING		46,711	44,569	45,532	50,419	56,193	68,246	52,489	49,037	47,297	35,528	65,000	65,000
Dept 571 - EQUIPMENT													
101-571-702.000	SALARIES			7,384	11,545	10,455	14,085	24,293	30,839	23,262	17,090	25,099	24,858
101-571-702.500	SALARIES - PART TIME								910	726		3,000	3,000
101-571-702.800	SALARY- EVENTS					2,875	563	2,013	13,407	18,297	16,051	15,000	15,000
101-571-712.000	HEALTH INSURANCE			1,532	27,986	23,346	27,391	32,839	20,318	22,566	11,700	14,304	14,500
101-571-712.100	LIFE INSURANCE			11	136	136	147	130	128	120	71	111	112
101-571-712.400	DRUG TEST/PHYSICAL					227	697	397	995	100	931	1,000	1,000
101-571-713.000	WORKERS COMP			212	181	208	215	263	284	255	230	300	300
101-571-715.000	SOCIAL SECURITY			564	883	1,019	1,103	1,963	3,371	3,134	2,457	1,920	3,000
101-571-717.000	MERS BENEFITS			1,460	1,219	2,041	2,375	4,069	7,726	6,838	6,821	4,614	5,000
101-571-756.000	OPERATING SUPPLIES			1,380		896	1,977	2,974	7,900	3,621	6,397	4,000	8,000
101-571-758.000	SUPPLIES & MATERIALS		46	917	1,848	4,659	4,132	3,782	2,888	4,491	5,109	4,000	7,000
101-571-768.000	UNIFORMS			518	1,374	2,534	3,188	2,595	3,135	3,575	1,962	2,000	3,500
101-571-818.000	CONTRACTED SER-GENERAL			504		727	2,687	893	1,616	8,163	2,846	1,200	3,000
101-571-818.600	INFORMATION TECH			416							866		1,200
101-571-850.000	TELEPHONE			5,696	5,129	5,284	6,068	5,888	6,060	6,073	4,519	6,000	6,000
101-571-920.000	GAS		1,084	3,352	4,849	3,878	4,421	5,166	7,848	6,170	3,876	6,000	6,000
101-571-921.000	ELECTRIC		382	2,040	2,315	1,877	1,463	1,171	1,051	346	1,655	1,200	1,200
101-571-922.000	WATER/SEWER BILLS		211	2,537	2,598	3,694	5,095	3,791	4,220	4,365	4,245	4,000	4,500
101-571-923.000	TRASH REMOVAL			867	1,067	1,315	1,293	648	725	837	779	750	1,000
101-571-930.000	REPAIR & MAINTENANCE			4,953	4,766	2,586	6,279	1,190	4,018	1,675	1,019	3,000	3,000
101-571-960.000	INSURANCE & BONDS			892	897	2,207	1,062	1,117	1,158	1,126	1,515	1,300	1,500
101-571-970.000	CAPITAL OUTLAY					2,105			9,225				86,000
101-571-995.730	TRANSFER TO FUND730			2,500	2,500	10,825	10,080						
Totals for dept 571 - EQUIPMENT			1,723	37,735	69,293	82,894	94,321	95,182	127,822	115,740	90,139	98,798	198,670
Dept 701 - PLANNING													
101-701-818.000	CONTRACTED SER-GENERAL	1,775	1,325	1,375	1,075	1,575	1,883	1,025	4,790	24,260		1,500	1,500

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET
101-701-818.100	C/S PLANNER	5,311	2,726	2,757	2,851	6,003	1,093	1,302				1,500	1,500
101-701-818.200	C/S-ENGINEERING	500				1,650	1,953	462	846			500	500
101-701-864.000	CONFERENCES & WORKSHOPS	725	1,028	680	650	675	980	675	675			1,250	1,250
101-701-956.000	MISCELLANEOUS	1,025	295	312	81	279	30	245	25		32	500	500
Totals for dept 701 - PLANNING		9,336	5,374	5,124	4,657	10,182	5,939	3,709	6,336	24,260	32	5,250	5,250
Dept 702 - ZONING													
101-702-818.000	CONTRACTED SER-GENERAL	135		200		75	279	2,324	175			2,000	2,000
101-702-818.100	C/S PLANNER		3,084	1,492								350	350
101-702-818.200	C/S-ENGINEERING			(43,791)									
101-702-861.000	MILEAGE REIMBURSEMENT											100	100
101-702-864.000	CONFERENCES & WORKSHOPS											500	500
101-702-956.000	MISCELLANEOUS					20						100	100
Totals for dept 702 - ZONING		135	3,084	(42,099)		95	279	2,324	175			3,050	3,050
Dept 724 - CIVIC CENTER													
101-724-702.000	SALARIES					333	2,235	1,157	5,635	6,866	1,725	5,000	5,000
101-724-702.500	SALARIES - PART TIME						483	71	3,523	3,175	209	3,000	3,000
101-724-712.000	HEALTH INSURANCE											500	500
101-724-712.100	LIFE INSURANCE											100	100
101-724-713.000	WORKERS COMP											100	100
101-724-715.000	SOCIAL SECURITY					25	202	90	678	740	143	612	612
101-724-717.000	MERS BENEFITS					71	505	251	1,165	1,222	458	1,200	1,200
101-724-756.000	OPERATING SUPPLIES					3,224	1,214	1,379	1,437	11,931	3,152	1,500	1,500
101-724-818.000	CONTRACTED SER-GENERAL					2,121	4,376	4,020	7,146	11,048	8,558	5,000	5,000
101-724-880.000	MARKETING						5						
101-724-920.000	UTILITIES GAS					656	3,134	3,779	4,043	3,714	2,364	4,000	4,000
101-724-921.000	UTILITIES ELECTRIC						4,054	4,723	3,849	3,878	2,667	4,500	4,500
101-724-922.000	WATER/SEWER BILLS					719	922	1,322	1,341	1,947		1,200	1,200
101-724-923.000	TRASH REMOVAL						2,034	1,400	1,456	1,485	1,258	1,400	1,400
101-724-930.000	REPAIR & MAINTENANCE					157	10,285	1,529	3,573	3,327	270	3,000	3,000
101-724-956.000	MISCELLANEOUS					82	789		910			500	500
101-724-956.600	CC SECURITY REFUND					3,350							
101-724-960.000	INSURANCE & BONDS						2,441	1,638	1,720	1,755	1,323	2,000	2,000
101-724-970.000	CAPITAL OUTLAY								33,959	13,400			
Totals for dept 724 - CIVIC CENTER						10,738	32,679	21,359	70,435	64,488	22,127	33,612	33,612
Dept 751 - PARKS													
101-751-702.000	SALARIES	27,636	30,502	20,091	33,031	36,843	34,490	49,747	41,042	54,886	48,480	51,054	50,694
101-751-702.500	SALARIES - PART TIME	3,632	3,570	7,096	10,016	11,539	11,838	24,353	14,821	10,184	3,442	18,736	19,298
101-751-712.000	HEALTH INSURANCE	6,801	5,255	7,035	8,554	7,987	9,752	8,595	8,330	9,141	7,448	13,319	10,852
101-751-712.100	LIFE INSURANCE	75	62	75	93	93	101	89	88	93	67	120	84
101-751-713.000	WORKERS COMP	836	978	983	975	998	420	411	468	379	396	500	500
101-751-715.000	SOCIAL SECURITY	2,188	2,601	2,077	3,289	3,697	3,401	5,501	4,156	4,812	3,875	5,339	5,354
101-751-717.000	MERS BENEFITS	4,492	5,589	3,861	6,952	6,635	7,275	12,133	8,779	9,479	8,491	9,792	9,751
101-751-756.000	OPERATING SUPPLIES	3,443	4,352	4,923	8,408	7,672	2,452	12,137	14,674	9,760	19,951	15,000	15,000
101-751-768.001	DPW CLOTHING ALLOWANCE		372	128									
101-751-818.000	CONTRACTED SER-GENERAL	13,759	26,760	15,417	22,129	18,872	19,428	22,014	25,254	25,701	36,513	25,000	35,000
101-751-818.200	C/S-ENGINEERING		7,955	5,366	5,200				4,170		13,758	4,000	4,000
101-751-921.000	ELECTRIC	3,904	3,002	3,431	3,360	2,914	3,125	2,749	2,401	2,390	1,748	2,500	2,500
101-751-922.000	WATER/SEWER BILLS-SPLASH PAD				6,298	11,290	1,271	1,625	1,731	1,880	1,353	2,000	2,000
101-751-930.000	REPAIR & MAINTENANCE	1,379	1,261	1,058	106	5,731	5,416	8,378	3,331	2,766	287	5,000	5,000

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	THRU 09/30/24	AMENDED BUDGET
101-751-940.000	EQUIPMENT RENT	11,270	15,195	8,295	8,960	9,194	7,650	12,486	15,714	28,820	23,282	20,000	30,000
101-751-956.000	MISCELLANEOUS	279	265	292	358	303	50	60		4		300	300
101-751-956.500	WINTER ACTIVITIES	838	55									500	500
101-751-960.000	INSURANCE & BONDS			179	280	284	331	349	356	345	349	500	500
101-751-970.000	CAPITAL OUTLAY	42,740	754	83,751	21,349	1,769	8,672	7,485	10,307	41,320		7,500	381,450
101-751-995.730	TRANSFER TO FUND730	8,825	4,000	4,000	5,000	8,540	8,698						
Totals for dept 751 - PARKS		132,097	112,528	168,058	144,358	134,361	124,370	168,112	155,622	201,960	169,440	181,160	572,783
Dept 860 - COUNTRY MEADOWS													
101-860-818.200	C/S-ENGINEERING			43,791									
Totals for dept 860 - COUNTRY MEADOWS				43,791									
Dept 966 - TRANSFERS OUT													
101-966-995.202	TRANSFER TO MAJOR STREET					26,635	20,081	246,969					
101-966-995.203	TRANSFER TO LOCAL STREET				200,000							110,000	234,500
101-966-995.351	TRANSFER TO FUND 351	32,030	26,685	26,478	26,980								
101-966-995.400	TRANSFER OUT		10,000	10,000	10,000								
101-966-995.401	TRANSFER TO SIDEWALK FUND	10,000	20,000	50,000	20,000	80,000	10,000	10,000					
101-966-995.661	EQUIPMENT RENTAL TRANSFER	10,000											
Totals for dept 966 - TRANSFERS OUT		52,030	56,685	86,478	256,980	106,635	30,081	256,969				110,000	234,500
TOTAL APPROPRIATIONS		1,785,808	2,045,355	2,076,796	1,973,647	2,142,384	1,963,211	2,282,018	2,063,015	2,887,447	2,026,250	6,134,192	7,486,048
NET OF REVENUES/APPROPRIATIONS - FUND 101		(28,978)	(127,200)	(52,335)	(101,836)	(44,923)	397,793	114,504	466,836	404,456	304,126	160,659	(934,472)
BEGINNING FUND BALANCE		2,631,776	2,602,801	2,475,598	2,423,854	2,322,020	2,277,097	2,674,895	2,789,401	3,256,243	3,660,700	3,660,700	3,964,826
FUND BALANCE ADJUSTMENTS				592									
ENDING FUND BALANCE		2,602,798	2,475,601	2,423,855	2,322,018	2,277,097	2,674,890	2,789,399	3,256,237	3,660,699	3,964,826	3,821,359	3,030,354

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures made for specific purposes. The Village's special revenue funds are:

- Major Street Fund (202)
- Local Street Fund (203)

Major and Local Street Funds (202 & 203)

The Major Street Fund and the Local Street Fund receive revenue from the state through Public Act 51 which uses a formula to share gas and weight taxes to governmental entities at the state, county and local levels. The revenue received from Act 51 does not cover all of the operating costs in each of these two funds. The rest of the expenditures are covered by transfers from the General Fund. These two funds account for the repairs and maintenance of the Village streets including snowplowing.

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET	BUDGET
Fund 202 - MAJOR STREETS FUND													
ESTIMATED REVENUES													
Dept 000													
202-000-402.000	CURRENT REAL PROPERTY TAXES			51,144	52,962	55,276	58,642	61,930	66,698	70,051	72,217	67,150	
202-000-412.000	DELINQUENT PERSONAL PROPERTY TAX										7		
202-000-437.000	INDUSTRIAL FACILITY TAX			1,655	1,656	1,767	882	1,252	1,209	1,427	1,665	1,400	
202-000-546.000	STATE GRANT: ACT 51	188,442	193,775	252,749	271,743	301,873	303,314	338,591	352,421	369,971	215,804	375,000	380,000
202-000-569.100	GRANT INCOME		3,250		1,500								
202-000-569.920	SAW REIMBURSEMENTS		6,942	8,584	20,794	76,838							
202-000-574.600	STATE GRANTS - OTHER	31,202	20,066		23,095								
202-000-574.700	MTRO ACT		13,344	13,028	13,119	13,146	14,582	15,122	15,809	16,856	16,111	16,850	16,000
202-000-665.000	INTEREST INCOME	235	265	367	490	349	911	667	1,252	8,923	10,132	3,500	3,500
202-000-675.000	MISCELLANEOUS INCOME	1,768		4,075	219	227				500		750	750
202-000-676.500	REIMB-MISC				6,255								
202-000-699.000	TRANSFERS FROM OTHER FUNDS	32,030	26,685	26,478	26,980	26,635	20,081	246,969					
Totals for dept 000 -		253,677	264,327	358,080	418,813	476,111	398,412	664,531	437,389	467,728	315,936	464,650	400,250
TOTAL ESTIMATED REVENUES		253,677	264,327	358,080	418,813	476,111	398,412	664,531	437,389	467,728	315,936	464,650	400,250

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET	BUDGET
APPROPRIATIONS													
Dept 451 - HIGHWAYS, STREETS & BRIDGES													
202-451-818.000	CONTRACTED SER-GENERAL	8,316	10,197	18,565	25,394	248,988	11,797	17,063	9,601	9,936	10,310	15,000	15,000
202-451-818.200	ENGINEERING	603		1,400	19,170	59,298	49,957	180,058	14,565		2,000	15,000	15,000
202-451-930.000	REPAIR & MAINTENANCE		409			204			306		200		200
202-451-970.000	CAPITAL OUTLAY	18,974	9,630	9,990		16,735		512,221	71,461	21,098	258,312	260,000	145,000
Totals for dept 451 - HIGHWAYS, STREETS & BRIDGES		27,893	20,236	29,955	44,564	325,225	61,754	709,342	95,933	31,034	270,822	290,000	175,200
Dept 463 - ROUTINE MAINTENANCE													
202-463-702.000	SALARIES	3,916	6,043	5,464	12,828	12,217	14,608	18,541	20,277	20,172	21,789	32,760	32,607
202-463-702.500	SALARIES - PART TIME	2,612		1,232	698	911	492	1,636	2,077	2,290	874	1,102	1,135
202-463-712.000	HEALTH INSURANCE	5,540	4,725	5,175	6,028	5,557	6,710	5,908	5,756	6,940	7,061	12,232	10,811
202-463-712.100	LIFE INSURANCE	70	59	71	68	68	74	65	64	73	64	111	84
202-463-713.000	WORKERS COMP	118	174	238	286	230	152	229	259	232	199	300	300
202-463-715.000	SOCIAL SECURITY	300	462	512	1,034	1,004	1,123	1,504	1,662	1,659	1,676	2,590	2,581
202-463-717.000	MERS BENEFITS	1,630	1,031	1,024	3,050	2,098	2,721	3,155	4,123	3,431	3,824	3,882	3,853
202-463-758.000	SUPPLIES & MATERIALS	2,687	1,850	1,369	3,343	2,116	9,349	9,416	2,105	1,383	289	7,000	2,000
202-463-940.000	EQUIPMENT RENT	3,576	3,720	1,428	3,313	1,846	3,259	3,483	3,863	3,384	3,581	3,500	4,500
202-463-995.730	TRANSFER TO FUND730	6,700	5,000	5,000	5,000	5,477	5,456						
Totals for dept 463 - ROUTINE MAINTENANCE		27,149	23,064	21,513	35,648	31,524	43,944	43,937	40,186	39,564	39,357	63,477	57,871
Dept 474 - TRAFFIC SERVICES													
202-474-702.000	SALARIES	3,516	3,030	7,392	4,185	3,000	2,551	5,799	8,546	11,644	4,992	7,176	7,096
202-474-702.500	SALARIES - PART TIME	60	12	791	260	380	533	1,295	926	1,206	1,166	441	454
202-474-712.000	HEALTH INSURANCE	3,323	2,979	3,119	2,783	2,796	3,355	2,954	2,878	2,801	1,643	3,098	2,187
202-474-712.100	LIFE INSURANCE	39	35	36	34	34	37	32	32	29	15	28	28
202-474-713.000	WORKERS COMP	102	77	270	109	74	55	95	107	93	80	100	100
202-474-715.000	SOCIAL SECURITY	273	232	625	340	258	188	522	695	937	458	583	578
202-474-717.000	MERS BENEFITS	1,577	585	1,481	953	580	548	1,372	1,715	1,973	1,202	1,258	1,234
202-474-758.000	SUPPLIES & MATERIALS	483	1,747	4,464	915	979	1,849	2,909	13,275	4,894	6,482	7,500	7,500
202-474-921.000	ELECTRIC						798	1,426	1,132	1,827	1,098	1,500	1,500
202-474-930.000	REPAIR & MAINTENANCE	6,923	6,595	20,040	6,886	10,370	7,851	7,442	9,297	6,653	6,535	10,000	10,000
202-474-940.000	EQUIPMENT RENT	1,302	3,649	1,948	1,684	1,303	1,502	2,911	3,382	4,292	2,731	5,000	5,000
202-474-970.000	CAPITAL OUTLAY	26,551											
202-474-995.730	TRANSFER TO FUND730	1,185	1,185	1,185	1,185	2,420	2,269						
Totals for dept 474 - TRAFFIC SERVICES		45,334	20,126	41,351	19,334	22,194	21,536	26,757	41,985	36,349	26,402	36,684	35,677
Dept 478 - WINTER MAINTENANCE													
202-478-702.000	SALARIES	4,529	7,815	5,684	5,882	8,228	5,097	5,993	10,359	7,509	7,244	12,652	12,441
202-478-702.500	SALARIES - PART TIME		678	1,535	1,141	1,924	2,245	2,984	3,581	1,540	1,809	2,204	2,270
202-478-712.000	HEALTH INSURANCE	416	428	407	4							500	500
202-478-712.100	LIFE INSURANCE	4	5	5									
202-478-713.000	WORKERS COMP	130	165	346	145	223	118	225	207	182	156	200	200
202-478-715.000	SOCIAL SECURITY	346	649	552	537	776	556	665	1,031	663	665	1,137	1,125
202-478-717.000	MERS BENEFITS	1,770	1,552	1,136	1,424	1,724	1,112	1,630	2,124	1,870	1,998	2,569	2,522
202-478-758.000	SUPPLIES & MATERIALS	7,398	4,206	3,562	4,828	8,486	4,684	4,289	7,741	7,333	3,551	7,500	7,500
202-478-940.000	EQUIPMENT RENT	6,231	10,724	15,061	13,755	21,464	11,121	10,922	15,026	12,163	14,849	13,000	17,000
202-478-995.730	TRANSFER TO FUND730	6,678	4,809	4,558	7,014								
Totals for dept 478 - WINTER MAINTENANCE		27,502	31,031	32,846	34,730	42,825	24,933	26,708	40,069	31,260	30,272	39,762	43,558

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET
Dept 480 - CARE OF TREES													
202-480-702.000	SALARIES	6,722	8,423	5,554	4,918	4,892	9,299	4,916	6,974	6,275	1,097	8,721	8,686
202-480-702.500	SALARIES - PART TIME	40	384	1,256	685	538	1,373	594	1,111	1,005	79	882	908
202-480-712.000	HEALTH INSURANCE	3,866	3,076	3,010	4							500	500
202-480-712.100	LIFE INSURANCE	43	36	34								35	35
202-480-713.000	WORKERS COMP	314	152	334	95	106	51	115	134	117	101	125	125
202-480-715.000	SOCIAL SECURITY	516	673	520	428	415	782	404	592	535	86	735	734
202-480-717.000	MERS BENEFITS	2,068	1,646	1,112	1,168	991	1,781	1,102	1,375	1,254	322	1,456	1,438
202-480-758.000	SUPPLIES & MATERIALS	3	20				34			19		200	200
202-480-818.000	CONTRACTED SER-GENERAL	3,928	14,175	2,325	6,349	7,791	7,884	11,368	4,325	610	562	10,000	10,000
202-480-940.000	EQUIPMENT RENT	2,356	7,907	5,431	7,903	7,283	9,242	6,465	6,722	5,323	1,829	6,000	6,000
202-480-995.730	TRANSFER TO FUND730	1,600	1,600	1,600	1,600								
Totals for dept 480 - CARE OF TREES		21,456	38,092	21,176	23,150	22,016	30,446	24,964	21,233	15,138	4,076	28,654	28,626
Dept 482 - STORM DRAIN													
202-482-702.000	SALARIES	3,204	2,870	2,534	3,114	3,198	2,392	1,909	2,774	2,546	1,809	7,120	7,125
202-482-702.500	SALARIES - PART TIME			(8)					220	60		441	454
202-482-712.000	HEALTH INSURANCE	1,115	1,141	1,085								250	250
202-482-712.100	LIFE INSURANCE	11	14	12								25	25
202-482-713.000	WORKERS COMP	208	77	286	67	69	30	91	106	93	79	100	100
202-482-715.000	SOCIAL SECURITY	245	219	193	238	245	182	140	219	190	134	578	580
202-482-717.000	MERS BENEFITS	1,555	573	436	638	658	426	364	471	457	466	1,230	1,224
202-482-758.000	SUPPLIES & MATERIALS		86	667	375	86	56	857	75	79		1,000	1,000
202-482-818.000	CONTRACTED SER-GENERAL	1,718	1,855	3,864	11,383	2,094	14,929	4,683	11,336	5,060	7,268	5,000	7,500
202-482-818.200	C/S-ENGINEERING			940		21,521	264						
202-482-818.210	SAW GRANT		8,868	9,538	17,160	69,012							
202-482-940.000	EQUIPMENT RENT	617	938	557	1,187	1,588	1,496	1,961	1,532	2,026	370	2,000	2,000
202-482-961.000	GRAND VALLEY METRO COUNCIL			3,258	3,258	5,510	5,510	5,510	6,387	6,487		6,500	6,500
202-482-995.730	TRANSFER TO FUND730	1,000	1,500	1,500	1,500								
Totals for dept 482 - STORM DRAIN		9,673	18,141	24,862	38,920	103,981	25,285	15,515	23,120	16,998	10,126	24,244	26,758
Dept 498 - ADMINISTRATION													
202-498-712.000	HEALTH INSURANCE			2,437									
202-498-768.001	DPW CLOTHING ALLOWANCE		372	443									
202-498-818.000	CONTRACTED SER-GENERAL		63	25									
Totals for dept 498 - ADMINISTRATION			435	2,905									
Dept 906 - GENERAL ADMINISTRATION													
202-906-991.000	BOND PAYMENT	89,000	89,000	89,000	92,000	92,000	67,000	67,000	71,000	71,000		73,000	
202-906-993.000	INTEREST PAYMENT	14,737	14,117	13,320	12,301	10,967	9,366	7,873	6,178	4,230	1,107	2,214	
Totals for dept 906 - GENERAL ADMINISTRATION		103,737	103,117	102,320	104,301	102,967	76,366	74,873	77,178	75,230	1,107	75,214	
TOTAL APPROPRIATIONS		262,744	254,242	276,928	300,647	650,732	284,264	922,096	339,704	245,573	382,162	558,035	367,690
NET OF REVENUES/APPROPRIATIONS - FUND 202		(9,067)	10,085	81,152	118,166	(174,621)	114,148	(257,565)	97,685	222,155	(66,226)	(93,385)	32,560
BEGINNING FUND BALANCE		117,695	108,629	118,714	199,867	318,032	143,418	257,568		97,688	319,845	319,845	253,619
ENDING FUND BALANCE		108,628	118,714	199,866	318,033	143,411	257,566	3	97,685	319,843	253,619	226,460	286,179

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET	BUDGET
Fund 203 - LOCAL STREETS FUND													
ESTIMATED REVENUES													
Dept 000													
203-000-402.000	CURRENT REAL PROPERTY TAXES	164,735	151,395	153,431	158,887	165,829	175,937	185,801	200,105	210,165	216,663	204,000	311,380
203-000-412.000	DELINQUENT PERSONAL PROPERTY TAX										20		
203-000-437.000	INDUSTRIAL FACILITY TAX	2,885	1,773	4,966	4,967	5,302	2,646	3,756	3,626	4,281	4,996	4,300	6,000
203-000-546.000	STATE GRANT: ACT 51	73,746	75,852	101,088	109,384	118,229	120,218	140,711	139,836	147,366	91,452	150,000	155,000
203-000-569.100	GRANT INCOME		3,250		1,500								
203-000-569.920	SAW REIMBURSEMENTS		6,942	8,584	20,794	76,838							
203-000-574.600	STATE GRANTS - OTHER				50,038								
203-000-665.000	INTEREST INCOME	449	337	133	359	223	1,197	653	3,072	7,288	5,285	3,000	3,000
203-000-675.000	MISCELLANEOUS INCOME	1,576		3,021	346	407						100	100
203-000-699.000	TRANSFERS FROM OTHER FUNDS				200,000							110,000	234,500
Totals for dept 000 -		243,391	239,549	271,223	546,275	366,828	299,998	330,921	346,639	369,100	318,416	471,400	709,980
TOTAL ESTIMATED REVENUES		243,391	239,549	271,223	546,275	366,828	299,998	330,921	346,639	369,100	318,416	471,400	709,980

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET
APPROPRIATIONS													
Dept 448 - STREET LIGHTING													
203-448-930.000	REPAIR & MAINTENANCE	168		68									
Totals for dept 448 - STREET LIGHTING		168		68									
Dept 451 - HIGHWAYS, STREETS & BRIDGES													
203-451-758.000	SUPPLIES & MATERIALS								30	568	26	500	500
203-451-818.000	CONTRACTED SER-GENERAL	7,941	245,943	14,805	35,347	19,797	11,293	13,212	14,991	13,538	4,979	20,000	20,000
203-451-818.200	ENGINEERING	10,090	7,535	1,400	9,461	2,711	591		806		1,327	3,000	3,000
203-451-970.000	CAPITAL OUTLAY	10,585	9,630	110,855	151,725	52,711		290,571	93,845	133,354	206,681	383,275	455,000
Totals for dept 451 - HIGHWAYS, STREETS & BRIDGES		28,616	263,108	127,060	196,533	75,219	11,884	303,783	109,672	147,460	213,013	406,775	478,500
Dept 463 - ROUTINE MAINTENANCE													
203-463-702.000	SALARIES	13,576	11,876	14,767	24,021	25,776	27,510	32,634	23,160	22,727	23,960	37,853	38,005
203-463-702.500	SALARIES - PART TIME	2,732	168	968	1,956	9,489	1,098	1,586	2,848	2,493	1,085	5,070	5,222
203-463-712.000	HEALTH INSURANCE	10,822	7,652	8,871	6,028	5,625	6,710	5,908	5,756	6,930	7,061	9,215	8,112
203-463-712.100	LIFE INSURANCE	113	94	104	68	68	74	65	64	73	64	83	84
203-463-713.000	WORKERS COMP	405	363	559	539	659	250	434	501	447	384	500	500
203-463-715.000	SOCIAL SECURITY	1,046	919	1,200	1,984	2,693	2,111	2,528	1,931	1,862	1,844	3,284	3,307
203-463-717.000	MERS BENEFITS	3,213	2,381	2,875	5,062	5,624	5,110	6,125	4,767	3,745	4,825	5,333	5,362
203-463-758.000	SUPPLIES & MATERIALS	1,519	1,110	1,589	2,671	1,807	5,911	923	1,542	1,068	1,222	1,500	1,500
203-463-818.000	CONTRACTED SER-GENERAL	325	1,344	675	150	3,455	5,230	5,313	10,771	734		5,000	5,000
203-463-940.000	EQUIPMENT RENT	8,784	3,251	1,564	3,562	3,290	1,675	2,299	5,060	9,597	8,964	9,500	9,500
203-463-995.730	TRANSFER TO FUND730	7,211	7,885	7,480	11,444	5,477	5,456						
Totals for dept 463 - ROUTINE MAINTENANCE		49,746	37,043	40,652	57,485	63,963	61,135	57,815	56,400	49,676	49,409	77,338	76,592
Dept 474 - TRAFFIC SERVICES													
203-474-702.000	SALARIES	1,992	3,037	6,553	1,289	2,177	635	3,111	5,093	5,152	4,017	3,963	3,399
203-474-702.500	SALARIES - PART TIME	110		1,322	304	219	195	238	732	1,631	530	661	681
203-474-712.000	HEALTH INSURANCE	416	395	407	231							500	500
203-474-712.100	LIFE INSURANCE	4	5	5								50	50
203-474-713.000	WORKERS COMP	60	79	259	39	52	31	49	83	89	77	100	100
203-474-715.000	SOCIAL SECURITY	160	232	602	122	183	64	245	427	500	339	303	312
203-474-717.000	MERS BENEFITS	1,349	560	1,294	277	388	125	679	929	934	626	759	782
203-474-758.000	SUPPLIES & MATERIALS		672	1,896	696	1,577	851	2,782	3,227	4,010	2,600	3,500	3,500
203-474-940.000	EQUIPMENT RENT	1,355	1,464	1,491	1,421	774	111	737	904	1,823	1,173	1,500	1,500
203-474-970.000	CAPITAL OUTLAY	16,418											
203-474-995.730	TRANSFER TO FUND730	650	1,000	1,000	1,000								
Totals for dept 474 - TRAFFIC SERVICES		22,514	7,444	14,829	5,379	5,370	2,012	7,841	11,395	14,139	9,362	11,336	10,824
Dept 478 - WINTER MAINTENANCE													
203-478-702.000	SALARIES	7,571	11,181	9,429	10,516	14,177	10,194	16,144	18,312	12,785	11,920	18,183	18,135
203-478-702.500	SALARIES - PART TIME		432	1,862	1,510	2,473	1,933	1,900	4,931	1,969	2,630	3,086	3,178
203-478-712.000	HEALTH INSURANCE	4,210	3,504	3,837	5,048	4,792	6,085	5,375	5,149	5,328	3,286	6,197	4,373
203-478-712.100	LIFE INSURANCE	47	41	43	51	51	55	48	47	51	30	55	56
203-478-713.000	WORKERS COMP	224	226	511	246	359	161	222	296	260	224	300	300
203-478-715.000	SOCIAL SECURITY	578	886	862	918	1,271	910	1,322	1,711	1,077	1,075	1,627	1,630
203-478-717.000	MERS BENEFITS	2,360	2,180	1,872	2,580	2,980	2,065	3,757	4,093	2,935	3,159	3,664	3,649
203-478-758.000	SUPPLIES & MATERIALS	6,926	4,206	3,572	3,710	7,393	4,698	4,289	7,741	6,904	8,688	7,000	9,000
203-478-940.000	EQUIPMENT RENT	10,779	12,745	10,505	12,108	20,438	7,520	10,189	18,431	13,399	15,561	13,000	18,000

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET
203-478-995.730	TRANSFER TO FUND730	10,300	8,000	8,000	8,000	4,215	3,727						
Totals for dept 478 - WINTER MAINTENANCE		42,995	43,401	40,493	44,687	58,149	37,348	43,246	60,711	44,708	46,573	53,112	58,321
Dept 480 - CARE OF TREES													
203-480-702.000	SALARIES	12,553	14,527	10,834	11,406	13,695	20,674	18,415	15,350	19,338	10,358	19,695	19,899
203-480-702.500	SALARIES - PART TIME	125	576	1,766	1,643	432	3,275	1,599	2,007	2,206	291	1,323	1,362
203-480-712.000	HEALTH INSURANCE	7,829	6,453	6,770	5,870	5,578	7,081	6,268	6,161	6,473	4,214	7,593	5,926
203-480-712.100	LIFE INSURANCE	91	76	77	60	60	64	57	56	60	35	64	65
203-480-713.000	WORKERS COMP	559	225	643	219	277	125	252	291	254	219	300	300
203-480-715.000	SOCIAL SECURITY	968	1,153	963	996	1,064	1,773	1,467	1,273	1,580	784	1,608	1,626
203-480-717.000	MERS BENEFITS	2,972	2,833	2,181	2,577	2,625	3,964	4,129	3,271	3,483	2,371	2,983	2,991
203-480-758.000	SUPPLIES & MATERIALS	3	65	185	199	30	17		87	141	4	100	100
203-480-818.000	CONTRACTED SER-GENERAL	4,300	14,247	9,518	7,631	10,423	9,754	4,541	6,805	6,265	8,632	10,000	10,000
203-480-940.000	EQUIPMENT RENT	5,542	16,882	6,781	9,479	11,309	14,040	8,955	11,344	14,344	2,538	10,000	5,000
203-480-995.730	TRANSFER TO FUND730	4,410	4,410	4,410	4,410	5,047	4,327						
Totals for dept 480 - CARE OF TREES		39,352	61,447	44,128	44,490	50,540	65,094	45,683	46,645	54,144	29,446	53,666	47,269
Dept 482 - STORM DRAIN													
203-482-702.000	SALARIES	7,109	6,592	3,971	7,360	8,290	7,365	6,539	7,095	7,872	4,740	13,145	13,241
203-482-702.500	SALARIES - PART TIME	30	156	698	743	305	896	487	557	370	106	2,645	2,724
203-482-712.000	HEALTH INSURANCE	4,391	3,641	3,555								500	500
203-482-712.100	LIFE INSURANCE	45	40	41								75	75
203-482-713.000	WORKERS COMP	239	172	184	177	184	107	192	219	193	166	200	200
203-482-715.000	SOCIAL SECURITY	545	515	355	619	656	615	516	561	603	355	1,208	1,221
203-482-717.000	MERS BENEFITS	2,190	1,302	783	1,730	1,679	1,510	1,361	1,351	1,568	1,454	2,438	2,449
203-482-758.000	SUPPLIES & MATERIALS	329	230	354	944	1,027	84	1,071	108	140		1,000	1,000
203-482-818.000	CONTRACTED SER-GENERAL	60	3,048	2,261	8,669	13,925	22,625	17,520	10,684	55,144	4,410	15,000	7,500
203-482-818.200	C/S-ENGINEERING			940	1,523	22,183							
203-482-818.210	SAW GRANT		8,868	9,538	17,160	69,012							
203-482-940.000	EQUIPMENT RENT	1,786	3,239	465	1,209	1,768	1,658	2,409	1,797	2,050	2,629	2,000	3,000
203-482-961.000	GRAND VALLEY METRO COUNCIL			3,258	3,258	5,510	5,510	5,510	6,387	6,487		6,500	6,500
203-482-995.730	TRANSFER TO FUND730	1,450	1,450	1,450	1,450								
Totals for dept 482 - STORM DRAIN		18,174	29,253	27,853	44,842	124,539	40,370	35,605	28,759	74,427	13,860	44,711	38,410
Dept 498 - ADMINISTRATION													
203-498-712.000	HEALTH INSURANCE			2,938									
203-498-768.001	DPW CLOTHING ALLOWANCE		372	443									
203-498-818.000	CONTRACTED SER-GENERAL		63	25									
Totals for dept 498 - ADMINISTRATION			435	3,406									
TOTAL APPROPRIATIONS		201,565	442,131	298,489	393,416	377,780	217,843	493,973	313,582	384,554	361,663	646,938	709,916
NET OF REVENUES/APPROPRIATIONS - FUND 203		41,826	(202,582)	(27,266)	152,859	(10,952)	82,155	(163,052)	33,057	(15,454)	(43,247)	(175,538)	64
BEGINNING FUND BALANCE		274,161	315,988	113,404	86,142	239,002	228,054	310,207	147,157	180,213	164,758	164,758	121,511
ENDING FUND BALANCE		315,987	113,406	86,138	239,001	228,050	310,209	147,155	180,214	164,759	121,511	(10,780)	121,575

Proprietary Funds

Enterprise Funds

Airport Fund (581)

The Paul C. Miller Airport (8D4) is an important West Michigan transportation hub, with 24-hour 100LL fuel and MOGAS, hangar rentals, flight schools and a full-time FBO with aircraft maintenance on the field. The Airport Fund is used to record the revenues and expenditures for the Airport.

Sewer Fund (590)

The Village of Sparta maintains its own independent waste water treatment system. The system is comprised of 1 treatment facility, 9 lift stations, and over 25 miles of service piping. The Sewer Fund is used to record the revenues and expenditures for Sparta's Waste Water Treatment Facility.

Water Fund (591)

The Village of Sparta operates its own fresh water facility, and the Water Department was the first municipal water service in the State of Michigan to implement an iron removal system in conjunction with water softening. The Water Department has the ability to store over a million gallons in the three water tower that the Village of Sparta maintains. We have four wells that can pump more than 2,850 gallons per minute into the water treatment plant. The Water Fund is used to record the revenues and expenditures for Sparta's Water Treatment Facility.

Internal Service Fund

Equipment Pool Fund (661)

The Village uses the Equipment Pool Fund to charge rent to the different funds and departments for equipment usage in the different locations throughout the Village. The Village purchases new equipment and vehicles through this fund and plans for equipment purchases. The Equipment Pool Fund expenses repairs, maintenance, depreciation and gas for the vehicles and equipment purchased from this fund.

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET	BUDGET
Fund 581 - AIRPORT FUND													
ESTIMATED REVENUES													
Dept 000													
581-000-528.000	OTHER FEDERAL GRANTS						30,000	67,689	23,000	1,088,727		1,612,405	1,289,986
581-000-528.100	GRANT INCOME	35,146	337,751	383,777		181,135		7,142					
581-000-569.000	OTHER STATE GRANTS									7,605			
581-000-645.000	FUEL SALES	169,559	129,029	144,071	217,403	240,390	277,135	295,612	363,587	337,837	293,712	350,000	375,000
581-000-665.000	INTEREST INCOME	184	306	375	268	492	1,717	550	2,246	8,927	10,344	4,500	4,500
581-000-667.100	HANGAR RENT	117,146	131,177	134,838	139,288	153,763	142,837	138,866	131,046	138,288	108,423	140,000	142,500
581-000-667.200	TIE-DOWN RENT		410				1,008	1,134	321	288	578	1,000	1,000
581-000-667.300	OFFICE RENT	700	575				1,250	1,500	1,500	1,500	1,159	1,500	1,500
581-000-667.400	LAND LEASE FEES	10,817	10,207	11,384	15,920	17,420	10,128	13,770	17,853	19,528	27,305	15,000	20,000
581-000-673.000	GAIN/(LOSS) ON SALE OF ASSET									11,325			
581-000-675.000	MISCELLANEOUS INCOME	4,360	263	392	512	204	327	10,564	22,546	21,605	4,067	500	500
581-000-698.200	GRANT REIM AIRPORT						36	665					
Totals for dept 000 -		337,912	609,718	674,837	373,391	593,404	464,438	537,492	562,099	1,635,630	445,588	2,124,905	1,834,986
TOTAL ESTIMATED REVENUES		337,912	609,718	674,837	373,391	593,404	464,438	537,492	562,099	1,635,630	445,588	2,124,905	1,834,986

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET
APPROPRIATIONS													
Dept 595 - AIRPORT EXPENSES													
581-595-702.000	SALARIES	27,616	8,219	16,880	13,911	24,423	37,742	48,726	53,970	72,303	44,985	61,921	63,786
581-595-702.500	SALARIES - PART TIME	2,090	2,983	3,780	2,374	1,161	1,002	7,269	2,484	973	6,382	10,400	7,500
581-595-712.000	HEALTH INSURANCE	546	713	787	1,309	1,186	1,308	1,160	1,315	14,318	17,547	25,260	28,065
581-595-712.100	LIFE INSURANCE	6	9	9	17	17	18	17	17	139	119	193	196
581-595-713.000	WORKERS COMP	950	306	697	297	523	295	167	188	111	187	200	200
581-595-715.000	SOCIAL SECURITY	2,272	857	1,580	1,246	1,957	2,961	4,280	4,316	5,458	3,734	5,533	5,453
581-595-717.000	MERS BENEFITS	249	154	214	154	1,702	3,758	5,007	5,204	6,057	4,769	6,258	6,445
581-595-717.001	GASB 68 PENSION EXPENSE					17,737	(17,737)						
581-595-727.000	OFFICE SUPPLIES	701	52	370	87	716	1,101	418	236	704		1,000	1,000
581-595-756.000	OPERATING SUPPLIES	3,713	4,056	3,051	1,649	3,444	4,028	7,768	10,667	12,704	5,633	10,000	10,000
581-595-818.000	CONTRACTED SER-GENERAL	16,607	28,276	48,763	101,760	29,596	20,776	10,034	28,684	169,265	16,199	30,000	30,000
581-595-818.020	ACCOUNTING SERVICES			10,000			10,000	10,000	10,000	10,000		10,000	10,000
581-595-818.200	C/S-ENGINEERING				11,423	1,686	4,374					1,500	1,500
581-595-818.400	ATTORNEY	76	1,696		621	1,242	1,250		37,642	6,994		5,000	2,500
581-595-826.000	LEGAL FEES		342	114									
581-595-850.000	TELEPHONE	1,031	2,263	554	190	1,672	3,523	3,375	2,996	3,696	2,481	3,500	3,500
581-595-861.000	MILEAGE REIMBURSEMENT	588	362	141			296	68	194	198		500	500
581-595-864.000	CONFERENCES & WORKSHOPS	7	14			1,161	612	400	175			1,000	1,000
581-595-867.000	GAS & OIL	121,835	95,229	114,649	187,771	192,754	216,169	264,007	321,989	283,518	223,526	280,000	300,000
581-595-880.200	ADVERTISING	20											
581-595-920.000	GAS	1,039	801	720	988	798	972	888	1,195	1,143	2,211	1,000	2,500
581-595-920.005	DIESEL FUEL					449							
581-595-921.000	ELECTRIC	6,554	6,775	7,166	7,058	7,223	9,761	12,305	13,467	14,402	12,846	13,500	13,500
581-595-923.000	TRASH REMOVAL	3,006	722	607	718	688	607	673	826	1,640	1,254	1,000	1,750
581-595-930.000	REPAIR & MAINTENANCE	1,213	1,876	97	4,431	23,573	36,286	25,431	54,267	23,171	1,139	20,000	20,000
581-595-931.000	CLEANING					846	2,990	3,285	2,860	1,495		3,000	500
581-595-937.000	OFFICE EQUIPMENT & MAINTENANCE						127					250	250
581-595-940.000	EQUIPMENT RENT	1,914	813	1,274	1,766	3,597	2,291	2,664	416	153	21	500	500
581-595-955.005	2013 IPA PAYMENT	6,979	6,261	5,522	4,761	3,878	2,814						
581-595-956.000	MISCELLANEOUS	464	998	1,463	632	3,793	1,314	603	116	148		500	500
581-595-956.100	BANK SERVICE CHARGES	5,799	6,028	5,354	6,811	6,916	986	4,290	3,636	4,373	3,170	4,000	5,000
581-595-958.000	DUES & MEMBERSHIPS	70	70							200	200	200	200
581-595-960.000	INSURANCE & BONDS	6,763	7,603	8,344	9,631	10,011	11,143	12,922	13,089	13,481	16,658	15,000	17,000
581-595-968.000	DEPRECIATION	255,491	280,615	283,667	298,183	293,728	297,240	304,773	307,728	292,871		320,000	320,000
581-595-970.000	CAPITAL OUTLAY					2,050						1,713,868	1,411,680
Totals for dept 595 - AIRPORT EXPENSES		467,599	458,093	515,803	657,788	638,527	658,007	730,530	877,677	939,515	363,061	2,545,083	2,265,025
TOTAL APPROPRIATIONS		467,599	458,093	515,803	657,788	638,527	658,007	730,530	877,677	939,515	363,061	2,545,083	2,265,025
NET OF REVENUES/APPROPRIATIONS - FUND 581		(129,687)	151,625	159,034	(284,397)	(45,123)	(193,569)	(193,038)	(315,578)	696,115	82,527	(420,178)	(430,039)
BEGINNING FUND BALANCE		4,660,018	4,530,332	4,681,957	4,840,990	4,481,572	4,436,449	4,242,879	4,049,841	3,734,266	4,430,380	4,430,380	4,512,907
FUND BALANCE ADJUSTMENTS					(75,024)								
ENDING FUND BALANCE		4,530,331	4,681,957	4,840,991	4,481,569	4,436,449	4,242,880	4,049,841	3,734,263	4,430,381	4,512,907	4,010,202	4,082,868

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET	BUDGET
Fund 590 - SEWER FUND													
ESTIMATED REVENUES													
Dept 000													
590-000-569.920	SAW REIMBURSEMENTS		162,224	135,101	238,270	272,243							
590-000-642.000	SALES - COMMODITY	360,161	406,073	401,374	402,944	413,513	410,872	409,929	458,562	463,584	340,788	470,000	480,000
590-000-642.090	SALES - DEBT SVC	292,940	293,309	297,325	295,593	297,105	301,833	306,329	310,876	307,706	232,242	312,000	312,000
590-000-642.100	PENALTY	5,946	5,972	6,102	7,221	7,620	3,738	7,075	6,953	6,661	5,784	7,000	7,000
590-000-642.190	PENALTY	7,165	7,026	7,112	8,489	10,543	6,538	11,353	10,061	10,905	8,796	7,000	10,000
590-000-642.200	ON AND OFF FEE	938	875	775	850	338							
590-000-642.390	READY TO SERVE FEES	207,140	214,152	217,194	228,172	306,327	372,878	377,832	418,913	442,961	338,491	428,000	436,000
590-000-643.090	HOOK-UP FEES	13,200	20,000	61,728	66,000	51,832	60,632	28,600	28,600	17,600	21,756	22,000	22,000
590-000-643.100	ALGOMA HOOK-UP FEE					200			400	600			
590-000-647.000	ALGOMA SHARE	105,384	88,833	108,799	107,231	106,663	77,757	44,362	46,458	58,751	30,825	45,535	45,535
590-000-647.090	ALGOMA SHARE						6,760	13,211	13,192	13,164	6,563	13,520	13,520
590-000-647.200	ALGOMA DIR. BILLING PAYM'T				75	6,614	113	200	200				
590-000-665.000	INTEREST INCOME	1,810	3,166	2,394	1,770	2,000	6,888	3,886	29,017	94,880	72,950	40,000	40,000
590-000-675.000	MISCELLANEOUS INCOME	6,711		700	201	296	5,807	(4,603)	1,009	22,688	45,785	1,000	1,000
590-000-676.200	REIMB- RETIREE HEALTH INS	10,463	13,315	7,920									
590-000-676.500	REIMB-MISC	38,855	29,638	24,728	2,713	26,832	1,808	2,594	1,131			5,000	500
590-000-696.000	PROCEEDS FROM SALE OF BONDS												3,750,000
590-000-699.000	TRANSFERS FROM OTHER FUNDS	366,849	110,191			100,000							
Totals for dept 000 -		1,417,562	1,354,774	1,271,252	1,359,529	1,602,126	1,255,624	1,200,768	1,325,372	1,439,500	1,103,980	1,351,055	5,117,555
TOTAL ESTIMATED REVENUES		1,417,562	1,354,774	1,271,252	1,359,529	1,602,126	1,255,624	1,200,768	1,325,372	1,439,500	1,103,980	1,351,055	5,117,555

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET
APPROPRIATIONS													
Dept 537 - ADMINISTRATION													
590-537-818.200	C/S-ENGINEERING				29,748		565		14,479		1,001	10,000	10,000
590-537-818.210	SAW GRANT		114,280	153,680	251,687	262,565							
590-537-818.400	ATTORNEY											500	500
590-537-930.200	ALGOMA DIRECT BILLING				63	6,155							
590-537-956.000	MISCELLANEOUS							2,946			362	1,000	1,000
590-537-956.400	UTILITY REFUND		6,341	428	3,371	511						500	500
590-537-970.000	CAPITAL OUTLAY	9,846	59,845	19,003	61,262	55,900	22,591	5,704			155,918	357,317	3,800,000
590-537-990.060	REPAIR, REPLACE ETC		10,325	35,058	16,648	29,090							
Totals for dept 537 - ADMINISTRATION		9,846	190,791	208,169	362,779	354,221	23,156	8,650	14,479		157,281	369,317	3,812,000
Dept 555 - OPERATION & MAINTENANCE													
590-555-702.000	SALARIES	12,061	11,927	10,599	22,271	21,696	22,822	29,231	29,832	42,692	148,159	49,066	186,697
590-555-702.500	SALARIES - PART TIME		1,001	585	64		20	284	339	450	165	661	681
590-555-712.000	HEALTH INSURANCE	1,999	7	2	792			197		2,889	17,563	4,023	23,854
590-555-712.050	DPW HEALTH INS	17,380	3,074	2,255									
590-555-712.100	LIFE INSURANCE		55							28	255	50	411
590-555-712.300	RETIREE HEALTH INSURANCE		10,672	14,380									
590-555-713.000	WORKERS COMP	388	314	451	458	329	192	1,067	1,272	1,315	959	1,200	1,200
590-555-715.000	SOCIAL SECURITY	923	989	855	1,709	1,660	1,714	2,205	2,251	3,187	10,878	3,804	14,334
590-555-717.000	MERS BENEFITS	1,445	1,346	1,308	3,793	3,380	3,824	4,061	5,910	7,487	19,028	8,016	18,738
590-555-717.500	PENSION EXPENSE GASB 68	1,202		(1,573)	816	27,835	(9,524)	(9,092)	22,565	19,026			15,000
590-555-732.000	SAFETY MATERIALS	50	109	594			278						
590-555-756.000	OPERATING SUPPLIES	76,234	30,102	21,482	39,650	32,203	51,168	39,671	69,443	87,805	79,347	60,000	100,000
590-555-757.000	LAB SUPPLIES	3,027	9,301	4,738	5,203	10,155	16,295	8,601	10,815	6,205	16,655	12,000	20,000
590-555-768.000	UNIFORMS										1,134		1,500
590-555-806.000	SLUDGE REMOVAL	17,712	35,259	43,540	38,726	32,545	11,831	53,704	28,202	73,129	1,636	30,000	5,000
590-555-818.000	CONTRACTED SER-GENERAL	226,261	240,228	247,723	227,263	208,545	202,496	213,620	212,651	268,138	149,585	230,000	50,000
590-555-818.200	C/S-ENGINEERING		2,918	5,546	238		3,437	1,692	9,020	48,386	41,434	10,000	50,000
590-555-818.210	SAW GRANT			3,408									
590-555-818.400	ATTORNEY						5,949			15,820		1,000	1,000
590-555-818.600	INFORMATION TECH	150	478								1,927	500	500
590-555-850.000	TELEPHONE	68,862	16,821	2,191	1,425	1,394	1,612	1,503	1,608	1,658	2,329	2,000	2,500
590-555-864.000	CONFERENCES & WORKSHOPS	95			135						1,680		2,000
590-555-867.000	GAS & OIL	787	149	645	1,151	315	874	1,631	1,207	470	327	1,500	1,500
590-555-920.000	GAS	6,102	4,727	4,912	4,974	3,000	3,806	4,119	5,670	3,588	1,961	6,500	6,500
590-555-921.000	ELECTRIC	55,065	58,138	63,459	80,741	80,425	92,834	92,901	92,612	109,049	75,760	100,000	100,000
590-555-922.000	WATER/SEWER BILLS	1,330	942	977	1,149	1,351	1,060	920	3,692	764	1,769	3,000	3,000
590-555-923.000	TRASH REMOVAL	1,902	1,688	1,653	1,592	2,017	2,275	1,190	1,370	1,394	1,059	2,000	2,000
590-555-930.000	REPAIR & MAINTENANCE	8,058	14,805	12,316	3,336	10,257	10,318	8,242	26,141	62,862	1,394	25,000	25,000
590-555-940.000	EQUIPMENT RENT	1,088	873	1,563	408	1,033	843	919	1,165	568	1,130	1,500	1,500
590-555-956.000	MISCELLANEOUS	25,532	51	389	398	103	126	88	225	79	363	500	500
590-555-956.400	UTILITY REFUND		4,100	833	5	237						200	200
590-555-958.000	DUES & MEMBERSHIPS		320	294	347	610	809	945		915		400	400
590-555-960.000	INSURANCE & BONDS	11,869	10,403	10,913	7,022	7,150	6,916	9,716	10,304	10,018	13,024	10,500	15,000
590-555-968.000	DEPRECIATION	238,463	248,882	261,845	267,514	277,812	302,290	311,668	315,734	328,429		320,000	325,000
590-555-970.000	CAPITAL OUTLAY	2,765	3,200	1,748									
590-555-995.730	TRANSFER TO FUND730	4,730	5,486	3,427	4,922	4,000	4,167						
Totals for dept 555 - OPERATION & MAINTENANCE		785,535	718,310	723,058	716,102	728,052	738,432	779,083	852,028	1,096,351	589,521	883,420	974,015

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET	BUDGET
Dept 556 - MAINTENANCE - COLLECTION SYST													
590-556-702.000	SALARIES	5,279	8,432	8,331	14,033	8,987	9,047	11,086	13,497	12,898	18,158	18,349	17,927
590-556-702.500	SALARIES - PART TIME	70	180	990	1,642	392	1,283	712	939	882	311	1,102	1,135
590-556-712.000	HEALTH INSURANCE	7,939	5,883	7,860	9,620	9,609	10,527	10,029	9,487	7,968	9,728	9,604	5,641
590-556-712.100	LIFE INSURANCE	87	75	93	119	119	129	113	111	119	93	92	93
590-556-713.000	WORKERS COMP	168	235	338	364	196	152	871	958	954	696	800	800
590-556-715.000	SOCIAL SECURITY	409	658	712	1,197	717	760	864	1,057	1,004	1,362	1,488	1,458
590-556-717.000	MERS BENEFITS	912	1,609	1,640	2,533	1,741	1,874	2,323	2,767	2,661	4,262	3,964	3,878
590-556-756.000	OPERATING SUPPLIES	730	181	1,912	6,286	5,319	882	6,162	4,146	1,055	3,446	5,000	6,000
590-556-818.000	CONTRACTED SER-GENERAL	6,545	16,430	33,801	55,989	29,203	55,190	45,714	55,059	40,635	12,653	50,000	25,000
590-556-818.200	C/S-ENGINEERING		3,594							4,908		5,000	5,000
590-556-867.000	GAS & OIL		137		71								
590-556-920.000	GAS							41					
590-556-921.000	ELECTRIC		4,234	4,539	5,909	2,411	2,607	3,190	2,831	3,102	1,266	4,500	4,500
590-556-930.000	REPAIR & MAINTENANCE		3	26,007	2,954	3,381	223	1,867	1,215	421	459	4,000	4,000
590-556-940.000	EQUIPMENT RENT	1,925	2,179	2,116	3,769	2,023	2,534	1,263	2,166	1,969	4,791	3,000	7,500
590-556-956.000	MISCELLANEOUS							9					
590-556-970.000	CAPITAL OUTLAY			4									
590-556-995.730	TRANSFER TO FUND730	4,000	5,000	5,000	5,000	4,333	4,167						
Totals for dept 556 - MAINTENANCE - COLLECTION SYST		28,064	48,830	93,343	109,486	68,431	89,375	84,244	94,233	78,576	57,225	106,899	82,932
Dept 557 - MAINTENANCE - ALGOMA SYSTEM													
590-557-702.000	SALARIES	6,806	7,779	8,287	5,980	4,772	1,734						
590-557-713.000	WORKERS COMP	219	197	467	123	103	48						
590-557-715.000	SOCIAL SECURITY	520	594	632	457	364	133						
590-557-717.000	MERS BENEFITS	1,165	1,484	1,485	863	954	345						
590-557-756.000	OPERATING SUPPLIES	21	4,315	2,373	571	26							
590-557-818.000	CONTRACTED SER-GENERAL	11,709	12,981	21,693	248	432	816						
590-557-818.200	C/S-ENGINEERING			260									
590-557-921.000	ELECTRIC		3,585	4,558	4,581	4,504	2,261						
590-557-930.000	REPAIR & MAINTENANCE	2,753		3		205							
590-557-940.000	EQUIPMENT RENT	2,597	3,507	1,556	1,041	1,126	381						
590-557-956.000	MISCELLANEOUS					200							
Totals for dept 557 - MAINTENANCE - ALGOMA SYSTEM		25,790	34,442	41,314	13,864	12,686	5,718						
Dept 851 - ADMINISTRATION													
590-851-818.400	ATTORNEY										7,091		500
Totals for dept 851 - ADMINISTRATION											7,091		500
Dept 906 - GENERAL ADMINISTRATION													
590-906-991.000	BOND PAYMENT										155,000	178,000	160,000
590-906-991.001	PAYMENT TO REFUND BONDS				721								
590-906-993.000	INTEREST PAYMENT	166,503	163,916	161,485	146,070	136,632	131,024	125,260	120,737	113,143	107,877	108,234	101,568
590-906-996.000	AMORTIZATION	(24,013)	485	485	485	485	485	485	485	485		485	485
590-906-998.000	FEES	300			44,300								
Totals for dept 906 - GENERAL ADMINISTRATION		142,790	164,401	161,970	191,576	137,117	131,509	125,745	121,222	113,628	262,877	286,719	262,053
Dept 966 - TRANSFERS OUT													
590-966-995.000	TRANSFER TO OTHER FUNDS	366,849				100,000							
590-966-995.590	TRANSFER TO FUND 371		110,191										
Totals for dept 966 - TRANSFERS OUT		366,849	110,191			100,000							

BUDGET REPORT FOR VILLAGE OF SPARTA

<u>GL NUMBER</u>	<u>DESCRIPTION</u>	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>THRU 09/30/24</u>	<u>AMENDED BUDGET</u>
TOTAL APPROPRIATIONS		1,358,874	1,266,965	1,227,854	1,393,807	1,400,507	988,190	997,722	1,081,962	1,288,555	1,073,995	1,646,355	5,131,500
NET OF REVENUES/APPROPRIATIONS - FUND 590		58,688	87,809	43,398	(34,278)	201,619	267,434	203,046	243,410	150,945	29,985	(295,300)	(13,945)
BEGINNING FUND BALANCE		5,165,952	5,191,441	5,279,252	5,322,649	5,288,373	5,489,991	5,757,422	5,960,469	6,203,884	6,354,826	6,354,826	6,384,811
FUND BALANCE ADJUSTMENTS		(33,198)											
ENDING FUND BALANCE		5,191,442	5,279,250	5,322,650	5,288,371	5,489,992	5,757,425	5,960,468	6,203,879	6,354,829	6,384,811	6,059,526	6,370,866

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET	BUDGET
Fund 591 - WATER FUND													
ESTIMATED REVENUES													
Dept 000													
591-000-402.000	CURRENT REAL PROPERTY TAXES	54,912	50,465										
591-000-437.000	INDUSTRIAL FACILITY TAX	962	591										
591-000-642.000	SALES - COMMODITY	343,620	414,611	458,798	383,224	369,087	389,113	395,336	439,632	442,687	332,876	440,000	450,000
591-000-642.090	SALES					1,400			660				
591-000-642.100	PENALTY	3,593	3,513	3,656	4,277	4,817	2,085	4,572	4,069	4,183	3,388	4,000	4,000
591-000-642.190	PENALTY	6,307	6,563	6,720	7,925	7,475	3,704	6,016	5,552	6,121	5,044	6,000	6,000
591-000-642.200	ON AND OFF FEE	988	875	775	850	1,113	450	1,075	425	25			
591-000-642.390	READY TO SERVE FEES	458,440	495,140	496,834	503,962	427,026	369,993	375,419	416,501	440,652	336,826	420,000	428,000
591-000-643.090	HOOK-UP FEES	41,111	19,800	61,728	68,500	51,832	65,632	26,400	30,800	20,100	21,756	22,000	22,000
591-000-644.000	HYDRANT PERMIT FEES	50	3,500	3,478	1,689	3,624							
591-000-665.000	INTEREST INCOME	1,581	4,792	1,587	778	648	2,647	563	10,642	33,115	27,065	15,000	15,000
591-000-667.400	LAND LEASE FEES	3,510											
591-000-667.500	LAND PROCEEDS	38,258	(109,321)										
591-000-667.600	BILLBOARD RENT		4,100										
591-000-670.001	T-MOBILE RENT	26,559	25,520	26,178	35,149	31,945	32,904	33,891	34,908	35,955	37,033	35,000	37,000
591-000-675.000	MISCELLANEOUS INCOME	973		1,675	821	769	910	16,322	2,612	10,165	1,060	1,000	1,000
591-000-676.200	REIMB- RETIREE HEALTH INS									1,827			
591-000-676.500	REIMB-MISC	3,408	65,000		1,765								
591-000-699.000	TRANSFERS FROM OTHER FUNDS	195,385	944,774	1,246,938									
591-000-699.591	TRANSFER FR 593	70,000	70,000	50,000									
Totals for dept 000 -		1,249,657	1,999,923	2,358,367	1,008,940	899,736	867,438	859,594	945,801	994,830	765,048	943,000	963,000
TOTAL ESTIMATED REVENUES		1,249,657	1,999,923	2,358,367	1,008,940	899,736	867,438	859,594	945,801	994,830	765,048	943,000	963,000

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET
APPROPRIATIONS													
Dept 538 - ADMINISTRATION													
591-538-818.200	ENGINEERING					6,245	2,121		423	763		5,000	5,000
591-538-956.000	MISCELLANEOUS							33,981					
591-538-956.400	UTILITY REFUND		6,134	372	3,404	332							
591-538-970.000	CAPITAL OUTLAY	9,846	38,783	12,733	34,550	14,810	36,065	29,971	48,856	20,987		85,000	156,000
591-538-993.100	2005 REV BOND INT PAYMT			13,089									
591-538-995.000	TRANSFER TO OTHER FUNDS	195,385	161,972	996,106									
591-538-995.591	TRS 2005 REV BOND TO 381	70,000	70,000	50,000									
591-538-998.000	FEES	300											
Totals for dept 538 - ADMINISTRATION		275,531	276,889	1,072,300	37,954	21,387	38,186	63,952	49,279	21,750		90,000	161,000
Dept 555 - OPERATION & MAINTENANCE													
591-555-702.000	SALARIES	108,148	107,022	102,805	113,418	124,433	156,671	186,092	183,695	183,469	164,046	154,886	171,594
591-555-702.500	SALARIES - PART TIME	400	13,408	330	805	442	759	7,257	12,130	10,137	4,979	1,763	1,816
591-555-712.000	HEALTH INSURANCE	32,288	32,454	40,672	51,949	42,449	47,952	47,909	43,198	53,521	33,533	49,221	53,748
591-555-712.050	DPW HEALTH INS				3,063	2,721	7,602	10,486				5,000	500
591-555-712.100	LIFE INSURANCE	388	363	374	371	345	377	374	374	333	222	313	262
591-555-712.300	RETIREE HEALTH INSURANCE										3,915		5,220
591-555-713.000	WORKERS COMP	3,400	3,119	3,972	2,419	2,452	1,055	1,590	1,561	1,550	1,458	2,500	2,500
591-555-715.000	SOCIAL SECURITY	8,283	9,192	7,958	8,717	9,533	11,690	14,336	14,468	14,261	12,409	11,984	12,049
591-555-717.000	MERS BENEFITS	18,926	19,796	19,481	25,991	23,284	26,769	35,297	38,269	35,664	32,487	24,252	23,412
591-555-717.500	PENSION EXPENSE GASB 68	6,646	4,058	(7,353)	3,606	43,390	(5,241)	4,800	54,208	10,537		5,000	5,000
591-555-732.000	SAFETY MATERIALS	173	388	956	716	418	370	335	455	180		500	500
591-555-756.000	OPERATING SUPPLIES	74,466	81,639	85,828	77,119	77,149	77,098	83,466	101,908	102,588	104,482	110,000	115,000
591-555-768.000	UNIFORMS	511	577	475	551	16						500	500
591-555-818.000	CONTRACTED SER-GENERAL	32,467	29,227	34,716	22,984	40,887	40,516	46,824	121,770	104,250	116,455	50,000	125,000
591-555-818.200	C/S-ENGINEERING		7,306	11,924	11,045	3,438	1,647	1,349	282	728		2,000	2,000
591-555-850.000	TELEPHONE	1,901	2,954	3,493	3,564	3,783	3,917	3,600	3,998	4,124	3,279	4,000	4,000
591-555-864.000	CONFERENCES & WORKSHOPS	996		827	505	195	872	807	2,472	991	670	1,500	1,500
591-555-867.000	GAS & OIL	1,886	1,613	1,630	1,641	608	2,330	711	4,867	2,667	2,292	5,000	5,000
591-555-920.000	GAS	5,027	5,524	5,001	5,694	4,799	5,658	6,149	9,371	8,320	5,091	8,000	8,000
591-555-921.000	ELECTRIC	50,506	54,111	73,326	64,405	44,993	49,228	56,213	55,304	60,070	40,392	65,000	65,000
591-555-922.000	WATER/SEWER BILLS	944	975	962	947	603	893	873	935	908	649	950	950
591-555-923.000	TRASH REMOVAL	1,728	1,933	2,031	1,499	1,494	1,731	1,048	1,210	1,309	1,029	1,800	1,800
591-555-930.000	REPAIR & MAINTENANCE	3,740	3,307	2,387	2,260	8,655	6,661	13,909	16,476	20,146	1,435	25,000	25,000
591-555-940.000	EQUIPMENT RENT	9,681	11,783	7,746	10,917	11,388	14,384	15,803	14,812	16,259	18,901	15,000	20,000
591-555-956.000	MISCELLANEOUS	530		551	61		170	248		435	924	500	500
591-555-956.400	UTILITY REFUND		4,007	655	365	288						300	300
591-555-958.000	DUES & MEMBERSHIPS	2,519	2,713	2,513	2,635	2,660	2,914	1,797	2,355	4,634	350	3,000	3,000
591-555-960.000	INSURANCE & BONDS	5,385	5,623	5,813	12,541	14,126	11,663	13,013	13,945	14,285	13,337	14,500	14,500
591-555-968.000	DEPRECIATION	246,521	253,941	252,550	249,271	238,811	241,839	255,690	256,465	260,186		250,000	275,000
591-555-970.000	CAPITAL OUTLAY	2,728	1,241										
591-555-995.730	TRANSFER TO FUND730	21,825	14,299	16,853	19,844	39,509	22,806						
Totals for dept 555 - OPERATION & MAINTENANCE		642,013	672,573	678,476	698,903	742,869	732,331	809,976	954,528	911,552	562,335	812,469	943,651
Dept 906 - GENERAL ADMINISTRATION													
591-906-991.000	BOND PAYMENT											29,000	
591-906-993.000	INTEREST PAYMENT	124,329	65,780	36,658	25,982	18,914	11,856	5,011	1,703	1,377	411	824	
Totals for dept 906 - GENERAL ADMINISTRATION		124,329	65,780	36,658	25,982	18,914	11,856	5,011	1,703	1,377	411	29,824	

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET	BUDGET
Dept 966 - TRANSFERS OUT													
591-966-995.000	TRANSFER TO OTHER FUNDS			250,833									
591-966-996.000	AMORTIZATION	(3,103)	(1,509)	(1,509)	(1,509)	(1,509)	(1,509)	(9,184)	562	562		500	500
591-966-998.000	FEEES	29,099											
Totals for dept 966 - TRANSFERS OUT		25,996	(1,509)	249,324	(1,509)	(1,509)	(1,509)	(9,184)	562	562		500	500
TOTAL APPROPRIATIONS		1,067,869	1,013,733	2,036,758	761,330	781,661	780,864	869,755	1,006,072	935,241	562,746	932,793	1,105,151
NET OF REVENUES/APPROPRIATIONS - FUND 591		181,788	986,190	321,609	247,610	118,075	86,574	(10,161)	(60,271)	59,589	202,302	10,207	(142,151)
BEGINNING FUND BALANCE		5,161,987	5,160,307	6,146,497	6,468,108	6,665,951	6,784,026	6,870,603	6,860,441	6,800,171	6,859,760	6,859,760	7,062,062
FUND BALANCE ADJUSTMENTS		(183,464)			(49,765)								
ENDING FUND BALANCE		5,160,311	6,146,497	6,468,106	6,665,953	6,784,026	6,870,600	6,860,442	6,800,170	6,859,760	7,062,062	6,869,967	6,919,911

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET	BUDGET
Fund 661 - EQUIPMENT RENTAL FUND													
ESTIMATED REVENUES													
Dept 000													
661-000-665.000	INTEREST INCOME	48	138	155	184	162	1,138	866	5,628	19,316	6,371	10,000	1,000
661-000-667.000	EQUIPMENT RENTAL FEES	108,214	136,965	124,768	152,130	163,845	145,662	157,539	167,540	211,855	187,679	175,000	225,000
661-000-673.000	GAIN/(LOSS) ON SALE OF ASSET						(1,692)	200	(384)	10,000	11,725		
661-000-675.000	MISCELLANEOUS INCOME	1,385	3,775	4,284	7,203	6,420	1,525	614	13,320	7,345	2,345	1,000	1,000
661-000-676.200	REIMB- RETIREE HEALTH INS	6,736	3,589										
661-000-699.000	TRANSFERS FROM OTHER FUNDS	10,000											
Totals for dept 000 -		126,383	144,467	129,207	159,517	170,427	146,633	159,219	186,104	248,516	208,120	186,000	227,000
TOTAL ESTIMATED REVENUES		126,383	144,467	129,207	159,517	170,427	146,633	159,219	186,104	248,516	208,120	186,000	227,000

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET	BUDGET
APPROPRIATIONS													
Dept 441 - PUBLIC WORKS													
661-441-756.000	OPERATING SUPPLIES	794											
661-441-930.000	REPAIR & MAINTENANCE	1,911											
Totals for dept 441 - PUBLIC WORKS		2,705											
Dept 571 - EQUIPMENT													
661-571-702.000	SALARIES	(3,571)											
661-571-702.500	SALARIES - PART TIME	40											
661-571-712.000	HEALTH INSURANCE	3,600											
661-571-712.050	DPW HEALTH INS	1,100											
661-571-715.000	SOCIAL SECURITY	(273)											
661-571-732.000	SAFETY MATERIALS	2,055	2,235	3,233	2,740	1,202	832	1,085	4,996	1,000	182	2,000	2,000
661-571-756.000	OPERATING SUPPLIES	14,644	2,504	706	2,345	1,025	561	4,905	267	1,643	15,881	2,500	2,500
661-571-768.000	UNIFORMS	1,283		176									
661-571-818.000	CONTRACTED SER-GENERAL	1,208	897	295	3,786	615	5,087	4,640	338	2,474	7,399	2,500	2,500
661-571-850.000	TELEPHONE	3,253	1,425										
661-571-861.000	MILEAGE REIMBURSEMENT	95									978	200	200
661-571-864.000	CONFERENCES & WORKSHOPS	1,759		10	60	140		70				200	200
661-571-867.000	GAS & OIL	8,293	5,200	7,063	9,357	6,843	8,359	4,218	18,412	11,600	9,441	10,000	10,000
661-571-920.000	GAS	2,621											
661-571-921.000	ELECTRIC	2,702											
661-571-922.000	WATER/SEWER BILLS	1,675											
661-571-923.000	TRASH REMOVAL	775	68										
661-571-930.000	REPAIR & MAINTENANCE	25,141	28,470	31,753	19,794	45,563	27,250	33,893	43,130	37,374	7,252	30,000	30,000
661-571-956.000	MISCELLANEOUS							180	180	180	956	500	500
661-571-960.000	INSURANCE & BONDS	10,527	10,649	10,573	9,471	10,107	10,042	10,479	9,287	9,284	9,750	10,750	10,750
661-571-968.000	DEPRECIATION	43,674	46,705	51,833	61,592	61,182	61,529	61,243	65,310	69,942	102,925	70,000	125,000
661-571-970.000	CAPITAL OUTLAY	850	3,200	226	13,326	10,209	500						25,000
Totals for dept 571 - EQUIPMENT		121,451	101,353	105,868	122,471	136,886	114,160	120,713	141,920	133,497	154,764	128,650	208,650
TOTAL APPROPRIATIONS		124,156	101,353	105,868	122,471	136,886	114,160	120,713	141,920	133,497	154,764	128,650	208,650
NET OF REVENUES/APPROPRIATIONS - FUND 661		2,227	43,114	23,339	37,046	33,541	32,473	38,506	44,184	115,019	53,356	57,350	18,350
BEGINNING FUND BALANCE		302,362	304,590	347,703	371,041	408,087	441,629	474,101	512,607	556,790	671,809	671,809	725,165
ENDING FUND BALANCE		304,589	347,704	371,042	408,087	441,628	474,102	512,607	556,791	671,809	725,165	729,159	743,515

Component Unit

Downtown Development Authority (248)

Discretely presented component unit - the Downtown Development Authority (DDA). The Authority was established pursuant to Public Act 197 of 1975, as amended, to correct and prevent deterioration and promote economic growth within the downtown district. The Authority is fiscally dependent on the Village because the Village Council appoints the Authority's governing body and approves its budget. The Village is also obligated to provide some of its tax revenues to the Authority, through tax increment financing, which represents a financial burden on the Village.

BUDGET REPORT FOR VILLAGE OF SPARTA

<u>GL NUMBER</u>	<u>DESCRIPTION</u>	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>THRU 09/30/24</u>	<u>AMENDED BUDGET</u>
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY													
ESTIMATED REVENUES													
Dept 000													
248-000-402.000	CURRENT REAL PROPERTY TAXES	129,036	127,557	127,557	127,514	134,110	141,841	147,084	163,657	186,133	205,634	186,000	205,633
248-000-402.100	TOWNSHIP TAXES	96,421	101,546	101,445	104,000	108,805	112,267	117,301	129,242	146,993	99,283	117,000	117,000
248-000-665.000	INTEREST INCOME	116	228	399	232	83	432	308	2,545	6,034	5,528		
248-000-674.000	CONTRIBUTIONS & DONATIONS	500	1,683			13,000		17,000	4,000	11,026	7,200		
248-000-675.000	MISCELLANEOUS INCOME			3,850	46,856	230	2,512	1,523	6,091	101,023	21	10,000	5,000
248-000-676.200	CHAMBER REIMBURSEMENT	3,150	3,000	7,000	20,000	1,500	1,800	3,150	5,400	3,450	3,130	10,000	10,000
248-000-676.210	CHAMBER REIMB-UTILITIES											5,000	5,000
248-000-676.248	REIMB-SERVICE FOR DDA			35									
248-000-677.250	SUPPORT SPARTA FUNDS			13,822		19,630							
248-000-699.000	TRANSFERS FROM OTHER FUNDS		10,000	10,000	10,000								
Totals for dept 000 -		229,223	244,014	264,108	308,602	277,358	258,852	286,366	310,935	454,659	320,796	328,000	342,633
TOTAL ESTIMATED REVENUES		229,223	244,014	264,108	308,602	277,358	258,852	286,366	310,935	454,659	320,796	328,000	342,633

BUDGET REPORT FOR VILLAGE OF SPARTA

GL NUMBER	DESCRIPTION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY THRU 09/30/24	AMENDED BUDGET
APPROPRIATIONS													
Dept 723 - ADMINISTRATION													
248-723-702.000	SALARIES	43,332	43,334	43,000	46,354	45,173	45,346	49,760	53,058	58,441	52,437	75,000	80,000
248-723-702.500	SALARIES - PART TIME	657	8,229	29,155	36,977	36,103	31,686	23,964	57,315	65,901	53,584	80,000	95,000
248-723-712.000	HEALTH INSURANCE	12,465	12,756	13,097	17,782	18,567	22,400	20,719	19,438	22,356	16,276	20,000	25,000
248-723-712.100	LIFE INSURANCE	180	170	170	184	170	184	170	170	170	113	200	200
248-723-713.000	WORKERS COMP	1,586	856	2,514	1,742	1,221	821	284	222	91	238	1,000	1,500
248-723-714.000	MESC											100	100
248-723-715.000	SOCIAL SECURITY	3,812	3,945	5,252	6,468	6,217	5,694	5,278	8,204	9,239	7,830	10,000	10,000
248-723-717.000	MERS BENEFITS	5,765	4,874	4,776	5,845	6,526	5,213	2,976	3,451	3,304	2,956	8,000	10,000
248-723-727.000	OFFICE SUPPLIES	257	1,511	514	115		732	271	2,662				5,000
248-723-758.000	SUPPLIES & MATERIALS	746	2,665	4,635	1,772	1,842			4,350	4,124	713	3,000	3,000
248-723-818.000	CONTRACTED SER-GENERAL	3,547	1,690	1,946	5,606	942	658	1,218	4,322	12,356	7,164	3,000	5,000
248-723-818.050	CIVIC CENTER			262									
248-723-818.100	C/S PLANNER					1,200		775				500	500
248-723-818.200	C/S-ENGINEERING	1,431	140	560			335	6,000		7,750	1,875	1,000	1,000
248-723-818.400	ATTORNEY				924	2,439	8,200	1,256	118			1,500	1,000
248-723-818.800	C/S GARDEN CLUB	54		75									
248-723-818.850	GARDEN MAINTENANCE	22,293	18,401	14,583	18,246	17,771	28,730	28,263	33,848	28,798	18,349	25,000	25,000
248-723-818.900	C/S BANNERS		425	20								5,000	
248-723-818.950	WINTER CONTRACTED SERVICES		164	4,405		3,637			1,000			5,000	5,000
248-723-850.000	TELEPHONE	486	486	872	440	1,427	1,840	960	960	1,320	1,483	1,920	1,920
248-723-861.000	MILEAGE REIMBURSEMENT	189	432			223			326				
248-723-864.000	CONFERENCES & WORKSHOPS	2,294	1,540	1,939	1,030	684	870	583	1,460	725	150	1,000	1,000
248-723-880.000	MARKETING	3,560	14,394	14,345	3,083	9,420	2,747	17,697	3,483	35,083	5,000	20,000	20,000
248-723-880.100	TOWN & COUNTRY DAYS			601	110								
248-723-880.200	ADVERTISING	7,671	11,510	5,803	500								
248-723-880.300	ARTS ORGANIZATION NONPROFIT		4,000	6,000									
248-723-880.500	DOWNTOWN CHRISTMAS LIGHTING	9,296	10,129	8,838	9,565	7,461	17,595	17,415	40,399	38,909	2,035	17,000	20,000
248-723-880.700	FARMERS MARKET	500	1,683	21									
248-723-920.000	UTILITIES GAS					906	591	587	739	703	505	1,000	1,000
248-723-921.000	ELECTRIC			118	899	1,065	990	1,507	1,358	2,210	1,546	1,200	1,800
248-723-921.500	DOWNTOWN ELEC	3,551	3,296	3,286	3,361	2,703	2,657	1,991	1,737	1,751	497	2,500	2,500
248-723-922.000	WATER/SEWER BILLS			420	820	825	815	815	887	928	628	1,200	1,200
248-723-930.000	REPAIR & MAINTENANCE						383	5,877	9,858	1,315	697	1,000	2,500
248-723-940.000	EQUIPMENT RENT		885	41				3,079	2,818	23,014	11,514	3,500	5,000
248-723-955.001	FACADE IMPROVEMENTS	10,000	11,660	42,000	32,000	22,000	22,000	22,000					
248-723-955.002	BUSINESS IMPROVEMENTS	985		15,439		3,898	10,000	5,000	3,470			10,000	10,000
248-723-956.000	MISCELLANEOUS	8,051	5,412	1,427	322	5	325	5,272	500	2,106		500	500
248-723-958.000	DUES & MEMBERSHIPS				200	200			110		350	250	250
248-723-958.100	AUTO ALLOWANCE											500	500
248-723-960.000	INSURANCE & BONDS				155	157	183	192	200	194	268	500	500
248-723-970.000	CAPITAL OUTLAY	1,100		67,451	130,355	60,647	14,980	111,851	7,920	16,853		27,500	
Totals for dept 723 - ADMINISTRATION		143,808	164,587	293,565	324,855	253,429	225,975	335,760	264,383	337,641	186,208	327,870	335,970
Dept 906 - GENERAL ADMINISTRATION													
248-906-991.000	INTEREST PAYMENT	2,200	2,000	1,800	1,600			500					
Totals for dept 906 - GENERAL ADMINISTRATION		2,200	2,000	1,800	1,600			500					
Dept 966 - TRANSFERS OUT													

BUDGET REPORT FOR VILLAGE OF SPARTA

<u>GL NUMBER</u>	<u>DESCRIPTION</u>	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	2025
		<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY</u>	<u>ACTIVITY THRU 09/30/24</u>	<u>AMENDED BUDGET</u>	<u>BUDGET</u>
248-966-995.000	TRANSFER TO OTHER FUNDS												100,000

Totals for dept 966 - TRANSFERS OUT													

TOTAL APPROPRIATIONS		146,008	166,587	295,365	326,455	253,429	225,975	336,260	264,383	337,641	186,208	327,870	435,970

NET OF REVENUES/APPROPRIATIONS - FUND 248		83,215	77,427	(31,257)	(17,853)	23,929	32,877	(49,894)	46,552	117,018	134,588	130	(93,337)
BEGINNING FUND BALANCE		(85,964)	(2,748)	74,682	43,424	25,571	49,498	82,375	32,480	79,034	196,050	196,050	330,638
ENDING FUND BALANCE		(2,749)	74,679	43,425	25,571	49,500	82,375	32,481	79,032	196,052	330,638	196,180	237,301

**VILLAGE COUNCIL
VILLAGE OF SPARTA
Kent County, Michigan**

Motion by Councilmember Braybrook supported by Councilmember Mais, to adopt the following Resolution:

RESOLUTION 24-26

A RESOLUTION ADOPTING THE VILLAGE BUDGET FOR 2025, DETERMINING THE NUMBER OF MILLS TO BE LEVIED AND ADOPTING THE 2025-2031 CAPITAL IMPROVEMENT PLAN

WHEREAS, the Village is required to hold a public hearing before adopting its budget in accordance with the Uniform Budgeting and Accounting Act, Act 2 of the Public Acts of Michigan of 1968, as amended (‘Act 2’); and

WHEREAS, the provided notice of public hearing, including language to comply with the Truth in Budgeting Act, which amended sections 16 and 17 of Act 2 as amended, by posting and publishing in the Grand Rapids Press Newspaper on November 2, 2024 and held the required public hearing on November 18, 2024 at 7:00 p.m. to allow the public an opportunity to comment on the proposed budget; and

WHEREAS, village staff has reviewed and proposed the 2025 budget and 2025-2031 Capital Improvement Plan and recommended that it be adopted as presented;

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The Village Council approves and adopts the 2025 budget with the following revenues and expenses:

FUND NUMBER	FUND NAME	2025 REVENUE	2025 EXPENSE	NET DIFFERENCE	PROJECTED FUND BALANCE/NET POSITION - 12/31/2024	PROJECTED FUND BALANCE/NET POSITION - 12/31/2025
101	GENERAL	\$6,551,576	\$7,486,048	(\$934,472)	\$3,964,826	\$3,030,354
202	MAJOR STREETS	\$400,250	\$367,690	\$32,560	\$253,619	\$286,179
203	LOCAL STREETS	\$709,980	\$709,916	\$64	\$121,511	\$121,575
248	DDA	\$342,633	\$435,970	(\$93,337)	\$330,638	\$237,301
581	AIRPORT	\$1,834,986	\$2,265,025	(\$430,039)	\$4,512,907	\$4,082,868
590	SEWER OPERATIONS	\$5,117,555	\$5,131,500	(\$13,945)	\$6,384,811	\$6,370,866
591	WATER OPERATIONS	\$963,000	\$1,105,151	(\$142,151)	\$7,062,062	\$6,919,911
661	EQUIPMENT RENTAL	\$227,000	\$208,650	\$18,350	\$725,165	\$743,515
	<i>MEMO - Totals</i>	<i>\$16,146,980</i>	<i>\$17,709,950</i>	<i>(\$1,562,970)</i>	<i>\$23,355,539</i>	<i>\$21,792,569</i>

2. The Village Council approves the levy of 12.00 mills for general operation (10.00 mills for General Fund Operation, 2 mills for Local Streets)
3. The Village Council approves and adopts the 2025-2031 Capital Improvement Plan.
4. All Resolutions, or parts of Resolution are, to the extent of any conflict with this Resolution, are hereby rescinded.

YEAS: Mais, Braybrook, Carlstrom, Taylor, Cumings, Peoples, Whalen

NAYS: None

ABSENT:

ABSTAIN:

RESOLUTION DECLARED ADOPTED.

Dated: November 18, 2024

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Village Council of the Village of Sparta at a regular meeting held on November 18, 2024 which was conducted in accordance with the Open Meeting Act, Act 267 of the Public Acts of Michigan of 1976, as amended.


Katy Shelton, Village Clerk

The Village of Sparta CIP 7-Year Spending Plan

Project	2025	2026	2027	2028	2029	2030	2031	Future
SUMMARY								
GENERAL FUND	\$4,805,768	\$308,000	\$0	\$0	\$40,000	\$0	\$0	\$0
MAJOR STREETS FUND	\$145,000	\$1,137,680	\$2,572,000	\$750,000	\$170,000	\$177,000	\$15,000	\$429,780
LOCAL STREETS FUND	\$455,000	\$239,000	\$793,000	\$1,465,000	\$1,537,000	\$1,276,970	\$20,000	\$0
AIRPORT FUND	\$1,411,680	\$880,000	\$0	\$58,500	\$100,000	\$1,665,000	\$0	\$0
SEWER FUND	\$3,800,000	\$11,713,000	\$0	\$836,000	\$1,100,000	\$0	\$0	\$0
WATER FUND	\$156,000	\$129,400	\$403,000	\$55,000	\$1,118,000	\$0	\$0	\$2,015,720
EQUIPMENT POOL FUND	\$25,000	\$120,000	\$155,000	\$140,000	\$175,000	\$0	\$0	\$0
	\$10,798,448	\$14,527,080	\$3,923,000	\$3,304,500	\$4,240,000	\$3,118,970	\$35,000	\$2,445,500

The Village of Sparta CIP 7-Year Spending Plan								
Project	2025	2026	2027	2028	2029	2030	2031	Future
General Fund								
Village Complex/Community Center	\$3,000,000							
Furnace & Window Replacement-Police	\$20,000							
Roof replacement-Police	\$25,000							
Safe Routes to School Sidewalk - Grant	\$530,093							
Conex containers (3)	\$8,000							
Salt storage	\$78,000							
S Union Parking Mill & Fill		\$40,000						
Band Shell-reshingle		\$10,000						
Rogers Park Parking Mill & Fill		\$58,000						
Balyeat Parking Northside Mill & Fill					\$40,000			
NRTF Grant Match for Rogue River Project	\$100,000							
NRTF Grant for Rogue River - Grants/Other	\$281,450							
Town Square Project - CDBG Grant	\$300,000							
Town Square Project - RAP Grant	\$363,225							
Town Square Project - Transfer from DDA	\$100,000							
Rogers Park Bathroom & Vendor Station - Grants/Other		\$200,000						
	\$4,805,768	\$308,000	\$0	\$0	\$40,000	\$0	\$0	\$0

The Village of Sparta CIP 7-Year Spending Plan								
Project	2025	2026	2027	2028	2029	2030	2031	Future
MAJOR STREETS FUND								
Crack sealing	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
Tree Pruning & Felling	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000		
Spot Storm Main Repair	\$25,000	\$25,000	\$25,000	\$25,000				
N State Street	\$100,000							
Gardner-Union to Martindale (sanitary & storm)		\$1,092,680						
Loomis Bridge			\$439,850					
Loomis Bridge - Grants/Other			\$2,087,150					
Applewood Storm replacement				\$283,000				
S Union -Pearl to Gardner (storm & sanitary)				\$422,000				
E Gardner St-State to Martindale-Mill & Fill					\$150,000			
Prospect St-E Gardner to E Division-Mill & Fill						\$157,000		
State St Raw Water Main								\$429,780
	\$145,000	\$1,137,680	\$2,572,000	\$750,000	\$170,000	\$177,000	\$15,000	\$429,780

Village of Sparta CIP 7-Year Spending Plan								
Project	2025	2026	2027	2028	2029	2030	2031	Future
LOCAL STREETS FUND								
Tree Pruning & Felling	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Crack sealing	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
Spot Storm Main Repair		\$25,000	\$25,000	\$25,000				
Blake St-Tentree to Atkinson	\$89,000							
Mark & Dorris Streets	\$59,000							
Maizie Lane	\$61,000							
Tentree St-Martindale to Blake	\$54,000							
Anderson-Gardner to Nelson	\$172,000							
Elmwood St		\$50,000						
Park Lane		\$42,000						
White St		\$48,000						
Orchard-Pine to State		\$54,000						
Aspen & Hickory (Storm)			\$195,000					
Washington St & Pearl St (storm)			\$412,000					
E Mark Street			\$85,000					
W Gardner-Pine to State			\$56,000					
Maple-Gardner to Centennial (storm & Sanitary)				\$446,000				
S Union-Spartan Drive to Clark (storm)				\$362,000				
Pleasant St & Nash St (sanitary & storm)				\$612,000				
Ecklund St					\$90,000			
Amelia, Pine & South (storm)					\$827,000			
Orchard Dr-Anderson St to Pine St (sanitary & Storm)					\$425,000			
Grove St-Cherry St to River Rd (sanitary & storm)					\$175,000			
Maple St- South of Federal-Mogul (storm)						\$355,970		
Loomis St & Gunn St Intersection (storm)						\$128,000		
Olmstead St by Balyeat Field (storm)						\$98,000		
E Gardner St from Martindale St to WWTP						\$675,000		
	\$455,000	\$239,000	\$793,000	\$1,465,000	\$1,537,000	\$1,276,970	\$20,000	\$0

The Village of Sprata CIP 7-Year Spending Plan								
Project	2025	2026	2027	2028	2029	2030	2031	Future
AIRPORT FUND								
Tank Monitoring System	\$14,000							
Fuel Pump Replacement	\$16,000							
Airport Equipment Parking	\$8,800							
Hangar Maintenance	\$15,000							
Crack Sealing/Pavement Marking	\$2,925			\$2,925				
Crack Sealing/Pavement Marking - Grants/Other	\$55,575			\$55,575				
Apron reconstruction, expansion and lighting	\$25,844							
Apron reconstruction, expansion and lighting - Grants/Other	\$491,036							
Design and Construct Taxiway Connectors	\$36,500							
Design and Construct Taxiway Connectors - Grants/Other	\$693,500							
Airport TaxiLane and Hangar Construction	\$2,625	\$44,000						
Airport TaxiLane and Hangar Construction - Grants/Other	\$49,875	\$836,000						
Rehabilitate Runway 7/25 Design					\$5,000			
Rehabilitate Runway 7/25 Design - Grants/Other					\$95,000			
Rehabilitate Runway 7/25 Construction						\$83,250		
Rehabilitate Runway 7/25 Construction - Grants/Other						\$1,581,750		
	\$1,411,680	\$880,000	\$0	\$58,500	\$100,000	\$1,665,000	\$0	\$0

The Village of Sparta CIP 7-Year Spending Plan								
Project	2025	2026	2027	2028	2029	2030	2031	Future
SEWER FUND								
WWTP Capital Improvements	\$50,000							
WWTP Rehabilitation	\$250,000	\$750,000						
WWTP Rehabilitation - Grants/Other	\$3,500,000	\$10,500,000						
E Gardner St from Union St to Martindale St		\$463,000						
S Union -Pearl to Gardner				\$137,000				
Pleasant St & Nash St Improvements				\$261,000				
Maple St from Gardner St to Centennial Ave				\$219,000				
Maple-Gardner to Centennial (storm & Sanitary)				\$219,000				
Amelia, Pine & South					\$444,000			
Orchard Dr-Anderson St to Pine St					\$243,000			
Grove St-Cherry St to River Rd					\$23,000			
E Gardner St from Martindale St to WWTP					\$390,000			
	\$3,800,000	\$11,713,000	\$0	\$836,000	\$1,100,000	\$0	\$0	\$0

The Village of Sparta CIP 7-Year Spending Plan								
Project	2025	2026	2027	2028	2029	2030	2031	Future
WATER FUND								
Tank & Valve Fund	\$25,000	\$5,000	\$5,000	\$5,000				
Lead service line replacement per EGLE	\$50,000	\$50,000	\$50,000	\$50,000				
Water Reliability Study-AMP	\$25,000							
WTP Drive replacement	\$31,000							
Risk and Resilience Assessment and Emergency Response Plan Certification Requirements	\$25,000							
Softener Media Replacement		\$55,800						
East & West and SW Tower Cathodic Protection		\$18,600						
Tank Inspections			\$60,000					
Nelson St and from dead end to Orchard Drive			\$288,000					\$288,000
Gardner from Martindale to WWTP (Major)					\$420,000			
S Union St Water Main Improvements					\$698,000			
Well #4-Electrical rebuild & Generator& piping								\$250,000
Division Street and Prospect Street								\$204,000
Martindale Street, from 12 Mile Road to Gardner Street								\$745,000
Replace Obsolete Radios								\$22,320
Replace Generator at the Plant								\$12,400
State St Raw Water Main								\$494,000
	\$156,000	\$129,400	\$403,000	\$55,000	\$1,118,000	\$0	\$0	\$2,015,720

The Village of Sparta CIP 7-Year Spending Plan								
Project	2025	2026	2027	2028	2029	2030	2031	Future
EQUIPMENT POOL FUND								
33 Mower-Needs a new mower	\$10,000							
Pavement Marking Equipment	\$15,000							
Replace 2009 Cruiser 35		\$65,000						
Replace 2015 Truck 12		\$55,000						
Replace 2009 Leaf Vacuum 9			\$35,000					
Replace 2007 Backhoe 7			\$120,000					
Replace 2011 3/4 Ton Truck 11				\$60,000				
Replace 2004 1 Ton Dump Truck 4				\$80,000				
Replace 2001 Plow Truck 1					\$175,000			
	\$25,000	\$120,000	\$155,000	\$140,000	\$175,000	\$0	\$0	\$0

Glossary of Budget and Finance Terms

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, this budget glossary has been included in the document.

Accrual Basis of Accounting: A method of accounting that recognizes the financial effect of transactions, events, and Interfund activities when they occur, regardless of the timing of related cash flows.

Activity: Cost center within a fund or department to which specific expenses are to be collected.

Ad Valorem: According to value. “A method of taxation using the value of the thing taxed to determine the amount of tax. Taxes can be either “ad valorem” or “specific”. Example: A tax of \$5.00 per \$1,000.00 of value per house is “ad valorem”. A tax of \$5.00 per house (irrespective of value) is specific.

Appropriation: An authorization made the Village Council, which permits officials to incur obligations against, and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Valuation: The estimated value placed upon real and personal property by the Village’s Assessor for the determination of property taxes. Assessed value is required to be at least 50% of the true cash value.

Assets: Property owned by the Village, which has monetary value.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management’s internal controls and is intended to ascertain whether financial statements fairly present financial positions and results of operations. The audit tests whether transactions have been legally performed; Identifies areas of possible improvements in accounting practices and procedures; Ascertain whether transactions have been recorded accurately and consistently; and Ascertain the stewardship of officials responsible for governmental resources.

Bond (Debt Instrument): A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at the specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital improvements.

Budget (Operating): A plan of financial operations embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). Also, the term is sometimes used to denote the officially approved expenditure ceiling under which the Village and its departments operate.

Budget Calendar: The schedule of key dates or milestones that the Village follows in preparation and adoption of the budget.

Budgetary Control: The level at which expenditures cannot legally exceed the appropriated amounts.

Budgeted Funds: Funds that are planned for certain uses. The budget document that is submitted for Council approval is composed of budgeted funds.

Capital Outlay: A disbursement of money which results in the acquisition of or addition to fixed assets. The item must have a purchase price greater than \$5,000 and have a useful life of more than one year.

CIP: Abbreviation for Capital Improvement Plan.

Component Unit: Component Units are legally separate organizations for which the Village is financially accountable. There are two types of Component Units: Blended and Discretely Presented.

Contingency: An estimated amount of funds needed for deficiency or emergency purposes. An annual appropriation to cover short falls in revenue and/or underestimation of expenditures. Under Michigan law, to be used, contingencies must be moved to the specific appropriation line by a budget amendment.

Contractual Services: Items of expenditures from services that the Village receives from an outside company. Attorney services, engineering services and landscaping services are examples of contractual services.

CPI: Abbreviation for Consumer Price Index.

Current Taxes: Taxes that are levied and due within one year.

Debt Service: The Village's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Department: An administrative division of the Village. Departments are the main groupings with the budget, for example Village Manager, Treasurer and Police.

Depreciation: A noncash expense that reduces the value of an asset as a result of wear and tear, age or obsolescence. Most assets lose their value over time and must be replaced at the end of their useful life.

Downtown Development Authority (DDA): Created by Public act 197 of 1975 to promote revitalization and development of existing business districts.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer.

Estimated Revenue: The projected revenue to be collected during the fiscal year.

Expenditure: The cost of goods delivered and services rendered, whether paid or unpaid.

Fiscal Year: A 12 month period to which the annual operating budget applies and at the end of which the Village determines its financial position as a result of its operations. The fiscal year for the Village of Sparta is the calendar year January 1 – December 31.

Fund: An independent accounting entity established to account for the assets, liabilities, revenues and expenditures for specific activities. Examples include the General Fund for day-to-day activities, Major Street Funds for activities relating to major streets, etc.

Fund Balance: The excess of an entity's assets over liabilities. A negative fund balance is often called a deficit.

GAAP: Abbreviation for Generally Accepted Accounting Principles.

GASB: The Governmental Accounting Standards Board, which provides direction in accounting and reporting requirements for units of government.

General Fund: The largest fund within the Village, the General Fund accounts for most of the day to day operations of the government, such as police protections, finance, public works, parks and general administration. The main source of Revenue for the General Fund is the Village's operating millage.

General obligation Bonds: When the Village pledges its full faith and credit to the repayment of the bonds that it issues, those bonds are called general obligation (GO) bonds. Issuance of these bonds require an election and they are usually repaid by an ad valorem property tax levy.

GFOA: Abbreviation for governmental Finance Officers Association.

GIS: Abbreviation for Geographic Information System.

Internal Service Fund: A fund used to account for the financing of goods and services provided by one department to other departments of the Village on a cost reimbursement basis.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

Long Term Debt: Debt with a maturity of more than one year.

Maturities: The date on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MERS: The Michigan Municipal Employees Retirement System is a multi-employer statewide public employee retirement plan created to provide retirement, survivor and disability benefits to local government employees.

Millage: A rate of taxation expressed as mills per dollar.

Modified Accrual Basis of Accounting: Basis of accounting to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for non-matured interest on general long-term debt and certain similar obligations which should be recognized when due.

Per Capita Basis: Per unit population.

Personnel Services: The expenditures within the budget that relate to personnel such as salaries and fringe benefits.

Revenue: An addition to the assets of a fund which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without corresponding increase in any other liability or decrease in assets, and does not represent a contribution of fund capital in an enterprise fund.