



# **2023-2024 Budget & Six-year Capital Improvement Plan**



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Village of Lake Isabella  
1010 Clubhouse Drive  
Lake Isabella, MI 48893  
(989) 644.8654  
[www.lakeisabellami.org](http://www.lakeisabellami.org)

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## Public Hearing Notice

### TRUTH IN TAXATION PUBLICATION PUBLIC HEARING NOTICE LAKE ISABELLA VILLAGE COUNCIL

Notice is hereby given that a Public Hearing has been scheduled for Tuesday, June 20, 2023, as part of a regular meeting of the Lake Isabella Village Council starting at 7 PM local time. The location of the hearing will be the Village Hall, 1010 Clubhouse Drive, Lake Isabella, MI, 48893. The purpose of the hearing is to receive public comments and questions regarding the adoption of the 2023-2024 budget, Capital Improvement Plan, and property tax levy to support the budget. A copy of the proposed budget and Capital Improvement Plan is available for the public to inspect at the Village Hall and online at [www.lakeisabellami.org](http://www.lakeisabellami.org).

#### **THE PROPERTY TAX MILLAGE RATE PROPOSED TO BE LEVIED TO SUPPORT THE PROPOSED BUDGET WILL BE A SUBJECT OF THIS HEARING.**

For the 2023-2024 fiscal year, the proposed Operating Millage rate in support of the budget is 1 Mill with the anticipated Headlee roll back.

Public Comments are welcome at the meeting and may be submitted via writing in advance of the meeting at the Village Hall during regular business hours (Monday through Friday, 8 AM to 4:30 PM) or via email to Village Manager Tim Wolff at the following address: [tim@lakeisabellami.org](mailto:tim@lakeisabellami.org).

Carol Shannon  
Lake Isabella Village Clerk  
1010 Clubhouse Drive  
Lake Isabella, MI 48893  
989.644.8654

## Budget Adoption Process, Required Deadlines, Future Amendments

The Village of Lake Isabella Annual Budget Process			
Draft	Present	Adjust	Adopt
The Annual Budget is drafted by the Village Manager in early spring. As part of this process the Capital Improvement Plan is reviewed by the Planning Commission with consideration given to the community's Master Plan.	The Annual Budget is presented in draft form, along with the Capital Improvement Plan to the Village Council in either April or May.	The Annual Budget is then referred to the Finance Committee for review and adjustments. The Village Manager and Finance Committee work together to craft a final spending plan to return to the Village Council for approval.	No later than the June meeting, the Village Council received the amended Annual Budget and final Capital Improvement Plan. The Annual Budget, Capital Improvement Plan, and millage rate are set by the June meeting.

Section 9.02 of the Village Charter requires that *"On or before the first regular meeting in May of each Year, the Village Manager shall submit to the Village Council a budget for the ensuing fiscal year and an accompanying budget message."* Section 9.05(c) of the Village Charter requires that *"the Village Council shall annually adopt the budget on or before the twenty-third day of June."* Section 9.06 of the Village Charter grants the Village Council the authority to amend the adopted budget based on available revenues, estimates, and obligations. The Village historically has amended the budget at least once during the fiscal year, and again towards the end of the year to bring the line item budget in line with estimated expenditures in the various Departments covered by the General Appropriation Act.

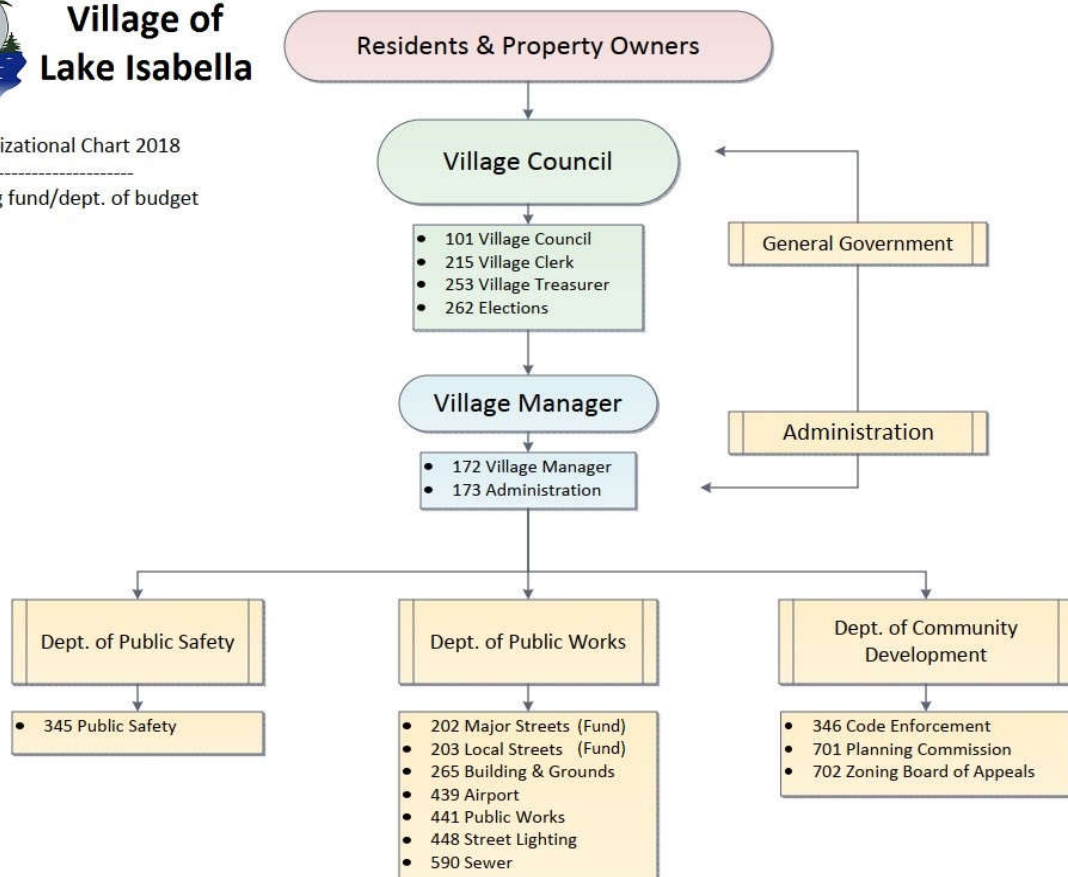
In addition to the introduction and adoption deadline outlined in the Charter, the Village Charter also places a greater notification requirement that would otherwise be required under the law. MCL141.412 requires that a notice of the public hearing on the budget and proposed tax rate be published at least six days before the hearing. The Village Charter in Section 9.05(a) requires that notice and summary of the budget be published at least two weeks before the hearing.

## Organizational Chart



### Village of Lake Isabella

Organizational Chart 2018  
Showing fund/dept. of budget



## Budget Message

### Introduction

As required by the Village charter in section 9.03, the annual budget requires that a narrative message be included, which explains the budget in both fiscal terms and in terms of the work programs. In addition, the required Budget Message outlines the proposed financial policies of the Village, describes essential features of the budget, indicates significant changes from the previous year, and describes the Village's debt position.

As a local unit of government, the primary goal of the Village of Lake Isabella is to provide essential services in the most cost-effective manner possible. The included Capital Improvement Plan (CIP) also reflects a long-range vision as that lists projects over a six-year time period. The Village Charter in Section 9.10 requires a five-year CIP. The Michigan Planning Enabling Act requires that a local unit develop a six-year CIP in MCL 125.3865.

The Village uses a Modified Cash Basis for accounting. The modified cash basis is a method that combines elements of the two major bookkeeping practices: cash and accrual accounting. It

seeks to get the best of both worlds, recording revenue and expenses for long-term assets on an accrual basis and those of short-term assets on a cash basis. The goal here is to provide a clearer financial picture without dealing with the costs of switching to full accrual accounting.

To understand how modified cash basis works, it is first essential to break down how the traditional bookkeeping practices it is influenced by function.

- ❖ Cash basis accounting recognizes income when it is received and expenses when they are paid for. Its most significant advantage is its simplicity.
- ❖ In contrast, accrual accounting recognizes income when a sale is fulfilled rather than when it is paid for and records expenses when they are incurred, irrespective of any movement of cash. This is a slightly more complicated method but does have the benefit of enabling a company to match revenue and its associated expenses and understand what it costs to run the business each month, as well as how much it makes.

The modified cash basis borrows elements from both cash and accrual accounting, depending on the nature of the asset. It consists of the following features:

- ❖ It records short-term assets, such as accounts receivable (AR) and inventory, on a cash basis on the income statement, similar to cash basis accounting.
- ❖ Longer-term assets, such as fixed assets and long-term debt, are recorded on the balance sheet. Like accrual accounting, depreciation and amortization appear on the income statement as well.

### **Proposed Tax Levy**

Section 10.02 of the Village Charter limits the Village's ability to levy property taxes to 1 Mill unless otherwise approved by the voters. The proposed budget reflects the full levy of the 1 Mill with the anticipated Headlee Rollback to around 0.82 Mill. In 2020 voters amended the Village Charter to allow for additional levies of up to 10 Mills. Any such millage approved by voters via the amended Section 10.02 of the Village Charter limits the duration of any such millage to no more than twelve years.

Lake Isabella is fortunate to have a robust tax base due to the numerous homes built along the lake. The Village's millage rate is one of, if not the, lowest collected rate of any city or village in the State of Michigan. Voters in 2022 approved the community's first ever tax increase, voting to authorize an annual levy of 0.333 Mills to fund road patrols by the Sheriff's Department.

### **Important Features of the Budget**

The 2023-24 budget is divided into five main funds. Those funds are the General Fund, Major Streets Fund, Local Streets Fund, Sewer Fund, and the new Sheriff Millage Fund. Within each fund, expenditures are further broken down into various Departments and finally into specific line items. The Revenue side of each fund is broken into multiple line items, which detail the source of the income.

The division of Departments and Line Items correspond to the Village's adopted organizational structure and the Uniform Chart of Accounts issued by the State of Michigan. As previously noted, the budget shows expenditures over several years, including all proposed spending from

the CIP over the next two years. Michigan law requires that the budget show the previous year's actual, current year budget and year-to-date, and the proposed budget for the next fiscal year. A three-year window of financial activity. The Village has historically shown a five-year financial picture, with two full prior years, the current year, the proposed upcoming year, and the projected following year.

The breakdown of the various Funds and Departments is shown on the included General Appropriation Act page. This reflects the totals of the different line items found later in the budget.

### **Description of Funds**

The Village of Lake Isabella currently utilizes four Funds. These five Funds are as follows:

- ❖ **101--GENERAL FUND** The General Fund typically serves as the chief operating fund of a local unit of government. It is used to account for and report all financial resources except those required to be accounted for in another fund. Typically the General Fund's primary revenue sources are the general tax levy certain state and federal grants and fees and charges of the General Fund departments. Most of the current activities of the local unit of government are accounted for through the General Fund. Its use is mandatory for all primary units of government (counties, townships, cities, and villages). The cash and investments of the General Fund are subject to the requirements of 1943 PA 20, MCL 129.91, and may be included in pooled cash and investment accounts. The General Fund must operate only with an adopted budget by the governing body of the local unit as required by 1968 PA 2, MCL 141.421 to MCL 141.440a.
- ❖ **202--MAJOR STREET FUND** The Major Street Fund is to account for the construction and maintenance of the village's major street system. Lake Isabella owns and maintains 7.80 miles of major streets in the community. The fund is required by 1951 PA 51, MCL 247.664(2). The Major Street Fund is used to account for the receipt and expenditure of state motor vehicle fuel taxes which are earmarked by law, 1951 PA 51, for major street and highway purposes, federal grants for major street purposes, and general fund appropriations. Taxes and special assessments for major street purposes may be accounted for in this fund or in fund 204--Municipal Street Fund. The cash and investments of the Major Street Fund are subject to the requirements of 1943 PA 20, MCL 129.91, and may be included in pooled cash and investment accounts. The Major Street Fund must operate only with a budget adopted by the Village Council as required by 1968 PA 2, MCL 141.421 to MCL 141.440a.
- ❖ **203--LOCAL STREET FUND** The Local Street Fund is used by the Village to account for the construction and maintenance of the Village's local street system. Lake Isabella currently owns and maintains 18.48 miles of local streets. The fund is required by 1951 PA 51, MCL 247.664(2). The Local Street Fund is used to account for the receipt and expenditure of state motor vehicle fuel taxes which are earmarked by law, 1951 PA 51, for local street and highway purposes, federal grants for local street purposes, and general fund appropriations. Taxes and special assessments for local street purposes may be accounted for in this fund or in fund 204--Municipal Street Fund. The cash and

investments of the Local Street Fund are subject to the requirements of 1943 PA 20, MCL 129.91, and may be included in pooled cash and investment accounts. The Local Street Fund must operate only with a budget adopted by Village Council as required by 1968 PA 2, MCL 141.421 to MCL 141.440a.

- ❖ 207 SHERIFF FUND The Sheriff or Police Fund is used in cities, villages, townships, or counties to account for a tax levy or special assessment levy for the purpose of providing police or sheriff protection authorized by a vote of the electors of the local unit of government.
- ❖ 590--SEWER FUND This fund can be found in any local unit. It is used to record the revenues and expenses for the operation of a sewer system. Capital assets and depreciation are recorded within this fund. The fund is established by a resolution of the local unit's governing body or by a vote of the people and subsequent resolution of the local unit's governing body. The accounting procedures for the issuance of revenue bonds are prescribed by the Revenue Bond Act of 1933. Michigan Department of Treasury 131 Uniform Chart of Accounts Table of Contents Money that accumulates as an unrestricted net position of this fund may be transferred to another fund if authorized by the governing body. The cash and investments of the Sewer Fund are subject to the requirements of 1943 PA 20, MCL 129.91, and may be included in a pooled cash and investment unless restricted by the bond ordinance or authorizing resolution.

### **Overview of Financial Policies**

There are three main policies adopted by the Village Council that should be reported on as part of the budget. Those three are as follows:

- ❖ Investment Policy  
During the 2020-21 fiscal year, the Village Council adopted an updated Investment Policy. In doing so, it greatly expanded the investment options available to the Village. Most notably, the Village purchased a CD directly with Isabella Bank and also now participates in the CDARS program. The CDARS program allows the Village to invest surplus funds in a nationwide network of banks through CDs issued by those banks. The entry point of the funds remains Isabella Bank. Still, the program has allowed the Village to increase not only the rate of return on invested funds but also have nearly 100% of surplus funds insured via either the FDIC or NCUA. This has resulted in a greater return to the Village, as can be seen in the Revenue for the General Fund, Major Street Fund, and Local Street Fund.
- ❖ Credit Card Policy  
The staff has been granted the use of three Credit Cards to ease the process of purchasing goods and services on behalf of the Village. The adopted Credit Card Policy places a limit on the total available credit for all issued cards to 5% of the combined budget for the General Fund, Major Streets Fund, and Local Streets Fund. The proposed budget has a combined budget for those three funds of \$896,741. Five percent of that amount results in a maximum available balance of \$44,837.

The three cards issued in the name of the Village and their maximum credit line are as follows:

- Staples Store Credit Card: \$11,200
- Isabella Bank Mastercard: \$12,500
- Sam's Club Credit Card: \$1,200

The combined available limit on these three cards is \$24,900, which is \$19,937 less than the maximum allowed per the adopted policy. It should be noted that the Village's fleet fueling cards through Coyne Oil were included as that is used in order to buy fuel on a tax-exempt basis.

❖ **Fund Balance Policy**

In order to ensure that adequate fund reserves exist to cover emergency situations and avoid dealing with structural budget issues, the Village has adopted a policy that sets a minimum allowed amount for the General Fund, Major Streets Fun, and Local Streets Fund to have as an ending balance. The breakdown of those minimums and the budgeted amounts are as follows:

	General Fund	Major Streets	Local Streets
<b>Policy Minimum Ending Balance</b>	<b>\$175,000</b>	<b>\$75,000</b>	<b>\$50,000</b>
2023-24 Proposed Ending Balance	<b>\$558,735</b>	<b>\$379,180</b>	<b>\$140,939</b>
Ending Balance as a % of Required Funds	319%	508%	285%
2024-25 Projected Ending Balance	<b>\$572,496</b>	<b>\$267,752</b>	<b>\$132,620</b>
Ending Balance as a % of Required Funds	327%	360%	270%

**Balanced Budget Requirement**

Section 9.04 of the Village Charter requires that the Village adopt and maintain a Balanced Budget. That section states, *"For any fund, the total of proposed expenditures shall not exceed the total of estimated income plus carried forward fund balance, exclusive of reserves. In general, the Village shall be required to develop and maintain a balanced budgetary plan each fiscal."* The proposed budget relies upon a mixture of revenue due in the fiscal year, and in some cases cash reserves to meet all proposed expenditures.

**Financial Forecast**

At the time of preparing the budget American's are facing the most aggressive increases to inflation for more than a generation. Fuel prices are at record highs. These two factors are not positive economic signs. For the current budget year the Village has budgeted around a per gallon price of gasoline of \$5 and diesel at \$6 per gallon.

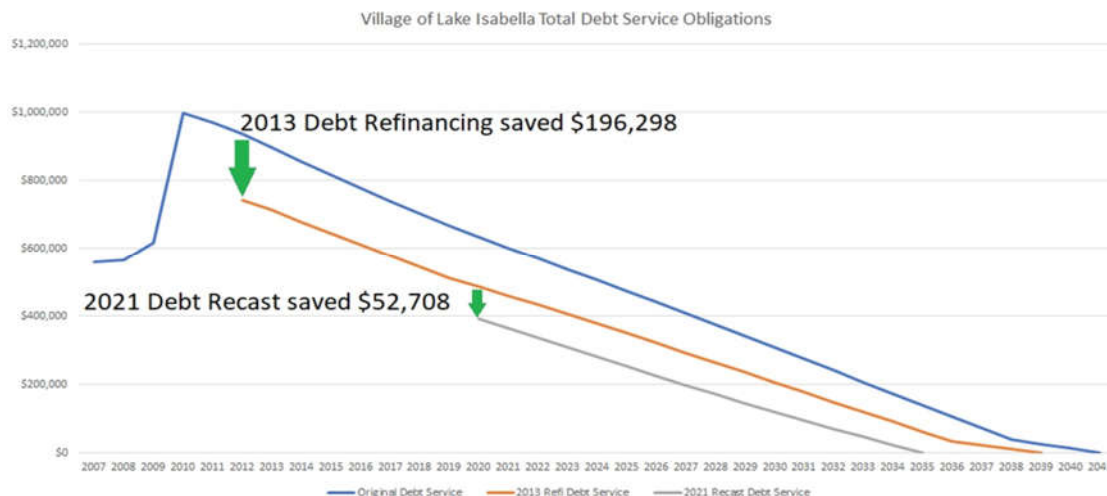
### Village's Debt Position

The proposed budget does not add to the Village's debt position. MCL 78.26(h) places a limit on the debt position of the Village to 10% of the community's SEV. With a SEV of \$121,559,400 in 2023 this threshold is \$12,155,940. The Village's outstanding debt at the start of the Fiscal Year stands at \$292,500, or roughly 2.4% of the allowed statutory debt limit.

The Village's only debt obligation is the recast of a consolidated debt issue from 2013. The original debt refinanced in 2013 combined the debt on the Village Hall Construction Project, Salt Barn Construction Project, and DPW Property Acquisition into a single issue. In 2021 the Village was able to recast that debt, paying down the principal from cash reserves and locking in a lower interest rate for the remaining life of the debt.

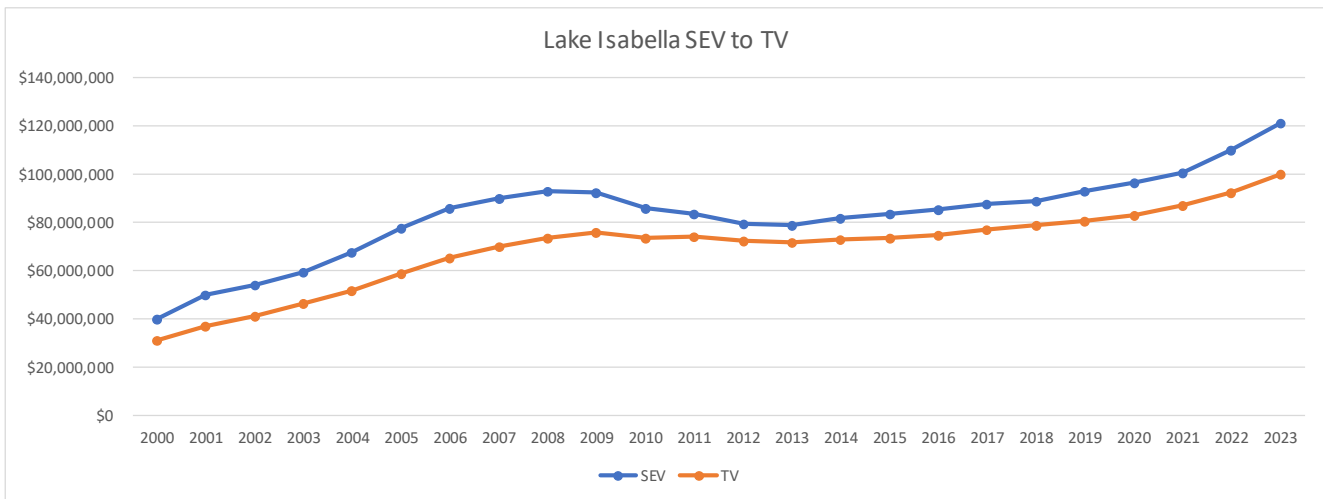
### **2021 Debt Recast**

FY Ending	Outstanding Principal	Principal Payment	Interest Payments
<b>2021</b>	\$ 337,500.00	-	-
<b>2022</b>	\$ 315,000.00	\$ 22,500.00	\$ 6,077.25
<b>2023</b>	\$ 292,500.00	\$ 22,500.00	\$ 5,873.63
<b>2024</b>	\$ 270,000.00	\$ 22,500.00	\$ 5,644.13
<b>2025</b>	\$ 247,500.00	\$ 22,500.00	\$ 5,383.13
<b>2026</b>	\$ 225,000.00	\$ 22,500.00	\$ 5,085.01
<b>2027</b>	\$ 202,500.00	\$ 22,500.00	\$ 4,746.38
<b>2028</b>	\$ 180,000.00	\$ 22,500.00	\$ 4,375.13
<b>2029</b>	\$ 157,500.00	\$ 22,500.00	\$ 3,973.51
<b>2030</b>	\$ 135,000.00	\$ 22,500.00	\$ 3,539.26
<b>2031</b>	\$ 112,500.00	\$ 22,500.00	\$ 3,078.01
<b>2032</b>	\$ 90,000.00	\$ 22,500.00	\$ 2,584.13
<b>2033</b>	\$ 67,500.00	\$ 22,500.00	\$ 2,055.38
<b>2034</b>	\$ 45,000.00	\$ 22,500.00	\$ 1,499.63
<b>2035</b>	\$ 22,500.00	\$ 22,500.00	\$ 916.88
<b>2036</b>	\$ -	\$ 22,500.00	\$ 309.38



## Equalized & Taxable Value History

Year	Equalized Value	EV Change	Taxable Value	TV Change	TV % of SEV	Millage	Tax Capture	Yearly Change
2000	\$40,012,628		\$31,297,669		78.22%	0.978	\$30,609.12	
2001	\$49,849,706	24.58%	\$37,058,691	18.41%	74.34%	0.938	\$34,761.05	13.56%
2002	\$54,498,869	9.33%	\$41,394,743	11.70%	75.96%	0.923	\$38,207.35	9.91%
2003	\$59,578,300	9.32%	\$46,639,317	12.67%	78.28%	0.910	\$42,441.78	11.08%
2004	\$67,885,000	13.94%	\$51,817,546	11.10%	76.33%	0.887	\$45,962.16	8.29%
2005	\$77,879,800	14.72%	\$59,198,434	14.24%	76.01%	0.856	\$50,673.86	10.25%
2006	\$85,853,600	10.24%	\$65,727,122	11.03%	76.56%	0.849	\$55,802.33	10.12%
2007	\$89,988,800	4.82%	\$70,273,479	6.92%	78.09%	0.847	\$59,521.64	6.67%
2008	\$93,109,800	3.47%	\$73,644,854	4.80%	79.09%	0.846	\$62,303.55	4.67%
2009	\$92,342,937	-0.82%	\$76,284,885	3.58%	82.61%	0.846	\$64,537.01	3.58%
2010	\$86,206,958	-6.64%	\$73,904,034	-3.12%	85.73%	0.846	\$62,522.81	-3.12%
2011	\$83,545,629	-3.09%	\$74,557,852	0.88%	89.24%	0.846	\$63,075.94	0.88%
2012	\$79,521,400	-4.82%	\$72,264,052	-3.08%	90.87%	0.846	\$61,135.39	-3.08%
2013	\$79,139,300	-0.48%	\$71,953,085	-0.43%	90.92%	0.846	\$60,872.31	-0.43%
2014	\$81,732,949	3.28%	\$72,894,078	1.31%	89.19%	0.843	\$61,449.71	0.95%
2015	\$83,621,800	2.31%	\$73,855,246	1.32%	88.32%	0.843	\$62,259.97	1.32%
2016	\$85,428,400	2.16%	\$75,106,749	1.69%	87.92%	0.842	\$63,239.88	1.57%
2017	\$88,036,900	3.05%	\$77,049,093	2.59%	87.52%	0.842	\$64,875.34	2.59%
2018	\$89,110,600	1.22%	\$78,780,795	2.25%	88.41%	0.840	\$66,175.87	2.00%
2019	\$92,861,200	4.21%	\$80,812,987	2.58%	87.03%	0.835	\$67,478.84	1.97%
2020	\$96,388,400	3.80%	\$82,977,169	2.68%	86.09%	0.839	\$69,584.65	3.12%
2021	\$100,768,900	4.54%	\$87,405,658	5.34%	86.74%	0.827	\$72,249.52	3.83%
2022	\$110,165,300	9.32%	\$92,773,395	6.14%	84.21%	0.824	\$76,445.28	5.81%
2023	\$121,559,400	10.34%	\$100,415,885	8.24%	82.61%	0.815	\$81,838.95	7.06%



Entity	Millage	Collection from Lake Isabella	% of Total
Isabella County	6.6100	\$ 663,748.97	42.62%
LIPOA Memberships (\$245 x 1,000 members)		\$ 305,000.00	19.58%
LIPOA Lake Maintenance Fees (\$30 x 2,000 lots)			
Fire Millage/Assessment	1.0000	\$ 100,415.88	6.45%
Sherman Twp. Operating	0.9955	\$ 99,964.01	6.42%
Medical Facility	0.9795	\$ 57,047.27	3.66%
Broomfield Twp. Operating	0.9758	\$ 41,154.04	2.64%
Commission on Aging	0.8776	\$ 88,124.98	5.66%
I-Ride	0.8620	\$ 86,558.49	5.56%
<b>Village Operating</b>	<b>0.8000</b>	<b>\$ 80,332.70</b>	<b>5.16%</b>
Isabella County Parks	0.3500	\$ 35,145.56	2.26%
<b>Total Paid by Lake Isabella Property Owners:</b>		<b>\$ 1,557,491.89</b>	

## Staffing Positions & Personnel Costs Included in 2023-24 Budget

Position	Status
Village Manager	Full-time Salaried
Deputy Village Manager	Full-time Salaried
DPW Laborer	Full-time Hourly
Code Enforcement Officer	16 hours/Week
Airport Manager	Annual Stipend

### General Government

Village Clerk	\$	17,965
Village Treasurer	\$	20,477
Village Council	\$	1,680
SSI	\$	2,999

### Administration

Village Manager	\$	30,908
Admin Wages	\$	20,477
Health Insurance	\$	36,750
SSI	\$	6,398
Life Insurance	\$	1,860
Retirement	\$	2,400
AFLAC	\$	2,575
Premium Pay	\$	17,031

### Community Development

Code Enforcement	\$	16,864
Planning & Zoning	\$	11,591
SSI	\$	2,561

### Department of Public Works

Major Streets	\$	30,581
Local Streets	\$	30,581
Airport	\$	900
SSI	\$	5,302
Health Insurance	\$	17,000

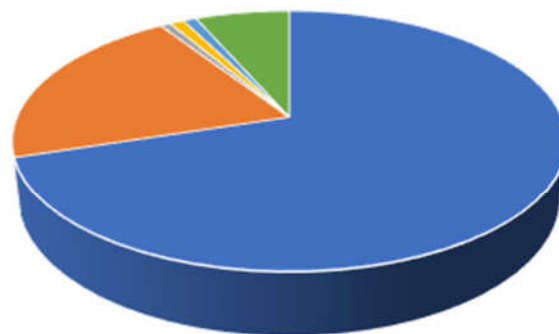
### Department of Public Safety (Contracted Services)

Law Enforcement	\$	48,100
Fire & Rescue	\$	42,264

### Total Expenses by Category

Wages	\$	182,022
Health Insurance	\$	53,750
Life Insurance	\$	1,860
Other Benefits	\$	2,575
Retirement	\$	2,400
Premium Pay	\$	17,031
<b>Total Personnel Costs:</b>	<b>\$</b>	<b>259,638</b>

Personnel Costs



### FY 2023-24 Paid Holidays:

July 3rd Independence Day  
 July 4th Independence Day  
 September 4th Labor Day  
 November 11th Veteran's Day  
 November 23rd Thanksgiving  
 November 24th Thanksgiving  
 December 22nd Christmas Eve

December 25th Christmas  
 December 29th New Year's Eve  
 January 1st New Year's Day  
 February 19th President's Day  
 March 29th Good Friday  
 May 27th Memorial Day  
 Employee Birthday

## Six-year Capital Improvement Plan

### **Introduction**

A Capital Improvement Plan (CIP) is a multi-year schedule of municipal improvements. The Capital Improvement Plan is a multi-year schedule of all proposed significant capital improvement projects, including cost estimates, methods of financing, and annual estimated operating and maintenance costs for the proposed projects. Each year the Capital Improvement Plan is revised for another fiscal year and is adopted as part of the Village's annual budget process. In order to be a useful tool for budgeting and sound financial management, the plan must be updated annually.

Items with a cost greater than \$2,500, and with a useful life of greater than two years are capitalized. A listing of such assets is maintained with the related depreciation and is included in the annual audit. A group of like items costing individually less than this threshold may be grouped together and reported as a capitalized asset if, in the judgment of the Village Manager it would be in the best interest to capitalize the group of items as the value together is significant to the Village of Lake Isabella. Factors that are taken into consideration when planning the CIP include investments to address a risk to public safety or health, addressing a deteriorated facility or asset, scheduled replacement, improvements to operating efficiency, coordination of services, protection of resources, or equitable provision of services, or new or expanded facilities.

A practical and ongoing Capital Improvement Plan is beneficial to elected officials, staff, and the general public. Among the benefits that can be received from an adopted and well-maintained Capital Improvement Plan are:

1. Coordination of the community's physical planning with its fiscal planning capabilities;
2. Ensuring that public improvements are undertaken in the most desirable order of priority;
3. Assisting in the stabilization of tax rate over a period of years;
4. Providing adequate time for planning and engineering of proposed projects;
5. Permitting municipal construction activities to be coordinated with those of other public agencies within the community.

These benefits are important to the Village of Lake Isabella community. Capital improvement planning allows officials and citizens to set priorities for capital expenditures and accrue a maximum physical benefit for minimum capital expenditure through an orderly process of project development, scheduling, and implementation.

As a result of this approach, there are numerous street projects that will need to be taken into consideration moving forward. As part of the 2023-2024 Budget, the management had proposed a comprehensive plan to address the maintenance needs of the Major Street Network without additional revenue. The plan noted that the Local Street Network would need additional revenue to meet the anticipated needs.

The need for additional revenue will also depend on the long-term maintenance approach desired by the Village Council. The Village's adopted 2015 Asset Management Plan takes the approach of investing funds in infrastructure to maximize the life of the street. That approach allows for roads that are below a certain condition to "age out" as a continued investment does not make the best use of funds for the long-term.

As new technology and treatments have become available, there may be methods available to the Village that are not accounted for in the 2015 Plan. Other options that may need to be considered include options that have historically been omitted from the Village's "toolbox," such as a chip seal, slurry seal, or micro-surfacing. These treatments could allow the Village to postpone more costly rehabilitation projects for streets.

In any case, the need for additional revenue to adequately maintain the full street network is clear. The two options available are either a dedicated millage or special assessment. Both of these require the will of the Village Council to pursue.

One of the most significant impacts that could be seen in the CIP and budget is related to the outcome of the 2023 lake and river restoration proposal. If approved, this 3 Mill tax increase would bring in over \$300,000 annually to fund restoration work to the lake and river.

## 2023-24 Budget – 6 Year Capital Improvement Plan

2023-2024 PROPOSED Capital Improvement Plan Included in Budget Draft		
Project	Cost	Funding Source
Annual Repaint of Traffic Markings	\$13,500	Major Street Fund
Queens Way, Duquesa Drive, & Bundy Drive Chip & Fog project with ICRC	\$150,000	Major Street Fund
Code Enforcement Software Conversion to BS&A	\$3,000	General Fund (Code Enforcement)
Accounting Software Conversion to BS&A	\$3,000	General Fund [ARPA] (Village Clerk)
Replace 8'2" plow for 2010 F250 with 9'2"	\$10,000	½ Major Street Fund ½ Local Street Fund
Laptop Replacement & Software	\$2,500	General Fund
Seal – Village Hall Parking Lot	\$3,000	General Fund
Non-motorized Project	\$15,000	Major Street Fund
Intersection Beautification	\$3,000	Major Street Fund

2024-2025 PROPOSED Capital Improvement Plan Included in Budget Draft		
Project	Cost	Funding Source
Annual Repaint of Traffic Markings	\$11,000	Major Street Fund
Replace 8'2" plow for 2019 F250 with 9'2"	\$10,000	Major Street Fund
Desktop Replacement – Village Manager	\$2,000	General Fund
Replace 3 Village Council Laptops	\$1,800	General Fund
Clubhouse Drive Mill & Fill Backswing to Parkview	\$217,500	Major Street Fund

2025-2026 PROPOSED Capital Improvement Plan		
Project	Cost	Funding Source
Annual Repaint of Traffic Markings	\$11,000	Major Street Fund
Replace 2010 F250	\$40,000	Major Street Fund
Desktop Replacement – Deputy Manager	\$2,000	General Fund
Replace Village Hall Sign	\$6,000	General Fund
Chip & Fog Bonanza Lane and Clubhouse Drive from Parkview Drive to River Road	\$110,000	Major Street Fund

2026-2027 PROPOSED Capital Improvement Plan		
Project	Cost	Funding Source
Annual Repaint of Traffic Markings	\$11,000	Major Street Fund
Replace 4 Village Council Laptops	\$2,400	General Fund
Repainting Village Hall	\$8,000	General Fund
Replace DPW Property Sign (Digital Sign)	\$20,000	General Fund
Mill & Fill Clubhouse Drive from Coldwater Road to Backswing Drive. Fairway Drive Mill & Fill (Golf Course Parking lot area)	\$250,000	Major Street Fund

2027-2028 PROPOSED Capital Improvement Plan		
Project	Cost	Funding Source
Annual Repaint of Traffic Markings	\$11,000	Major Street Fund
Replace the New Holland Tractor/Loader	\$45,000	½ Major Street Fund ½ Local Street Fund

2028-2029 PROPOSED Capital Improvement Plan		
Project	Cost	Funding Source
Annual Repaint of Traffic Markings	\$11,000	Major Street Fund

**Projects highlighted in Yellow could be combined and funded through an Act 51 Bond, doing them all simultaneously and paying down debt service over 10 years.**

## 2023-24 General Appropriation Act

### General Fund, Major Street Fund, & Local Street Fund

<b>2023-24 General Fund Projected Ending Balance:</b>		<b>\$ 567,067</b>
2023-24 General Fund Revenue:		\$ 434,170
<u>2023-24 General Fund Expenditures:</u>		
101 - Village Council	\$ 4,785	
215 - Village Clerk	\$ 24,632	
253 - Village Treasurer	\$ 24,309	
262 - Elections	\$ 7,000	
172 - Village Manager	\$ 68,970	
173 - Administration	\$ 162,531	
265 - Building & Grounds	\$ 51,417	
345 - Public Safety	\$ 46,264	
439 - Airport	\$ 3,275	
448 - Street Lighting	\$ 2,300	
346 - Code Enforcement	\$ 30,331	
701 - Planning Commission	\$ 17,084	
702 - Zoning Board of Appeals	\$ 605	
	\$ 443,502	
FY Overage/Shortfall	\$ (9,332)	
<b>2023-24 General Fund Projected Ending Balance:</b>		<b>\$ 557,735</b>
<b>2023-24 Major Street Projected Ending Balance:</b>		<b>\$ 446,086</b>
2023-24 Major Street Revenue:		\$ 258,800
<u>2023-24 Major Street Expenditures:</u>		
451 - Construction	\$ -	
453 - Preservation of Streets	\$ 259,981	
455 - Traffic Services	\$ 9,500	
456 - Winter Maintenance	\$ 38,250	
457 - Administration	\$ 17,975	
	\$ 325,706	
FY Overage/Shortfall	\$ (66,906)	
<b>2023-24 Major Street Projected Ending Balance:</b>		<b>\$ 379,180</b>
<b>2023-24 Local Street Projected Ending Balance:</b>		<b>\$ 149,372</b>
2023-24 Local Street Revenue:		\$ 120,100
<u>2023-24 Local Street Expenditures:</u>		
453 - Preservation of Streets	\$ 84,433	
455 - Traffic Services	\$ 5,000	
456 - Winter Maintenance	\$ 29,750	
457 - Administration	\$ 9,350	
	\$ 128,533	
FY Overage/Shortfall	\$ (8,433)	
<b>2023-24 Local Street Projected Ending Balance:</b>		<b>\$ 140,939</b>

## 2023-24 General Appropriation Act Sewer Fund, & Sheriff Fund

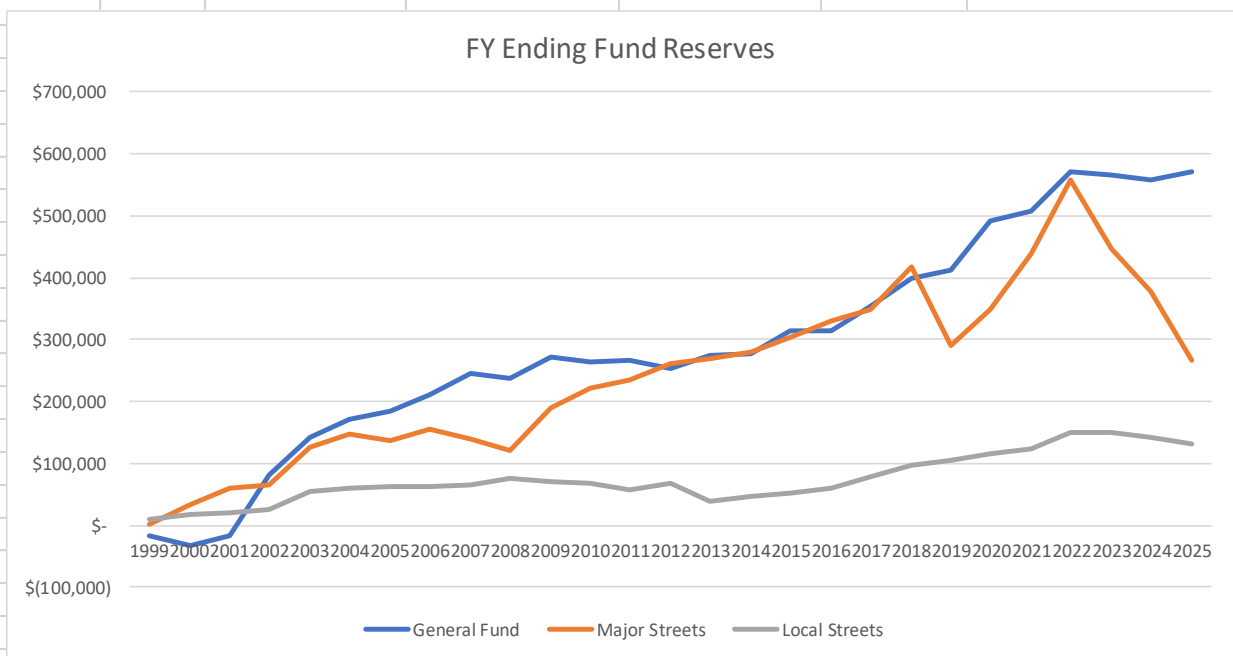
<b>2023-24 Sewer Fund Projected Ending Balance:</b>		<b>\$ 9,203</b>
2023-24 Sewer Fund Revenue		\$ 45
2023-24 Sewer Fund Expenditures	\$ 800	
FY Overage/Shortfall	\$ (755)	
<b>2023-24 Projected Sewer Fund Ending Balance:</b>		<b>\$ 8,448</b>
<b>2023-24 Sheriff Fund Projected Ending Balance:</b>		<b>\$ -</b>
2023-24 Sheriff Fund Revenue		\$ 44,100
2023-24 Sheriff Fund Expenditures	\$ 44,100	
FY Overage/Shortfall	\$ -	
<b>2023-24 Projected Sheriff Fund Ending Balance:</b>		<b>\$ -</b>

### Village of Lake Isabella 2023-2024 General Appropriation Act Projected Year-end Fund Balance

	General Fund	Major Streets	Local Streets	Sewer Fund
<b>FY 21-22 Audit Ending Balance</b>	<b>\$ 570,697</b>	<b>\$ 558,847</b>	<b>\$ 148,717</b>	<b>\$ 9,938</b>
<b>Budgeted 2022-23 Revenue</b>	\$ 487,949	\$ 253,750	\$ 117,755	\$ 65
<b>Budgeted 2022-23 Expenses</b>	\$ 491,579	\$ 366,511	\$ 117,100	\$ 800
<b>Projected Ending Balance June 30, 2023:</b>	<b>\$ 567,067</b>	<b>\$ 446,086</b>	<b>\$ 149,372</b>	<b>\$ 9,203</b>
FY Over/Under	\$ (3,630)	\$ (112,761)	\$ 655	\$ (735)
<b>FY 23-24 Beginning Balance</b>	<b>\$ 567,067</b>	<b>\$ 446,086</b>	<b>\$ 149,372</b>	<b>\$ 9,203</b>
<b>Budgeted 2023-24 Revenue</b>	\$ 434,170	\$ 258,800	\$ 120,100	\$ 45
<b>Budgeted 2022-23 Expenses</b>	\$ 443,502	\$ 325,706	\$ 128,533	\$ 800
<b>Projected Ending Balance June 30, 2024:</b>	<b>\$ 557,735</b>	<b>\$ 379,180</b>	<b>\$ 140,939</b>	<b>\$ 8,448</b>
FY Over/Under	\$ (9,332)	\$ (66,906)	\$ (8,433)	\$ (755)
<b>FY 24-25 Beginning Balance</b>	<b>\$ 557,735</b>	<b>\$ 379,180</b>	<b>\$ 140,939</b>	<b>\$ 8,448</b>
<b>Budgeted 2024-25 Revenue</b>	\$ 429,077	\$ 264,200	\$ 122,500	\$ 45
<b>Budgeted 2023-24 Expenses</b>	\$ 414,816	\$ 375,629	\$ 130,820	\$ 800
<b>Projected Ending Balance June 30, 2025:</b>	<b>\$ 571,996</b>	<b>\$ 267,752</b>	<b>\$ 132,620</b>	<b>\$ 7,693</b>
FY Over/Under	\$ 14,261	\$ (111,429)	\$ (8,320)	\$ (755)

### Village of Lake Isabella FY Ending Fund Balance History

FY Ending	General Fund	Major Streets	Local Streets	ARPA	Total Fund Balances
Year-end Audited Ending Balance	1999 \$ (16,368)	\$ 2,070	\$ 9,223		\$ (5,075)
	2000 \$ (33,579)	\$ 32,101	\$ 17,925		\$ 16,447
	2001 \$ (16,378)	\$ 60,179	\$ 20,103		\$ 63,904
	2002 \$ 81,948	\$ 64,347	\$ 25,114		\$ 171,409
	2003 \$ 141,183	\$ 125,317	\$ 53,293		\$ 319,793
	2004 \$ 170,768	\$ 148,414	\$ 59,747		\$ 378,929
	2005 \$ 183,366	\$ 137,320	\$ 63,027		\$ 383,713
	2006 \$ 209,894	\$ 156,099	\$ 63,418		\$ 429,411
	2007 \$ 244,900	\$ 138,890	\$ 63,915		\$ 447,705
	2008 \$ 237,225	\$ 120,129	\$ 76,605		\$ 433,959
	2009 \$ 272,172	\$ 190,859	\$ 70,019		\$ 533,050
	2010 \$ 263,450	\$ 221,592	\$ 66,955		\$ 551,997
	2011 \$ 265,583	\$ 234,381	\$ 58,515		\$ 558,479
	2012 \$ 253,583	\$ 260,716	\$ 66,920		\$ 581,219
	2013 \$ 273,796	\$ 269,582	\$ 39,523		\$ 582,901
	2014 \$ 278,416	\$ 280,998	\$ 47,532		\$ 606,946
	2015 \$ 315,335	\$ 304,427	\$ 51,025		\$ 670,787
	2016 \$ 315,250	\$ 331,094	\$ 61,058		\$ 707,402
	2017 \$ 354,935	\$ 347,901	\$ 77,207		\$ 780,043
	2018 \$ 399,772	\$ 416,679	\$ 96,613		\$ 913,064
	2019 \$ 411,194	\$ 289,530	\$ 105,472		\$ 806,196
	2020 \$ 490,954	\$ 349,244	\$ 116,070		\$ 956,268
	2021 \$ 507,337	\$ 439,675	\$ 122,922	\$ 176,129	\$ 1,246,063
	2022 \$ 570,697	\$ 558,847	\$ 148,717	\$ 137,764	\$ 1,416,025
Est.	2023 \$ 567,067	\$ 446,086	\$ 149,372	\$ 57,454	\$ 1,219,979
	2024 \$ 557,735	\$ 379,180	\$ 140,939	\$ 25,795	\$ 1,103,650
	2025 \$ 571,996	\$ 267,752	\$ 132,620	\$ 5,971	\$ 978,338



## 2023-24 Line-Item Budget & 2024-25 Projections

### 101 - General Fund: Revenue

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
402.000	Property Taxes	\$ 70,247	\$ 72,598	\$ 74,000	\$ 75,289	\$ 78,000	\$ 80,000
445.000	Interest & Penalties	\$ 369	\$ 605	\$ 500	\$ 514	\$ 500	\$ 50
451.000	Special Assessments	\$ 34,525	\$ 36,420	\$ 39,000	\$ 39,099	\$ 42,264	\$ 44,000
452.100	2021 Bond Refi	\$ 337,500	\$ -	\$ -	\$ -	\$ -	\$ -
475.000	Permits	\$ 4,080	\$ 1,690	\$ 1,500	\$ 1,390	\$ 1,000	\$ 1,000
477.000	Cable Franchise Fee	\$ 24,544	\$ 25,365	\$ 21,000	\$ 25,743	\$ 26,000	\$ 26,000
528.100	ARPA (Transfer In)	\$ -	\$ 38,314	\$ -	\$ -	\$ 21,031	\$ 9,500
548.000	Liquor Control	\$ -	\$ -	\$ -	\$ 1,630	\$ 1,100	\$ 1,100
573.000	Local Com. Stablization	\$ 390	\$ 367	\$ 400	\$ -	\$ 400	\$ 400
574.000	Revenue Sharing	\$ 165,330	\$ 205,665	\$ 175,000	\$ 133,962	\$ 192,500	\$ 195,000
609.202	Major St. Admin Fee	See 699.100		\$ 13,200	\$ 10,481	\$ 13,475	\$ 13,745
609.203	Local St. Admin Fee	See 699.200		\$ 6,463	\$ 5,160	\$ 6,600	\$ 6,732
626.100	Brush Dump Fees	\$ 206	\$ -	\$ -	\$ -	\$ -	\$ -
657.000	Civil Infraction Fines	\$ 452	\$ 1,350	\$ 1,000	\$ 63	\$ 500	\$ 500
664.000	Interest - Checking	\$ 475	\$ 590	\$ 500	\$ 594	\$ 750	\$ 750
665.000	Interest - Investments	\$ 832	\$ 309	\$ 300	\$ 1,866	\$ 2,000	\$ 2,000
672.000	Misc.	\$ -	\$ 6	\$ 100	\$ -	\$ 50	\$ 50
672.200	Donations - Fireworks	\$ 6,285	\$ 8,036	\$ 7,500	\$ 3,069	\$ 8,500	\$ 8,500
673.100	Sale of Lots	\$ 22,346	\$ 3,500	\$ 2,000	\$ 4,000	\$ -	\$ -
676.150	Major St. Storage Rental	\$ 13,524	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
676.155	Major St. Salt Barn	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ 3,750
676.250	Local St. Storage Rental	\$ 17,556	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
676.255	Local St. Salt Barn	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ 3,750
687.000	Refunds	\$ 610	\$ 764	\$ 750	\$ 2,429	\$ 2,000	\$ 2,250
699.100	Major St. Admin Fee	\$ 12,222	\$ 12,091	See 609.202			
699.200	Local St. Admin Fee	\$ 6,098	\$ 5,967	See 609.203			
699.300	Sewer Fund Admin Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUE TOTALS</b>		<b>\$ 725,091</b>	<b>\$ 451,137</b>	<b>\$ 380,713</b>	<b>\$ 305,289</b>	<b>\$ 434,170</b>	<b>\$ 429,077</b>

**101 - General Fund General Government: 101 Village Council**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
702.000	Salary	\$ 1,460	\$ 1,410	\$ 1,680	\$ 550	\$ 1,680	\$ 1,680
752.000	Supplies	\$ 306	\$ 312	\$ 250	\$ 45	\$ 250	\$ 250
752.600	Supplies - Meetings	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
767.000	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -
851.000	Postage	\$ 47	\$ -	\$ 55	\$ -	\$ 55	\$ 55
900.000	Printing & Publishing	\$ 620	\$ 1,000	\$ 1,000	\$ 430	\$ 500	\$ 500
910.000	Training	\$ 165	\$ -	\$ 1,000	\$ -	\$ 500	\$ 500
913.000	Training & Travel Exp.	\$ -	\$ -	\$ 1,000	\$ -	\$ 500	\$ 500
956.000	Misc.	\$ 35	\$ -	\$ 50	\$ -	\$ 50	\$ 50
985.000	Technology	\$ 1,940	\$ -	\$ 750	\$ 448	\$ 500	\$ 500
<b>Totals</b>		<b>\$ 4,573</b>	<b>\$ 2,722</b>	<b>\$ 6,035</b>	<b>\$ 1,723</b>	<b>\$ 4,785</b>	<b>\$ 4,285</b>

**101 - General Fund General Government: 215 Village Clerk**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
702.000	Salary	\$ 16,851	\$ 16,928	\$ 19,190	\$ 16,468	\$ 17,965	\$ 18,504
709.000	SSI	\$ 1,231	\$ 1,335	\$ 1,375	\$ 1,216	\$ 1,416	\$ 1,459
752.000	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.000	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.500	Software Support	\$ 1,564	\$ 1,637	\$ 2,200	\$ 1,713	\$ 2,200	\$ 2,200
915.000	Membership & Dues	\$ -	\$ -	\$ 75	\$ -	\$ 50	\$ 50
984.000	Software & Programs	\$ -	\$ -	\$ 15,000	\$ 7,650	\$ 3,000	\$ -
<b>Totals</b>		<b>\$ 19,646</b>	<b>\$ 19,900</b>	<b>\$ 37,840</b>	<b>\$ 27,047</b>	<b>\$ 24,632</b>	<b>\$ 22,213</b>

**101 - General Fund General Government: 253 Village Treasurer**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
702.000	Salary	\$ 18,898	\$ 19,306	\$ 19,200	\$ 18,438	\$ 20,477	\$ 21,091
709.000	SSI	\$ 1,368	\$ 1,627	\$ 1,536	\$ 1,303	\$ 1,582	\$ 1,630
801.000	Contracted Services	\$ 203	\$ -	\$ 250	\$ -	\$ 250	\$ 250
801.500	Software Support	\$ 917	\$ 947	\$ 975	\$ 1,022	\$ 1,000	\$ 1,000
851.000	Postage	\$ 895	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
900.000	Printing & Publishing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 22,281</b>	<b>\$ 21,880</b>	<b>\$ 22,961</b>	<b>\$ 20,763</b>	<b>\$ 24,309</b>	<b>\$ 24,971</b>

**101 - General Fund General Government: 262 Elections**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
752.000	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.000	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -
900.000	Printing & Publishing	\$ 375	\$ -	\$ 600	\$ 150	\$ 2,000	\$ 500
<b>Totals</b>		<b>\$ 375</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ 150</b>	<b>\$ 7,000</b>	<b>\$ 500</b>
<b>GOVERNMENT TOTALS</b>		<b>\$ 46,875</b>	<b>\$ 44,502</b>	<b>\$ 67,436</b>	<b>\$ 49,683</b>	<b>\$ 60,726</b>	<b>\$ 51,969</b>

**101 - General Fund: 172 Village Manager**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
702.000	Salary	\$ 21,305	\$ 23,325	\$ 30,360	\$ 28,714	\$ 30,908	\$ 31,835
709.000	SSI	\$ 1,742	\$ 1,564	\$ 2,429	\$ 2,181	\$ 2,502	\$ 2,577
718.000	Health Insurance	\$ 17,254	\$ 18,857	\$ 17,500	\$ 17,794	\$ 18,500	\$ 19,055
726.100	IRA / 457b Retirement	\$ 2,400	\$ 2,400	\$ 2,400	\$ 1,800	\$ 2,400	\$ 2,400
727.000	Life Insurance	\$ 283	\$ 309	\$ 400	\$ 877	\$ 1,560	\$ 1,560
752.000	Supplies	\$ 291	\$ 1,329	\$ 250	\$ 289	\$ 500	\$ 500
860.000	Vehicle Reimbur.	\$ 4,982	\$ 5,513	\$ 4,800	\$ 5,666	\$ 4,800	\$ 4,800
860.100	Vehicle Reimbur. - NT	\$ 1,200	\$ 1,200	\$ 1,500	\$ 1,154	\$ 1,500	\$ 1,545
910.000	Training & Professional Devp.	\$ 468	\$ 1,005	\$ 1,200	\$ 1,205	\$ 1,250	\$ 1,250
913.000	Travel Expenses	\$ -	\$ 508	\$ 1,000	\$ 754	\$ 1,250	\$ 1,250
915.000	Memberships	\$ 691	\$ 694	\$ 750	\$ 831	\$ 750	\$ 750
956.000	Misc.	\$ 53	\$ 58	\$ 50	\$ 154	\$ 50	\$ 50
970.000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
980.000	Office Furniture	\$ 5,847	\$ 775	\$ -	\$ -	\$ -	\$ -
984.000	Software & Programs	\$ -	\$ 202	\$ -	\$ -	\$ 500	\$ 500
985.000	Technology	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
<b>Totals</b>		<b>\$ 56,516</b>	<b>\$ 57,739</b>	<b>\$ 62,639</b>	<b>\$ 61,172</b>	<b>\$ 68,970</b>	<b>\$ 70,572</b>

**101 - General Fund: 173 Administration**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
702.000	Salary	\$ 19,098	\$ 19,870	\$ 19,200	\$ 19,228	\$ 20,477	\$ 21,091
702.100	Premium Pay	\$ -	\$ 25,604	\$ 28,080	\$ 25,068	\$ 17,031	\$ 5,500
709.000	SSI	\$ 1,267	\$ 2,002	\$ 3,782	\$ 1,446	\$ 3,896	\$ 4,013
718.000	Health Insurance	\$ 12,037	\$ 13,364	\$ 13,500	\$ 17,112	\$ 18,250	\$ 18,798
718.100	AFLAC	\$ 1,993	\$ 2,146	\$ 2,500	\$ 1,686	\$ 2,575	\$ 2,652
718.150	Employee Contributions	\$ -	\$ (275)	\$ -	\$ 395	\$ -	\$ -
725.000	Workers Comp.	\$ 900	\$ 157	\$ 500	\$ 1,621	\$ 500	\$ 500
726.000	Retirement Fund	\$ 30	\$ 780	\$ 1,200	\$ 450	\$ -	\$ -
726.100	IRA / 457b Retirement	\$ 810	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
727.000	Life Insurance	\$ 186	\$ 186	\$ 250	\$ 315	\$ 300	\$ 300
752.000	Supplies	\$ 4,045	\$ 4,884	\$ 4,500	\$ 4,786	\$ 5,000	\$ 5,000
767.000	Uniforms	\$ 455	\$ 783	\$ 300	\$ 240	\$ 300	\$ 300
801.000	Contracted Services	\$ 12,324	\$ 8,872	\$ 2,500	\$ 13,495	\$ 2,500	\$ 2,500
801.100	Fireworks	\$ 14,000	\$ 16,000	\$ 15,500	\$ 8,500	\$ 17,000	\$ 17,000
801.400	Copier Contract	\$ 636	\$ 550	\$ 500	\$ 552	\$ 600	\$ 600
801.500	Software Support	\$ -	\$ 212	\$ 250	\$ 150	\$ 300	\$ 300
801.550	IT Support	\$ -	\$ 1,076	\$ 2,500	\$ 1,763	\$ 2,500	\$ 2,500
805.000	Taxes & Fees (Title Insurance)	\$ 2,625	\$ 375	\$ -	\$ 25	\$ -	\$ -
829.000	Legal	\$ 8,773	\$ 7,167	\$ 11,000	\$ 8,730	\$ 11,000	\$ 11,000
829.050	Bonding	\$ 7,697	\$ -	\$ -	\$ -	\$ -	\$ -
829.200	Register of Deeds	\$ 480	\$ 160	\$ 300	\$ 180	\$ 300	\$ 300
830.000	Audit	\$ 5,100	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,500	\$ 7,500
850.000	Telephone	\$ 2,364	\$ 2,556	\$ 2,500	\$ 2,348	\$ 2,500	\$ 2,500
851.000	Postage	\$ 1,282	\$ 1,317	\$ 1,250	\$ 1,584	\$ 1,300	\$ 1,300
851.100	Newsletter - Postage	\$ 399	\$ 1,295	\$ 1,400	\$ 1,493	\$ 2,000	\$ 1,500
860.000	Transportation	\$ 1,648	\$ 1,646	\$ 1,800	\$ 652	\$ 1,854	\$ 1,910
900.000	Printing & Publishing	\$ 794	\$ 540	\$ 1,000	\$ 840	\$ 1,000	\$ 1,000
900.100	Newsletter	\$ 995	\$ 2,320	\$ 2,600	\$ 1,893	\$ 3,000	\$ 2,000
900.200	Webpage	\$ 1,417	\$ 1,375	\$ 1,450	\$ 3,742	\$ 1,450	\$ 1,450
910.000	Training	\$ -	\$ 100	\$ 600	\$ 7,758	\$ 600	\$ 600
910.100	Tutiton	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 7,500
913.000	Travel Expenses	\$ -	\$ -	\$ 600	\$ 16	\$ 600	\$ 600
915.000	Membership & Dues	\$ 1,889	\$ 1,637	\$ 2,000	\$ 1,926	\$ 2,000	\$ 2,000
935.000	Liaibility & Prop. Ins.	\$ 5,000	\$ 4,748	\$ 5,250	\$ 5,882	\$ 5,400	\$ 5,400
956.000	Misc.	\$ 267	\$ 1,427	\$ 250	\$ 533	\$ 250	\$ 250
970.000	Capital Outlay	\$ -	\$ -	\$ 35,000	\$ 15,772	\$ -	\$ -
980.000	Office Furniture	\$ -	\$ 5,060	\$ -	\$ -	\$ -	\$ -
984.000	Software & Programs	\$ 1,009	\$ 908	\$ 250	\$ 968	\$ 250	\$ 250
985.000	Technology	\$ -	\$ 4,041	\$ -	\$ 448	\$ -	\$ -
<b>Totals</b>		<b>\$ 109,520</b>	<b>\$ 138,883</b>	<b>\$ 169,312</b>	<b>\$ 158,597</b>	<b>\$ 162,531</b>	<b>\$ 146,924</b>

**101 - General Fund: 265 Building & Grounds**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
752.000	Supplies	\$ 3,328	\$ 3,378	\$ 4,000	\$ 4,527	\$ 4,000	\$ 4,000
752.850	Trees/Shurbs/Flowers	\$ 631	\$ 508	\$ 2,000	\$ 376	\$ 500	\$ 500
801.000	Contracted Services	\$ 6,480	\$ 533	\$ 3,000	\$ 1,948	\$ 2,500	\$ 2,500
805.000	Taxes & Charge Backs	\$ 3,637	\$ 558	\$ 1,000	\$ 303	\$ 500	\$ 500
850.100	DPW Internet Service	\$ -	\$ -	\$ -	\$ 150	\$ 900	\$ 900
920.000	Electric - Village Hall	\$ 1,689	\$ 1,972	\$ 2,500	\$ 1,863	\$ 2,500	\$ 2,500
920.100	Geothermal - Village Hall	\$ 861	\$ 1,011	\$ 1,500	\$ 780	\$ 1,500	\$ 1,500
920.150	Electric - DPW Building	\$ 921	\$ 878	\$ 1,250	\$ 954	\$ 1,250	\$ 1,250
921.000	DPW Building - Nat. Gas	\$ 1,786	\$ 2,412	\$ 2,500	\$ 2,554	\$ 2,500	\$ 2,500
932.000	Repairs & Maintenance	\$ 1,804	\$ 2,789	\$ 7,500	\$ 8,010	\$ 7,000	\$ 3,000
935.000	Liability & Property Ins.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
956.000	Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
970.000	Capital Outlay	\$ -	\$ 7,079	\$ 18,500	\$ -	\$ -	\$ -
991.000	Bond Principal	\$ 393,000	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500
992.000	Bond Interest	\$ 11,526	\$ 2,761	\$ 5,874	\$ 5,981	\$ 5,767	\$ 5,522
<b>BUILDING &amp; GROUNDS TOTALS</b>		<b>\$ 425,663</b>	<b>\$ 46,379</b>	<b>\$ 72,124</b>	<b>\$ 49,946</b>	<b>\$ 51,417</b>	<b>\$ 47,172</b>

**101 - General Fund: 345 Public Safety**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
752.000	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.000	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.700	Fire Contract	\$ 35,021	\$ 37,796	\$ 39,000	\$ 40,630	\$ 42,264	\$ 44,000
801.800	Sheriff Road Patrol	\$ -	\$ 12,711	\$ 15,000	\$ 30,688	\$ -	\$ -
801.850	Lake Patrol Agreement	\$ 3,024	\$ 3,416	\$ 4,000	\$ 3,908	\$ 4,000	\$ 4,000
956.000	Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 38,045</b>	<b>\$ 53,923</b>	<b>\$ 58,000</b>	<b>\$ 75,226</b>	<b>\$ 46,264</b>	<b>\$ 48,000</b>

**101 - General Fund: 439 Airport**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
752.000	Supplies	\$ -	\$ 92	\$ 100	\$ -	\$ 100	\$ 100
801.000	Contracted Services	\$ 2,305	\$ 13,700	\$ 900	\$ -	\$ 900	\$ 900
915.000	Membership & Dues	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
920.000	Electric	\$ 413	\$ 627	\$ 750	\$ 625	\$ 750	\$ 750
935.000	Liaibility & Prop. Ins.	\$ 1,477	\$ 1,476	\$ 1,750	\$ 1,482	\$ 1,500	\$ 1,500
<b>Totals</b>		<b>\$ 4,220</b>	<b>\$ 15,920</b>	<b>\$ 3,525</b>	<b>\$ 2,132</b>	<b>\$ 3,275</b>	<b>\$ 3,275</b>

**101 - General Fund: 448 Street Lighting**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
920.000	Electric	\$ 1,827	\$ 1,782	\$ 2,300	\$ 1,766	\$ 2,300	\$ 2,300
<b>Totals</b>		<b>\$ 1,827</b>	<b>\$ 1,782</b>	<b>\$ 2,300</b>	<b>\$ 1,766</b>	<b>\$ 2,300</b>	<b>\$ 2,300</b>

**101 - General Fund: 346 Code Enforcement**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
702.000	Salary	\$ 10,653	\$ 11,092	\$ 16,795	\$ 9,692	\$ 16,864	\$ 17,369
709.000	SSI	\$ 821	\$ 796	\$ 1,512	\$ 1,272	\$ 1,518	\$ 1,563
752.000	Supplies	\$ 33	\$ 599	\$ 500	\$ 161	\$ 500	\$ 600
767.000	Uniforms	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ 300
801.500	WhitePages	\$ -	\$ 40	\$ -	\$ -	\$ -	\$ -
801.500	Software - Comcate	\$ 1,708	\$ 2,198	\$ 3,450	\$ 2,514	\$ 3,450	\$ 3,554
801.502	Software - LexisNexus	\$ -	\$ 900	\$ 1,200	\$ 1,021	\$ 1,200	\$ 1,200
801.600	Blight Program	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
829.000	Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
860.000	Transportion & Mileage	\$ -	\$ 324	\$ 1,500	\$ 662	\$ 1,500	\$ 1,545
910.000	Training	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -
956.000	Misc.	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
970.000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
984.000	Software	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -
985.000	Technology	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 13,220</b>	<b>\$ 15,949</b>	<b>\$ 27,007</b>	<b>\$ 15,622</b>	<b>\$ 30,331</b>	<b>\$ 28,131</b>

**101 - General Fund: 701 Planning Commission**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
702.000	Salary	\$ 10,653	\$ 10,912	\$ 11,385	\$ 10,774	\$ 11,591	\$ 11,938
709.000	SSI	\$ 821	\$ 782	\$ 1,025	\$ 847	\$ 1,043	\$ 1,074
752.000	Supplies	\$ -	\$ 197	\$ 250	\$ 44	\$ 250	\$ 250
752.600	Supplies - Meetings	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
801.000	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
900.000	Printing & Publishing	\$ 830	\$ 450	\$ 2,500	\$ 923	\$ 2,500	\$ 1,000
910.000	Training	\$ 687	\$ 1,485	\$ 750	\$ 705	\$ 750	\$ 750
915.000	Membership & Dues	\$ 660	\$ 594	\$ 700	\$ 500	\$ 700	\$ 700
956.000	Misc.	\$ -	\$ -	\$ 50	\$ -	\$ 50	\$ 50
<b>Totals</b>		<b>\$ 13,651</b>	<b>\$ 14,420</b>	<b>\$ 16,860</b>	<b>\$ 13,993</b>	<b>\$ 17,084</b>	<b>\$ 15,963</b>

**101 - General Fund: 702 Zoning Board of Appeals**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
851.000	Postage	\$ 16	\$ -	\$ 55	\$ -	\$ 55	\$ 60
900.000	Printing & Publishing	\$ 340	\$ 200	\$ 300	\$ -	\$ 300	\$ 200
910.000	Training	\$ -	\$ -	\$ 300	\$ 295	\$ 250	\$ 250
<b>Totals</b>		<b>\$ 356</b>	<b>\$ 200</b>	<b>\$ 655</b>	<b>\$ 295</b>	<b>\$ 605</b>	<b>\$ 510</b>
<b>GENERAL FUND TOTALS</b>		<b>\$ 709,893</b>	<b>\$ 389,697</b>	<b>\$ 479,858</b>	<b>\$ 428,432</b>	<b>\$ 443,502</b>	<b>\$ 414,816</b>
<b>FY Surplus / Shortfall</b>		<b>\$ 15,198</b>	<b>\$ 61,440</b>	<b>\$ (99,145)</b>		<b>\$ (9,332)</b>	<b>\$ 14,261</b>

**202 - Major Street Fund: Revenue**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
539.000	METRO Act (P.A. 48)	\$ 11,140	\$ 11,844	\$ 12,500	\$ -	\$ 12,500	\$ 13,000
546.000	Act 51	\$ 222,218	\$ 241,902	\$ 240,000	\$ 190,569	\$ 245,000	\$ 249,900
546.100	Act 82 (2018 Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
556.000	Act 207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
664.000	Interest - Checking	\$ 238	\$ 295	\$ 200	\$ 297	\$ 300	\$ 300
665.000	Interest - Investments	\$ 676	\$ 250	\$ 750	\$ 1,423	\$ 1,000	\$ 1,000
699.000	Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 234,272</b>	<b>\$ 254,291</b>	<b>\$ 253,450</b>	<b>\$ 192,289</b>	<b>\$ 258,800</b>	<b>\$ 264,200</b>

**202 - Major Street Fund: 453 Preservation of Streets**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
702.000	Salary	\$ 23,226	\$ 25,410	\$ 27,510	\$ 26,778	\$ 30,581	\$ 31,498
709.000	SSI	\$ 1,782	\$ 2,177	\$ 2,476	\$ 2,027	\$ 2,550	\$ 2,627
718.000	Health Insurance	\$ -	\$ -	\$ 2,100	\$ 6,279	\$ 8,500	\$ 8,755
725.000	Workers Comp	\$ 196	\$ 709	\$ 750	\$ 1,090	\$ 1,000	\$ 1,000
752.000	Supplies	\$ 750	\$ 12	\$ 750	\$ 789	\$ 1,000	\$ 1,000
752.500	Supplies - Gravel	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ 250
752.550	Supplies - Cold Patch	\$ -	\$ 103	\$ -	\$ 60	\$ 250	\$ 250
752.800	Supplies - Signs	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -
767.000	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200
801.000	Contracted Services	\$ 29,577	\$ 20,000	\$ 440,000	\$ 234,836	\$ 182,500	\$ 236,000
801.200	Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
860.000	Transportation	\$ 1,493	\$ 1,593	\$ 5,000	\$ 3,261	\$ 5,150	\$ 5,305
932.000	Repairs & Maintenance	\$ 2,548	\$ 8,180	\$ 5,000	\$ 6,324	\$ 8,000	\$ 6,000
943.000	Storage Rental Fee	\$ 13,524	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
956.000	Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
970.000	Capital Outlay	\$ 3,813	\$ 2,820	\$ -	\$ -	\$ 5,000	\$ 5,000
<b>Totals</b>		<b>\$ 77,159</b>	<b>\$ 76,004</b>	<b>\$ 499,086</b>	<b>\$ 281,444</b>	<b>\$ 259,981</b>	<b>\$ 312,884</b>

**202 - Major Street Fund: 455 Traffic Services**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
752.000	Supplies	\$ 337	\$ -	\$ 750	\$ -	\$ 4,000	\$ 750
752.800	Supplies - Signs	\$ 890	\$ 1,521	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
801.200	Tree Trimming	\$ 4,000	\$ 1,236	\$ 4,000	\$ 7,414	\$ 4,000	\$ 4,000
<b>Totals</b>		<b>\$ 5,227</b>	<b>\$ 2,757</b>	<b>\$ 6,250</b>	<b>\$ 7,414</b>	<b>\$ 9,500</b>	<b>\$ 6,250</b>

**202 - Major Street Fund: 456 Winter Maintenance**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
752.000	Supplies	\$ 1,081	\$ -	\$ 1,000	\$ 537	\$ 1,000	\$ 1,000
752.400	Salt	\$ 6,500	\$ 7,863	\$ 8,000	\$ 3,877	\$ 8,000	\$ 8,000
752.500	Sand	\$ 275	\$ 207	\$ 500	\$ 908	\$ 500	\$ 500
801.000	Contracted Services	\$ 31,775	\$ 27,500	\$ 35,000	\$ 22,776	\$ 25,000	\$ 25,000
943.100	Salt Barn Rental Fee	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ 3,750
<b>Totals</b>		<b>\$ 43,381</b>	<b>\$ 39,320</b>	<b>\$ 48,250</b>	<b>\$ 28,098</b>	<b>\$ 38,250</b>	<b>\$ 38,250</b>

**202 - Major Street Fund: 457 Administration**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
830.000	Audit	\$ 3,000	\$ 2,400	\$ 3,000	\$ 1,700	\$ 3,000	\$ 3,000
935.000	Liaibility & Prop. Ins.	\$ 1,300	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
809.000	Admin Fee	\$ 12,222	\$ 12,091	\$ 13,200	\$ 10,481	\$ 13,475	\$ 13,745
995.203	Transfer to Local Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 16,522</b>		<b>\$ 17,700</b>	<b>\$ 13,681</b>	<b>\$ 17,975</b>	<b>\$ 18,245</b>
<b>MAJOR STREET EXPENSES</b>		<b>\$ 142,289</b>		<b>\$ 571,286</b>	<b>\$ 330,637</b>	<b>\$ 325,706</b>	<b>\$ 375,629</b>
<b>FY Surplus / Shortfall</b>		<b>\$ 91,983</b>		<b>\$ (317,836)</b>		<b>\$ (66,906)</b>	<b>\$ (111,429)</b>

**203 - Local Street Fund: Revenue**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
546.000	Act 51	\$ 110,868	\$ 119,503	\$ 117,500	\$ 93,819	\$ 120,000	\$ 122,400
664.000	Interest - Checking	\$ 79	\$ 98	\$ 75	\$ 99	\$ 75	\$ 75
665.000	Interest - Investments	\$ 52	\$ 19	\$ 75	\$ 131	\$ 25	\$ 25
687.000	Refunds		\$ -	\$ -	\$ 850	\$ -	\$ -
699.000	Major Street Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 110,999</b>	<b>\$ 119,620</b>	<b>\$ 117,650</b>	<b>\$ 94,899</b>	<b>\$ 120,100</b>	<b>\$ 122,500</b>

**203 - Local Street Fund: 453 Preservation of Streets**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
702.000	Salary	\$ 23,226	\$ 25,210	\$ 27,510	\$ 26,778	\$ 30,581	\$ 31,498
709.000	SSI	\$ 1,782	\$ 2,177	\$ 2,476	\$ 2,027	\$ 2,752	\$ 2,835
718.000	Health Insurance	\$ -	\$ -	\$ 2,100	\$ 6,597	\$ 8,500	\$ 8,755
725.000	Workers Comp	\$ 196	\$ 709	\$ 750	\$ 1,050	\$ 750	\$ 750
752.000	Supplies	\$ 711	\$ 160	\$ 750	\$ 237	\$ 750	\$ 500
752.500	Supplies - Gravel	\$ 345	\$ -	\$ 300	\$ 300	\$ 300	\$ 500
752.550	Supplies - Cold Patch	\$ -	\$ 100	\$ 200	\$ 246	\$ 200	\$ 250
767.000	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200
801.000	Contracted Services	\$ 12,000	\$ 6,000	\$ 22,500	\$ 5,000	\$ 10,000	\$ 10,000
801.200	Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.300	Brine	\$ 1,000	\$ 1,550	\$ 2,400	\$ 550	\$ 2,400	\$ 2,400
860.000	Transportation	\$ 1,500	\$ 2,096	\$ 5,000	\$ 2,793	\$ 5,000	\$ 5,150
932.000	Repairs & Maintenance	\$ -	\$ -	\$ 1,000	\$ 2,554	\$ 3,000	\$ 3,000
943.000	Storage Rental Fee	\$ 17,556	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
956.000	Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
970.000	Capital Outlay	\$ 3,799	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
<b>Totals</b>		<b>\$ 62,115</b>	<b>\$ 53,002</b>	<b>\$ 79,986</b>	<b>\$ 48,132</b>	<b>\$ 84,433</b>	<b>\$ 85,838</b>

**203 - Local Street Fund: 455 Traffic Services**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
752.000	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
752.800	Supplies - Signs	\$ 606	\$ 540	\$ 1,000	\$ -	\$ 1,000	\$ 1,500
801.200	Tree Trimming	\$ 1,390	\$ -	\$ 4,000	\$ 2,471	\$ 4,000	\$ 4,000
<b>Totals</b>		<b>\$ 1,996</b>	<b>\$ 540</b>	<b>\$ 5,000</b>	<b>\$ 2,471</b>	<b>\$ 5,000</b>	<b>\$ 5,500</b>

**203 - Local Street Fund: 456 Winter Maintenance**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
752.000	Supplies	\$ -	\$ -	\$ 500	\$ 233	\$ 500	\$ 500
752.400	Salt	\$ 3,917	\$ 4,935	\$ 5,000	\$ 2,352	\$ 5,000	\$ 5,000
752.500	Sand	\$ 188	\$ 189	\$ 500	\$ 873	\$ 500	\$ 500
801.000	Contracted Services	\$ 22,713	\$ 22,169	\$ 24,000	\$ 24,000	\$ 20,000	\$ 20,000
943.100	Salt Barn Rental Fee	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ 3,750
<b>Totals</b>		<b>\$ 30,568</b>	<b>\$ 31,043</b>	<b>\$ 33,750</b>	<b>\$ 27,458</b>	<b>\$ 29,750</b>	<b>\$ 29,750</b>

**203 - Local Street Fund: 457 Administration**

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
830.000	Audit	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
935.000	Liaibility & Prop. Ins.	\$ 1,098	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,500
809.000	Admin Fee	\$ 6,098	\$ 6,489	\$ 6,463	\$ 5,160	\$ 6,600	\$ 6,732
<b>Totals</b>		<b>\$ 8,696</b>	<b>\$ 9,239</b>	<b>\$ 9,213</b>	<b>\$ 7,910</b>	<b>\$ 9,350</b>	<b>\$ 9,732</b>

<b>LOCAL STREET EXPENSES</b>		<b>\$ 103,375</b>	<b>\$ 93,824</b>	<b>\$ 127,949</b>	<b>\$ 85,971</b>	<b>\$ 128,533</b>	<b>\$ 130,820</b>
<b>FY Surplus / Shortfall</b>		<b>\$ 7,624</b>	<b>\$ 25,796</b>	<b>\$ (10,299)</b>		<b>\$ (8,433)</b>	<b>\$ (8,320)</b>

### 207 - Road Patrol Millage Revenue

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
403.000	Road Patrol Millage	\$ -	\$ -	\$ -	\$ -	\$ 33,472	\$ 34,776
528.100	ARPA (Transfer In)	\$ -	\$ -	\$ -	\$ -	\$ 10,628	\$ 10,224
<b>Totals</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,100</b>	<b>\$ 45,000</b>

### 207 - Road Patrol Millage Expenditures

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
801.000	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ 44,100	\$ 45,000
<b>Totals</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,100</b>	<b>\$ 45,000</b>
<b>FY Surplus / Shortfall</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### 590 - Sewer Fund: Revenue

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
664.000	Interest - Checking	\$ 6	\$ 3	\$ 5	\$ 4	\$ 5	\$ 5
665.000	Interest - Investments	\$ 26	\$ 10	\$ 25	\$ 66	\$ 40	\$ 40
672.000	Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 32</b>	<b>\$ 13</b>	<b>\$ 30</b>	<b>\$ 70</b>	<b>\$ 45</b>	<b>\$ 45</b>

### 590 - Sewer Fund Expenses

Acct.	Item	2020-21 Actual	2021-2022 Actual	2022-2023 Amended	Year to Date	2023-24 Proposed	2024-25 Projected
801.000	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
956.000	Misc. (CMDHD)	\$ 1,875	\$ 638	\$ 800	\$ -	\$ 800	\$ 800
995.101	Admin Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 1,875</b>	<b>\$ 638</b>	<b>\$ 800</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ 800</b>
<b>FY Surplus / Shortfall</b>		<b>\$ (1,843)</b>	<b>\$ (625)</b>	<b>\$ (770)</b>	<b>\$ 70</b>	<b>\$ (755)</b>	<b>\$ (755)</b>