



Agenda

Regular Meeting of the Lake Odessa Village Council

August 21, 2023 at 7:00 PM

Page Memorial Building, 839 Fourth Avenue, Lake Odessa MI 48849

I. Call to Order

II. Pledge of Allegiance

III. Roll Call

IV. Approval of Agenda

V. Citizen Comment on Agenda Items (Limited to 5 Minutes)

Under the Open Meetings Act, any citizen may come forward at this time and make comment on items that appear on the agenda. Comments will be limited to five minutes per person. Anyone who would like to speak shall state his/her name and address for the record. Remarks should be confined to the question at hand and addressed to the chair in a courteous tone. No person shall have the right to speak more than once on any particular subject until all other persons wishing to be heard on that subject have had the opportunity to speak.

VI. Minutes

Motion to approve the following:

- a. Unapproved minutes of the July 17, 2023 Village Council meeting.

VII. Bills

- a. Motion to approve payment of July 2023 bills less than or equal to \$3,000.
- b. Motion to approve payment of the following bills over \$3,000:
 1. \$3,782.25 to GEI Consultants for engineering services related to the community entrance sign
 2. \$43,875.00 to Lunghamer Ford for a 2023 Ford Interception Police vehicle
 3. \$8,500.00 to the Michigan Municipal League for Executive Search fees

VIII. Consent Agenda

The following consent agenda will normally be adopted without discussion; however, at the request of any council member, any item may be removed from the consent agenda for discussion.

Reports and Minutes

Motion to accept and file the following:

- a. Approved minutes of the May 23, 2023 Lakewood Wastewater Authority meeting.
- b. Approved minutes of the July 10, 2023 Lake Odessa Area Arts Commission meeting.
- c. Unapproved minutes of the July 24, 2023 Lake Odessa Planning Commission meeting.
- d. Approved minutes of the July 29, 2023 Lake Odessa Area Arts Commission special meeting.

IX. Departmental Reports

- X. Committee Reports
 - a. Personnel
 - b. Finance
 - c. Parks and Recreation

- XI. Presentations
 - a. FY 2022 Audit Report - Dave DeHaan, CPA

- XII. Discussion Items
 - a. Discussion Regarding Replacement of Municipal Beach Pavilion
 - b. Discussion Regarding Village Manager Work List and Evaluation Form

- XIII. New Business
 - a. Motion for the adoption of Resolution 2023-46; a Resolution approving and ratifying the Village President's appointment of Ty Nurenborg to the Lake Odessa Area Arts Commission.
 - b. Motion for the adoption of Resolution 2023-47; a Resolution approving and ratifying the Village President's appointment of Ben DeJong to the Lake Odessa Downtown Development Authority.
 - c. Motion for the adoption of Resolution 2023-48; a, a Resolution approving the annual support of the Ionia County Economic Alliance (ICEA) in the amount of \$2,000.
 - d. Motion for the adoption of Resolution 2023-49; a Resolution consenting to inclusion of the Village of Lake Odessa in the Ionia County Brownfield Redevelopment Authority
 - e. Motion for the adoption of Resolution 2023-50; a Resolution approving Michigan Department of Transportation Contract 23-5314 and authorizing signatories
 - f. Motion for the adoption of Resolution 2023-51; a Resolution approving an agreement with Dixon Engineering for professional services at the Bonanza Road Water Filtration Plant
 - g. Motion for the adoption of Ordinance 2023-03, an Ordinance regulating the operation of Mobile Food Vending units
 - h. Motion for the adoption of Resolution 2023-52; a Resolution regulating the operation of Mobile Food Vending units

- XIV. Miscellaneous Correspondence

- XV. Trustee Comments

- XVI. Public Comment

- XVII. Adjournment

VILLAGE OF LAKE ODESSA
MINUTES
REGULAR COUNCIL MEETING
JULY 17, 2023
PAGE MEMORIAL BUILDING
839 FOURTH AVENUE
LAKE ODESSA, MICHIGAN 48849

Meeting called to order at 7:00 pm by Village President Karen Banks.

ROLL CALL

Council present: President Karen Banks, Trustee Terri Cappon, Trustee Jennifer Hickey, Trustee Carrie Johnson, Trustee Michael Brighton, Trustee Martha Yoder, Trustee Rob Young

Staff present: Kathy Forman, Ben Geiger, Jesse Trout

Visitors present: Mollie Macleod, Lakewood News; Heidi Reed, Nancy Mattson, Kathleen Cross, Cindy Kemp, Charles Crosett, Gary Mattson, Carolyn Mayhew.

APPROVAL OF THE AGENDA

Motion by Young, supported by Cappon, to approve the agenda as amended. Motion carried unanimously by voice vote of members present, 7-0.

PUBLIC COMMENT ON AGENDA ITEMS

1. Heidi Reed asked for clarification on the * next to invoices on the agenda. The * means they have been paid.
2. Nancy Mattson discussed concerns about removal of yard sale signs.
3. Kathleen Cross asked why signs were being removed.
4. Cindy Kemp would like to have Handicapped Parking spaces on Fourth Avenue in the business district.
5. Charles Crossett discussed concerns about removal of yard sale signs.
6. Gary Mattson discussed concerns about enforcing different actions, wondered about signage in our ordinances.

MINUTES

Motion by Johnson, supported by Yoder, to approve the minutes from the June 19, 2023 regular meeting. Motion carried unanimously by voice vote of members present, 7-0.

BILLS

Motion by Cappon, supported by Young, to approve expenditures equal to or less than \$3,000.00 for the period 6/1/2023 through 6/30/2023. Motion carried unanimously by voice vote of members present, 7-0.

Motion by Johnson, supported by Cappon to approve the bills in excess of \$3,000 as submitted.

Motion carried unanimously by voice vote of members present, 7-0.

CONSENT AGENDA

- a) Approved minutes of the June 8, 2023 Lake Odessa Area Arts Commission meeting.
- b) Unapproved minutes of the July 11, 2023 Downtown Development Authority meeting.
- c) Unapproved minutes of the July 10, 2023 Lakewood Recreational Authority meeting.

Motion by Yoder, supported by Hickey, to approve the consent agenda. Motion carried unanimously by voice vote of members present, 7-0.

DEPARTMENTAL REPORTS

Manager: Report submitted.
Clerk/Treasurer: Report submitted.
Police: Report submitted.
Public Works: Report submitted.
Planning and Zoning: Report submitted.

COMMITTEE REPORTS:

Personnel Committee: No report.
Finance Committee: No report.
Parks & Recreation Committee: No report.

PRESENTATIONS

- a) President Banks read a proclamation congratulating Jerry's Tire on their 75th Anniversary.

DISCUSSION ITEMS

- a) Discussed the draft ordinance pertaining to the regulation of mobile food trucks. Motion by Yoder, supported by Brighton, to table this discussion. Banks called for a roll call vote. Yes: Yoder, Brighton, Young, Hickey, Cappon, Johnson, Banks; No: None; Absent: None; Abstain: None. Motion passed, 7-0.
- b) Discussed the draft tattoo parlor ordinance. Motion by Young, supported by Hickey, to refer this Planning Commission and hold a public hearing. Banks called for a roll call vote. Yes: Young, Hickey, Brighton, Cappon, Johnson, Yoder, Banks; No: None; Absent: None; Abstain: None. Motion passed, 7-0.
- c) Discussed a clerk/treasurer salary adjustment. Motion by Cappon, supported by Yoder, to recommend this to the Personnel and Finance Committees for more work on this item. Motion carried unanimously by voice vote of members present, 7-0.
- d) Discussed the Village Manager's membership on the Lakewood Recreational Authority. The Village Manager is appointed by the Village Council and is a voting member of the Authority.
- e) Carolyn Mayhew, representing the Jordan Lake Trail, asked the council to allow The Jordan Lake Trail Board to place an art piece at the trailhead for the new portion of the Jordan Lake Trail. Motion by Young, supported by Brighton, to allow the Jordan Lake Trail Board to place an art piece titled "Birdcage" on Village property at the trailhead of the Jordan Lake Trail near Fourth Street and Jordan Lake Avenue. Motion carried unanimously by voice vote of members present, 7-0.

NEW BUSINESS

- a) Proposed Resolution 2023-41: Approving expenditures for outfitting the 2023 Police Ford Interceptor.

Motion by Yoder, supported by Cappon, to approve proposed Resolution 2023-41. Banks called for a roll call vote. Yes: Yoder, Cappon, Brighton, Hickey, Johnson, Young, Banks; No: None; Absent: None; Abstain: None. Motion passed, 7-0.

- b) Proposed Resolution 2023-42: Approving a change order to the contract with Dixon Engineering for water tower maintenance.

Motion by Johnson, supported by Cappon, to approve proposed Resolution 2023-42. Banks called for a roll call vote. Yes: Johnson, Cappon, Brighton, Hickey, Yoder, Banks; No: None; Absent: None; Abstain: Young (due to conflict of interest). Motion passed, 6-0.

- c) Proposed Resolution 2023-43: Authorizing construction of a monument sign at the corner of Jordan Lake Street and Fourth Avenue.

Motion by Young, supported by Hickey, to approve proposed Resolution 2023-43. Banks called for a roll call vote. Yes: Young, Hickey, Brighton, Cappon, Yoder, Johnson, Banks; No: None; Absent: None; Abstain: None. Motion passed, 7-0.

MISCELLANEOUS CORRESPONDENCE

- a) None

TRUSTEE COMMENTS

Banks – Art in the Park is August 5th. Volunteers are still needed, there is a link on the village website to sign up.

Brighton – No comment.

Cappon – No comment.

Hickey – No comment.

Johnson – No comment.

Yoder – No comment.

Young – No comment.

PUBLIC COMMENT

Kathleen Cross – Discussed the grass area between the sidewalk and road in front of her house.

Jay Carpenter – Asked for help with a washout on the road by Jerry's Tire.

Gary Mattson – Complimented Jesse and his team at the DPW department.

ADJOURNMENT

Motion by Young, supported by Johnson, to adjourn the meeting. Motion carried unanimously by voice vote of members present, 7-0.

Meeting adjourned at 8:08 pm.

Respectfully submitted,
Kathy S. Forman
Village Clerk / Treasurer



PLEASE REMIT TO:
PO Box 843005
Boston, MA 02284-3005

GEI PAYMENT INFORMATION: In accordance with industry best practices and to help prevent fraud, please contact Julio Guerrero, Senior AR Specialist (781-721-4102) to verify any requests for change in the GEI Payment Instructions. For any billing questions, please contact Billing@GEIConsultants.com.

Attention: Mr. Patrick Reagan
Village of Lake Odessa
manager@lakeodessa.org
839 Fourth Avenue
Lake Odessa, MI 48849
United States

Invoice : 5016931
Invoice Date : 11/10/2022
Due Date : 12/10/2022
Project : 2200254
Project Name : DDA Community Entrance Sign

For Professional Services Rendered For 10/1/2022 Through 10/28/2022

		<u>Current</u> <u>Billings</u>
2200254 - DDA Community Entrance Sign		
1 - Engineering Services		3,783.25
Rate Labor	3,783.25	
		Current Billings
		<u>3,783.25</u>
		Amount Due This Bill
		<u>3,783.25</u>

Total Fee :	10,000.00
To Date Billings :	<u>5,218.75</u>
Total Remaining :	4,781.25

Mark F. Stoor

248-275-801.000

1 - Engineering Services

Rate Labor

Class / Employee

<i>Class / Employee</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Drafter/Designer			
Brooke P Martin	13.00	86.000	1,118.00
Senior Professional - Grade 5			
Alejandra A Contreras Moreno	2.25	133.000	299.25
Morgan E Carden	4.50	133.000	598.50
Total Senior Professional - Grade 5	6.75		897.75
Staff Professional - Grade 2			
Alexander F Schultz	17.50	101.000	1,767.50
	Total Rate Labor		3,783.25
Total Bill Task: 1 - Engineering Services			3,783.25

Total Project: 2200254 - DDA Community Entrance Sign

3,783.25



Lunghamer Ford

1960 E. Main Street
Owosso, MI 48867
888-92-FLEET fax 517-6250-5832

Invoice No. 2221Z

INVOICE

Customer

Name Village of Lake Odessa
Address 839 Fourth Avenue
City Lake Odessa State MI ZIP 48849
Phone 616-374-8698 Attn:Patrick Reagan

Date 7/12/2023
Order No. Letter
Rep Bill Campbell
FOB Owosso, MI

Qty	Description	Unit Price	TOTAL
1	Bid requires payment within 10 days of delivery or \$8.00 a day from 10th day from delivery date will be Charged. 2023 FORD POLICE INTERCEPTOR UTILITY AWD VIN:1FM5K8AB3PGB37963	\$43,875.00	\$43,875.00
<p><i>Bill Campbell</i> <u>7/12/23</u></p> <p>RECEIVED BY AND DATED:</p>			

Payment Details

Cash
 Check
 Credit Card

Name _____
 CC # _____
 Expires _____

SubTotal	\$43,875.00
Shipping & Handling	\$0.00
Taxes MI	\$0.00
TOTAL	\$43,875.00

Office Use Only

1.5% due if not paid within 10 days from delivery of vehicle

Thank You for you order

101-301-970.002

Blc 7/18/23



michigan municipal league
Better Communities. Better Michigan.

INVOICE

Bill To: Karen Banks
Lake Odessa
839 Fourth Ave.
Lake Odessa, MI 48849-1077

Sold To: Lake Odessa
839 Fourth Ave.
Lake Odessa, MI 48849-1077

Invoice #	26234
Invoice Date	5/9/2023
Due Date	Net 30 Days
Customer ID	267

Description	Quantity	Unit Price	Total
Executive Search Fees	1	8,500.00	8,500.00
Search for position of Village Manager			
Final Billing			

101-101-801.000

Total	8,500.00
Amount Paid Ck #:	
BALANCE DUE	8,500.00

01-01-00-2009-0000

For questions regarding payment, please call Finance at 734-669-6371.
For questions regarding the service, please call 734-662-3246.

Invoice #: 26234

Please remit payment to:
Michigan Municipal League
PO Box 7409
Ann Arbor, MI 48107-7409

Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank ARTS					
07/13/2023	ARTS	3310	LACOC	LAKWOOD AREA CHAMBER OF COMMERCE	25.00
07/13/2023	ARTS	3311	MATT PORTE	MATT PORTER	450.00
07/13/2023	ARTS	3312	MISC	MARK ZICKEFOOSE	800.00
07/13/2023	ARTS	3313	MISC	MICHAEL HULETT	350.00
07/13/2023	ARTS	3314	MISC	RUSS FRANZEN	125.00
07/18/2023	ARTS	3315	AMAZON	AMAZON CAPITAL SERVICES, INC.	62.32
07/18/2023	ARTS	3316	VERIZON	VERIZON WIRELESS	43.53
07/27/2023	ARTS	3317	CHROUCH	CHROUCH COMMUNICATIONS, INC.	24.00
07/27/2023	ARTS	3318	KAREN	KAREN BANKS	66.00
07/27/2023	ARTS	3319	LACOC	LAKWOOD AREA CHAMBER OF COMMERCE	60.00
07/27/2023	ARTS	3320	MISC	ADAMS OUTDOOR ADVERTISING	1,900.00

ARTS TOTALS:

Total of 11 Checks:	3,905.85
Less 0 Void Checks:	0.00
Total of 11 Disbursements:	3,905.85

Bank DDA 6015 DOWNTOWN DEVELOPMENT AUTHORITY

07/06/2023	DDA	1223	LAKWOOD	LAKWOOD NEWS	129.00
07/13/2023	DDA	1224	GEI	GEI CONSULTANTS	4,645.25
07/13/2023	DDA	1225	TRUE	VILLAGE TRUE VALUE LUMBER	33.98

DDA TOTALS:

Total of 3 Checks:	4,808.23
Less 0 Void Checks:	0.00
Total of 3 Disbursements:	4,808.23

Bank GEN 1447 GENERAL FUND

07/06/2023	GEN	42491	014	VILLAGE OF LAKE ODESSA	1,188.34
07/06/2023	GEN	42492	ADT	ADT COMMERCIAL	63.74
07/06/2023	GEN	42493	AMAZON	AMAZON CAPITAL SERVICES, INC.	247.24
07/06/2023	GEN	42494	CONRADS	CONRADS QUICK LUBE	100.00
07/06/2023	GEN	42495	GFOA	GOVERNMENT FINANCE OFFICERS ASSOC	160.00
07/06/2023	GEN	42496	MSP	MICHIGAN STATE POLICE	90.00
07/06/2023	GEN	42497	TRUE	VILLAGE TRUE VALUE LUMBER	62.88
07/06/2023	GEN	42498	VERIZON	VERIZON WIRELESS	151.23
07/06/2023	GEN	42499	WEX	WEX BANK	1,457.86
07/06/2023	GEN	42500	WOW	WOW! BUSINESS	139.34
07/07/2023	GEN	42501	GREGORYEM	GREGORY EM GRAPHICS & DESIGN	15.95
07/07/2023	GEN	42502	MCM MI	MCM MI CONSTRUCTION LLC	960.00
07/07/2023	GEN	42503	MCM MI	MCM MI CONSTRUCTION LLC	960.00
07/07/2023	GEN	42504	MCM MI	MCM MI CONSTRUCTION LLC	960.00
07/07/2023	GEN	42505	MCM MI	MCM MI CONSTRUCTION LLC	960.00
07/07/2023	GEN	42506	MCM MI	MCM MI CONSTRUCTION LLC	960.00
07/07/2023	GEN	42507	MCM MI	MCM MI CONSTRUCTION LLC	960.00
07/07/2023	GEN	42508	MCM MI	MCM MI CONSTRUCTION LLC	960.00
07/07/2023	GEN	42509	MCM MI	MCM MI CONSTRUCTION LLC	960.00
07/07/2023	GEN	42510	MML	MICHIGAN MUNICIPAL LEAGUE	8,500.00
07/13/2023	GEN	42511	AMAZON	AMAZON CAPITAL SERVICES, INC.	331.81
07/13/2023	GEN	42512	CARDMEMBER	ELAN FINANCIAL SERVICES	835.90
07/13/2023	GEN	42513	CONSUMERS	CONSUMERS ENERGY	35.47
07/13/2023	GEN	42514	GRANGER	GRANGER	66.96
07/13/2023	GEN	42515	INTERSTATE	INTERSTATE BILLING SERVICE, INC	1,000.00
07/13/2023	GEN	42516	MISC	NUVUE TINT AND GRAPHICS	1,700.00
07/13/2023	GEN	42517	MMTA	MICHIGAN MUNICIPAL TREASURERS ASSOC	399.00
07/13/2023	GEN	42518	MSP	MICHIGAN STATE POLICE	60.00
07/13/2023	GEN	42519	SHERWIN	SHERWIN WILLIAMS	136.54
07/13/2023	GEN	42520	TRUE	VILLAGE TRUE VALUE LUMBER	24.84
07/18/2023	GEN	42521	AMAZON	AMAZON CAPITAL SERVICES, INC.	118.01
07/18/2023	GEN	42522	BLUE CROSS	BLUE CROSS BLUE SHIELD OF MICHIGAN	75.06
07/18/2023	GEN	42523	CIVICPLUS	CIVICPLUS LLC	2,450.00
07/18/2023	GEN	42524	CONSUMERS	CONSUMERS ENERGY	662.42
07/18/2023	GEN	42525	LUNGHAMER	LUNGHAMER FORD OF OWOSSO, LLC	43,875.00
07/18/2023	GEN	42526	VERIZON	VERIZON WIRELESS	289.77
07/18/2023	GEN	42527	WOW	WOW! BUSINESS	121.00
07/27/2023	GEN	42528	ADT	ADT COMMERCIAL	63.74
07/27/2023	GEN	42529	AMAZON	AMAZON CAPITAL SERVICES, INC.	58.35
07/27/2023	GEN	42530	BCN	BLUE CARE NETWORK	1,149.55
07/27/2023	GEN	42531	BULLSEYE	BULLSEYE PEST DEFENSE	420.00
07/27/2023	GEN	42532	BULLSEYE	BULLSEYE PEST DEFENSE	150.00
07/27/2023	GEN	42533	HSV	HSV REDI-MIX	74.38
07/27/2023	GEN	42534	MISC	KENDRA BACKING	105.00

Check Date	Bank	Check	Vendor	Vendor Name	Amount
07/27/2023	GEN	42535	SBAM PLAN	SBIS	414.60
07/27/2023	GEN	42536	SMITHWELD	SMITH WELDING & REPAIR	10.00
07/27/2023	GEN	42537	TRUE	VILLAGE TRUE VALUE LUMBER	14.99
07/27/2023	GEN	42538	WOW	WOW! BUSINESS	145.96
07/27/2023	GEN	42539	WOW	WOW! BUSINESS	101.25

GEN TOTALS:

Total of 49 Checks:	74,746.18
Less 0 Void Checks:	0.00
Total of 49 Disbursements:	74,746.18

Bank HWY 6659 GENERAL HWY

07/27/2023	HWY	2116	BCN	BLUE CARE NETWORK	44.50
07/27/2023	HWY	2117	HAMMERSMIT	HAMMERSMITH EQUIPMENT COMPANY	1,625.00
07/27/2023	HWY	2118	SBAM PLAN	SBIS	76.87

HWY TOTALS:

Total of 3 Checks:	1,746.37
Less 0 Void Checks:	0.00
Total of 3 Disbursements:	1,746.37

Bank LOC 6646 LOCAL STREETS

07/06/2023	LOC	2378	SHERWIN	SHERWIN WILLIAMS	516.32
07/18/2023	LOC	2379	BLUE CROSS	BLUE CROSS BLUE SHIELD OF MICHIGAN	12.10
07/27/2023	LOC	2380	BCN	BLUE CARE NETWORK	7.74
07/27/2023	LOC	2381	SBAM PLAN	SBIS	11.29

LOC TOTALS:

Total of 4 Checks:	547.45
Less 0 Void Checks:	0.00
Total of 4 Disbursements:	547.45

Bank MAJ 6633 MAJOR STREETS

07/06/2023	MAJ	2451	SHERWIN	SHERWIN WILLIAMS	344.22
07/13/2023	MAJ	2452	CLORWELL	CLOWELL ELECTRICAL CONTRACTORS, LLC	358.00
07/18/2023	MAJ	2453	BLUE CROSS	BLUE CROSS BLUE SHIELD OF MICHIGAN	7.56
07/27/2023	MAJ	2454	BCN	BLUE CARE NETWORK	19.34
07/27/2023	MAJ	2455	SBAM PLAN	SBIS	11.79

MAJ TOTALS:

Total of 5 Checks:	740.91
Less 0 Void Checks:	0.00
Total of 5 Disbursements:	740.91

Bank PR VI 1498 PAYROLL

07/03/2023	PR VI	28(E)	AMERICAN F	AMERICAN FUNDS	187.50
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PR VI TOTALS:

Total of 1 Checks:	187.50
Less 0 Void Checks:	0.00
Total of 1 Disbursements:	187.50

Bank WATER 6620 WATER

07/06/2023	WATER	5730	BADGER	BADGER METER	790.32
07/06/2023	WATER	5731	KCI	KCI	363.68
07/06/2023	WATER	5732	MICHCAT	MICHIGAN CAT	673.72
07/06/2023	WATER	5733	MISC	HURLESS MACHINE SHOP	240.00
07/06/2023	WATER	5734	NAPA	MOTOR PARTS AND EQUIPMENT COMPANY	179.28
07/06/2023	WATER	5735	VERIZON	VERIZON WIRELESS	36.27
07/06/2023	WATER	5736	WEX	WEX BANK	447.93
07/06/2023	WATER	5737	WOW	WOW! BUSINESS	69.68
07/13/2023	WATER	5738	AT&T	AT&T	108.88
07/13/2023	WATER	5739	INTERSTATE	INTERSTATE BILLING SERVICE, INC	755.00
07/13/2023	WATER	5740	MISC	MWEA LOCAL SECTION 7	60.00
07/18/2023	WATER	5741	BLUE CROSS	BLUE CROSS BLUE SHIELD OF MICHIGAN	196.41
07/18/2023	WATER	5742	CONSUMERS	CONSUMERS ENERGY	787.82

Check Date	Bank	Check	Vendor	Vendor Name	Amount
07/18/2023	WATER	5743	VERIZON	VERIZON WIRELESS	130.59
07/27/2023	WATER	5744	BCN	BLUE CARE NETWORK	3,509.59
07/27/2023	WATER	5745	IONIA CITY	CITY OF IONIA	44.00
07/27/2023	WATER	5746	SBAM PLAN	SBIS	303.06
07/27/2023	WATER	5747	WOW	WOW! BUSINESS	72.99

WATER TOTALS:

Total of 18 Checks:	8,769.22
Less 0 Void Checks:	0.00
Total of 18 Disbursements:	8,769.22

REPORT TOTALS:

Total of 94 Checks:	95,451.71
Less 0 Void Checks:	0.00
Total of 94 Disbursements:	95,451.71

User: KATHY

DB: Lake Odessa Vil

PERIOD ENDING 07/31/2023

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGD USED
		AMENDED BUDGET	NORMAL	07/31/2023 (ABNORMAL)	MONTH 07/31/2023 INCREASE (DECREASE)	NORMAL	(ABNORMAL)	BALANCE	
Fund 101 - GENERAL FUND									
Revenues									
Dept 000 - BALANCE SHEET / GENERAL									
101-000-402.000	CURRENT REAL PROPERTY TAXES	480,000.00		102,629.16		104,046.21		377,370.84	21.38
101-000-410.000	CURRENT PERSONAL PROPERTY TAX	30,000.00		147.77		147.77		29,852.23	0.49
101-000-428.000	MANUFACTURED HOUSING FEES	450.00		242.00		38.50		208.00	53.78
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	7,500.00		1,508.01		1,508.01		5,991.99	20.11
101-000-476.000	LIQUOR LICENSE FEES	1,800.00		0.00		0.00		1,800.00	0.00
101-000-477.000	CABLE TV FRANCHISE	2,600.00		699.89		0.00		1,900.11	26.92
101-000-490.000	SPECIAL USE/ZBA PERMIT	500.00		0.00		0.00		500.00	0.00
101-000-490.001	ZONING PERMIT FEES	550.00		850.00		50.00		(300.00)	154.55
101-000-542.000	METRO ACT	9,100.00		9,614.67		0.00		(514.67)	105.66
101-000-549.000	TREE GRANT	1,200.00		0.00		0.00		1,200.00	0.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE TAX	82,000.00		40,758.92		0.00		41,241.08	49.71
101-000-574.000	STATE REVENUE SHARING	205,694.00		66,708.00		0.00		138,986.00	32.43
101-000-574.001	EVIP PMTS	50,550.00		16,850.00		0.00		33,700.00	33.33
101-000-580.000	CONTRIBUTION FROM LOCAL UNITS	50,000.00		0.00		0.00		50,000.00	0.00
101-000-601.000	VEHICLE RENTAL INCOME	15,000.00		0.00		0.00		15,000.00	0.00
101-000-632.000	MOWING	500.00		225.00		125.00		275.00	45.00
101-000-635.000	MAY CLEAN UP (NON-RESIDENTS)	200.00		795.00		0.00		(595.00)	397.50
101-000-643.000	PENALTIES & INTEREST ON TAXES	300.00		652.24		0.00		(352.24)	217.41
101-000-656.000	PARKING TICKET FEES	250.00		0.00		0.00		250.00	0.00
101-000-657.000	ORDINANCE FINES	2,000.00		2,812.52		406.89		(812.52)	140.63
101-000-665.000	INTEREST	5,000.00		5,798.22		1,195.26		(798.22)	115.96
101-000-667.000	RENTS-BUILDINGS-LAND	2,000.00		875.00		125.00		1,125.00	43.75
101-000-673.000	SALE OF FIXED ASSET	20,000.00		0.00		0.00		20,000.00	0.00
101-000-674.000	DONATIONS-PRIVATE SOURCES	1,500.00		0.00		0.00		1,500.00	0.00
101-000-676.000	REIMBURSEMENTS	0.00		140.00		140.00		(140.00)	100.00
101-000-684.000	MISC REVENUE	500.00		241.05		0.00		258.95	48.21
101-000-684.001	MISC REVENUE-MISC REVENUE GENERAL	7,000.00		3,459.50		0.00		3,540.50	49.42
101-000-684.010	MISC REVENUE-POLICE	1,000.00		314.00		80.00		686.00	31.40
Total Dept 000 - BALANCE SHEET / GENERAL		977,194.00		255,320.95		107,862.64		721,873.05	26.13
TOTAL REVENUES		977,194.00		255,320.95		107,862.64		721,873.05	26.13
Expenditures									
Dept 101 - GOVERNING BODY									
101-101-702.708	TRUSTEE MEETING FEES	9,000.00		3,712.50		600.00		5,287.50	41.25
101-101-702.709	TREASURER - CLERK WAGES	15,000.00		0.00		0.00		15,000.00	0.00
101-101-710.000	EMPLOYER FICA	0.00		284.00		45.90		(284.00)	100.00
101-101-711.000	EMPLOYERS SHARE OF PENSION	1,500.00		0.00		0.00		1,500.00	0.00
101-101-723.000	WORKMEN'S COMPENSATION	300.00		55.47		0.00		244.53	18.49
101-101-727.000	OFFICE SUPPLIES	1,500.00		0.00		0.00		1,500.00	0.00
101-101-728.000	SUPPLIES	100.00		51.20		0.00		48.80	51.20
101-101-730.000	MEALS & MILEAGE	100.00		0.00		0.00		100.00	0.00
101-101-740.000	POSTAGE	200.00		0.00		0.00		200.00	0.00
101-101-750.000	DUES & MEMBERSHIPS	3,200.00		2,033.00		0.00		1,167.00	63.53
101-101-752.000	EDUCATION & TRAINING	5,500.00		0.00		0.00		5,500.00	0.00
101-101-754.000	SAFE DEPOSIT BOX RENTAL	15.00		0.00		0.00		15.00	0.00
101-101-801.000	CONTRACTED SERVICES	20,000.00		21,948.00		8,660.00		(1,948.00)	109.74
101-101-805.000	ATTORNEY FEES	5,000.00		2,760.75		0.00		2,239.25	55.22
101-101-806.000	AUDIT SERVICES	6,000.00		0.00		0.00		6,000.00	0.00
101-101-850.000	COMMUNICATION EXPENSE	900.00		343.84		75.51		556.16	38.20
101-101-880.000	COMMUNITY PROMOTION	8,000.00		2,450.00		2,450.00		5,550.00	30.63
101-101-880.001	DOWNTOWN DEVELOPMENT	15,000.00		0.00		0.00		15,000.00	0.00

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PERIOD ENDING 07/31/2023

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	07/31/2023 (ABNORMAL)	MONTH 07/31/2023 INCREASE (DECREASE)	NORMAL	(ABNORMAL)	BALANCE	
Fund 101 - GENERAL FUND									
Expenditures									
101-101-900.000	PRINTING & PUBLISHING	1,000.00		391.20		0.00		608.80	39.12
101-101-957.000	COUNTER DRAIN	15,000.00		0.00		0.00		15,000.00	0.00
101-101-963.000	MISC EXPENSE	200.00		1,054.94		0.00		(854.94)	527.47
101-101-991.000	NOTARY & FIDUCIARY BONDS	100.00		40.00		0.00		60.00	40.00
101-101-994.000	INTEREST EXPENSE	0.00		3,122.86		0.00		(3,122.86)	100.00
Total Dept 101 - GOVERNING BODY		107,615.00		38,247.76		11,831.41		69,367.24	35.54
Dept 172 - MANAGERS									
101-172-702.001	DEPT HEAD WAGES	36,450.00		6,114.93		2,593.57		30,335.07	16.78
101-172-710.000	EMPLOYER FICA	3,171.00		463.75		196.39		2,707.25	14.62
101-172-711.000	EMPLOYERS SHARE OF PENSION	3,200.00		524.28		259.36		2,675.72	16.38
101-172-712.000	HEALTH INSURANCE EXPENSE	4,500.00		506.79		142.82		3,993.21	11.26
101-172-712.001	HEALTH INS EXPENSE-HEALTH SAVINGS	0.00		765.45		0.00		(765.45)	100.00
101-172-713.000	DENTAL INSURANCE EXPENSE	450.00		41.69		11.75		408.31	9.26
101-172-714.000	OPTICAL PLAN EXPENSE	60.00		7.56		2.13		52.44	12.60
101-172-720.000	DISABILITY INSURANCE	500.00		158.55		43.23		341.45	31.71
101-172-721.000	LIFE INSURANCE EXPENSE	150.00		28.32		7.94		121.68	18.88
101-172-723.000	WORKMEN'S COMPENSATION	150.00		0.00		0.00		150.00	0.00
101-172-727.000	OFFICE SUPPLIES	1,500.00		529.47		105.00		970.53	35.30
101-172-730.000	MEALS & MILEAGE	200.00		0.00		0.00		200.00	0.00
101-172-750.000	DUES & MEMBERSHIPS	1,000.00		75.00		0.00		925.00	7.50
101-172-752.000	EDUCATION & TRAINING	3,000.00		2,432.88		1,029.88		567.12	81.10
101-172-801.000	CONTRACTED SERVICES	0.00		27,889.81		0.00		(27,889.81)	100.00
101-172-805.000	ATTORNEY FEES	2,000.00		0.00		0.00		2,000.00	0.00
101-172-850.000	COMMUNICATION EXPENSE	1,200.00		439.38		116.10		760.62	36.62
Total Dept 172 - MANAGERS		57,531.00		39,977.86		4,508.17		17,553.14	69.49
Dept 265 - PAGE MEMORIAL BUILDING									
101-265-728.000	SUPPLIES	2,000.00		325.00		15.95		1,675.00	16.25
101-265-740.000	POSTAGE	900.00		292.28		0.00		607.72	32.48
101-265-850.000	COMMUNICATION EXPENSE	1,200.00		482.58		116.52		717.42	40.22
101-265-931.001	MAINTENANCE/REPAIR-BUILDING	4,000.00		2,593.40		311.38		1,406.60	64.84
101-265-931.002	MAINTENANCE/REPAIR-EQUIPMENT	1,000.00		2,262.47		1,700.00		(1,262.47)	226.25
101-265-931.003	MAINTENANCE-LANDSCAPING & GROUNDS	1,000.00		0.00		0.00		1,000.00	0.00
101-265-970.000	CAPITAL OUTLAY	50,000.00		0.00		0.00		50,000.00	0.00
101-265-980.001	HARDWARE	5,000.00		0.00		0.00		5,000.00	0.00
101-265-980.002	SOFTWARE	500.00		0.00		0.00		500.00	0.00
Total Dept 265 - PAGE MEMORIAL BUILDING		65,600.00		5,955.73		2,143.85		59,644.27	9.08
Dept 301 - POLICE									
101-301-702.001	DEPARTMENT HEAD WAGES	68,391.00		31,469.01		5,796.00		36,921.99	46.01
101-301-702.704	FULL TIME WAGES	150,311.00		42,526.55		7,749.36		107,784.45	28.29
101-301-702.705	OVER TIME WAGES	7,570.00		3,002.62		787.82		4,567.38	39.66
101-301-702.706	PART TIME WAGES	22,000.00		10,170.00		2,000.00		11,830.00	46.23
101-301-702.717	NO FRINGE BENEFIT INCENTIVE	6,300.00		3,300.00		0.00		3,000.00	52.38
101-301-710.000	EMPLOYER FICA	20,762.00		6,855.02		1,236.98		13,906.98	33.02
101-301-711.000	EMPLOYERS SHARE OF PENSION	24,872.00		8,716.84		1,633.32		16,155.16	35.05
101-301-712.000	HEALTH INSURANCE EXPENSE	38,700.00		3,546.23		657.25		35,153.77	9.16
101-301-713.000	DENTAL INSURANCE EXPENSE	3,000.00		483.32		120.83		2,516.68	16.11
101-301-714.000	OPTICAL PLAN EXPENSE	800.00		63.08		15.77		736.92	7.89

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PERIOD ENDING 07/31/2023

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGD USED
		AMENDED BUDGET	NORMAL	07/31/2023 (ABNORMAL)	MONTH 07/31/2023 INCREASE (DECREASE)	NORMAL	BALANCE (ABNORMAL)		
Fund 101 - GENERAL FUND									
Expenditures									
101-301-716.000	WELLNESS PROGRAM	360.00		195.00		105.00		165.00	54.17
101-301-720.000	DISABILITY INSURANCE	3,050.00		975.10		195.02		2,074.90	31.97
101-301-721.000	LIFE INSURANCE EXPENSE	1,200.00		311.20		62.24		888.80	25.93
101-301-723.000	WORKMEN'S COMPENSATION	4,000.00		2,570.51		0.00		1,429.49	64.26
101-301-724.001	TUITION REIMBURSEMENT	2,000.00		0.00		0.00		2,000.00	0.00
101-301-727.000	OFFICE SUPPLIES	750.00		185.53		0.00		564.47	24.74
101-301-728.000	SUPPLIES	2,000.00		532.96		0.00		1,467.04	26.65
101-301-729.000	RESERVE SUPPLIES	250.00		0.00		0.00		250.00	0.00
101-301-730.000	MEALS & MILEAGE	500.00		18.93		0.00		481.07	3.79
101-301-731.000	VESTS	500.00		0.00		0.00		500.00	0.00
101-301-741.000	MEDICAL & PHYSICALS	1,000.00		0.00		0.00		1,000.00	0.00
101-301-744.000	CLOTHING EXPENSE	2,000.00		259.52		(91.95)		1,740.48	12.98
101-301-750.000	DUES & MEMBERSHIPS	525.00		0.00		0.00		525.00	0.00
101-301-751.000	GASOLINE PURCHASES	9,500.00		3,003.23		0.00		6,496.77	31.61
101-301-752.000	EDUCATION & TRAINING	2,500.00		973.22		133.06		1,526.78	38.93
101-301-752.001	RANGE QUALIFICATION	2,750.00		668.27		0.00		2,081.73	24.30
101-301-755.000	MEADOWBROOK INSURANCE	9,415.00		9,302.97		0.00		112.03	98.81
101-301-801.000	CONTRACTED SERVICES	22,000.00		1,193.72		0.00		20,806.28	5.43
101-301-805.000	ATTORNEY FEES	1,000.00		0.00		0.00		1,000.00	0.00
101-301-850.000	COMMUNICATION EXPENSE	6,150.00		2,589.03		554.62		3,560.97	42.10
101-301-880.000	COMMUNITY PROMOTION	350.00		0.00		0.00		350.00	0.00
101-301-931.002	MAINTENANCE/REPAIR-EQUIPMENT	1,500.00		83.97		0.00		1,416.03	5.60
101-301-931.004	MAINTENANCE/REPAIR-VEHICLE	2,000.00		926.22		200.00		1,073.78	46.31
101-301-958.000	ACT 302 TRAINING	500.00		0.00		0.00		500.00	0.00
101-301-970.001	CAPITAL OUTLAY-EQUIPMENT	7,000.00		250.00		0.00		6,750.00	3.57
101-301-970.002	CAPITAL OUTLAY-VEHICLES	44,000.00		43,875.00		43,875.00		125.00	99.72
101-301-970.003	CAPITAL OUTLAY-OFFICE FURNITURE	1,000.00		0.00		0.00		1,000.00	0.00
101-301-980.001	HARDWARE	1,000.00		0.00		0.00		1,000.00	0.00
101-301-980.002	SOFTWARE	1,500.00		0.00		0.00		1,500.00	0.00
Total Dept 301 - POLICE		473,006.00		178,047.05		65,030.32		294,958.95	37.64
Dept 441 - PUBLIC WORKS									
101-441-702.001	DEPT HEAD WAGES	20,506.00		9,136.97		1,674.66		11,369.03	44.56
101-441-702.704	FULL TIME WAGES	47,835.00		19,559.82		3,737.40		28,275.18	40.89
101-441-702.705	OVER TIME WAGES	1,947.00		0.00		0.00		1,947.00	0.00
101-441-702.706	PART TIME WAGES	4,000.00		4,135.77		1,331.00		(135.77)	103.39
101-441-702.717	NO FRINGE BENEFIT INCENTIVE	6,300.00		3,300.00		0.00		3,000.00	52.38
101-441-710.000	EMPLOYER FICA	8,327.00		2,764.13		515.87		5,562.87	33.19
101-441-711.000	EMPLOYERS SHARE OF PENSION	9,440.00		3,681.62		782.06		5,758.38	39.00
101-441-713.000	DENTAL INSURANCE EXPENSE	1,100.00		168.48		42.12		931.52	15.32
101-441-714.000	OPTICAL PLAN EXPENSE	150.00		13.04		3.26		136.96	8.69
101-441-720.000	DISABILITY INSURANCE	1,200.00		400.85		80.17		799.15	33.40
101-441-721.000	LIFE INSURANCE EXPENSE	350.00		130.00		26.00		220.00	37.14
101-441-723.000	WORKMEN'S COMPENSATION	5,000.00		3,801.42		0.00		1,198.58	76.03
101-441-727.000	OFFICE SUPPLIES	250.00		143.31		109.34		106.69	57.32
101-441-728.000	SUPPLIES	4,000.00		839.38		65.34		3,160.62	20.98
101-441-741.000	MEDICAL & PHYSICALS	350.00		41.00		0.00		309.00	11.71
101-441-744.000	CLOTHING EXPENSE	1,000.00		393.79		0.00		606.21	39.38
101-441-750.000	DUES & MEMBERSHIPS	1,200.00		0.00		0.00		1,200.00	0.00
101-441-751.000	GASOLINE PURCHASES	9,000.00		2,436.61		0.00		6,563.39	27.07
101-441-752.000	EDUCATION & TRAINING	500.00		350.00		0.00		150.00	70.00
101-441-755.000	MEADOWBROOK INSURANCE	7,900.00		7,344.45		0.00		555.55	92.97
101-441-756.000	LICENSE FEES	300.00		0.00		0.00		300.00	0.00
101-441-850.000	COMMUNICATION EXPENSE	1,200.00		935.46		193.57		264.54	77.96

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GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGD USED
		AMENDED BUDGET	NORMAL	07/31/2023 (ABNORMAL)	MONTH 07/31/2023 INCREASE (DECREASE)	NORMAL	(ABNORMAL)	BALANCE	
Fund 101 - GENERAL FUND									
Expenditures									
101-441-920.000	GAS AND ELECTRIC	3,200.00		1,103.14		119.44		2,096.86	34.47
101-441-931.001	MAINTENANCE/REPAIR-BUILDING	5,000.00		1,205.72		617.35		3,794.28	24.11
101-441-931.002	MAINTENANCE/REPAIR-EQUIPMENT	8,000.00		3,653.74		280.00		4,346.26	45.67
101-441-931.003	MAINTENANCE-LANDSCAPING & GROUNDS	500.00		0.00		0.00		500.00	0.00
101-441-931.004	MAINTENANCE/REPAIR-VEHICLE	3,000.00		0.00		0.00		3,000.00	0.00
101-441-931.005	MAINTENANCE/REPAIR-TREES	500.00		197.94		0.00		302.06	39.59
101-441-933.000	MAY CLEAN UP	9,000.00		4,093.00		0.00		4,907.00	45.48
101-441-934.000	REFUSE REMOVAL	1,200.00		318.05		66.96		881.95	26.50
101-441-955.002	EQUIPMENT RENTAL EXPENSE	500.00		0.00		0.00		500.00	0.00
101-441-955.003	SAFETY	1,500.00		2,227.65		0.00		(727.65)	148.51
101-441-963.000	MISC EXPENSE	1,000.00		1,000.00		1,000.00		0.00	100.00
101-441-967.000	PROJECT COSTS	3,500.00		0.00		0.00		3,500.00	0.00
101-441-970.001	CAPITAL OUTLAY-EQUIPMENT	131,000.00		0.00		0.00		131,000.00	0.00
Total Dept 441 - PUBLIC WORKS		299,755.00		73,375.34		10,644.54		226,379.66	24.48
Dept 448 - PUBLIC UTILITIES-STREET LIGHTING									
101-448-924.000	STREET LIGHT EXPENSE	34,000.00		13,111.36		2,523.70		20,888.64	38.56
Total Dept 448 - PUBLIC UTILITIES-STREET LIGHTING		34,000.00		13,111.36		2,523.70		20,888.64	38.56
Dept 536 - WATER/SEWER									
101-536-928.000	SEWER EXPENSE	3,500.00		1,416.84		708.42		2,083.16	40.48
101-536-929.000	WATER EXPENSE	1,900.00		786.00		479.92		1,114.00	41.37
Total Dept 536 - WATER/SEWER		5,400.00		2,202.84		1,188.34		3,197.16	40.79
Dept 722 - ZONING									
101-722-702.706	PART TIME WAGES	7,421.00		2,904.44		528.08		4,516.56	39.14
101-722-710.000	EMPLOYER FICA	703.00		222.20		40.40		480.80	31.61
101-722-727.000	OFFICE SUPPLIES	200.00		0.00		0.00		200.00	0.00
101-722-802.000	PLANNING & ZONING-OTHER	30,000.00		0.00		0.00		30,000.00	0.00
101-722-850.000	COMMUNICATION EXPENSE	250.00		129.00		0.00		121.00	51.60
Total Dept 722 - ZONING		38,574.00		3,255.64		568.48		35,318.36	8.44
Dept 728 - ECONOMIC DEVELOPMENT									
101-728-801.000	CONTRACTED SERVICES	2,000.00		0.00		0.00		2,000.00	0.00
Total Dept 728 - ECONOMIC DEVELOPMENT		2,000.00		0.00		0.00		2,000.00	0.00
Dept 751 - PARKS AND RECREATION									
101-751-702.706	PART TIME WAGES	14,000.00		0.00		0.00		14,000.00	0.00
101-751-723.000	WORKMEN'S COMPENSATION	270.00		205.75		0.00		64.25	76.20
101-751-728.000	SUPPLIES	2,500.00		1,306.30		78.03		1,193.70	52.25
101-751-882.000	SWIFTY'S PLACE	250.00		338.24		14.99		(88.24)	135.30
101-751-920.000	GAS AND ELECTRIC	3,800.00		1,467.46		321.35		2,332.54	38.62
101-751-931.001	MAINTENANCE/REPAIR-BUILDING	3,500.00		482.21		26.97		3,017.79	13.78
101-751-931.002	MAINTENANCE/REPAIR-EQUIPMENT	2,000.00		887.24		0.00		1,112.76	44.36
101-751-931.003	MAINTENANCE-LANDSCAPING & GROUNDS	6,000.00		1,680.95		370.74		4,319.05	28.02
101-751-970.000	CAPITAL OUTLAY	50,000.00		9,906.99		0.00		40,093.01	19.81

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	07/31/2023 (ABNORMAL)	MONTH 07/31/2023 INCREASE (DECREASE)	BALANCE (ABNORMAL)	
Fund 101 - GENERAL FUND Expenditures						
Total Dept 751 - PARKS AND RECREATION		82,320.00	16,275.14	812.08	66,044.86	19.77
TOTAL EXPENDITURES		1,165,801.00	370,448.72	99,250.89	795,352.28	31.78
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		977,194.00	255,320.95	107,862.64	721,873.05	26.13
TOTAL EXPENDITURES		1,165,801.00	370,448.72	99,250.89	795,352.28	31.78
NET OF REVENUES & EXPENDITURES		(188,607.00)	(115,127.77)	8,611.75	(73,479.23)	61.04

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PERIOD ENDING 07/31/2023

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGD USED
		AMENDED BUDGET	NORMAL	07/31/2023 (ABNORMAL)	MONTH 07/31/2023 INCREASE (DECREASE)	NORMAL	(ABNORMAL)	BALANCE	
Fund 202 - MAJOR STREET FUND									
Revenues									
Dept 000 - BALANCE SHEET / GENERAL									
202-000-546.000	ACT 51 / STREETS	210,160.00		87,839.82		18,116.58		122,320.18	41.80
202-000-665.000	INTEREST	2,700.00		2,128.34		350.26		571.66	78.83
Total Dept 000 - BALANCE SHEET / GENERAL		212,860.00		89,968.16		18,466.84		122,891.84	42.27
TOTAL REVENUES		212,860.00		89,968.16		18,466.84		122,891.84	42.27
Expenditures									
Dept 449 - STREET DEPT (ACT 51)									
202-449-702.001	DEPT HEAD WAGES	4,500.00		754.92		320.18		3,745.08	16.78
202-449-710.000	EMPLOYER FICA	379.00		57.27		24.25		321.73	15.11
202-449-711.000	EMPLOYERS SHARE OF PENSION	379.00		64.71		32.01		314.29	17.07
202-449-712.001	HEALTH INS EXPENSE-HEALTH SAVINGS	0.00		94.50		0.00		(94.50)	100.00
202-449-712.002	ADMIN BENEFITS	1,150.00		91.73		25.66		1,058.27	7.98
202-449-731.000	COLD/HOT PATCH	800.00		854.70		0.00		(54.70)	106.84
202-449-734.000	SALT/SAND ROADS	5,625.00		0.00		0.00		5,625.00	0.00
202-449-801.000	CONTRACTED SERVICES	8,000.00		0.00		0.00		8,000.00	0.00
202-449-806.000	AUDIT SERVICES	1,500.00		0.00		0.00		1,500.00	0.00
202-449-863.000	STREET STRIPING	2,500.00		344.22		0.00		2,155.78	13.77
202-449-865.000	STREET SIGNS	1,000.00		0.00		0.00		1,000.00	0.00
202-449-944.000	VEHICLE RENTAL	2,000.00		0.00		0.00		2,000.00	0.00
202-449-944.867	VEHICLE RENTAL - STREET REPAIRS	5,000.00		0.00		0.00		5,000.00	0.00
202-449-944.869	VEHICLE RENTAL - SNOW REMOVAL	5,000.00		0.00		0.00		5,000.00	0.00
202-449-963.000	MISC EXPENSE	1,500.00		897.13		358.00		602.87	59.81
202-449-970.006	STREET REPAIRS	20,000.00		322.40		0.00		19,677.60	1.61
202-449-995.000	TRANSFERS OUT	50,000.00		0.00		0.00		50,000.00	0.00
Total Dept 449 - STREET DEPT (ACT 51)		109,333.00		3,481.58		760.10		105,851.42	3.18
Dept 450 - MAINTENANCE / CONSTRUCTION									
202-450-702.001	MAINTENANCE WAGES	3,806.00		1,692.04		310.10		2,113.96	44.46
202-450-710.000	MAINTENANCE EMPLOYER FICA	390.00		129.42		23.72		260.58	33.18
202-450-711.000	MAINTENANCE ER SHARE OF PENSION	389.00		271.47		66.86		117.53	69.79
202-450-712.002	MAINTENANCE BENEFITS	200.00		57.59		13.03		142.41	28.80
Total Dept 450 - MAINTENANCE / CONSTRUCTION		4,785.00		2,150.52		413.71		2,634.48	44.94
Dept 869 - SNOW REMOVAL									
202-869-702.001	SNOW REMOVAL WAGES	3,784.00		1,555.35		0.00		2,228.65	41.10
202-869-710.000	SNOW REMOVAL EMPLOYER FICA	379.00		114.71		0.00		264.29	30.27
202-869-711.000	SNOW REMOVAL SHARE OF PENSION	433.00		155.53		0.00		277.47	35.92
Total Dept 869 - SNOW REMOVAL		4,596.00		1,825.59		0.00		2,770.41	39.72
TOTAL EXPENDITURES		118,714.00		7,457.69		1,173.81		111,256.31	6.28
Fund 202 - MAJOR STREET FUND:									
TOTAL REVENUES		212,860.00		89,968.16		18,466.84		122,891.84	42.27

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	07/31/2023 (ABNORMAL)	MONTH 07/31/2023	INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE	
Fund 202 - MAJOR STREET FUND									
	TOTAL EXPENDITURES	118,714.00		7,457.69		1,173.81		111,256.31	6.28
	NET OF REVENUES & EXPENDITURES	94,146.00		82,510.47		17,293.03		11,635.53	87.64

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PERIOD ENDING 07/31/2023

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	07/31/2023 (ABNORMAL)	MONTH 07/31/2023 INCREASE (DECREASE)	NORMAL	ABNORMAL	BALANCE	
Fund 203 - LOCAL STREET FUND									
Revenues									
Dept 000 - BALANCE SHEET / GENERAL									
203-000-546.000	ACT 51 / STREETS	70,057.00		30,800.73		6,352.87		39,256.27	43.97
203-000-665.000	INTEREST	750.00		970.99		263.14		(220.99)	129.47
203-000-684.000	MISC REVENUE	40,000.00		39,649.29		0.00		350.71	99.12
203-000-699.000	TRANSFERS IN	50,000.00		0.00		0.00		50,000.00	0.00
Total Dept 000 - BALANCE SHEET / GENERAL		160,807.00		71,421.01		6,616.01		89,385.99	44.41
TOTAL REVENUES		160,807.00		71,421.01		6,616.01		89,385.99	44.41
Expenditures									
Dept 449 - STREET DEPT (ACT 51)									
203-449-702.001	DEPT HEAD WAGES	1,800.00		301.94		128.06		1,498.06	16.77
203-449-710.000	EMPLOYER FICA	216.00		22.89		9.69		193.11	10.60
203-449-711.000	EMPLOYERS SHARE OF PENSION	216.00		25.87		12.80		190.13	11.98
203-449-712.001	HEALTH INS EXPENSE-HEALTH SAVINGS	0.00		37.80		0.00		(37.80)	100.00
203-449-712.002	ADMIN BENEFITS	500.00		36.69		10.27		463.31	7.34
203-449-731.000	COLD/HOT PATCH	0.00		854.70		0.00		(854.70)	100.00
203-449-734.000	SALT/SAND ROADS	5,650.00		0.00		0.00		5,650.00	0.00
203-449-801.000	CONTRACTED SERVICES	8,000.00		0.00		0.00		8,000.00	0.00
203-449-806.000	AUDIT SERVICES	1,000.00		0.00		0.00		1,000.00	0.00
203-449-863.000	STREET STRIPING	1,500.00		516.32		0.00		983.68	34.42
203-449-865.000	STREET SIGNS	500.00		0.00		0.00		500.00	0.00
203-449-944.000	VEHICLE RENTAL	2,000.00		0.00		0.00		2,000.00	0.00
203-449-944.867	VEHICLE RENTAL - STREET REPAIRS	3,000.00		0.00		0.00		3,000.00	0.00
203-449-944.869	VEHICLE RENTAL - SNOW REMOVAL	5,000.00		0.00		0.00		5,000.00	0.00
203-449-956.000	STORM SEWER	0.00		540.00		0.00		(540.00)	100.00
203-449-963.000	MISC EXPENSE	1,000.00		539.12		0.00		460.88	53.91
203-449-970.006	STREET REPAIRS	15,000.00		1,312.48		0.00		13,687.52	8.75
Total Dept 449 - STREET DEPT (ACT 51)		45,382.00		4,187.81		160.82		41,194.19	9.23
Dept 450 - MAINTENANCE / CONSTRUCTION									
203-450-702.001	MAINTENANCE WAGES	6,132.00		2,707.25		496.19		3,424.75	44.15
203-450-710.000	MAINTENANCE EMPLOYER FICA	557.00		207.13		37.96		349.87	37.19
203-450-711.000	MAINTENANCE ER SHARE OF PENSION	1,002.00		434.34		106.97		567.66	43.35
203-450-712.002	MAINTENANCE BENEFITS	240.00		92.20		20.86		147.80	38.42
Total Dept 450 - MAINTENANCE / CONSTRUCTION		7,931.00		3,440.92		661.98		4,490.08	43.39
Dept 869 - SNOW REMOVAL									
203-869-702.001	SNOW REMOVAL WAGES	3,784.00		613.63		0.00		3,170.37	16.22
203-869-710.000	SNOW REMOVAL FICA	106.00		45.06		0.00		60.94	42.51
203-869-711.000	SNOW REMOVAL SHARE OF PENSION	211.00		61.35		0.00		149.65	29.08
Total Dept 869 - SNOW REMOVAL		4,101.00		720.04		0.00		3,380.96	17.56
TOTAL EXPENDITURES		57,414.00		8,348.77		822.80		49,065.23	14.54

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	07/31/2023 (ABNORMAL)	MONTH 07/31/2023	INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE	
Fund 203 - LOCAL STREET FUND									
Fund 203 - LOCAL STREET FUND:									
TOTAL REVENUES		160,807.00		71,421.01		6,616.01		89,385.99	44.41
TOTAL EXPENDITURES		57,414.00		8,348.77		822.80		49,065.23	14.54
NET OF REVENUES & EXPENDITURES		103,393.00		63,072.24		5,793.21		40,320.76	61.00

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GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	07/31/2023 (ABNORMAL)	MONTH 07/31/2023 INCREASE	(DECREASE)	NORMAL	(ABNORMAL)	
Fund 204 - GENERAL HWY									
Revenues									
Dept 000 - BALANCE SHEET / GENERAL									
204-000-402.000	CURRENT REAL PROPERTY TAXES	215,000.00		45,992.25		46,628.89		169,007.75	21.39
204-000-410.000	CURRENT PERSONAL PROPERTY TAX	13,500.00		66.22		66.22		13,433.78	0.49
204-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE TAX	24,000.00		27,172.61		0.00		(3,172.61)	113.22
204-000-665.000	INTEREST	3,100.00		2,145.95		292.13		954.05	69.22
Total Dept 000 - BALANCE SHEET / GENERAL		255,600.00		75,377.03		46,987.24		180,222.97	29.49
TOTAL REVENUES		255,600.00		75,377.03		46,987.24		180,222.97	29.49
Expenditures									
Dept 446 - HIGHWAYS, STREETS (NOT ACT 51)									
204-446-702.001	ADMINISTRATION WAGES	11,100.00		1,736.35		736.44		9,363.65	15.64
204-446-710.000	ADMINISTRATION FICA	1,061.00		131.67		55.75		929.33	12.41
204-446-711.000	ADMIN EMPLOYERS SHARE OF PENSION	1,251.00		148.89		73.66		1,102.11	11.90
204-446-712.001	HEALTH INS EXPENSE-HEALTH SAVINGS	0.00		217.35		0.00		(217.35)	100.00
204-446-712.002	ADMIN BENEFITS	1,620.00		210.96		59.03		1,409.04	13.02
204-446-806.000	AUDIT SERVICES	1,500.00		0.00		0.00		1,500.00	0.00
204-446-970.000	SIDEWALK REPLACEMENT PROGRAM	10,000.00		2,965.50		1,625.00		7,034.50	29.66
204-446-991.000	CAPITAL IMPROV BOND II - PRIN	115,900.00		115,900.00		0.00		0.00	100.00
204-446-994.000	CAP IMPROV BOND II INTEREST	11,723.00		6,430.36		0.00		5,292.64	54.85
Total Dept 446 - HIGHWAYS, STREETS (NOT ACT 51)		154,155.00		127,741.08		2,549.88		26,413.92	82.87
Dept 450 - MAINTENANCE / CONSTRUCTION									
204-450-702.001	STREET ADMIN SALARY	22,709.00		10,152.36		1,860.72		12,556.64	44.71
204-450-710.000	STREET ADMIN FICA	2,217.00		776.66		142.34		1,440.34	35.03
204-450-711.000	EMPLOYERS SHARE OF PENSION	2,438.00		1,628.84		401.14		809.16	66.81
204-450-712.002	STREET ADMIN BENEFITS	1,035.00		311.70		62.34		723.30	30.12
Total Dept 450 - MAINTENANCE / CONSTRUCTION		28,399.00		12,869.56		2,466.54		15,529.44	45.32
TOTAL EXPENDITURES		182,554.00		140,610.64		5,016.42		41,943.36	77.02
Fund 204 - GENERAL HWY:									
TOTAL REVENUES		255,600.00		75,377.03		46,987.24		180,222.97	29.49
TOTAL EXPENDITURES		182,554.00		140,610.64		5,016.42		41,943.36	77.02
NET OF REVENUES & EXPENDITURES		73,046.00		(65,233.61)		41,970.82		138,279.61	89.30

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PERIOD ENDING 07/31/2023

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDTG USED
		AMENDED BUDGET	NORMAL	07/31/2023 (ABNORMAL)	MONTH 07/31/2023 INCREASE (DECREASE)	NORMAL	(ABNORMAL) BALANCE		
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY									
Revenues									
Dept 000 - BALANCE SHEET / GENERAL									
248-000-402.000	CURRENT REAL PROPERTY TAXES	30,000.00		0.00	0.00		30,000.00		0.00
248-000-665.000	INTEREST	65.00		247.86	66.16		(182.86)		381.32
248-000-674.000	DONATIONS-PRIVATE SOURCES	1,000.00		0.00	0.00		1,000.00		0.00
Total Dept 000 - BALANCE SHEET / GENERAL		31,065.00		247.86	66.16		30,817.14		0.80
TOTAL REVENUES		31,065.00		247.86	66.16		30,817.14		0.80
Expenditures									
Dept 275 - DDA									
248-275-727.000	OFFICE SUPPLIES	50.00		0.00	0.00		50.00		0.00
248-275-750.000	DUES & MEMBERSHIPS	25.00		25.00	0.00		0.00		100.00
248-275-752.000	EDUCATION & TRAINING	500.00		0.00	0.00		500.00		0.00
248-275-801.000	CONTRACTED SERVICES	23,000.00		7,864.75	4,645.25		15,135.25		34.19
248-275-806.000	AUDIT SERVICES	150.00		0.00	0.00		150.00		0.00
248-275-881.000	ADVERTISING	1,000.00		879.00	0.00		121.00		87.90
248-275-967.000	BEAUTIFICATION	60,000.00		3,578.02	33.98		56,421.98		5.96
248-275-967.002	CHRISTMAS DECORATIONS	1,000.00		0.00	0.00		1,000.00		0.00
Total Dept 275 - DDA		85,725.00		12,346.77	4,679.23		73,378.23		14.40
TOTAL EXPENDITURES		85,725.00		12,346.77	4,679.23		73,378.23		14.40
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:									
TOTAL REVENUES		31,065.00		247.86	66.16		30,817.14		0.80
TOTAL EXPENDITURES		85,725.00		12,346.77	4,679.23		73,378.23		14.40
NET OF REVENUES & EXPENDITURES		(54,660.00)		(12,098.91)	(4,613.07)		(42,561.09)		22.13

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PERIOD ENDING 07/31/2023

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGDGT USED
		AMENDED BUDGET	NORMAL	07/31/2023 (ABNORMAL)	MONTH 07/31/2023 INCREASE (DECREASE)	NORMAL	(ABNORMAL) BALANCE		
Fund 290 - ARTS									
Revenues									
Dept 000 - BALANCE SHEET / GENERAL									
290-000-540.000	STATE GRANTS	8,000.00		0.00		0.00		8,000.00	0.00
290-000-602.001	ART IN THE PARK REVENUE-NEXT FY	2,500.00		0.00		0.00		2,500.00	0.00
290-000-602.003	FOOD BOOTH FEES	500.00		375.00		0.00		125.00	75.00
290-000-602.290	ART IN THE PARK REVENUE	2,500.00		3,300.00		825.00		(800.00)	132.00
290-000-665.000	INTEREST	11.00		79.78		21.86		(68.78)	725.27
290-000-674.000	DONATIONS-PRIVATE SOURCES	7,000.00		10,875.00		500.00		(3,875.00)	155.36
Total Dept 000 - BALANCE SHEET / GENERAL		20,511.00		14,629.78		1,346.86		5,881.22	71.33
TOTAL REVENUES		20,511.00		14,629.78		1,346.86		5,881.22	71.33
Expenditures									
Dept 752 - ARTS									
290-752-727.000	OFFICE SUPPLIES	1,000.00		88.31		62.32		911.69	8.83
290-752-728.000	SUPPLIES	1,000.00		189.95		95.97		810.05	19.00
290-752-740.000	POSTAGE	200.00		66.00		66.00		134.00	33.00
290-752-770.000	CREDIT CARD FEES	0.00		(67.37)		(72.05)		67.37	100.00
290-752-793.000	OPERATING EXPENSE	150.00		25.00		25.00		125.00	16.67
290-752-794.000	T-SHIRTS	500.00		642.50		0.00		(142.50)	128.50
290-752-795.000	SOUND	1,600.00		1,633.00		0.00		(33.00)	102.06
290-752-798.000	CONCESSIONS SUPPLIES	400.00		35.74		35.74		364.26	8.94
290-752-803.000	SECURITY	300.00		0.00		0.00		300.00	0.00
290-752-806.000	AUDIT SERVICES	150.00		0.00		0.00		150.00	0.00
290-752-851.000	RADIOS	125.00		144.00		24.00		(19.00)	115.20
290-752-852.000	TELEPHONE	625.00		215.92		43.53		409.08	34.55
290-752-881.000	ADVERTISING	6,620.00		6,943.84		3,600.00		(323.84)	104.89
290-752-882.000	OPER EXP-GRANT DISBURSEMENT	50.00		50.00		0.00		0.00	100.00
290-752-890.001	CLEAN UP	150.00		0.00		0.00		150.00	0.00
290-752-895.000	KIDS AREA	500.00		313.68		103.95		186.32	62.74
290-752-898.000	ENTERTAINMENT	1,500.00		1,725.00		1,725.00		(225.00)	115.00
290-752-953.000	PORT A POTTY	600.00		590.00		0.00		10.00	98.33
290-752-955.000	GOLF CART RENTALS	1,250.00		995.00		0.00		255.00	79.60
290-752-956.000	TENT, TABLES, CHAIR RENTALS	1,100.00		696.00		0.00		404.00	63.27
290-752-963.000	MISCELLANEOUS EXPENSE	0.00		60.00		60.00		(60.00)	100.00
290-752-964.000	REFUND/REIMBURSEMENTS	60.00		10.00		0.00		50.00	16.67
290-752-967.001	PARK IMPROVEMENTS	5,621.00		3,021.20		0.00		2,599.80	53.75
Total Dept 752 - ARTS		23,501.00		17,377.77		5,769.46		6,123.23	73.94
TOTAL EXPENDITURES		23,501.00		17,377.77		5,769.46		6,123.23	73.94
Fund 290 - ARTS:									
TOTAL REVENUES		20,511.00		14,629.78		1,346.86		5,881.22	71.33
TOTAL EXPENDITURES		23,501.00		17,377.77		5,769.46		6,123.23	73.94
NET OF REVENUES & EXPENDITURES		(2,990.00)		(2,747.99)		(4,422.60)		(242.01)	91.91

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	07/31/2023 NORMAL (ABNORMAL)	MONTH 07/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 291 - CAR SHOW						
Revenues						
Dept 000 - BALANCE SHEET / GENERAL						
291-000-665.000	INTEREST	4.00	9.17	2.27	(5.17)	229.25
Total Dept 000 - BALANCE SHEET / GENERAL		<u>4.00</u>	<u>9.17</u>	<u>2.27</u>	<u>(5.17)</u>	<u>229.25</u>
TOTAL REVENUES		<u>4.00</u>	<u>9.17</u>	<u>2.27</u>	<u>(5.17)</u>	<u>229.25</u>
Fund 291 - CAR SHOW:						
TOTAL REVENUES		4.00	9.17	2.27	(5.17)	229.25
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		<u>4.00</u>	<u>9.17</u>	<u>2.27</u>	<u>(5.17)</u>	<u>229.25</u>

PERIOD ENDING 07/31/2023

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	07/31/2023	MONTH 07/31/2023	BALANCE	
Fund 590 - SEWER FUND						
Revenues						
Dept 000 - BALANCE SHEET / GENERAL						
590-000-590.603	SEWER NSF REVENUE	0.00	105.00	35.00	(105.00)	100.00
590-000-614.000	SEWER REVENUE	0.00	619,141.76	197,245.84	(619,141.76)	100.00
590-000-615.000	SEWER PENALTIES	0.00	3,325.41	23.86	(3,325.41)	100.00
590-000-619.000	LAB TESTING REVENUE	0.00	40.00	40.00	(40.00)	100.00
Total Dept 000 - BALANCE SHEET / GENERAL		0.00	622,612.17	197,344.70	(622,612.17)	100.00
TOTAL REVENUES		0.00	622,612.17	197,344.70	(622,612.17)	100.00
Fund 590 - SEWER FUND:						
TOTAL REVENUES		0.00	622,612.17	197,344.70	(622,612.17)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	622,612.17	197,344.70	(622,612.17)	100.00

User: KATHY

DB: Lake Odessa Vil

PERIOD ENDING 07/31/2023

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	07/31/2023 (ABNORMAL)	MONTH 07/31/2023 INCREASE (DECREASE)	NORMAL	(ABNORMAL) BALANCE		
Fund 591 - WATER FUND									
Revenues									
Dept 000 - BALANCE SHEET / GENERAL									
591-000-642.001	FINAL READ INCOME	975,000.00		348,303.19		93,025.19		626,696.81	35.72
591-000-642.002	WATER HOOK UP FEES	4,000.00		69.88		0.00		3,930.12	1.75
591-000-643.000	PENALTIES & INTEREST	5,500.00		1,785.69		40.00		3,714.31	32.47
591-000-665.000	INTEREST	4,500.00		2,354.26		233.26		2,145.74	52.32
591-000-684.000	MISC REVENUE	8,000.00		248.28		0.00		7,751.72	3.10
Total Dept 000 - BALANCE SHEET / GENERAL		997,000.00		352,761.30		93,298.45		644,238.70	35.38
TOTAL REVENUES		997,000.00		352,761.30		93,298.45		644,238.70	35.38
Expenditures									
Dept 536 - WATER/SEWER									
591-536-702.001	DEPT HEAD WAGES	60,000.00		16,342.40		4,486.22		43,657.60	27.24
591-536-702.704	FULL TIME WAGES	165,635.00		73,335.00		13,889.73		92,300.00	44.28
591-536-702.705	OVER TIME WAGES	2,704.00		213.55		0.00		2,490.45	7.90
591-536-702.706	PART TIME WAGES	6,000.00		0.00		0.00		6,000.00	0.00
591-536-702.710	WATER LICENSE STIPEND	5,600.00		0.00		0.00		5,600.00	0.00
591-536-702.717	NO FRINGE BENEFIT INCENTIVE	3,000.00		3,000.00		0.00		0.00	100.00
591-536-710.000	EMPLOYER FICA	21,628.00		6,726.24		1,332.60		14,901.76	31.10
591-536-711.000	EMPLOYERS SHARE OF PENSION	23,790.00		9,539.47		2,057.66		14,250.53	40.10
591-536-712.000	HEALTH INSURANCE EXPENSE	46,600.00		12,709.21		2,531.83		33,890.79	27.27
591-536-712.001	HEALTH INS EXPENSE-HEALTH SAVINGS	10,400.00		774.90		0.00		9,625.10	7.45
591-536-712.002	ADMIN BENEFITS	6,000.00		729.81		206.83		5,270.19	12.16
591-536-713.000	DENTAL INSURANCE EXPENSE	5,500.00		1,601.83		401.80		3,898.17	29.12
591-536-714.000	OPTICAL PLAN EXPENSE	725.00		217.18		54.54		507.82	29.96
591-536-720.000	DISABILITY INSURANCE	3,000.00		945.00		189.00		2,055.00	31.50
591-536-721.000	LIFE INSURANCE EXPENSE	925.00		300.78		51.82		624.22	32.52
591-536-723.000	WORKMEN'S COMPENSATION	2,479.00		1,799.85		0.00		679.15	72.60
591-536-727.000	OFFICE SUPPLIES	500.00		19.99		0.00		480.01	4.00
591-536-728.000	SUPPLIES	1,500.00		349.34		0.00		1,150.66	23.29
591-536-730.000	MEALS & MILEAGE	200.00		0.00		0.00		200.00	0.00
591-536-732.000	CHEMICAL SUPPLIES	4,500.00		4,151.00		4,151.00		349.00	92.24
591-536-740.000	POSTAGE	1,600.00		976.17		227.40		623.83	61.01
591-536-741.000	MEDICAL & PHYSICALS	200.00		0.00		0.00		200.00	0.00
591-536-744.000	CLOTHING EXPENSE	1,200.00		0.00		0.00		1,200.00	0.00
591-536-750.000	DUES & MEMBERSHIPS	4,000.00		535.00		0.00		3,465.00	13.38
591-536-751.000	GASOLINE PURCHASES	7,000.00		1,614.22		0.00		5,385.78	23.06
591-536-752.000	EDUCATION & TRAINING	2,500.00		60.00		60.00		2,440.00	2.40
591-536-760.000	FLEET INSURANCE	15,500.00		15,994.58		0.00		(494.58)	103.19
591-536-765.000	BANK FEES	0.00		10.00		0.00		(10.00)	100.00
591-536-770.000	WELLHEAD PROTECTION	5,000.00		0.00		0.00		5,000.00	0.00
591-536-771.000	WATER TESTING FEES	2,000.00		264.00		44.00		1,736.00	13.20
591-536-780.000	METER REPLACEMENT	10,000.00		240.00		240.00		9,760.00	2.40
591-536-781.000	HYDRANT REPLACEMENT	3,500.00		3,316.00		0.00		184.00	94.74
591-536-801.000	CONTRACTED SERVICES	85,000.00		6,244.64		136.28		78,755.36	7.35
591-536-805.000	ATTORNEY FEES	1,000.00		0.00		0.00		1,000.00	0.00
591-536-806.000	AUDIT SERVICES	3,600.00		0.00		0.00		3,600.00	0.00
591-536-850.000	COMMUNICATION EXPENSE	4,500.00		2,121.34		435.03		2,378.66	47.14
591-536-900.000	PRINTING & PUBLISHING	200.00		789.60		0.00		(589.60)	394.80
591-536-920.000	GAS AND ELECTRIC	50,000.00		20,600.93		3,921.28		29,399.07	41.20
591-536-931.001	MAINTENANCE/REPAIR-BUILDING	20,000.00		66.00		0.00		19,934.00	0.33
591-536-931.002	MAINTENANCE/REPAIR-EQUIPMENT	10,000.00		2,099.39		179.28		7,900.61	20.99
591-536-931.004	MAINTENANCE/REPAIR-VEHICLE	1,500.00		0.00		0.00		1,500.00	0.00

User: KATHY

DB: Lake Odessa Vil

PERIOD ENDING 07/31/2023

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BDGT USED
		AMENDED BUDGET	07/31/2023	MONTH 07/31/2023	NORMAL	(ABNORMAL)	
Fund 591 - WATER FUND							
Expenditures							
591-536-931.009	MAINTENANCE/REPAIR-WATER LINES	4,000.00	2,702.99	0.00	1,297.01		67.57
591-536-931.010	MAINTENANCE/REPAIRS-TANKS	75,000.00	74,235.00	0.00	765.00		98.98
591-536-932.000	NEW WATER MAINS	5,000.00	0.00	0.00	5,000.00		0.00
591-536-933.000	WELL REPAIRS	5,000.00	0.00	0.00	5,000.00		0.00
591-536-937.000	IRON REMOVAL	55,000.00	0.00	0.00	55,000.00		0.00
591-536-946.000	SCADA CONTROL SYSTEM	2,500.00	0.00	0.00	2,500.00		0.00
591-536-963.000	MISC EXPENSE	4,000.00	913.37	755.00	3,086.63		22.83
591-536-980.001	HARDWARE	9,000.00	3,165.73	790.32	5,834.27		35.17
591-536-980.002	SOFTWARE	500.00	0.00	0.00	500.00		0.00
591-536-991.000	CAPITAL IMPROVEMENT BOND	30,400.00	0.00	0.00	30,400.00		0.00
591-536-991.001	CAPITAL IMPROVEMENT BOND II	17,700.00	0.00	0.00	17,700.00		0.00
591-536-991.002	USDA BOND 2016	71,000.00	0.00	0.00	71,000.00		0.00
591-536-994.000	INTEREST EXPENSE	73,288.00	2,739.15	0.00	70,548.85		3.74
Total Dept 536 - WATER/SEWER		951,374.00	271,443.66	36,141.62	679,930.34		28.53
TOTAL EXPENDITURES		951,374.00	271,443.66	36,141.62	679,930.34		28.53
Fund 591 - WATER FUND:							
TOTAL REVENUES		997,000.00	352,761.30	93,298.45	644,238.70		35.38
TOTAL EXPENDITURES		951,374.00	271,443.66	36,141.62	679,930.34		28.53
NET OF REVENUES & EXPENDITURES		45,626.00	81,317.64	57,156.83	(35,691.64)		178.23

PERIOD ENDING 07/31/2023

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	07/31/2023 NORMAL (ABNORMAL)	MONTH 07/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 999 - PAYROLL CLEARING						
Revenues						
Dept 000 - BALANCE SHEET / GENERAL						
999-000-665.000	INTEREST	0.00	12.36	2.79	(12.36)	100.00
Total Dept 000 - BALANCE SHEET / GENERAL		0.00	12.36	2.79	(12.36)	100.00
TOTAL REVENUES		0.00	12.36	2.79	(12.36)	100.00
Fund 999 - PAYROLL CLEARING:						
TOTAL REVENUES		0.00	12.36	2.79	(12.36)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	12.36	2.79	(12.36)	100.00
TOTAL REVENUES - ALL FUNDS		2,655,041.00	1,482,359.79	471,993.96	1,172,681.21	55.83
TOTAL EXPENDITURES - ALL FUNDS		2,585,083.00	828,034.02	152,854.23	1,757,048.98	32.03
NET OF REVENUES & EXPENDITURES		69,958.00	654,325.77	319,139.73	(584,367.77)	935.31

Lakewood Wastewater Authority
Page Memorial Building
839 Fourth Ave
Lake Odessa, MI 48849
Board Meeting Minutes
May 23, 2023

Meeting called to order by J. Pepper at 5:01pm

PRESENT: Engle, J. Pepper, S. Pepper, Rudisill, Yoder

ABSENT: Doane

STAFF: Storm, Suntken

APPROVAL OF AGENDA: Motion made by S. Pepper and supported by Rudisill to approve the agenda. All ayes. Motion carried.

MEETING MINUTES: Motion made by S. Pepper and supported by Yoder to approve the March 28, 2023 Meeting Minutes. All ayes. Motion carried.

SEWER FUND BILLS:

- A. Motion made by Rudisill and supported by Engle to approve sewer fund bills equal to or less than \$3,000 from 3/1/2023 to 4/30/2023. All ayes. Motion Carried.
- B. Motion made by S. Pepper and supported by Yoder to approve sewer fund bills in excess of \$3,000 as follows:
 - 1. Drake CPA - \$8,000.00 – 2022 Financial Audit
 - 2. Fishbeck - \$3,496.00 – NPDES Permit Reissuance and IPP Support
 - 3. USA Bluebook - \$6,835.36 – Lab Supplies
 - 4. Blue Cross Blue Shield - \$10,881.40 – Employee Health Insurance
 - 5. DuBois-Cooper - \$9,800.00 – Rotating Assy
 - 6. Haviland Products Company - \$6,789.30 – Aluminum Sulfate
 - 7. Consumer's Energy - \$12,866.31 – Electric Service for 13751 Harwood Rd
 - 8. Blue Cross Blue Shield - \$10,881.40 – Employee Health Insurance
 - 9. DuBois Chemical - \$5,241.88 – Polymer
 - 10. Fishbeck - \$3,116.00 – SIU Permits, Mercury PMP, IPP Annual
 - 11. Haviland Products Company - \$6,880.80 – Aluminum Sulfate
 - 12. Gravity Interceptor Project
 - a. Diversco - \$300,902.85

CITIZEN COMMENTS: none

OLD BUSINESS: none

NEW BUSINESS:

- A. Manager's Report: Given by Suntken.

- B. Motion made by S. Pepper and supported by Rudisill to have Plummer's install liners at two locations. All ayes, motion passed.
- C. Motion made by Yoder and supported by S. Pepper to purchase a pump from DuBois Cooper for Lift Station 1. All ayes, motion passed.
- D. Motion made by S. Pepper and supported by Engle to accept the sludge removal proposal from Biotech Agronomics with a not to exceed clause of \$65,500. All ayes, motion passed.
- E. Motion made by Engle and supported by Yoder to accept the proposal for the Lift Station 11 completion. All ayes, motion passed.

ADJOURNMENT: Motion made by Engle and supported by Rudisill to adjourn the meeting. All ayes, motion carried. Meeting adjourned at 5:28 pm.

The next scheduled meeting will be held on Tuesday, June 27, 2023 at 5:00pm, at the Page Memorial Building, Lake Odessa.

Submitted by



Stacy Storm
Administrative Asst.

MINUTES

Lake Odessa Area Arts Commission

Regular Meeting

Monday, July 10, 2023

Page Memorial Building

Lake Odessa, Michigan

1. **Call to Order / Roll Call:** Chair Hermes called the meeting to order at 7:04 p.m.
Present: Hermes, Johnson, Banks, Baker, Mattson, Rice
Absent: None
Visitors: Carolyn Mayhew
Staff: None
2. **Agenda:** Motion by Banks, with support by Mattson, to approve agenda as presented. All ayes; motion carried 6-0.
3. **Public Comment:** None
4. **Minutes:** Motion by Johnson, support by Hermes to approve minutes of 6/12/2023 regular meeting. All ayes; motion carried 6-0.
5. **Finance:** June revenue/expense report was reviewed. Motion by Hermes, support by Mattson to approve June accounts payable totaling \$1,958.45, plus \$25 payable to the Lakewood Area Chamber of Commerce for annual membership dues. All ayes; motion carried 6-0.
6. **Action Items:**
 - a. **2023 Art in the Park:**
 - 1) **Artists:**
 - a) Hermes gave update on number of artists to date, reporting 78 artisans and 94 booths sold. Johnson reported that artist Mary Mutch intends to cancel.
 - 2) **Kids' Zone:** Rice stated she has plenty of supplies. Asked for permission to purchase flower seeds and packets. Motion by Baker, support by Hermes, to approve an amount not to exceed \$290 for the purchase of seeds and seed packets. All ayes; motion carried 6-0.
 - 3) **Visitor Guides:** Baker offered to distribute booklets throughout the community.

- 4) Volunteer Handbook: The volunteer handbook was reviewed. No changes were suggested.
- 5) Wheelchairs: Banks stated she searched storage areas at the Page Building and the stone building in the park, and could not find the Wheelchair Check-Out signs. Motion by Hermes, support by Mattson, to authorize Banks to order two new wheelchair check-out signs. All ayes; motion carried 6-0.
- 6) Sponsors: No new information to report.
- 7) T-Shirts: Johnson stated shirts have been delivered to the Page Building. Banks suggested assembling packets for volunteers containing their t-shirt, a waiver form and the volunteer handbook, for pick-up the week prior to Art in the Park. Board members were in agreement.
- 8) Misc.:
 - a) Mobile Hotspots: Johnson reported she will pick up two mobile hotspots from the Lake Odessa Community Library on July 25.
 - b) Artist Packets: Application forms and rules for 2024 have been updated. The Bonus Program flier and Artist Comment Card were reviewed. Motion by Hermes, support by Baker, to approve layout of the Bonus Program flier, and change the word "Visa" to "gift" on the Artist Comment card. All ayes; motion carried 6-0.
 - c) Visitor Feedback & Door Prizes: Consensus was to use the comment card boxes and comment cards already on hand. Motion by Banks, support by Hermes, to approve purchase of three \$20 Lakewood Bucks gift certificates as door prizes for visitors. All ayes; motion carried 6-0.
 - d) Misting Fans: Banks reported she has purchased a battery-operated misting fan. Motion by Hermes, support by Johnson, to borrow Banks' fan with the understanding that if it is damaged or lost, the LOAAC will replace it. All ayes; motion carried 6-0.
 - e) Tool Crib: Hermes suggested renting a small trailer to haul and store Art in the Park supplies and equipment. Decision was tabled until next meeting.
 - f) Board Member Work Schedule: Following discussion, Board members agreed to handle the following tasks for Art in the Park:

Thurs., 8/3	3 PM	Mark the park	Meg, Aurora, Karen, Nancy
Fri., 8/4	9 AM	DPW set-up	Karen, Meg
	9 AM	Delivery of port-a-johns	Nancy
	1 PM	Delivery of tent, tables, chairs	Nancy
Sat., 8/5	4 AM	Coffee set-up	Meg
	5:30 AM	Kids' Zone set-up and misc. help afterward	Aurora
	6 AM	Pick up donuts, volunteer check-in	Carrie
	6 AM	Artist check-in	Karen
	6 AM	Food vendor load-in	Nancy

g) Booth Assignment Process: Hermes and Banks explained for everyone in attendance the process for assigning booths to artists, sponsors and non-profit organizations.

b. Joint Project with Jordan Lake Trail: Johnson and Carolyn Mayhew described an opportunity to purchase a Tony Jackson sculpture, "The Birdcage," for placement at the next phase of the trail, near Jordan Lake Avenue. They stated Jackson is asking \$4,000 for the sculpture, though the price may be negotiated. Discussion was held re: possible grant opportunities and funds available within the current budget. Decision was tabled until the next meeting.

c. July 24 regular meeting: Due to a scheduling conflict with the Planning Commission, consensus was to reschedule the 7/24 regular meeting to Saturday, July 29 at 9 AM. Artist and volunteer packets will be assembled at that time immediately following the meeting.

7. Adjournment: Without objection, meeting adjourned at 9:20 p.m.

Respectfully submitted,

Karen Banks, Secretary/Treasurer

**VILLAGE OF LAKE ODESSA
PLANNING COMMISSION**

MINUTES

**REGULAR MEETING
MONDAY, JULY 24, 2023 - 7:00 p.m.**
Page Memorial Building
Lake Odessa, Michigan

Present: Karen Banks, Al Hamp, Ben Geiger, Ben DeJong, Meg Wheeler, Martha Yoder
Absent: Beth Barrone
Visitors: Lee and Ruth Ann Stuart; Aaron Wendzel; Sabrina Strong
Staff: Zoning Administrator Jeanne VanderSloot

1. **CALL TO ORDER:** Meeting called to order by Chair Wheeler at 6:01 p.m.
2. **AGENDA:** Motion by Yoder, with support by Wheeler, to approve agenda as presented. All ayes; motion carried 6-0.
3. **PUBLIC COMMENT:** None.
4. **MINUTES:** Motion by Geiger, with support by DeJong, to approve minutes of 5/22/23 regular meeting. All ayes; motion carried 6-0.
5. **ACTION ITEMS:**

- a. **Application for Special Use Permit from Stuart Ventures, LLC for a Planned Unit Development at 826 Third Avenue**
Lee Stuart presented an updated site plan and stated they hope to break ground in September 2023, with project completion in May 2024. VanderSloot stated that the Ionia County Drain Commission has given a verbal okay for driveways to be constructed over the Brisbin Drain, and that a written approval is forthcoming. Stuart is requesting permission to plant trees between proposed Buildings 2 and 3 and the buffer area. Discussion followed regarding practical difficulties related to Section 36-94(e)(4)f. regarding the landscaped buffer area and the need for waiving some or all of the requirements of that section.

Following discussion regarding flexibility afforded to the Planning Commission in Ordinance Section 36-94 regarding planned developments and the allowance for modification of bulk requirements, there were no objections from board members for the construction of 49 total dwelling units in all phases of the proposed development (Phases 1A, 1B, 1C and 2).

Motion by Banks, with support by DeJong, to hold a required public on Wednesday, August 23, 2023 at 7:00 p.m. All ayes; motion carried 6-0.

- b. **Application from Sabrina Strong for text amendment to allow tattoo parlors in Central Business District.**
Strong gave a presentation regarding plans to open a tattoo parlor in the Central Business District. Planning Commission members reviewed a draft ordinance prepared by legal counsel that would permit tattoo parlors and body piercing establishments as a special use in the Central Business (CBD) and Highway Commercial (HC) Districts. Motion by Banks, with support by Wheeler, to

schedule a public hearing on the proposed ordinance on Wednesday, August 23, 2023 at 7:00 p.m. All ayes; motion carried 6-0.

6. **ADJOURNMENT**: Motion by Banks, support by Geiger, to adjourn. All ayes; motion carried 6-0. Meeting adjourned at 7:52 p.m.

Respectfully submitted,

Karen Banks, Recording Secretary

MINUTES

Lake Odessa Area Arts Commission

Special Meeting

Saturday, July 29, 2023

Page Memorial Building

Lake Odessa, Michigan

1. **Call to Order / Roll Call:** Chair Hermes called the meeting to order at 9:12 a.m.
Present: Hermes, Johnson, Banks, Baker, Mattson, Rice
Absent: None
Visitors: None
Staff: None

2. **Accounts Payable:** Motion by Hermes, support by Johnson, to approve the following invoices:
 - \$800 to Mark Zickefoose (Michigan Mafia String Band performance)
 - \$62.32 to Amazon Capital Services (office supplies)
 - \$24.00 to Chrouch Communications (2 additional two-way radios)
 - \$66.00 to Karen Banks (one roll of postage stamps)
 - \$95.97 to Karen Banks (one folding wagon @ 79.00 and two 27-gal totes @ \$7.99 ea.)
 - \$103.95 to Amber Rice (flower seeds and seed packets for Kids' Zone)All ayes; motion carried 6-0.

3. **Tool Crib Rental:** Hermes searched various U-Haul dealers and found the best price in Lowell, MI. She suggested renting a 5' x 8' enclosed trailer, to be picked up on Thursday, 8/3, and dropped off on Monday, 8/7, with unloading to happen on Sunday, 8/6. Motion by Hermes, support by Mattson, to approve rental of 5' x 8' enclosed trailer from Lowell, MI U-Haul dealer at a cost not to exceed \$150. All ayes; motion carried 6-0.

4. **Cooling Fans:** Mattson reported that her husband has purchased cooling fans for the 3-on-3 basketball games at First Congregational Church, but they need electricity to operate, so they probably won't be a good option to borrow for Art in the Park.

5. **Visitor Guides:** Baker stated she will deliver Visitor Guides to Clarksville tomorrow or Monday. Mattson stated she has already distributed books in Ionia. Banks reported she is regularly re-stocking books at Carl's in Lake Odessa.

6. **Volunteers:** Filled and open slots on the volunteer sign-up were reviewed. Board members were encouraged to ask friends and family members to volunteer.

7. **Entertainment:** Rice reported she has been unable to make contact with the Lakewood H.S. band director. The need for a back-up plan for flag ceremony music was discussed, including possibly pre-recorded music. Banks will serve as emcee, and Johnson will be back-up emcee.
8. **Adjournment:** Without objection, meeting adjourned at 9:53 a.m.

Respectfully submitted,

Karen Banks, Secretary/Treasurer



VILLAGE MANAGER

Report Covers: 8/12/23 to 8/19/23
Submitted By: Ben Geiger, Village Manager

It has been a productive month in Lake Odessa. Staff, especially our DPW crew, have been working long hours to ensure the Village is attractive to everyone living, visiting or passing through.

Their efforts, along with the efforts of all our Village staff, have been nothing short of commendable. Here are some additional highlights:

- The Lake Odessa Police Department continues to respond to the needs of the community while being only 75% staffed.
Investment in a Code Enforcement Officer has been a benefit to the Village.
Our Clerk/Treasurer has been hard at work collecting and depositing summer taxes, ensuring bills are paid, accounts are reconciled, and responding to the needs of residents.
The Village completed review of Lake Odessa's largest housing development in decades - Stuard Ventures.

POLICE DEPARTMENT

Report Covers: 7/1/23 to 8/16/23
Submitted By: Chief Kendra Backing

Table with 3 columns: DATE, TIME, ITEM. It lists various police incidents including TRF, CIVIL DISPUTE, WEAPONS, HEALTH & SAFETY, WIRES, 911H 911 HANG UP, 9909 MED 3, 9909M MENTAL, and SUSPICIOUS.

7/4	17:40	TRF	7/8	19:47	TRF	7/12	20:29	FOLLOW UP
7/4	17:42	FAMILY	7/8	20:03	TRF	7/12	21:00	FOLLOW UP
7/4	18:58	LOST	7/8	20:23	TRF	7/12	21:52	TRF
7/4	19:06	ASSAULT	7/8	20:52	FOLLOW UP	7/12	22:10	TRF
7/4	19:29	TRF	7/8	20:52	MDOP	7/12	22:49	TRF
7/4	20:43	TRF	7/8	21:36	JUVENILE	7/12	22:52	FOLLOW UP
7/4	20:46	9301A PIA	7/8	21:50	9909C 988 CALLS	7/12	23:36	TREES TREE DOWN
7/4	21:54	FIREWORKS	7/9	1:28	SUSPICIOUS	7/13	0:06	TRF
7/5	9:32	ABANDONED	7/9	1:35	TRF	7/13	0:11	TRF
7/5	13:46	TRAFFIC	7/9	11:27	TRF	7/13	0:18	TRF
7/5	20:48	LOST	7/9	11:29	DOMESTIC	7/13	0:30	TRF
7/6	0:04	MDOP	7/9	16:39	TRF	7/13	1:16	SUSPICIOUS
7/6	10:26	CIVIL DISPUTE	7/9	17:38	TRF	7/13	7:01	ASSIST
7/6	12:23	JUVENILE	7/9	18:19	TRF	7/13	14:29	FOLLOW UP
7/6	18:43	9301B PDA	7/9	18:33	TRF	7/13	15:40	TRF
7/6	23:18	9909M MENTAL	7/9	19:15	TRESPASSING	7/13	15:55	9909P NON CRIM
7/7	11:11	GENERAL	7/9	20:23	FOLLOW UP	7/13	17:49	TRF
7/7	15:38	TRF	7/9	20:39	TRF	7/13	18:09	TRF
7/7	15:45	TRF	7/9	21:07	FOLLOW UP	7/13	19:06	TRF
7/7	15:57	TRF	7/9	21:36	TRF	7/13	19:16	HEALTH & SAFETY
7/7	16:40	TRF	7/9	21:45	TRF	7/13	20:14	FOLLOW UP
			7/9	22:03	TRF	7/13	22:57	CSC
7/7	17:52	TRF	7/9	22:16	SUSPICIOUS	7/15	8:25	MDOP
7/7	18:29	TRF	7/9	22:57	TRF	7/15	9:44	GENERAL
7/7	18:47	TRF	7/9	23:15	9909P	7/15	10:29	
7/7	18:52	9909C 988	7/10	17:03	FOLLOW UP	7/15	15:32	TRF
7/7	20:47	TRAFFIC	7/10	20:07	MISSING	7/15	15:52	TRF
7/7	21:50	TRF	7/10	22:11		7/15	17:17	TRAFFIC
7/7	22:12	FOLLOW UP	7/11	8:23	TRF	7/15	18:52	99091 MED 1
7/8	0:34	FOLLOW UP	7/11	9:57	9909P NON CRIM	7/15	19:19	FOLLOW UP
7/8	11:13	PROPERTY	7/11	10:16	SUSPICIOUS	7/16	9:43	GENERAL
7/8	11:53	9301B PDA	7/11	11:51	LOST	7/16	10:00	TRF
7/8	14:12	TRF	7/11	12:19	GENERAL	7/16	11:38	TRF
7/8	15:45	TRF	7/11	12:20	GENERAL	7/16	13:26	TRF
7/8	16:12	TRF	7/11	12:50	99091 MED 1	7/16	15:51	TRF
7/8	16:15	TRF	7/11	14:09	99091 MED 1	7/16	16:03	TRF
7/8	16:18	SUSPICIOUS	7/11	14:34	JUVENILE	7/16	17:30	TRF
7/8	16:37	TRF	7/11	14:59	SUSPICIOUS	7/16	17:43	TRF
7/8	16:39	TRF	7/11	22:47	911H 911 HANG UP	7/16	18:05	TRF
7/8	17:36	TRF	7/12	8:15	ABANDONED	7/16	18:10	TRF
7/8	17:55	TRF	7/12	16:32	TRF	7/16	18:46	TRF
7/8	19:06	911H 911 HANG UP	7/12	19:35	TRF	7/16	18:59	TRF
7/8	19:09	TRF	7/12	20:11	TRF	7/16	19:43	TRF

7/17	21:38	FIRE ALL	7/22	19:37	TRF	7/25	22:17	TRF
7/18	10:31	TRESPASSING	7/22	20:03	TRF	7/25	22:25	TRF
7/18	20:45	CIVIL DISPUTE	7/22	20:07	9909P NON CRIM	7/25	22:26	TRF
7/18	20:59	911H 911 HANG UP	7/22	20:23	TRAFFIC	7/25	23:27	HEALTH & SAFETY
7/18	23:40	9909M MENTAL	7/22	21:20	TRF	7/25	23:58	TRF
7/19	16:38	LARCENY	7/22	21:30	TRF	7/26	0:02	TRF
7/19	20:08	99093 MED 3	7/22	21:38	TRF	7/26	0:10	TRF
7/20	14:19	TREES TREE DOWN	7/22	21:57	TRF	7/26	0:24	TRF
7/20	20:59	ABANDONED	7/22	22:08	TRF	7/26	9:06	SUSPICIOUS
7/21	7:15	99091 MED 1	7/22	22:45	TRF	7/26	10:37	FOLLOW UP
7/21	11:13	CSC	7/22	23:11	TRF	7/26	14:48	FRAUD
7/21	13:36	TRF	7/22	23:44	TRF BONANZA RD	7/26	19:52	9909M MENTAL
7/21	14:04	99091 MED 1	7/23	0:33	9909P NON CRIM	7/27	1:01	99093 MED 3
7/21	14:23	TRF	7/23	8:30	FOLLOW UP	7/27	9:07	GENERAL
7/21	15:04	TRF	7/23	9:00	FOLLOW UP	7/27	10:25	ASSIST
7/21	15:16	TRF	7/23	10:23	LOST	7/27	18:18	SUSPICIOUS
7/21	16:07	TRF	7/23	13:04	FOLLOW UP	7/27	18:55	99092 MED 2
7/21	17:22	TRF	7/23	15:33	SUSPICIOUS	7/27	20:21	TRF
7/21	17:32	TRF	7/23	17:49	TRF	7/27	20:53	9909M MENTAL
7/21	17:59	TRF	7/23	18:06	TRF	7/27	21:44	TRF
7/21	18:10	TRF	7/23	18:35	TRF	7/27	22:25	TRF
7/21	18:28	TRF	7/23	19:06	TRF	7/27	22:50	9909P NON CRIM
7/21	18:46	TRF	7/23	19:21	TRF	7/28	9:34	TRF
7/21	19:19	TRF	7/23	19:28	TRF	7/28	12:02	99093 MED 3
7/21	20:12	TRF	7/23	20:03	JUVENILE	7/28	13:03	SUSPICIOUS
7/21	20:52	TRF	7/23	22:07	SUSPICIOUS AVE	7/28	14:40	9909M MENTAL
7/21	21:24	TRF	7/23	22:46	TRF	7/28	15:38	TRF
7/21	22:11	SUSPICIOUS	7/23	22:59	TRF	7/28	15:52	TRF
7/21	23:49	TRF	7/24	10:21	GENERAL	7/28	16:03	TRF
7/22	0:18	TRF	7/24	11:36	REPOSSESSION	7/28	16:12	TRF
7/22	11:28	HEALTH & SAFETY	7/24	14:57	99091 MED 1	7/28	16:48	TRF
7/22	12:14	9909P NON	7/25	10:47	HEALTH & SAFETY	7/28	17:00	TRF
7/22	15:24	TRF	7/25	11:07	99091 MED 1	7/28	17:29	TRF
7/22	15:37	TRF	7/25	14:49	GENERAL	7/28	18:38	TRF
7/22	15:57	TRF	7/25	16:35	SUSPICIOUS	7/28	18:54	TRF
7/22	16:02	TRF	7/25	16:41	SUSPICIOUS	7/28	19:16	TRF
7/22	16:32	TRF	7/25	17:07	VEHICLE FIRE	7/28	19:44	FOLLOW UP
7/22	16:45	TRF	7/25	17:51	TRF	7/28	20:23	9909M MENTAL
7/22	17:15	TRF	7/25	19:28	TRF	7/28	21:06	TRF
7/22	17:36	TRF	7/25	21:20	TRF	7/28	21:25	HEALTH & SAFETY
7/22	18:17	TRF	7/25	21:44	TRF	7/28	21:35	TRF
7/22	19:09	FOLLOW UP	7/25	21:50	FOLLOW UP	7/28	21:40	TRF
7/22	19:23	MISSING	7/25	22:13	TRF	7/28	22:24	TRF

7/28	22:57	99092 MED 2	7/29	22:09	TRF	7/30	18:35	MISSING
7/28	22:58	TRF	7/29	22:39	TRF	7/30	19:08	TRF
7/29	0:37	TRF JL CARGILL	7/29	23:29	TRF	7/30	19:48	TRF
7/29	7:31	6200 PLEASANT ST	7/29	23:38	TRF	7/30	20:01	TRF
7/29	10:21	TRF	7/29	23:44	TRF	7/30	21:27	GENERAL
7/29	15:14	SUSPICIOUS	7/30	9:26	99093 MED 3	7/30	22:28	WARRANT
7/29	15:38	TRF	7/30	10:01	TRF	7/31	2:23	HEALTH & SAFETY
7/29	16:03	TRAFFIC	7/30	10:51	TRF	7/31	14:17	FAMILY
7/29	16:12	9909M MENTAL	7/30	11:55	TRF	7/31	17:54	MISSING
7/29	16:42	TRF	7/30	13:47	TRESPASSING	7/31	18:15	
7/29	16:55	TRF	7/30	15:00	MISSING	7/31	20:39	MISSING
7/29	19:26	TRF	7/30	16:32	9909 MENTAL	7/31	23:08	CIVIL DISPUTE
7/29	19:43	TRF	7/30	17:30	TRF	7/31	23:12	9909 MED 1
7/29	19:59	WARRANT	7/30	18:02	TRF			
7/29	20:08	TRF	7/30	18:28	TRF			



Officer Tollefson showing our commitment to Lakewood Youth sports and clean patrol vehicles!

PUBLIC WORKS

Report Covers: 7/7/23 to 8/16/23
 Submitted By: Jesse Trout, Director of Public Works

Parks and Beach. We applied 50 gallons of stain to Swifty's. We assisted in the set up and tear down for Art in the Park. Gravel was added along the park path edges again to remove any trip hazards prior to the event.

Streets. We are continuing to replace damaged sidewalk sections throughout the Village. Potholes are being patched as needed. We have completed painting STOP bars, traffic symbols, center lines and downtown bump outs. PK Striping will be painting the center lines on 4th Ave and Jordan Lake Ave. The streets were swept again before Art in the Park.

Water. Working with SLC Meter Co, we have replaced all the remaining large industry meters at Twin City and Cargill. Shut offs for nonpayment went without issue.

Collection Activities. We are continuing to collect compost bags every Monday. The brush collection on July 17th was completed in short order. The next and final brush collection of the year will begin October hazardous trees and trimmed a few oth removals.



The new leaf-Vac trailer was delivered on 7/31.

few

Purchase Request. Sandblasting and painting to be overseen by Dixon Engineering at the sum of \$20,000. This has been budgeted for in this fiscal year. I made the request to Dixon to oversee this project, as they are our contracted professional for these related services. They received cost estimates and assembled a proposal for us. The \$20,000 sum includes the entirety of the project.

Additional Comments. I applied for and received a \$3,000 grant from Consumers Energy for tree replacement in the right of way. This grant will provide the funding to plant 15 new trees along our streets.

The new leaf vac trailer was delivered on July 31st. It looks to be well constructed and we are anxious to see it in action this fall. It should really streamline our fall leaf collection.

PLANNING AND ZONING

Report Covers: 7/1/23 to 7/31/23
Submitted By: Jeanne Vandersloot, Zoning Administrator

Permits

- On 7-27-23 I approved a zoning permit to Stanley Williams for a platform deck of 7' by 8' to be located at 1524 Jordan Lake Ave.
- On 7-27-23 I denied a zoning permit to New Walkers Pharmacy at 838 Fourth Ave for signs to be placed on two walls that did not meet the CBD sign section. I sent them a

copy of the sign section and gave them suggestions on modifying the proposed signs to be able to meet the ordinance.

- I reviewed a zoning permit on 7-19-23 for a sign at 1001 Fourth Ave, but they have not paid the fee. They said they would mail it in. It has not arrived per the Treasurer and I called the company. They will look into it.

Miscellaneous. Phone calls involved various appraisers checking on the zoning classification of assorted parcels. Other questions involved various questions regarding setbacks, fences, pools and permits.

Third Ave Stuart Project. The applicant has had his people work on the site plan for the PUD application. The Planning Commission reviewed the latest version and set a public hearing for phase 1 on 8-23-23. The plans and additional documents were received so that the public hearing could be noticed. The Planning Commission will hold the public hearing and then can make a determination to approve the project for phase 1.

Master Plan. The Planning Commission will start reading their master plan for the five year review. If it needs updating a firm will be chosen to assist with the project.

Request for a Tattoo Parlor. A lady had asked if she can open a tattoo shop in rented space in the CBD. The zoning ordinance prohibits this use, but the Village Attorney has noted it is not permitted to prohibit a use. New language was written to regulate such a use as a special use and the Planning Commission will hold a public hearing on it at the 8-23-23 meeting.

911 Washington Blvd. It was reported several months ago that this land owner has chickens and ducks which are prohibited in the Village. A visit by the code enforcement officer then talked to the owner. She has reportedly gone to the Village Council requesting approval to keep them with language changes. No action has taken place by the Council as of yet. I sent a letter to the owner recently because nothing more has occurred and asking if she still has them or not. She let me know she has 6 chickens and 1 duck for the last 3 years and they are the children's pets plus they eat the eggs. She had asked me if they could keep them the rest of the year until they find a new home out in the country to move to. They are on the edge of the Village next to an existing farm that is grandfathered. I then gathered more information and other similar incidents had to follow the regulations. I called the owners to let them know they had to remove the chickens and duck from their property. They said their house previously had been part of that farm. They were extremely upset but after a discussion finally stated they would get rid of them, but they are still looking for property to purchase in the country. I suggested finding a temporary home for them in the meantime.

811 Second Ave. The owner had started a home business in his detached garage to do some auto related work mostly of the "add on of special aftermarket equipment". No application for a home business has been received before a complaint. An application has been given to the land owner. He has now filled out the application and I reviewed it, wrote a memo and sent it to the Planning Commission to review as it is a Type 2 home occupation in an accessory building

which is a special use. A public hearing will need to be set and a determination if it is an allowed use.

1122-1126 Lakeview Dr. There was a situation where a new seawall was constructed and then the concrete patio from the seawall into the lawn area was poured over the lot line around 18 inches. I talked to the owner and sent a letter to the other owner for info. There was a claim that the old sea wall concrete pieces were dumped in the middle of the lake. I believe someone called EGLE on it. The concrete poured over the lot line is not a zoning issue so I told the caller that the two neighbors need to figure it out and a survey may be needed. If it is over the lot line then the other neighbor may have to have it removed.

1024 Fifth Ave. Art and I had visited this property a few months ago in regard to a pool with a small amount of stagnant algae filled water in it. Neighbors complained of the smell. I told the owners they had to empty it while they took it down as a pool must have treated water. They said the pool did not work and were going to remove it. I sent a follow up letter with the pool section in July so they could read the regulations. I have not had any response.

PLANNING COMMISSION CHECKLIST

**Application from Stuart Ventures, LLC, for Special Use Permit to
allow a Planned Unit Development (PUD) housing project to be
constructed in phases at 826 Third Avenue**

874 New Address

Sec. 36-66. Site plan review and approval.

	Condition Met?	Comments
(a) Site plan review by zoning administrator. All applications for zoning permits, special use permits, rezonings and variances, as governed in this chapter, shall first require site plan review by the zoning administrator (or any other body or official designated by the village control to review site plans). Refer to subsection (f) of this section regarding revisions to an approved site plan.		
(b) Site plan approval. Unless otherwise noted, all requests for zoning permits must have a site plan approval by the zoning administrator. All requests for special use permits must have a site plan reviewed by the zoning administrator, and approved by the village planning commission.		
(c) <i>Standards for the review of site plans.</i> The site plan is to be reviewed in order to determine that:		
(1) The proposed use conforms to the uses permitted in the respective zoning districts;	Y	<i>multifamily</i>
(2) The dimensional arrangement of buildings and structures conforms to the required yards, setbacks and height restrictions of the ordinance, unless waived by variance granted by the zoning board of appeals;	Y	
(3) The proposed use conforms to all use and design provisions and requirements (if any) as found in this chapter for certain specific uses, unless waived by variance granted by the zoning board appeals;	Y	
(4) There is a proper relationship between the existing and proposed streets and highways within the vicinity in order to assure the safety and convenience of pedestrian and vehicular traffic;	Y	
(5) The proposed on-site buildings, structures, and entryways are situated and designed to minimize adverse effects (upon owners and occupants of adjacent and surrounding properties) by providing for adequate design of access/egress, interior/exterior circulation, storm drainage, erosion, grading, lighting and parking, as specified by this chapter or any county or state law;	Y	
(6) As many natural features of the landscape shall be retained as possible where they can be useful to the development of the site, or where they furnish a barrier or buffer between the project and adjoining properties (used for dissimilar proposes) or where they assist in preserving the general safety, health, and appearance of the neighborhood, i.e., controlling erosion or the discharge of storm waters, etc;	Y	
(7) Any adverse effects of the proposed developments and activities emanating therefrom upon adjoining residents or owners shall be minimized by appropriate screening, fencing, or landscaping (as provided or required in this chapter);	Y	<i>perimeter landscaping fence in phase 2 on southwest boundary</i>
(8) All buildings and structures are accessible to emergency vehicles	Y	

	Condition Met?	Comments
(9) The site plan as approved is consistent with the intent and purpose of zoning which is to promote the public health, safety, and general welfare, to encourage the use of lands in accordance with their character and adaptability; to avoid the overcrowding of population; to lessen congestion on the public roads and streets; to reduce hazards of life and property; and to facilitate the village land use plan.	Y	Providing needed housing for the village
(d) <i>Conditional approval.</i> As a condition of granting site plan approval, the designated site plan approval body or official for zoning permits and special use permits may require that certain site development measures be taken by the applicant in order to satisfy the review standards set forth in subsections (c)(1) through (c)(9) of this section; and which essentially are designed to protect the general health, safety and welfare, as well as to promote environmental preservation and nuisance abatement. Site development guidelines are provided in this chapter. Site development guidelines include but are not limited to drainage, soil erosion, planning and design to site, fencing, screening strips, landscaping, on-site lighting, signing and off-street parking. Said measures must be incorporated by the applicant onto the site plan and maintained at all times.	Info	Conditions are permitted by the Planning Commission for approval
(e) <i>Compliance with performance standards.</i> Compliance with performance standards for certain uses enumerated in this chapter is required.	Info	
(f) <i>Final approved site plan on file.</i> A copy of the final approved site plan (and all revised, final approved site plans) shall be so marked and placed on file as the officially approved document of the applicant along with copies of any and all permits requested for the property in question. Approval of revised, final site plans can be made only by the designated body or official who first gave initial approval.	Info	
(g) <i>Conformity to approved site plan.</i> Property which is the subject of the site plan approval must be developed in strict compliance with the approved site plan, and with any revisions, amendments or modifications made thereto. If construction and development does not conform with such approved plan, the approval there of shall be revoked by the zoning administrator by written notice of such revocation posted upon the premises involved and mailed to the developer at his last known address. Upon revocation of such approval, all further construction activities shall cease upon the site, other than for the purpose of correcting the violation.	Info	
(h) <i>Performance bond required.</i> Wherever any physical improvements to the property in question are to be provided by the applicant as a requirement or condition of site plan approval, the applicant or his agent shall post a performance bond. See article V of this chapter for posting of bonds. 36-135		Planning Commission may require a cash bond - amount TBD
(i) <i>Site plan specifications.</i> The information to be submitted as part of the site plan document must include the following:		
(1) A vicinity area map at a convenient scale, showing proximity to any railroads, streams, streets, and street intersections; the location of the nearest public roads on all sides; and all such schools, firehouses, houses of worship, recreational areas, etc.	Y	

	Condition Met?	Comments
(2) A map of applicant's entire subject property and all surrounding properties at a designated scale; and which shall display:		
a. The name of all owners of record of adjacent property;	Y	
b. Existing fire, school and other special district boundaries within 500 feet of the tract, if any;	Y	
c. Boundaries of property and existing lot lines as shown on the existing plat or tax map;	Y	
d. Existing public streets, easements, or other reservations of lands;	Y	
e. Location of all existing structures on the site, as well as those of adjacent properties within 100 feet of subject lot line;	Y	See County Aerial
f. The proposed location and use of any building or structure;	Y	
g. The proposed location of any use not requiring a structure, including walkways, benches, fences, and recreational facilities;	Y	
h. Location and design of all driveways, parking and loading areas, if any;	Y	
i. Location of all existing and proposed water lines, valves, and hydrants, and all sewer lines, if any;	Y	
j. Proposed fencing, screening and landscaping; and	Y	More in later phases
k. Location of existing watercourses, wooded areas, and rock outcrops, if any.	Y	
(3) A copy of any covenants or deed restrictions that are intended to cover all or any part of the tract.	N	Master Deed is in progress - Condition
(4) Where the applicant wishes to develop the project in stages, a site plan indicating total development shall be presented for approval of the entire parcel.	Y	Each phase will be reviewed with full details added
(5) The zoning administrator (for zoning permits) and the planning commission (for special use permits) may require additional data where it is warranted due to special conditions of the site or complexity of the proposed development.	Y	

Sec. 36-67. Special use permits.

In order that this chapter be flexible and reasonable, special uses are provided for in this chapter and require special use permits by the planning commission. Conformance to special use standards is required, in addition to all other requirements of this chapter. All such uses are hereby declared to possess characteristics of such unique and distinct form that each specific use shall be considered on an individual case. The granting of a special use permit does not negate the requirement for any other required permit.

	Condition Met?	Comments
(1) <i>Standards for the consideration of special uses.</i> The review for a special use shall consider the following:		
a. The general safety, health, and welfare of the community-at-large. This shall include:		
1. Accessibility of the property in question to fire and police protection;	Y	
2. Traffic conditions, creating or adding to a hazardous situation;	N	
3. Transportation design requirements, if any, which will be needed to accommodate any traffic impact for the use intended	N	Existing street
4. Appropriateness of the location, nature and height of the proposed use to the size, type, and kind of buildings, uses and structures in the vicinity and adjacent properties, including the safety and convenience of people therefrom.	Y	Traditional design to blend with neighborhood
b. Any potential decrease in the market value of adjacent buildings, uses and structures which are permitted by right under current zoning, if the proposed use is granted;	N	
c. Harmony with the village land use plan. This considers whether the location and size of the proposed use, the nature and intensity of the activities involved, the size of the site with respect to existing and future streets (giving access to it), parks and drainage systems will be in harmony with the village land use plan and the character of land use which is intended by said village plan for the area or district in question;	Y	Master planned as MF Meets goal for this type of development
d. Impact from the applicant's proposed use, its location and intensity and the height of its buildings, walls, fences and other structures upon the appropriate character of development intended for the area as deemed desirable by the village land use plan;	N	should blend with neighborhood
e. Any hazards arising from storage and use of dangerous toxic substances, combustible, inflammable, or caustic fluids or chemicals.	N	
f. That the operations in connection with any special use shall not be environmentally objectionable to nearby properties by reason of noise, fumes, pollution, vibration, or lights to an extent which is more than would be the operations of any use permitted by right for that district wherein the special use is proposed.	Y	no issues should occur

	Condition Met?	Comments
<p>(2) <i>Conditional approval.</i> As a condition of granting a special use permit, the planning commission may require that certain development precautions and remedies be taken by the applicant in order to satisfy the special use review standards and the site plan review standards set forth in this chapter; and which essentially are designed to protect the general health, safety and welfare, as well as to promote environmental preservation and nuisance abatement. Site development guidelines are provided in this chapter. Site development guidelines include but are not limited to drainage, soil erosion, planning and design of site, fencing, screening, buffer strips, landscaping, on-site lighting, signing and off-street parking. Said measures must be incorporated by the applicant onto the site plan and maintained at all times.</p>	Info	Conditions can be applied if reasonable
<p>(3) <i>Compliance with performance standards.</i> Compliance with performance standards for certain uses enumerated in this chapter is required.</p>	Info	
<p>(4) <i>Site plan approval required.</i> Site plan approval by the planning commission is required for all special use permits. Site plans are initially reviewed by the zoning administrator.</p>	Info Y	
<p>(5) <i>Time constraints.</i> A special use permit shall be deemed to authorize only one particular special use and shall expire if the special use shall cease for more than 12 months for any reasons. Initial development must begin within one year from the date of issuance.</p>		Phase 1 - Whole project can be given more time for phasing
<p>(6) <i>Existing violations.</i> No permit shall be issued for a special use for a property where there is an existing violation of this chapter, with respect to a new use or structure.</p>	None	
<p>(7) <i>Decisions in writing.</i> It is further provided that in granting or denying a special use permit, the planning commission shall specify in the written decision the particular reason relied upon and its relation to the proposed use.</p>		
<p>(8) <i>Appeals.</i> Any and all appeals regarding a decision or condition imposed upon a special use application shall be made to the zoning board of appeals within 15 days from the date of decision or imposed condition.</p>		

Sec. 36-94. Planned developments.

	Condition Met?	Comments
<p>(a) <i>Intent and purpose.</i> Planned developments are provided herein by special use permit in order to allow for flexibility in design of residential areas, economy in the usage of land, and conservation of sensitive physical and environmental features. Based upon the standards and criteria contained in sections 36-67 and 36-94, the planning commission may review, and permit with conditions, a modification in bulk requirements in order to allow residential development containing both privately owned sites and common property, and which are planned collectively as a single unit. The planned development section of this chapter is provided in order that the growing demands for housing for young married couples, senior citizens and existing residents (who no longer wish to maintain a large one-family house) may be met by a greater variety of innovative housing types, and by planning and design of structures with the benefit of cost effective land utilization in such developments.</p>		
<p>(c) <i>Residential planned unit development.</i> A residential planned unit development (residential PUD) may be applied for through the special use permit procedure. The granting of a special use permit for a residential PUD is permitted only for R-1 and MF zoning districts.</p>	Y	MF District
<p>(1) <i>Site eligibility.</i> The minimum area necessary to qualify as a residential PUD shall not be less than three contiguous acres of land. However, an owner of land less than the minimum required area may apply if his land is adjacent to a proposed or constructed residential PUD.</p>	Y	5.7 acres
<p>(2) A minimum of 20 percent of the property shall be dedicated as open space. Open space includes natural areas and parks. Public and private streets, any rights-of-way, the area of any lot or unit, and 25 percent of streams, lakes, ponds, and wetlands shall not be included in the open space calculation and shall not be counted as open space.</p>	Y	$\begin{array}{r} 53\% \text{ green} \\ 4.1 \text{ paths} \\ \hline 57.1\% \text{ open space} \end{array}$
<p>(3) Density on the remainder of the property may be increased up to 1.75 times the maximum number of dwelling units per acre permitted under R-1 zoning. The density increase shall be applied to the remnant acreage of the property after the proposed open space acreage, which shall be a minimum of 20 percent, has been deducted.</p>		$5.7 \text{ acres} \times 8 \text{ units per acre} = 45.6 \text{ units}$ <p>Plan for whole project is 49 units - no MF</p>
<p>(4) A further density increase may be granted by the planning commission at the specific request of the applicant if the planning commission finds that the density increase would:</p> <ol style="list-style-type: none"> Result in a recognizable benefit to the village and residents of the PUD; Provide additional amenities; and Preserve additional open space or natural features. 	$\begin{array}{c} \updownarrow \\ Y? \end{array}$	<p>formula. use #4 to allow more units Final units may change in later phases 2 amenities shown</p>
<p>(5) The dwelling units in the residential PUD may be constructed in any combination of housing types, except for mobile homes.</p>	Y	

	Condition Met?	Comments
(d) <i>Preapplication conference with planning commission for concept review.</i> Prior to formal application submission for a proposed planned development, the developer/applicant shall be required to make a presentation to the planning commission in order to discuss initial design concepts and the application of said concepts to the land in question. The purpose of the pre-application conference is to inform the planning commission of the proposal and to receive preliminary review comments in connection with the standards of this section.	Y	
(e) <i>Standards and considerations.</i> In addition to complying with the standards for special use permits, the following special standards for a cluster development or a PUD must be met:		
(1) <i>Ownership.</i> The tract of land may be owned, leased or controlled by a single person, partnership, corporation, cooperative association, or association of individual owners (condominium). An application may be filed by the owner, jointly by the owner of all property to be included, or by a person, persons, corporation, or corporations, with an option to buy said property. A plan, once approved, shall be binding.	Y	
(2) <i>Utilities.</i> A cluster development and a PUD shall connect to public water and sewer provided by the developer, and must be approved by all legal state, county and local agencies (health, conservation, etc.) which are in authority and have jurisdiction.	Y	Working with DPW on future connections lines are available
(3) <i>Permitted residential housing types and uses.</i> The following are considered eligible for inclusion in an application:		
a. <i>Primary uses:</i>		
1. Single-family detached homes.	N/A	
2. Two-family houses.	N/A	
3. Single-family attached homes (such as row houses and town houses) of eight dwelling units or less per building.	N/A Y	phase 1 bldg
4. Multiple-family structure (apartments) of ten dwelling units or less per building.	None proposed,	each bldg 8 units or less
b. <i>Accessory uses and amenities:</i>		
1. Open space - passive and active.	Y	
2. Indoor and outdoor recreational facilities, decks, gazebos, children's playhouses or similar typical uses.	Y	gazebo walking path
3. Carports, garages, and personal storage facilities for use by residents of the development.	Y	
4. Community building and meeting halls.	N	
5. On-premise laundry facilities for use by residents of the development.	N	

	Condition Met?	Comments
<p>(4) <i>Site design standards.</i> Unless modified by the planning commission in writing at the time of application approval, compliance with the following design standards is required:</p>		
<p>a. Minimum yard requirements and building setbacks from the exterior perimeter of the development property lines shall be 20 feet.</p>	Y	
<p>b. Maximum building height, 2½ stories or 35 feet (excludes antennas, steeples, spires, etc.) measured from the average existing topography (no grade mounding).</p>	Y	
<p>c. Minimum spacing between single-family attached homes and multiple family structures shall not be less than the building height of the tallest building. Bulk regulations shall be determined by the planning commission after reviewing the proposed site plan. Criteria to use for making the determinations shall include the following:</p>	Y	
<p>1. Granting of the PUD will result in a recognizable and substantial benefit to the ultimate users of the project and to the community where such benefit would otherwise be unfeasible or unlikely to be achieved.</p>	Y	
<p>2. In comparison to the bulk regulations ordinarily applied, the proposed type and density of uses shall not result in a material increase in the need for public services, facilities, and utilities, and shall not place a material burden upon the subject or surrounding land or property owners and occupants or the natural environment. Fire safety shall not be compromised and fire hydrants shall be located to adequately serve the site.</p>	Y	<p>1 hydrant existing future phases may have more once determined</p>
<p>3. The proposed development shall be compatible with the master plan of the village and shall be consistent with the intent and purpose of a PUD as expressed in section 36-94(a).</p>	Y	
<p>4. The PUD shall not change the essential character of the surrounding area.</p>	Y	
<p>5. High quality building materials shall be provided.</p>	Y	
<p>d. All sensitive natural features such as drainage ways and streams, wetlands, lands within the 100-year floodplain, and stream or river banks (which by virtue of soil and slope may create highly erodible hazards to the public health and safety) shall remain unencumbered by residential buildings and structures except for approved docks, boardwalks, benches and access stairs.</p>	Y	
<p>e. All access and egress easements and street openings from the development onto public or private roads shall be in accordance with the regulations and standards of the appropriate agency having jurisdiction over the proposed</p>	↓	

	Condition Met?	Comments
entrance areas (Ionia County Road Commission, Michigan Department of Transportation and/or Village of Lake Odessa).	Y	Phase 1
f. Within the required 20-foot perimeter setback, a planted or landscaped buffer area is required along all exterior perimeter boundaries of the proposed property area to be developed. The following requirements for plantings in the buffer areas shall be met:	↓	
1. Two evergreen trees and two deciduous trees shall be required for every 50 linear feet of buffer area, or fraction thereof.	Y	Phase 1
2. Evergreen trees shall be a minimum of six feet in height at time of planting; and deciduous trees shall be a minimum of eight feet in height at time of planting.	Y	Phase 1
3. Existing trees within the 20-foot perimeter setback may count toward the planting requirements, as long as the existing trees meet the minimum height requirements in subsection 2.	Y	Phase 1 Later phases will be shown
g. Drainage requirements shall be reviewed and approved by the village engineer.	NA	Is under Ionia County Drain Comm.
h. Permanent conservation easements or other forms of equivalent irrevocable conveyance shall be created and recorded to protect required open space areas from future development.		will be in the Master Deed
i. Off-street parking is required at the rate of two parking spaces per dwelling unit.	Y	1 outside 1 in garage
(5) <i>Applicable standards.</i> All applicable standards of the zoning ordinance outside of this section must be met, unless waived by the planning commission in consideration of the standards set forth in subsection (4)c.1. through 5.	Y	Phase 1
(6) <i>Public easements on common property which is privately owned.</i> When common property exists in private ownership, the owners shall grant easements, over, under and through such property, to the village as are required for public purposes.		Existing County Drain Others if needed Utility lines Master Deed
(7) <i>Common property in the planned unit development.</i> Common property in the PUD is a parcel or parcels of land, a privately owned road or roads, together with the improvements thereon, the use and enjoyment of which are shared by the owners and occupants of the individual building sites. When common property exists, the ownership of such common property shall be private. When privately owned, arrangements must be made for the improvement, operation, and maintenance of such common property and facilities, including private streets, drives, service parking and recreational areas. A proposed maintenance agreement to permanently protect and provide for future maintenance of the common areas shall be reviewed and approved by the village attorney prior to issuance of	↓	

	Condition Met?	Comments
any village permits. The approved agreement shall be recorded at the Ionia County Register of Deeds.		In Master Deed Is being written
(8) <i>Dimensional variances prohibited.</i> After approval of planned development under section 36-94, no dimensional variances may be granted to the approved application.		
(f) <i>Appeals.</i> Any and all administrative interpretations, decisions, and requirements of the planned development provisions shall be appealed within 15 days to the zoning board of appeals. Except for the prohibited granting of dimensional variances after planned development approval, the zoning board of appeals shall exercise all its power and duties as provided for in sections 36-137 and 36-138.		
(g) <i>Public hearing.</i> A public hearing is required for all planned developments in accordance with Section 103 of the Michigan Zoning Enabling Act, P.A. 110 of 2006, as amended.	8-23-23	

Sec. 36-35. Zoning district regulations.

	Condition Met?	Comments
(d) <i>MF, Medium/high density: Multiple family residential district.</i> Zoning district regulations for the MF, medium/high density: multiple family residential district shall be as follows:		
(1) <i>Intent and purpose.</i> The multiple family residential district is intended for new uses and structures such as apartment buildings of three or more dwelling units, specialized housing for seven or more unrelated individuals and senior citizen housing.	Info	
(2) <i>Uses permitted by right.</i> Uses permitted by right in the MF district shall be as follows:		
a. Single-family dwellings.	N/A	
b. Two-family dwellings, duplexes.	N/A	
c. Type 1 home occupations within a dwelling.		
(3) <i>Uses permitted by special use permit.</i> Uses permitted by special use permit in the MF district shall be as follows:		
a. Multiple family dwellings.	Y	proposed
b. Essential public services.		
c. Residential planned developments. See section 36-94.	Y	proposed
d. Nursing homes, convalescent homes, housing for the elderly.		
e. Type 2 home occupations within an accessory building.		
(4) <i>Permitted accessory uses.</i> Permitted accessory uses in the MF district shall be as follows:		
a. Private garages (noncommercial), lawn sheds, swimming pools, and accessory private parking.	Y	
(5) <i>Permitted accessory signs.</i> One ground sign or one wall sign is permitted, with a maximum permitted sign area of 25 feet. The minimum sign setback for ground signs shall be one-half the required setback for the yard in which the sign is located. Only signs identifying the use and occupant are permitted. No sign shall be illuminated by flashing or moving lights and external illumination shall be downward facing.		
(6) <i>Bulk regulations.</i> Bulk regulations for the MF district shall be as follows:		
a. <i>Minimum lot area:</i> The minimum lot area for multiple family development shall be 4,000 square feet per unit or eight units per acre. For single-family and two-family development lot size shall be 8,700 square feet. All other uses permitted by special use permit, the lot size shall be nine acres.	NA	PUD allows 3 acre minimum
b. <i>Minimum lot width:</i> The minimum lot width for single-family and two-family dwellings shall be 66 feet and for other permitted uses, 200 feet.	Y	
c. <i>Required front yard:</i> The required front yard shall be 25-foot setback for single-family and two-family dwelling and 30 feet for all other permitted uses.	Y	PUD allows 20 feet

	Condition Met?	Comments												
d. <i>Required side yard:</i> Six feet minimum side yard is required for both single-family and two-family dwellings and for other permitted uses it shall be 30 feet. Total width for both required side yards: The total minimum width of both required side yards for single-family and two-family dwellings shall be 12 feet. For all other permitted uses the total width shall be 60 feet.	Y	puD has different setbacks												
e. <i>Required rear yard depth:</i> Minimum rear yards for single-family and two-family dwellings shall be not less than 20 feet, for all other permitted uses, 30 feet.	Y	puD has different setbacks												
f. <i>Maximum building height:</i> The maximum building height for all uses shall be 2½ stories or 35 feet. Accessory buildings shall not exceed a height of 15 feet.	Y													
g. <i>Minimum dwelling floor area:</i>														
1. Each new single-family detached dwelling shall have a minimum finished living area of 864 square feet of floor area with a minimum of 650 square feet on the ground floor for units of more than one story.	N/A													
2. Attached single-family including two-family and townhouses, each new dwelling unit shall have a minimum finished living area of 800 square feet with a minimum of 600 square feet on the ground floor for units of more than one story.	N/A													
3. Other permitted uses shall follow the following floor area requirements:														
<table border="1"> <thead> <tr> <th>For</th> <th>Floor Area/Unit</th> </tr> </thead> <tbody> <tr> <td>Efficiency</td> <td>375 sq. ft.</td> </tr> <tr> <td>1 bedroom</td> <td>600 sq. ft.</td> </tr> <tr> <td>2 bedroom</td> <td>780 sq. ft.</td> </tr> <tr> <td>3 bedroom</td> <td>940 sq. ft.</td> </tr> <tr> <td>In the excess of three bedroom</td> <td>940 + 80 sq. ft. for each additional bedroom.</td> </tr> </tbody> </table>	For	Floor Area/Unit	Efficiency	375 sq. ft.	1 bedroom	600 sq. ft.	2 bedroom	780 sq. ft.	3 bedroom	940 sq. ft.	In the excess of three bedroom	940 + 80 sq. ft. for each additional bedroom.	Y	
For	Floor Area/Unit													
Efficiency	375 sq. ft.													
1 bedroom	600 sq. ft.													
2 bedroom	780 sq. ft.													
3 bedroom	940 sq. ft.													
In the excess of three bedroom	940 + 80 sq. ft. for each additional bedroom.													
h. <i>Minimum off-street parking:</i>														
1. One space (ten feet by 20 feet) per residence: one-half dwelling unit. For other permitted uses such as a church, public building, adult foster care facility, nursing and convalescent homes and essential public services: one space for every 200 square feet of floor area, but not less than one space for each three seats where provided. For school and nursery schools, one space for each 12 seats or students.	Y	2 spaces per unit in the puD												
2. Nonresidential parking requirements of this chapter may be satisfied by participation in a municipal or joint community parking program designed to serve a larger area, provided all plans for such community parking have been first approved by the planning commission.	NA													

To the Village Council
Village of Lake Odessa
Lake Odessa, Michigan

We have recently completed our audit of the basic financial statements of Village of Lake Odessa for the year ended February 28, 2023. As an addition to the audit report, the following report on internal control and results of the audit are being provided to the Village of Lake Odessa.

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We are very thankful for the opportunity to be of service to the Village of Lake Odessa. Should you have any questions regarding these reports, please do not hesitate to contact us.

Hastings, Michigan
July 31, 2023

To the Village Council
Village of Lake Odessa
Lake Odessa, Michigan

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Village of Lake Odessa as of and for the year ended February 28, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Village of Lake Odessa's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be material weaknesses:

- The Village does not have the technical expertise to prepare financial statements in accordance with U.S. generally accepted accounting principles, including procedures to record revenue and expenditure accruals, changes in capital assets, and to present required financial statement disclosures. This is a recurring comment. Currently, the Village contracts with Walker, Fluke & Sheldon, PLC to prepare the financial statements and assist with accrual entries, because the additional benefits derived from implementing a system, would not outweigh the costs incurred.

This communication is intended solely for the information and use of management, the council of Village of Lake Odessa and the State of Michigan Department of Treasury and is not intended to be and should not be used by anyone other than these specified parties.

Hastings, Michigan
July 31, 2023

July 31, 2023

To the Village Council
Village of Lake Odessa

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Village of Lake Odessa for the year ended February 28, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 19, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Village of Lake Odessa are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended February 28, 2023. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements are depreciation and the defined benefit pension plan.

Village of Lake Odessa's estimate of depreciation is based on estimated useful lives of capital assets. The defined benefit pension plan liability is based on actuarial assumptions and the use of a specialist. MERS is responsible for these calculations and provides information to the Village regarding the liability. We reviewed these estimates and believe they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management: reclassifying capital outlay, adjusting beginning fund balances, reclassifying debt payments, recording fixed assets, infrastructure and depreciation expenditures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 31, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Village of Lake Odessa's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management discussion and analysis, the budgetary comparison schedules, and the pension schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the balance Sheet and the Statement of Revenues, Expenditures and changes in Fund Balance for the Downtown Development Authority, which is a component unit of the Village. These statements accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compare and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Village of Lake Odessa Council and management of Village of Lake Odessa and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Walker, Fluke and Sheldon, PLC

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INDEPENDENT AUDITORS' REPORT

To the Village Council
Village of Lake Odessa
Lake Odessa, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of Village of Lake Odessa, Lake Odessa, Michigan, as of and for the year ended February 28, 2023, and the related notes to the financial statements, which collectively comprise Village of Lake Odessa's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major of Village of Lake Odessa, as of February 28, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village of Lake Odessa, Lake Odessa, Michigan, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Village of Lake Odessa, Lake Odessa, Michigan's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Village of Lake Odessa, Lake Odessa, Michigan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Village of Lake Odessa, Lake Odessa, Michigan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Lake Odessa, Michigan's basic financial statements. The accompanying balance sheet and statement of revenues, expenditures and changes in fund balance, is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the balance sheet and statement of revenues, expenditures and changes in fund balance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 5, 2023 on our consideration of the Village of Lake Odessa, Michigan's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village of Lake Odessa, Michigan's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village of Lake Odessa, Michigan's internal control over financial reporting and compliance.

Management's Discussion and Analysis

As the Village Council of the Village of Lake Odessa, we offer readers of the Village's financial statements this narrative overview and analysis of the financial activities of Village of Lake Odessa for the fiscal year ended February 28, 2023. The analysis focuses on significant financial position, budget changes and variances from the budget, and specific issues related to funds and the economic factors affecting the Village. We encourage readers to consider this information in conjunction with the letter of transmittal, which begins on page 1, and the financial statements, which begin on page 9.

Financial Highlights

- The assets of Village of Lake Odessa exceeded its liabilities at the close of the most recent fiscal year by \$12,512,813 (net position) compared to \$12,034,277 last year. Of this amount, \$2,399,474 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$478,536 compared to an increase of \$687,995 last year.
- As of the close of the current fiscal year, the Village's governmental funds reported combined ending fund balances of \$2,322,090 an increase of \$299,670 compared to an ending fund balance of \$2,022,420 a decrease of \$327,150 from the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,103,498 or 142.73% of total general fund expenditures. Last year the unassigned fund balance for the general fund was \$916,726 or 108.87% total general fund expenditures.

Overview of the Financial Statements

The Village of Lake Odessa's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Village's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the Village's financial position is improving or deteriorating.

The statement of activities presents information showing how the Village's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., state shared revenue).

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include general government, public safety, public works, community and economic development and recreation and cultural. The business-type activities of the Village include water services. The government-wide financial statements include not only the Village of Lake Odessa itself (known as the primary government), but also a legally separate Downtown Development Authority for which the Village is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 9-10 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Village of Lake Odessa, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Village of Lake Odessa maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Major Streets, Local Streets and Road Funds, which are considered to be major funds. The basic governmental fund financial statements can be found on pages 11-14 of this report.

Proprietary funds. The Village maintains one proprietary fund. Enterprise funds are used to report the same functions as business-type activities in the government-wide financial statements. The Village uses an enterprise fund to account for the Water Fund.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water Fund, of which is considered to be a major fund of the Village. The proprietary fund financial statements can be found on pages 15-17 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are available to support the Village's own programs. The fiduciary fund financial statement can be found on page 18 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19-35 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required and additional supplementary information. The Village adopts an annual budget for its general, major street, local street, and road funds. Within the required supplementary information, budget comparison statements have been provided for these funds to demonstrate compliance with the budget. Also, pension related schedules have been provided describing pension related information. Required supplementary information can be found on pages 36-43 of this report. Additional supplementary information on the Downtown Development Authority is presented immediately following the required supplementary information on budgets on pages 46-47 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Village of Lake Odessa, assets exceeded liabilities by \$12,512,813 at the close of the most recent fiscal year.

\$2,399,474 of the Village's net position (19.18 percent) reflects its unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors. An additional portion of the Village's net position (12.12 percent) reflects restricted net position \$1,516,785, which are resources that are subject to external restrictions on how they may be used. The remaining portion of the Village's net position (68.70 percent) reflects its investment in capital assets \$8,596,554 (e.g. land, buildings, equipment and furniture and fixtures). The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Village of Lake Odessa's Condensed Financial Data

	<u>Governmental</u>		<u>Business-Type</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Current and Other Assets	\$ 2,601,346	\$ 2,203,583	\$ 1,475,832	\$ 1,326,645
Capital Assets	3,840,659	3,859,482	8,727,504	8,928,964
Total Assets	<u>6,442,005</u>	<u>6,063,065</u>	<u>10,203,336</u>	<u>10,255,609</u>
Deferred Outflows of Resources	70,783	78,249	-	-
Short-Term Liabilities	198,057	204,653	122,060	125,344
Long-Term Liabilities	519,475	638,650	3,226,909	3,339,009
Total Liabilities	<u>717,532</u>	<u>843,303</u>	<u>3,348,969</u>	<u>3,464,353</u>
Deferred Inflows of Resources	136,810	54,990	-	-
Net Position				
Invested in Capital Assets, Net of Related Debt	3,208,059	3,108,932	5,388,495	5,477,855
Restricted	1,145,605	1,040,816	371,180	317,010
Unrestricted	1,304,782	1,093,273	1,094,692	996,391
Total Net Position	<u>\$ 5,658,446</u>	<u>\$ 5,243,021</u>	<u>\$ 6,854,367</u>	<u>\$ 6,791,256</u>
Program Revenues				
Charges for Services	\$ 45,094	\$ 40,300	\$ 1,032,391	\$ 967,152
Operating Grants and Contributions	397,158	399,749	-	-
Capital Grants and Contributions	-	34,952	-	-
General Revenues				
Property Taxes	741,940	717,240	-	-
State Grants	382,638	359,590	-	-
Investment Income	17,103	8,517	4,751	4,482
Other	84,277	74,872	-	-
Gain (Loss) on Disposal of Fixed Assets	(2,580)	(1,735)	7,500	-
Total Revenues	<u>1,665,630</u>	<u>1,633,485</u>	<u>1,044,642</u>	<u>971,634</u>
Program Expenses				
Governmental Activities				
Legislative	79,370	59,375	-	-
General Government	180,361	9,727	-	-
Public Safety	286,708	339,514	-	-
Public Works	627,174	584,447	-	-
Community and Economic Development	9,829	9,384	-	-
Recreation and Culture	53,467	57,206	-	-
Interest and Fiscal Charges	13,296	15,488	-	-
Business-Type Activities				
Water	-	-	906,152	764,218
Interest and Fiscal Charges	-	-	75,379	77,765
Total Expenses	<u>1,250,205</u>	<u>1,075,141</u>	<u>981,531</u>	<u>841,983</u>
Change in Net Position	<u>\$ 415,425</u>	<u>\$ 558,344</u>	<u>\$ 63,111</u>	<u>\$ 129,651</u>

At the end of the current fiscal year, the Village is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental activities.

Governmental activities. Governmental activities increased the Village's net position by \$415,425 mainly due to increases in several revenue categories.

Business-Type activities. Business-type activities increased the Village's net position by \$63,111 mainly due to increased water revenues.

Financial Analysis of the Village's Funds

As noted earlier, the Village used fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a Village's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Village's governmental funds reported combined ending fund balances of \$2,322,090 an increase of \$299,670. Last year, the Village's governmental funds combined ending fund balance was \$2,022,420 a decrease of \$327,150.

The general fund is the chief operating fund of the Village. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,103,498 and the total fund balance was \$1,216,191. Unassigned fund balance represents 142.73% of the total general fund expenditures.

The fund balance of the Village's general fund increased by \$211,131 during the current fiscal year.

Proprietary funds. The Village's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

As of the end of the current fiscal year, the Village's water fund reported unrestricted net position of \$1,094,692. The water fund had an increase in net position of \$63,111.

General Fund Budgetary Highlights

The most significant changes to the budget during the fiscal year can be summarized by:

- \$140,000 decrease to State Grants
- \$60,000 decrease to Contributions from Local Units
- \$9,328 increase to Legislative
- \$5,256 increase to Manager
- \$18,362 decrease to Buildings and Grounds
- \$17,245 decrease to Garage and Maintenance
- \$39,804 decrease to Police
- \$20,085 decrease to Parks
- \$114,696 decrease to Capital Outlay

Capital Assets

The Village's investment in capital assets for its governmental activities as of February 28, 2023, amounts to \$3,840,659 (net of accumulated depreciation). This investment in capital assets includes: land, buildings, improvements, equipment and furniture and fixtures.

Major capital asset events during the current fiscal year included the purchases of gutters, trailer, utility tractor, furnace, buffalo blower, security system, a new server, and an upgrade to the park path. The water fund purchased a zero turn mower, rammer, and two overhaul pumps. Details of the Village's capital assets are continued in the notes to the financial statements on pages 26 and 27.

Long-Term Debt

At the end of the current fiscal year, the Village had total bonded debt outstanding of \$3,970,309, and general obligation debt of \$21,357. The Village's debt represents bonds secured by specified revenue sources, equipment secured by the equipment and compensated absences, respectively.

**The Village's Outstanding Debt
General Obligation and Revenue Bonds**

	Governmental-Type Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Primary Government:						
Revenue Bonds	\$ 631,300	\$ 743,200	\$ 3,339,009	\$ 3,451,109	\$ 3,970,309	\$ 4,194,309
Notes Payable	1,300	7,350	-	-	1,300	7,350
Compensated Absences	20,057	18,782	-	-	20,057	18,782
Total	\$ 652,657	\$ 769,332	\$ 3,339,009	\$ 3,451,109	\$ 3,991,666	\$ 4,220,441

The Village's debt decreased by \$228,775 during the current fiscal year.

Additional information on the Village's long-term debt can be found on pages 28-29 of the notes to the financial statements.

Economic Factors and Next Year's Budgets and Rates

Due to the worldwide COVID-19 pandemic, and the recovery phase that we currently find ourselves, both revenues and expenses have become harder to estimate. Supply chain issues for materials have made receiving accurate quotes for services and equipment tougher to determine. Prices seem to be fluctuating by the day. Inflation is rising. Wages in the service sector are rising faster and higher than have ever been witnessed. We now occupy a very different world than we did just three years ago.

With that said, Village staff is anticipating a 2.3% decrease in revenue sharing from the State of Michigan for 2023. With prices for goods, materials, and services rising, this is an alarming trend. Village staff must remain vigilant when procuring materials and services in order to use the funds we are entrusted with in the wisest and most prudent manner.

The Village has been awarded a \$936,493 Transportation Alternative Program (TAP) Grant from Michigan Department of Transportation (MDOT) for construction of the Jordan Lake Trail Phase 1B. This is a pedestrian, biking, inline skating trail which will also include cross country skiing and snow shoeing in the winter. This project has faced some setbacks, but the volunteers and municipalities involved from the beginning remain undeterred in their quest to see this project through to completion.

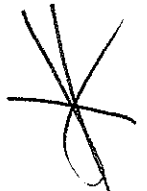
In 2021, the Village reached an agreement with the Police Officers Labor Council, who represent the Village's police officers. This agreement, approved by the Village Council in February 2021, approves wage increases for members at annual rate of 2.5%, along with years of service to the Village factored into the equation. This agreement expires on February 29, 2024.

In February of 2022, the Village Council approved an increase to the base meter charge for water billing, which will allow the Village to continue to meet the goals as set forth in the Village's 2016 Asset Management Plan. This increase was deemed necessary by the findings of a Council-sanctioned Water Rate Study, performed by a group consisting of select Village Council members, staff, and GEI Consultants, Inc. This study recommended that base meter rates be adjusted by 25% (spread out quarterly) for the next three years – after the three-year phase in at this rate, the study recommended that this rate be adjusted annually by the rate of inflation. These increases will allow the Village to continually provide excellent, clean, and healthy drinking water to residents and businesses.

With regard to the Major and Local Street Fund funds, we should expect to see both funds remain relatively flat in each of these balances at the end of the 2022-2023 FY – this is due to the Village having a paving project on Fourth Avenue, McArthur Street, Emerald Circle, and Morningside Court in FY 2022-2023. However, at this time – with the rising costs of materials and services – Village staff is searching for funding sources to perform a large scale project on the north end of the Village. While this project was originally scheduled for FY 2022-2023, rising costs will almost undoubtedly push this project out to FY 2023-2024.

The Village's Police Department continues to provide excellent service to the community, even with the loss of two road patrol officers in FY 2022-2023. The Police Department has also witnessed a steady rise of complaints throughout the past year. Adequate staffing levels for the Police Department will need to be closely analyzed to determine the correct number of officers relative to the population of the community and the number of calls for service received. However, it should be noted, that the need for qualified, well-

Need update last year Patrick expanded. Can be one paragraph



trained officers exceeds the amount of qualified, well-trained individuals available throughout the United States. In short, every community is having very serious issues attracting talent within their respective Police Departments.

The Village Council approved a Classification and Compensation Study to be performed by the Michigan Municipal League in 2022-2023. Under previous management, pay increases were performed in a limited fact-based environment. The results of this study will provide a reasonable baseline of wages, relative to comparable-sized Michigan communities, which will allow Village Management and the Village Council to make decisions based on data and performance moving forward. As we have all seen by now, wages are growing exponentially – for example, McDonald’s is offering starting pay between \$16-20 per hour in some locations. Attracting talented employees is becoming more difficult by the day in all communities across the state. Village management believes that the results of this study, as well as the considered and pragmatic action of the Village Council, will help us to continue to attract and retain talented individuals – employees that will help us continue to provide the excellent service that we are known for. Village staff will also continue to identify any and all state or federal grant opportunities that have the potential to maximize Village funds in the continual pursuit of providing high quality, reliable, and safe services to the community, with a watchful eye on the present and the future of Lake Odessa. Furthermore, the Village does not anticipate the raising of any current millage tax levies in the coming fiscal year.



Requests for Information

This financial report is designed to provide a general overview of Village of Lake Odessa's finances for all those with an interest in the village's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the (Village Manager/Treasurer), Village of Lake Odessa, 839 Fourth Ave, Lake Odessa, MI 48849. 616-374-7110.

VILLAGE OF LAKE ODESSA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
February 28, 2023

ASSETS	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Downtown Development Authority
Cash and Cash Equivalents	\$ 2,001,895	\$ 1,203,453	\$ 3,205,348	\$ 80,476
Investments	468,455	131,991	600,446	-
Receivables (Net)				
Accounts	-	136,436	136,436	-
Other	5,049	-	5,049	-
Due from State	88,640	-	88,640	-
Due from other Funds	37,307	3,952	41,259	-
Due from other Units of Government	-	-	-	16,984
Capital Assets not being Depreciated	-	2,150	2,150	-
Capital Assets being Depreciated, Net	<u>3,840,659</u>	<u>8,725,354</u>	<u>12,566,013</u>	<u>-</u>
Total Assets	<u>6,442,005</u>	<u>10,203,336</u>	<u>16,645,341</u>	<u>97,460</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Pension Outflows	<u>70,783</u>	<u>-</u>	<u>70,783</u>	<u>-</u>
LIABILITIES				
Accounts Payable	20,333	2,336	22,669	110
Escrow Payable	456	-	456	-
Accrued Liabilities	3,834	7,624	11,458	-
Due to other Funds	40,252	-	40,252	-
Noncurrent Liabilities				
Due within One Year	137,257	119,100	256,357	-
Due in more than One Year	<u>515,400</u>	<u>3,219,909</u>	<u>3,735,309</u>	<u>-</u>
Total Liabilities	<u>717,532</u>	<u>3,348,969</u>	<u>4,066,501</u>	<u>110</u>
DEFERRED INFLOWS OF RESOURCES				
Net Pension Liability	116,022	-	116,022	-
Deferred Pension Inflows	<u>20,788</u>	<u>-</u>	<u>20,788</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>136,810</u>	<u>-</u>	<u>136,810</u>	<u>-</u>
NET POSITION				
Net Position				
Invested in Capital Assets, Net of Related Debt	3,208,059	5,388,495	8,596,554	-
Restricted for Roads	1,105,899	-	1,105,899	-
Restricted for Community Activities	39,706	-	39,706	97,350
Restricted for Debt	-	151,876	151,876	-
Restricted for Improvements	-	219,304	219,304	-
Unrestricted	<u>1,304,782</u>	<u>1,094,692</u>	<u>2,399,474</u>	<u>-</u>
Total Net Position	<u>\$ 5,658,446</u>	<u>\$ 6,854,367</u>	<u>\$ 12,512,813</u>	<u>\$ 97,350</u>

The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF LAKE ODESSA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Year Ended February 28, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit Downtown Development Authority
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Primary Government								
Governmental Activities								
Legislative	\$ 79,370	\$ -	\$ -	\$ -	\$ (79,370)	\$ -	\$ (79,370)	
General Government	180,361	46,481	1,500	-	(132,380)	-	(132,380)	
Public Safety	286,708	2,436	107,190	-	(177,082)	-	(177,082)	
Public Works	627,174	-	281,168	-	(346,006)	-	(346,006)	
Community and Economic Development	9,829	-	-	-	(9,829)	-	(9,829)	
Recreation and Culture	53,467	-	7,300	-	(46,167)	-	(46,167)	
Interest and Fiscal Charges	13,296	-	-	-	(13,296)	-	(13,296)	
Total Governmental Activities	<u>1,250,205</u>	<u>48,917</u>	<u>397,158</u>	<u>-</u>	<u>(804,130)</u>	<u>-</u>	<u>(804,130)</u>	
Business-Type Activities								
Water	906,152	1,032,391	-	-	-	126,239	126,239	
Interest and Fiscal Charges	<u>75,379</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(75,379)</u>	<u>(75,379)</u>	
Total Business-Type Activities	<u>981,531</u>	<u>1,032,391</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,860</u>	<u>50,860</u>	
Total Primary Government	<u>\$ 2,231,736</u>	<u>\$ 1,081,308</u>	<u>\$ 397,158</u>	<u>\$ -</u>	<u>(804,130)</u>	<u>50,860</u>	<u>(753,270)</u>	
Component Unit								
Downtown Development Authority	\$ 6,561	\$ -	\$ -	\$ -				(6,561)
Total Component Unit	<u>\$ 6,561</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				<u>(6,561)</u>
General Revenues								
Taxes and Penalties					741,940	-	741,940	39,828
State Grants					391,656	-	391,656	-
Investment Income					17,103	4,751	21,854	93
Other					71,436	-	71,436	860
Total General Revenue					<u>1,222,135</u>	<u>4,751</u>	<u>1,226,886</u>	<u>40,781</u>
Gain (Loss) on Disposal of Capital Assets					(2,580)	7,500	4,920	-
Change in Net Position					415,425	63,111	478,536	34,220
Net Position-Beginning					<u>5,243,021</u>	<u>6,791,256</u>	<u>12,034,277</u>	<u>63,130</u>
Net Position-Ending					<u>\$ 5,658,446</u>	<u>\$ 6,854,367</u>	<u>\$ 12,512,813</u>	<u>\$ 97,350</u>

VILLAGE OF LAKE ODESSA
GOVERNMENTAL FUNDS BALANCE SHEET
February 28, 2023

ASSETS	General	Major Streets	Local Streets	Road Fund	Total Governmental Funds
Cash and Cash Equivalents	\$ 1,153,355	\$ 331,387	\$ 239,751	\$ 277,402	\$ 2,001,895
Investments	219,447	111,305	-	137,703	468,455
Receivables					
Other	5,049	-	-	-	5,049
Due from State	40,329	35,768	12,543	-	88,640
Due from Other Funds	37,295	-	-	12	37,307
Total Assets	\$ 1,455,475	\$ 478,460	\$ 252,294	\$ 415,117	\$ 2,601,346
LIABILITIES					
Accounts Payable	\$ 20,333	\$ -	\$ -	\$ -	\$ 20,333
Escrow Payable	456	-	-	-	456
Accrued Liabilities	150	-	-	3,684	3,834
Due to Other Funds	3,964	21,872	14,416	-	40,252
Total Liabilities	24,903	21,872	14,416	3,684	64,875
DEFERRED INFLOWS					
ARPA	214,381	-	-	-	214,381
Total Deferred Inflows	214,381	-	-	-	214,381
FUND BALANCE					
Restricted	39,706	456,588	237,878	411,433	1,145,605
Committed	72,987	-	-	-	72,987
Unassigned	1,103,498	-	-	-	1,103,498
Total Fund Balances	1,216,191	456,588	237,878	411,433	2,322,090
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,455,475	\$ 478,460	\$ 252,294	\$ 415,117	\$ 2,601,346

The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF LAKE ODESSA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
February 28, 2023

Governmental Fund Balance - February 28, 2023		\$ 2,322,090
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:		
Governmental capital assets	\$8,256,412	
Less: accumulated depreciation	<u>(4,415,753)</u>	3,840,659
Long-term liabilities are not due and payable in the current period and are not reported in the funds:		
Bonds payable	(631,300)	
Notes payable	(1,300)	
Accumulated vacation and sick leave	(20,057)	
Net pension liability	<u>(116,022)</u>	(768,679)
Deferred inflows reported in governmental funds are recognized as revenues in the governmental activities:		
Pension		(20,788)
ARPA funds		214,381
Deferred outflows reported in governmental funds are recognized as expenditures in the governmental activities:		
Pension		<u>70,783</u>
Net Position of Governmental Activities		<u>\$ 5,658,446</u>

The Notes to Financial Statements are an intergral part of this statement.

VILLAGE OF LAKE ODESSA
GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Year Ended February 28, 2023

	<u>General</u>	<u>Major Streets</u>	<u>Local Streets</u>	<u>Road Fund</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes and Penalties	\$ 514,928	\$ -	\$ -	\$ 227,012	\$ 741,940
Licenses and Permits	5,993	-	-	-	5,993
State Grants	375,704	208,174	72,994	23,252	680,124
Fines and Forfeitures	2,436	-	-	-	2,436
Interest and Rentals	9,691	3,164	631	3,617	17,103
Charges for Services	40,488	-	-	-	40,488
Other Revenue	<u>32,742</u>	<u>14</u>	<u>40,170</u>	<u>10</u>	<u>72,936</u>
Total Revenues	<u>981,982</u>	<u>211,352</u>	<u>113,795</u>	<u>253,891</u>	<u>1,561,020</u>
Expenditures					
Current					
Legislative	79,370	-	-	-	79,370
General Government	80,804	-	-	-	80,804
Public Safety	273,621	-	-	-	273,621
Public Works	180,500	116,983	190,067	58,253	545,803
Community and Economic Development	9,829	-	-	-	9,829
Recreation and Culture	30,482	-	-	-	30,482
Debt Service					
Principal	6,050	-	-	111,900	117,950
Interest	-	-	-	13,296	13,296
Capital Outlay	<u>112,499</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112,499</u>
Total Expenditures	<u>773,155</u>	<u>116,983</u>	<u>190,067</u>	<u>183,449</u>	<u>1,263,654</u>
Excess of Revenues Over (Under)					
Expenditures	<u>208,827</u>	<u>94,369</u>	<u>(76,272)</u>	<u>70,442</u>	<u>297,366</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	2,304	-	-	-	2,304
Operating Transfers In (Out)	<u>-</u>	<u>(27,589)</u>	<u>27,589</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,304</u>	<u>(27,589)</u>	<u>27,589</u>	<u>-</u>	<u>2,304</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	211,131	66,780	(48,683)	70,442	299,670
Fund Balance-March 1, 2022	<u>1,005,060</u>	<u>389,808</u>	<u>286,561</u>	<u>340,991</u>	<u>2,022,420</u>
Fund Balance-February 28, 2023	<u>\$ 1,216,191</u>	<u>\$ 456,588</u>	<u>\$ 237,878</u>	<u>\$ 411,433</u>	<u>\$ 2,322,090</u>

The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF LAKE ODESSA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES
For the Year Ended February 28, 2023

Net Change in Fund Balances - Total Governmental Funds		\$ 299,670
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund		107,190
Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds		(1,275)
Repayment of bonds and notes payable principal is an expenditure in the governmental funds, but not in the statement of activities (where it reduces debt)		117,950
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives		
Expenditures for capital assets	\$ 112,499	
Expenditures for infrastructure assets	238,893	
Less: Current year depreciation	(365,332)	
Less: Proceeds from sale of fixed assets	(2,304)	
Less: Loss on sale of fixed assets	<u>(2,580)</u>	(18,824)
Government funds report pension expenditures. However, in the statement of activities, the costs of pension expenses are deferred for timing differences		1,965
Net (increase) decrease in pension liability		<u>(91,251)</u>
Change in Net Position of Governmental Activities		<u>\$ 415,425</u>

The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF LAKE ODESSA
PROPRIETARY FUNDS STATEMENT OF NET POSITION
February 28, 2023

	Enterprise Fund Water System	Total
ASSETS		
Cash and Cash Equivalents	\$ 1,203,453	\$ 1,203,453
Investments	131,991	131,991
Receivables (Net)		
Accounts	136,436	136,436
Due from Other Funds	3,952	3,952
Capital Assets not being Depreciated	2,150	2,150
Capital Assets being Depreciated, Net	8,725,354	8,725,354
 Total Assets	 \$ 10,203,336	 \$ 10,203,336
LIABILITIES		
Accounts Payable	\$ 2,336	\$ 2,336
Accrued Liabilities	7,624	7,624
Bonds Payable	3,339,009	3,339,009
 Total Liabilities	 3,348,969	 3,348,969
NET POSITION		
Investment in Capital Assets, Net of Related Debt	5,388,495	5,388,495
Restricted	371,180	371,180
Unrestricted	1,094,692	1,094,692
 Total Net Position	 6,854,367	 6,854,367
 Total Liabilities and Net Position	 \$ 10,203,336	 \$ 10,203,336

The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF LAKE ODESSA
PROPRIETARY FUNDS STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Year Ended February 28, 2023

	Enterprise Fund Water System	Total
Operating Revenues		
Charges for Services	\$ 1,020,823	\$ 1,020,823
Other Operating Revenue	11,568	11,568
Total Operating Revenues	1,032,391	1,032,391
Operating Expenses		
Administration	51,375	51,375
Salaries and Fringe Benefits	252,112	252,112
Supplies	39,873	39,873
Office Supplies	3,555	3,555
Professional	3,353	3,353
Contractual Services	39,462	39,462
Repairs and Maintenance	170,072	170,072
Gasoline	7,088	7,088
Depreciation	254,655	254,655
Dues and Memberships	2,880	2,880
Telephone	5,071	5,071
Utilities	56,567	56,567
Education and Training	773	773
Insurance and Bonds	17,078	17,078
Water Testing	2,238	2,238
Total Operating Expenses	906,152	906,152
Operating Income	126,239	126,239
Nonoperating Revenues (Expenses)		
Gain on Sale of Fixed Assets	7,500	7,500
Interest Earned on Investments	4,751	4,751
Interest Expense	(75,379)	(75,379)
Total Nonoperating Revenues (Expenses)	(63,128)	(63,128)
Change in Net Position	63,111	63,111
Net Position-March 1, 2022	6,791,256	6,791,256
Net Position-February 28, 2023	\$ 6,854,367	\$ 6,854,367

The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF LAKE ODESSA
PROPRIETARY FUNDS STATEMENT OF CASH FLOWS
For the Year Ended February 28, 2023

	Enterprise Fund Water System	Total
Cash Flows from Operating Activities:		
Cash Charges for Services	\$ 1,014,643	\$ 1,014,643
Other Operating Revenue	11,568	11,568
Administrative Costs	(51,375)	(51,375)
Cash Payments to Employees for Services	(248,564)	(248,564)
Cash Payments to Suppliers for Goods and Services	(350,911)	(350,911)
Net Cash Provided by Operating Activities	375,361	375,361
Cash Flows from Capital and Related Financing Activities:		
Payment of Principal	(112,100)	(112,100)
Payment of Interest	(75,762)	(75,762)
Net Cash used by Capital and Related Financing Activities	(187,862)	(187,862)
Cash Flows from Investing Activities:		
Interest Earned on Cash Equivalents and Investments	4,751	4,751
Purchase of Capital Assets	(53,195)	(53,195)
Net Cash Provided (Used) by Investing Activities	(48,444)	(48,444)
Net Increase in Cash and Cash Equivalents	139,055	139,055
Cash and Cash Equivalents at Beginning of the Year (Including \$317,010 in restricted accounts)	1,196,389	1,196,389
Cash and Cash Equivalents at End of the Year (Including \$371,180 in restricted accounts)	\$ 1,335,444	\$ 1,335,444
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:		
Operating Income (Loss)	\$ 126,239	\$ 126,239
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	254,655	254,655
Gain on Sale of Capital Assets	7,500	7,500
Decrease (Increase) in Receivables	(6,180)	(6,180)
Decrease (Increase) in Due From Other Funds	(3,952)	(3,952)
(Decrease) Increase in Accounts Payable	(2,901)	(2,901)
Net Cash Provided by Operating Activities	\$ 375,361	\$ 375,361

The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF LAKE ODESSA
FIDUCIARY FUNDS STATEMENT OF NET POSITION
February 28, 2023

	<u>Trust and Agency</u>
ASSETS	
<hr/>	
Current Assets	
Cash and Cash Equivalents	\$ 4,767
	<hr/>
Total Assets	\$ 4,767
	<hr/>
LIABILITIES	
<hr/>	
Current Liabilities	
Due to Other Funds	\$ 1,007
Due to Other Units of Government	3,760
	<hr/>
Total Liabilities	\$ 4,767
	<hr/>

The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Village of Lake Odessa conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the Village of Lake Odessa:

REPORTING ENTITY

The Village operates under an elected council of seven members and provides services to its residents in many areas including police protection, maintenance of Village streets and other property, water and general Village administration. Education services are provided to citizens through several local school districts, which are separate governmental entities. Fire and ambulance services are provided by outside entities. The Village is assessed for its respective share of the expenditures.

DISCRETELY PRESENTED COMPONENT UNIT

Downtown Development Authority (DDA)

The downtown development authority was created to correct and prevent deterioration in the downtown district, to encourage historical preservation, and to promote economic growth within the downtown district. The members of the governing board of the downtown development authority are appointed by the Village Council. The Village has the ability to significantly influence operations of the downtown development authority.

Complete financial statements for the component unit are not separately reported.

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, normally supported by property taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of net position includes and recognizes all long-term assets and receivables as well as long-term debt and obligations. The Village's net position is reported in three parts: invested in capital assets, net of related debt; restricted net position; and unrestricted net positions.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) charges to customers who purchase, use or directly benefit from goods, services, or privileges provided by a given function; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenue.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

State grants, licenses and permits, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual; therefore, they have been recognized as revenue in the current fiscal period. All other revenues are considered to be measurable only when cash is received by the Village.

Taxes Receivable - The Village property tax is levied on each July 1st based on the taxable valuation of property located in the Village as of the preceding December 31st.

It is the Village's policy to recognize revenue from the current tax levy in the year when the proceeds of this levy are budgeted and made "available" for the financing of operations. "Available" means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period (60 days).

The 2022 State taxable valuation of the Village totaled \$51,605,268 on which ad valorem taxes levied consisted of 10.1216 mills for Village operating purposes and 4.5361 mills for Village street operations, raising \$522,328 for operating and \$234,087 for street operations. The amounts recognized in the General Fund financial statements as current property tax revenue represent 2022 taxes levied.

The Village reports the following major governmental funds:

- The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Revenues are primarily derived from property taxes and state shared revenue.
- The Major Street Fund accounts for the maintenance of all major streets and trunk lines. Financing is provided by special revenues from provisions of Act 51 of 1951 as amended.
- The Local Street Fund accounts for the maintenance of all local streets. Financing is provided by special revenues from provisions of Act 51 of 1951 as amended.
- The Road Fund accounts for the maintenance of the Village's roads. Revenues are primarily derived from property taxes.

The Village reports the following major proprietary funds:

- The Water Fund accounts for the operation and maintenance of the water supply system, capital additions, and retirement of revenue bonds. Financing is provided by user charges and contributions by other funds and customers.

VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION
(Continued)

Additionally, the government reports the following fund types:

- The Trust and Agency Fund accounts for the assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Amounts reported as program revenue include: (1) charges to customers or applicants for goods, services or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenue rather than as program revenue. Likewise, general revenue includes all taxes.

Proprietary funds distinguish operating revenue and expenses from non-operating items. Operating revenue and expenses generally result from providing services and producing and delivering products in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of our proprietary funds relate to charges to customers for sales and services. The water fund also recognizes the portion of tap fees intended to recover current cost (e.g., labor and materials to hook up new customers) as operating revenue. The portion intended to recover the cost of the infrastructure is recognized as nonoperating revenue. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenue and expenses.

ASSETS, LIABILITIES, AND NET POSITION OR EQUITY

Bank Deposits and Investments - Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

Receivables and Payables - In general, outstanding balances between funds are reported as "due to/from other funds." Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "advances to/from other funds." Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown as net of allowance for uncollectible amounts. Taxes are payable through August 31st, and at that time, all unpaid taxes are deemed delinquent and turned over to Ionia County. Ionia County remits payment to the Village of Lake Odessa on all delinquent property taxes.

Committed Assets - The Village has committed assets for capital purchases and community activities. By committing a portion of the fund balance for a specific purpose, the Village has limited the use of the funds for that specific purpose, unless the council rescinds via resolution.

Restricted Assets - The Village has restricted assets for roads, community activities, debt and improvements. By restricting a portion of the net position for a specific purpose, the Village has limited the use of the funds for that specific purpose only. The Village Council cannot change the amounts restricted and cannot spend the restricted funds for any other purpose than roads and community activities.

VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets - Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$1,500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. No interest expense has been incurred or capitalized on capital assets reported in proprietary funds.

Property, plant and equipment is depreciated using the straight-line method over the following useful lives:

<u>General Assets</u>	
Buildings and Improvements	30 to 50 years
Water System	20 to 50 years
Land Improvements	20 years
Equipment	5 to 15 years
Data Processing	5 years
Furniture	10 years
 <u>Infrastructure Assets</u>	
Roads	8 to 30 years
Bridges	12 to 50 years
Sidewalks	10 to 30 years
Drains, Curbs, Gutters	8 to 40 years

Deferred Outflows - This reflects a decrease in net position that applies to a future period. The deferred outflows related to the defined benefit pension plan.

Deferred Inflows - This reflects an increase in net position that applies to a future period. The deferred inflows related to the defined benefit pension plan.

Fund Equity - In March 2009 the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-Type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications - nonspendable, restricted, committed, assigned, and unassigned.

VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (Continued)

Fund Equity - In the fund financial statements, governmental funds report the following components of fund balance:

- Nonspendable: Amounts that are not in spendable form or are legally or contractually required to be maintained intact.
- Restricted: Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose.
- Committed: Amounts that have been formally set aside by the council for use for specific purposes. Commitments are made and can be rescinded only via resolution of the council.
- Assigned: Intent to spend resources on specific purposes expressed by the council, or the director, who is authorized by resolution approved by the council to make assignments.
- Unassigned: All other amounts available for any purpose.

Restricted/Unrestricted Resources - When expenses are incurred for which both restricted and unrestricted resources are available, it is the Village's policy to first apply restricted resources. Once restricted resources are exhausted, the Village's policy is to apply unrestricted resources in the following order: committed, assigned, and unassigned.

Compensated Absences (Vacation and Sick Leave) - Village employees earn from 10-25 vacation days a year. The amount of vacation pay earned is determined according to the length of their employment. Vacation time not taken or paid in lieu prior to each individual's hire anniversary date each year is forfeited. Upon termination, all unearned and unused vacation pay is paid at current wage rates.

Sick leave benefits are earned by hourly employees at a rate of 1.85 hours per pay period of service worked. Upon voluntary termination, with eight years of service with the employer and upon submitting written notice at least two weeks prior to termination, the employee shall be paid for 50% of documented accrued sick leave, not to exceed 20 days, at the current wage rate. Employees that are involuntarily discharged are not eligible for payment of unused sick days. Salaried and hourly employees can carry forward 30 days for use in a subsequent year.

Long-Term Obligations - In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information - Budgets are adopted for general and special revenue funds, which are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. This basis is consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for all required governmental fund types. The village manager submits to the village council a proposed annual budget prior to February 28. A Public Hearing is conducted to obtain taxpayers' comments. The budget documents present information by fund, function, department and line items. The legal level of budgetary control adopted by the governing body is the department level.

**VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023**

EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN BUDGETED FUNDS

P.A. 621 of 1978, section 18(1), as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated.

During the year ended February 28, 2023, the Village incurred expenditures in certain budgeted funds, which were in excess of the amounts appropriated, as follows:

<u>FUND</u>	<u>BUDGET APPROPRIATION</u>	<u>ACTUAL EXPENDITURE</u>	<u>BUDGET VARIANCE</u>
General			
General Government			
Manager	\$ 55,305	\$ 56,416	\$ 1,111
Debt Service			
Principal	\$ -	\$ 6,050	\$ 6,050
Major			
Street Administration	\$ 101,500	\$ 104,542	\$ 3,042
Local			
Street Administration	\$ 177,883	\$ 183,347	\$ 5,464

ENCUMBRANCE ACCOUNTING

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Village of Lake Odessa.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

DEPOSITS AND INVESTMENTS

Michigan Compiled Laws Section 129.91, authorizes the Village to make deposits and invest in the accounts of federally insured banks, credit unions and savings and loan associations; bonds, securities and other direct obligations of the United States, or any agency or instrumentality of the United States; United States government or Federal agency obligation repurchase agreements; bankers' acceptance of United States banks; commercial paper rated by two standard rating agencies within the two highest classifications, which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan. Financial institutions eligible for deposit of public funds must maintain an office in Michigan.

The Village has designated one bank, one savings bank and two credit unions for the deposit of the Village of Lake Odessa funds. The DDA has designated one bank for the deposit of the DDA's funds.

The Village's deposits and investments are in accordance with statutory authority.

**VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023**

DEPOSITS AND INVESTMENTS (Continued)

At year-end, the Village's deposits and investments were reported in the basic financial statements in the following categories:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Fiduciary Activities</u>	<u>Total Primary Government</u>	<u>Component Unit</u>
Cash and Cash Equivalents	\$ 2,001,895	\$ 1,203,453	\$ 4,767	\$ 3,210,115	\$ 80,476
Investments	468,455	131,991	-	600,446	-
Restricted Assets	-	-	-	-	-
Total	<u>\$ 2,470,350</u>	<u>\$ 1,335,444</u>	<u>\$ 4,767</u>	<u>\$ 3,810,561</u>	<u>\$ 80,476</u>

The breakdown between deposits and investments is as follows:

Bank Deposits (Checking and Savings Accounts, Certificates of Deposit)	\$ 3,810,281	\$ 80,476
Investment in Securities (Mutual Funds and Similar Vehicles)	-	-
Petty Cash and Cash on Hand	280	-
Total	<u>\$ 3,810,561</u>	<u>\$ 80,476</u>

Custodial credit risk is the risk that the Village will not be able to recover its deposits in the event of financial institution failure. The Village's deposits are exposed to custodial credit risk if they are not covered by federal depository or securities investor insurance and are uncollateralized. At February 28, 2023, the Village had deposits with a carrying amount of \$3,810,281 and a bank balance of \$3,839,942. Of the bank balance, \$793,995 is covered by federal depository insurance, \$3,045,947 is uninsured and \$0 is collateralized. The DDA has deposits with a carrying amount of \$80,476 and a bank balance of \$80,476. Of the bank balance, \$80,476 is covered by federal depository insurance, \$0 is uninsured and \$0 is collateralized. The Village believes that due to the dollar amounts of cash deposits and the limits of the FDIC and SIPC insurance, it is impractical to insure all deposits. As a result, the Village evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories. The Village has, however, secured an agreement with Union Bank. Union Bank has pledged \$750,000 of FHLB Agency Notes to secure the Village's excess deposits. The Village's investment policy does not identify interest rate risk, foreign currency risk or concentration of credit risk.

VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023

CAPITAL ASSETS

Capital asset activity of the primary government for the current year was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital Assets being Depreciated/Amortized				
Buildings	\$ 664,749	\$ 5,749	\$ -	\$ 670,498
Land Improvements	425,479	16,800	9,000	433,279
Equipment	791,612	65,361	12,958	844,015
Data Processing Equipment	83,165	24,589	-	107,754
Infrastructure	<u>6,004,401</u>	<u>238,893</u>	<u>42,428</u>	<u>6,200,866</u>
Subtotal	<u>7,969,406</u>	<u>351,392</u>	<u>64,386</u>	<u>8,256,412</u>
Less Accumulated Depreciation/Amortization for				
Buildings	478,543	9,579	-	488,122
Land Improvements	158,560	20,945	6,534	172,971
Equipment	477,679	58,628	10,539	525,768
Data Processing Equipment	68,604	4,108	-	72,712
Infrastructure	<u>2,926,537</u>	<u>272,072</u>	<u>42,429</u>	<u>3,156,180</u>
Subtotal	<u>4,109,923</u>	<u>365,332</u>	<u>59,502</u>	<u>4,415,753</u>
Net Capital Assets being Depreciated/Amortized	<u>3,859,483</u>	<u>(13,940)</u>	<u>4,884</u>	<u>3,840,659</u>
Governmental Activities Total Capital Assets-Net of Depreciation/Amortization	<u>\$ 3,859,483</u>	<u>\$ (13,940)</u>	<u>\$ 4,884</u>	<u>\$ 3,840,659</u>

VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023

CAPITAL ASSETS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets not being Depreciated/Amortized				
Land	\$ 2,150	\$ -	\$ -	\$ 2,150
Subtotal	2,150	-	-	2,150
Capital Assets being Depreciated/Amortized				
Buildings and Water System	11,127,955	39,010	-	11,166,965
Land Improvements	1,737	-	-	1,737
Office Equipment	15,518	-	-	15,518
Equipment	451,922	14,185	3,791	462,316
Subtotal	11,597,132	53,195	3,791	11,646,536
Less Accumulated Depreciation/Amortization for				
Buildings and Water System	2,267,742	231,540	-	2,499,282
Land Improvements	1,274	87	-	1,361
Office Equipment	15,518	-	-	15,518
Equipment	385,784	23,028	3,791	405,021
Subtotal	2,670,318	254,655	3,791	2,921,182
Net Capital Assets being Depreciated/Amortized	8,926,814	(201,460)	-	8,725,354
Governmental Activities Total				
Capital Assets-Net of Depreciation/Amortization	\$ 8,928,964	\$ (201,460)	\$ -	\$ 8,727,504

Depreciation/Amortization expense was charged to programs of the Village as follows:

Governmental Activities	
General Government	\$ 8,996
Public Safety	13,087
Public Works	320,264
Recreation and Culture	22,985
Total Governmental Activities	\$ 365,332
Business-Type Activities	
Water Fund	\$ 254,655
Total Business-Type Activities	\$ 254,655

**VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023**

INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances is as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Fund</u>	<u>Interfund Payables</u>
General	\$ 37,295	General	\$ 3,964
Highway	12	Major	21,872
Water	<u>3,952</u>	Local	14,416
		Payroll	<u>1,007</u>
	<u>\$ 41,259</u>		<u>\$ 41,259</u>
<u>Fund</u>	<u>Transfers In</u>	<u>Fund</u>	<u>Transfers Out</u>
Local Streets	<u>\$ 27,589</u>	Major Streets	<u>\$ 27,589</u>
	<u>\$ 27,589</u>		<u>\$ 27,589</u>

The interfund receivables and payables represent money owed to the funds for expenses paid by other funds for various expenses. The major street fund is allowed under Act 51 to share a portion of its Act 51 revenues with the local street fund.

LONG-TERM DEBT

The government issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. County contractual agreements and installment purchase agreements are also general obligations of the government. Special assessment bonds provide for capital improvements that benefit specific properties, and will be repaid from amounts levied against those properties benefited from the construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government is obligated to provide resources to cover the deficiency until other resources (such as tax sale proceeds or a re-assessment of the district) are received. Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets to pay debt service.

VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023

LONG-TERM DEBT (Continued)

The following is a summary of the outstanding debt of the Village as of February 28, 2023:

	<u>Interest Rate</u>	<u>Principal Matures</u>	<u>Beginning Balance</u>	<u>(Reduction)</u>	<u>Addition</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Primary Government							
Governmental Activities							
Bonds							
2017 Refunding Bond	2.260%	2029	\$ 364,000	\$ (38,500)	\$ -	\$ 325,500	\$ 41,300
2016 Refunding Bond	1.800%	2026	379,200	(73,400)	-	305,800	74,600
Note Payable	0.000%	2025	7,350	(6,050)	-	1,300	1,300
Other Liabilities							
Compensated Absences			18,782	-	1,275	20,057	20,057
Total Governmental Activities			<u>\$ 769,332</u>	<u>\$ (117,950)</u>	<u>\$ 1,275</u>	<u>\$ 652,657</u>	<u>\$ 137,257</u>
Business-Type Activities							
Water Bonds							
2017 Refunding Bond	2.260%	2029	\$ 156,000	\$ (16,500)	\$ -	\$ 139,500	\$ 17,700
2016 Rural Development	2.250%	2055	3,139,309	(69,000)	-	3,070,309	71,000
2016 Refunding Bond	1.800%	2026	155,800	(26,600)	-	129,200	30,400
Total Business-Type Activities			<u>\$ 3,451,109</u>	<u>\$ (112,100)</u>	<u>\$ -</u>	<u>\$ 3,339,009</u>	<u>\$ 119,100</u>

The compensated absence liability attributable to the governmental activities will be liquidated by the Village's governmental funds. The annual requirements to pay principal and interest on notes and long-term bonds outstanding for the primary government and component units are as follows:

<u>Year End Feb 28</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	117,200	11,723	119,100	74,087
2025	118,000	9,423	121,000	71,532
2026	124,200	7,087	126,800	68,909
2027 to 2031	273,200	9,887	596,800	307,905
2032 to 2036	-	-	450,000	257,322
2037 to 2041	-	-	503,000	205,550
2042 to 2046	-	-	563,000	147,612
2047 to 2051	-	-	601,000	82,857
2052 to 2056	-	-	258,309	17,353
Total	<u>\$ 632,600</u>	<u>\$ 38,120</u>	<u>\$ 3,339,009</u>	<u>\$ 1,233,127</u>

VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023

RISK MANAGEMENT

The Village is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Village manages its risk exposure and provides certain employee benefits through a combination of risk management pools and commercial insurance.

The Village participates in the Michigan Municipal League for general and automobile liability, motor vehicle physical damage, property damage, and workers' compensation coverages. The Michigan Municipal Liability and Property Pool were established pursuant to laws of the State of Michigan which authorizes local units of government to jointly exercise any power, privilege or authority which each might exercise separately. The purpose of the pool is to jointly exercise powers common to each participating member to establish and administer a risk management program; to prevent or lessen the incidence and severity of casualty losses occurring in the operation of its members; and to defend and protect any member of the authority against liability or loss.

The Michigan Municipal Liability and Property Pool, while it operates under the Michigan Legislation of Public Act 138, does not operate as a risk pool due to a total transfer of risk to reinsurance companies backing the Michigan Municipal Liability and Property Pool. Due to this reinsurance purchase, there is no pooling of risk between members.

The Michigan Municipal Liability and Property Pool chose to adopt the forms and endorsements of conventional insurance protection and to reinsure these coverages 100%, rather than utilize a risk pool of member funds to pay individual and collective losses up to a given retention, and then have reinsurance above that retention amount.

The individual members are responsible for their self-retention amounts (deductibles) that vary from member to member. The Village also provides employee benefits through the Michigan Municipal League with programs underwritten by commercial insurance carriers.

At February 28, 2023, there were no claims, which exceeded insurance coverage. The Village had no significant reduction in insurance coverage from previous years.

DEFINED BENEFIT PENSION PLAN

Plan Description

The employer's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The employer participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the MERS website at www.mersofmich.com.

VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023

DEFINED BENEFIT PENSION PLAN (Continued)

Benefits Provided

Benefits provided include plans with a multiplier of 2.50% (80% max).

Vesting period is 6 years.

Normal retirement age is 60 with unreduced early retirement benefits at 55 with 15 years of service and reduced retirement benefits at 50 with 25 years of service.

Final average compensation is calculated based on 3 years.

Employee contributions are 10% of covered wages.

Employees Covered by Benefit Terms

At the December 31, 2022 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1
Inactive employee entitled to but not yet receiving benefits	1
Active employees	<u>1</u>
Total	<u>3</u>

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

Employer contributions for the fiscal year were \$12,979.

Employee contributions for the fiscal year were \$7,310.

Net Pension Liability

The employer's Net Pension Liability was measured as of December 31, 2022, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

**VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023**

DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial Assumptions

The total pension liability in the December 31, 2022 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary increases: 3.00% in the long-term

Investment rate of return: 7.00%, net investment expense, including inflation.

Although no specific price inflation assumptions are needed for the valuation, the 3.00% long-term wage inflation assumption would be consistent with the price inflation of 2.5%.

Mortality rates used were based on the weighted sex district rates found in Pub – 2010.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study in 2022.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	60.00%	2.70%
Global Fixed Income	20.00%	0.40%
Private Investments	20.00%	1.40%

Discount Rate

The discount rate used to measure the total pension liability is 7.25% for 2022. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates of employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023

DEFINED BENEFIT PENSION PLAN (Continued)

Changes in Net Pension Liability

	Calculating the Net Pension Liability		
	Increase (Decrease)		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Position Liability</u>
Balance at 12/31/21	\$ 555,245	\$ 530,474	\$ 24,771
Changes for the Year			
Service Cost	13,918	-	13,918
Interest on Total Pension Liability	39,582		39,582
Changes in Benefits	-	-	-
Difference Between Expected and Actual Experience	2,123	-	2,123
Changes in Assumptions	-		-
Employer Contributions	-	12,979	(12,979)
Employee Contributions	-	7,310	(7,310)
Net Investment Income	-	(54,944)	54,944
Benefit Payments Including Employee Refunds	(32,500)	(32,500)	-
Administrative Expense	-	(973)	973
Other Changes	-	-	-
Net Changes	<u>23,123</u>	<u>(68,128)</u>	<u>91,251</u>
Balances as of 12/31/22	<u>\$ 578,368</u>	<u>\$ 462,346</u>	<u>\$ 116,022</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.25%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1% point lower (6.25%) or 1% higher (8.25%) than the current rate.

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Net Pension Liability at 12/31/22	\$ 116,022	\$ 116,022	\$ 116,022
Change in Net Pension Liability	<u>69,226</u>	<u>-</u>	<u>(57,593)</u>
Calculated Net Pension Liability	<u>\$ 185,248</u>	<u>\$ 116,022</u>	<u>\$ 58,429</u>

Note: The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because for GASB purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses.

VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023

DEFINED BENEFIT PENSION PLAN (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended February 28, 2023, the employer recognized expense of \$22,457. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences in Experience	\$ -	\$ (20,788)
Differences in Assumptions	26,881	-
Excess (Deficit) Investment Returns	<u>40,748</u>	<u>-</u>
	67,629	(20,788)
Contributions Subsequent to the Measurement Date	<u>3,154</u>	<u>-</u>
Total	<u>\$ 70,783</u>	<u>\$ (20,788)</u>

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for year ending February 28, 2023.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended	
2024	\$ 5,410
2025	\$ 10,078
2026	\$ 14,705
2027	\$ 16,648
Thereafter	\$ -

DEFERRED COMPENSATION PENSION PLAN

The Village has a 401(k) deferred compensation pension plan which is available to all of its qualifying employees. A qualifying employee has attained the age of 21, works at least 1,000 hours per year and has at least one year of employment with the Village. The plan permits them to defer a portion of their current salary until termination, retirement, death, or unforeseeable emergency. Employees may contribute any amount of their compensation (in whole percent increments) to the plan. The Village contributes an amount equal to an employee's contribution between 1-10%. The plan is subject to IRS rules. The total Village contributions for the year ended February 28, 2023 were \$40,665 and employee contributions were \$41,081. Monies are invested in individual annuities in the names of the individuals and held in trust for employees. Employee's rights created under the plan are equivalent to those of general creditors of the Village and only in an amount equal to their fair market value on the deferred account maintained with respect to each employee.

In the past, the plan assets have been used for no purpose other than to pay benefits and administrative costs. In addition, the Village believes it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

VILLAGE OF LAKE ODESSA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended February 28, 2023

ACCOUNTING PRONOUNCEMENTS

GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The objectives of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements. The standard will be in effect for 2024. The Village does not believe that this standard will have any impact on its financial statements.

GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users. The standard will be in effect for 2024. The Village does not believe that this standard will have any impact on its financial statements.

GASB issued Statement No. 100, *Accounting Changes and Error Corrections- an Amendment of GASB Statement No. 62*. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The standard will be in effect for 2025. The Village is currently evaluating this standard and the impact on its financial statements.

GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. The standard will be in effect for 2025. The Village is currently evaluating this standard and the impact on its financial statements.

VILLAGE OF LAKE ODESSA
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended February 28, 2023

	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH AMENDED BUDGET</u>
Beginning of Year Fund Balance	\$ 1,005,060	\$ 1,005,060	\$ 1,005,060	\$ -
Resources (Inflows)				
Taxes and Penalties	517,900	517,900	514,928	(2,972)
Licenses and Permits	6,250	6,250	5,993	(257)
State Grants	470,692	330,692	375,704	45,012
Contributions from Local Units	60,000	-	-	-
Fines and Forfeitures	2,550	2,550	2,436	(114)
Interest and Rentals	3,005	3,005	9,691	6,686
Charges for Services	17,400	17,400	40,488	23,088
Other Revenue	<u>24,575</u>	<u>24,575</u>	<u>32,742</u>	<u>8,167</u>
Total Resources	<u>1,102,372</u>	<u>902,372</u>	<u>981,982</u>	<u>79,610</u>
Charges to Appropriations (Outflows)				
Legislative				
Governing Body	92,438	101,766	79,370	22,396
General Government				
Manager	50,049	55,305	56,416	(1,111)
Buildings and Grounds	32,600	14,238	14,030	208
Professional	11,750	10,358	10,358	-
Public Safety				
Police	363,259	323,455	273,621	49,834
Public Works				
Street Lighting	34,000	31,000	28,674	2,326
Garage and Maintenance	202,233	184,988	151,826	33,162
Community and Economic Development				
Planning and Zoning	8,000	8,000	7,829	171
Redevelopment and Housing	2,000	2,000	2,000	-
Recreation and Culture				
Parks	39,120	19,565	16,197	3,368
Arts Commission	22,860	22,860	14,285	8,575
Other	3,270	3,270	-	3,270
Debt Service				
Principal	-	-	6,050	(6,050)
Capital Outlay	<u>247,000</u>	<u>131,774</u>	<u>112,499</u>	<u>19,275</u>
Total Charges to Appropriations	<u>1,108,579</u>	<u>908,579</u>	<u>773,155</u>	<u>135,424</u>

VILLAGE OF LAKE ODESSA
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND (Continued)
For the Year Ended February 28, 2023

	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH AMENDED BUDGET</u>
Excess of Resources Over (Under) Appropriations	<u>(6,207)</u>	<u>(6,207)</u>	<u>208,827</u>	<u>215,034</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	<u>-</u>	<u>-</u>	<u>2,304</u>	<u>(2,304)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>2,304</u>	<u>(2,304)</u>
Excess of Resources and Other Sources Over (Under) Appropriations and Other Uses	<u>(6,207)</u>	<u>(6,207)</u>	<u>211,131</u>	<u>217,338</u>
Budgetary Fund Balance - February 28, 2023	<u>\$ 998,853</u>	<u>\$ 998,853</u>	<u>\$ 1,216,191</u>	<u>\$ 217,338</u>

VILLAGE OF LAKE ODESSA
BUDGETARY COMPARISON SCHEDULE - MAJOR STREET FUND
For the Year Ended February 28, 2023

	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH AMENDED BUDGET</u>
Beginning of Year Fund Balance	\$ 389,808	\$ 389,808	\$ 389,808	\$ -
Resources (Inflows)				
State Grants	207,000	207,000	208,174	1,174
Interest and Rentals	2,000	2,000	3,164	1,164
Other Revenue	<u>-</u>	<u>-</u>	<u>14</u>	<u>14</u>
Total Resources	<u>209,000</u>	<u>209,000</u>	<u>211,352</u>	<u>2,352</u>
Charges to Appropriations (Outflows)				
Public Works				
Street Administration	10,043	10,043	5,744	4,299
Street Routine Maintenance	131,500	101,500	104,542	(3,042)
Street Winter Maintenance	<u>9,606</u>	<u>9,606</u>	<u>6,697</u>	<u>2,909</u>
Total Charges to Appropriations	<u>151,149</u>	<u>121,149</u>	<u>116,983</u>	<u>4,166</u>
Excess of Resources Over (Under) Appropriations	<u>57,851</u>	<u>87,851</u>	<u>94,369</u>	<u>6,518</u>
Other Financing Sources (Uses)				
Operating Transfers (Out)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(27,589)</u>	<u>2,411</u>
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(27,589)</u>	<u>2,411</u>
Excess of Resources and Other Sources Over (Under) Appropriations and Other Uses	<u>27,851</u>	<u>57,851</u>	<u>66,780</u>	<u>8,929</u>
Budgetary Fund Balance - February 28, 2023	<u>\$ 417,659</u>	<u>\$ 447,659</u>	<u>\$ 456,588</u>	<u>\$ 8,929</u>

VILLAGE OF LAKE ODESSA
BUDGETARY COMPARISON SCHEDULE - LOCAL STREET FUND
For the Year Ended February 28, 2023

	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH AMENDED BUDGET</u>
Beginning of Year Fund Balance	\$ 286,561	\$ 286,561	\$ 286,561	\$ -
Resources (Inflows)				
State Grants	72,000	72,000	72,994	994
Interest and Rentals	1,100	1,100	631	(469)
Other	<u>30,000</u>	<u>40,160</u>	<u>40,170</u>	<u>10</u>
Total Resources	<u>103,100</u>	<u>113,260</u>	<u>113,795</u>	<u>535</u>
Charges to Appropriations (Outflows)				
Public Works				
Street Administration	10,236	11,063	1,782	9,281
Street Routine Maintenance	168,550	177,883	183,347	(5,464)
Street Winter Maintenance	<u>9,606</u>	<u>9,606</u>	<u>4,938</u>	<u>4,668</u>
Total Charges to Appropriations	<u>188,392</u>	<u>198,552</u>	<u>190,067</u>	<u>8,485</u>
Excess of Resources Over (Under) Appropriations	<u>(85,292)</u>	<u>(85,292)</u>	<u>(76,272)</u>	<u>9,020</u>
Other Financing Sources (Uses)				
Operating Transfers In	<u>30,000</u>	<u>30,000</u>	<u>27,589</u>	<u>(2,411)</u>
Total Other Financing Sources (Uses)	<u>30,000</u>	<u>30,000</u>	<u>27,589</u>	<u>(2,411)</u>
Excess of Resources and Other Sources Over (Under) Appropriations and Other Uses	<u>(55,292)</u>	<u>(55,292)</u>	<u>(48,683)</u>	<u>6,609</u>
Budgetary Fund Balance - February 28, 2023	<u>\$ 231,269</u>	<u>\$ 231,269</u>	<u>\$ 237,878</u>	<u>\$ 6,609</u>

VILLAGE OF LAKE ODESSA
BUDGETARY COMPARISON SCHEDULE - ROAD FUND
For the Year Ended February 28, 2023

	<u>ORIGINAL BUDGET</u>	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH AMENDED BUDGET</u>
Beginning of Year Fund Balance	\$ 340,991	\$ 340,991	\$ 340,991	\$ -
Resources (Inflows)				
Taxes and Penalties	226,000	226,000	227,012	1,012
State Grants	22,000	22,000	23,252	1,252
Interest and Rentals	2,200	2,200	3,617	1,417
Other	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>
Total Resources	<u>250,200</u>	<u>250,200</u>	<u>253,891</u>	<u>3,691</u>
Charges to Appropriations (Outflows)				
Public Works				
Street Administration	41,713	43,552	39,577	3,975
Sidewalk Replacement	45,000	43,161	18,676	24,485
Debt Service				
Principal	111,900	111,900	111,900	-
Interest	<u>13,957</u>	<u>13,957</u>	<u>13,296</u>	<u>661</u>
Total Charges to Appropriations	<u>212,570</u>	<u>212,570</u>	<u>183,449</u>	<u>29,121</u>
Excess of Resources Over (Under) Appropriations	<u>37,630</u>	<u>37,630</u>	<u>70,442</u>	<u>32,812</u>
Budgetary Fund Balance - February 28, 2023	<u>\$ 378,621</u>	<u>\$ 378,621</u>	<u>\$ 411,433</u>	<u>\$ 32,812</u>

VILLAGE OF LAKE ODESSA
SCHEDULE OF EMPLOYER CONTRIBUTIONS
Amounts determined as of February 28 of each fiscal year

	2022	2021	2020	2019	2018	2017
Actuarial Determined Contributions* Contributions in Relation to the Actuarially Determined Contribution	\$ 12,979	\$ 9,963	\$ 12,789	\$ 13,412	\$ 11,309	\$ 15,554
Contribution Deficiency (excess)	\$ -	\$ -	\$ 12,789	\$ 13,412	\$ 11,309	\$ 15,554
Covered Employee Payroll	\$ 73,101	\$ 70,789	\$ 65,855	\$ 133,761	\$ 131,868	\$ 129,772
Contributions as a Percentage of Covered Employee Payroll	18%	14%	19%	10%	9%	12%

Notes to Schedule

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, open
Remaining Amortization Period	25 years
Asset Valuation Method	5 year smoothed
Inflation	2.5%
Salary Increases	3.00%
Investment Rate of Return	7.00%
Retirement Age	Varies depending on plan adoption
Mortality	Weighted sex district rates in Pub 2010

Note: GASB 68 was implemented in fiscal year 2016. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

VILLAGE OF LAKE ODESSA
SCHEDULE OF CHANGES IN EMPLOYER NET
PENSION LIABILITY AND RELATED RATIOS
Amounts determined as of December 31 of each fiscal year

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Pension Liability				
Service Cost	\$ 13,918	\$ 12,431	\$ 11,169	\$ 22,512
Interest	39,582	36,967	38,632	35,428
Changes of Benefit Terms	-	-	-	-
Difference Between Expected and Actual Experience	2,123	(3,542)	(29,331)	2,497
Changes of Assumptions	-	20,169	12,818	17,391
Benefit Payments Including Employee Refunds	(32,500)	(32,467)	(32,232)	(31,493)
Other	-	1,784	-	1,865
Net Change in Total Pension Liability	<u>23,123</u>	<u>35,342</u>	<u>1,056</u>	<u>48,200</u>
Total Pension Liability beginning	<u>555,245</u>	<u>519,903</u>	<u>518,847</u>	<u>470,647</u>
Total Pension Liability ending	<u>\$ 578,368</u>	<u>\$ 555,245</u>	<u>\$ 519,903</u>	<u>\$ 518,847</u>
Plan Fiduciary Net Position				
Contributions-Employer	12,979	9,963	12,789	13,412
Contributions-Employee	7,310	7,079	12,159	13,085
Net Investment Income	(54,944)	67,004	55,664	52,326
Benefit Payments Including Employee Refunds	(32,500)	(32,467)	(32,232)	(31,493)
Administrative Expense	(973)	(767)	(873)	(902)
Other	-	-	-	-
Net Change in Plan Fiduciary Net Position	<u>(68,128)</u>	<u>50,812</u>	<u>47,507</u>	<u>46,428</u>
Plan Fiduciary Net Position beginning	<u>530,474</u>	<u>479,662</u>	<u>432,155</u>	<u>385,727</u>
Plan Fiduciary Net Position ending	<u>462,346</u>	<u>530,474</u>	<u>479,662</u>	<u>432,155</u>
Employer Net Pension Liability (Asset)	<u>\$ 116,022</u>	<u>\$ 24,771</u>	<u>\$ 40,241</u>	<u>\$ 86,692</u>
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	80%	96%	92%	83%
Covered Employee Payroll	73,101	70,789	65,855	133,761
Employer's Net Pension Liability as a percentage of covered employee payroll	159%	35%	61%	65%

Notes to schedule:

Benefit changes (if any) can be found in the actuarial valuation section titled: "Benefit Provision History"

Changes in assumptions: There were not changes in actuarial assumptions or methods affecting the 2020 valuation (This information can be found in the actuarial valuation section titled: "Plan Provisions, Actuarial Assumptions and Actuarial Funding Method; and also in the Appendix link of the actuarial valuation).

VILLAGE OF LAKE ODESSA
SCHEDULE OF FUNDING PROGRESS FOR THE EMPLOYEE RETIREMENT SYSTEM
Amounts determined as of December 31 for each fiscal year

<u>Fiscal Year Ended December 31</u>	<u>Total Pension Liability</u>	<u>Plan Net Position</u>	<u>Net Pension Liability (Asset)</u>	<u>Plan Net Position as Percentage of Total Pension Liability (Asset)</u>	<u>Covered Payroll</u>	<u>Net Pension Liability as Percentage of Covered Payroll</u>
2015	\$ 284,120	\$ 278,553	\$ 5,567	98%	\$ 90,787	6%
2016	325,128	334,655	(9,527)	103%	157,782	-6%
2017	441,984	408,230	33,754	92%	129,772	26%
2018	470,647	385,727	84,920	82%	131,868	64%
2019	518,847	432,155	86,692	83%	133,761	65%
2020	519,903	479,662	40,241	92%	65,855	61%
2021	555,245	530,474	24,771	96%	70,789	35%
2022	578,368	462,346	116,022	80%	73,101	159%

Note: GASB 68 was implemented in fiscal year 2016. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

VILLAGE OF LAKE ODESSA
BALANCE SHEET - DOWNTOWN DEVELOPMENT AUTHORITY
February 28, 2023

ASSETS

Cash and Cash Equivalents	\$ 80,476
Due From Other Units of Government	<u>16,984</u>
Total Assets	<u>97,460</u>

LIABILITIES

Accounts Payable	<u>110</u>
Total Liabilities	<u>110</u>

FUND BALANCE

Restricted	<u>97,350</u>
Total Fund Balance	97,350

Reconciliation of the Downtown Development Authority Balance Sheet to the Statement of Net Position:

Long-Term liabilities are not due and payable in the current period and are not reported in the funds

Notes Payable	<u>-</u>
---------------	----------

Net Position of Downtown Development Authority	<u><u>\$ 97,350</u></u>
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**VILLAGE OF LAKE ODESSA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - DOWNTOWN DEVELOPMENT AUTHORITY
For the Year Ended February 28, 2023**

Revenues	
Taxes and Penalties	\$ 39,828
Interest and Rentals	93
Other Income	<u>860</u>
Total Revenues	<u>40,781</u>
Expenditures	
Advertising	750
Contracted Services	868
Dues and Subscriptions	25
Miscellaneous	230
Supplies	<u>4,688</u>
Total Expenditures	<u>6,561</u>
Excess of Revenues Over (Under) Expenditures	34,220
Fund Balance-March 1, 2022	<u>63,130</u>
Fund Balance-February 28, 2023	<u>\$ 97,350</u>
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance of the Downtown Development Authority to the Statement of Activities:	
Net Change in Fund Balance - Downtown Development Authority	\$ 34,220
Repayment of notes payable is an expenditure in the governmental funds, but not in the statement of activities (where it reduces debt)	<u>-</u>
Change in Net Position of Downtown Development Authority	<u>\$ 34,220</u>

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Village Council
Village of Lake Odessa, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund, of Village of Lake Odessa, Michigan, as of and for the year ended February 28, 2023, and the related notes to the financial statements, which collectively comprise the Village of Lake Odessa, Michigan's basic financial statements, and have issued our report thereon dated July 31, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Village of Lake Odessa, Michigan's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village of Lake Odessa, Michigan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Lake Odessa, Michigan's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control that we consider to be material weaknesses.

2023-001 Preparation of Financial Statements

The Village does not have the technical expertise to prepare financial statements in accordance with U.S. generally accepted accounting principles, including procedures to record revenue and expenditure accruals, changes in capital assets, and to present required financial statement disclosures. This is a recurring comment.

Currently, the Village contracts with Walker, Fluke & Sheldon, PLC to prepare the financial statements and assist with accrual entries, because the additional benefits derived from implementing a system, would not outweigh the costs incurred.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village of Lake Odessa, Michigan's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Village of Lake Odessa, Michigan's Response to Findings

Village of Lake Odessa, Michigan's response to the findings identified in our audit is described previously. Village of Lake Odessa, Michigan's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hastings, Michigan
July 31, 2023

MEMORANDUM

TO: VILLAGE COUNCIL

FROM: PRESIDENT BANKS

RE: PROPOSED GOALS AND OBJECTIVES FOR VILLAGE MANAGER

DATE: AUGUST 18, 2023

Goals and Objectives

Village Manager Ben Geiger's employment agreement requires that within 90 days of commencement of his employment the Council establish strategic goals and objectives which it determines are necessary for the proper operation of the Village.

The Personnel Committee (myself and Mike Brighton) and President Pro Tem Cappon worked together to create the attached list of goals and objectives for Ben. You will see that this is not a strategic plan for Village-wide operations per se, but more of a plan to provide Ben with guidance in his role as Village Manager. A Village-wide strategic planning study session will be scheduled in the near future once Council approves a facilitator and sets meeting date(s).

We ask that Council discuss this document at Monday's meeting and assign time frames for completion of tasks. Some of the tasks shown may already have been completed and some will be ongoing. Council members may also have suggestions for other goals and/or objectives.

Performance Evaluation

Another requirement in Ben's employment agreement is that Council meet with Ben approximately six months after the beginning of his employment, and then again six months thereafter, to evaluate Ben's performance in managing the affairs of the Village. Attached is the evaluation worksheet that Council used with our previous Village Manager. Please take some time to review this document with an eye toward possible revisions or additions. We may wish to include some of the items from Ben's goals and objectives on this worksheet, as well.

Village Manager Evaluation

Village of Lake Odessa, Michigan

PURPOSE

A performance evaluation is, of course, a critical look at what the chief administrative officer has accomplished during a given time. But it is also a communication and learning process whereby the Village Council and the Village Manager can learn more about what everyone is doing, what everyone expects from each other, and where there are strengths or weaknesses in the relationship. The evaluation should be done on a regular basis to avoid any major differences of direction, miscommunication or problems before they become critical to the operations of Village Government.

FORM/FORMAT

There are no perfect evaluation instruments or processes. There are many systems, formats, approaches, criteria and designs. However, it should be thoughtful, effective, sensitive, and a positive evaluation process tailored to the needs of the local government.

This evaluation form consists of several categories that the Village Manager is normally involved with or has responsibility for. A five-point scale is provided in order to apply a score or grade to each category.

KEY COMPETENCIES

EE = Exceeds Expectations: Manager's performance excels in this area, having exceeded the performance of expectations on a sustained basis. Performance is clearly recognizable as being consistently distinguished. Manager demonstrates a very high degree of expertise and serves as a model, mentor or coach to others. Quality of work is superior.

ME = Meets Expectations: Manager's performance consistently meets the criteria and standards of job performance in this area. Performance is steady, reliable and is maintained with minimum supervision. Manager is fully meeting the current expectations of the job.

NI = Needs Improvement: Manager's performance usually meets the normal requirements for this area. Occasionally the performance falls below the minimum criteria and standards for this area. Improvement is needed to consistently meet the expectations of the job.

FE = Fails to Meet Expectations: Manager's performance in this area falls substantially short of the criteria and standards of job requirements. Performance frequently fails to meet minimum requirements and objectives. Manager demonstrates work clearly below the level of acceptability.

NA = Not Applicable: Item does not apply to the Manager's assigned work or related duties or evaluator does not know.

SECTION I: ASSISTING COUNCIL WITH ITS POLICY-MAKING ROLE

A. PROVIDING INFORMATION	EE	ME	NI	FE	NA
The Village Manager provides information which is:					
Detailed and reliable					
Explained in a thorough manner and includes alternatives and recommendations					
Timely					
Helpful in preventing trivial administrative matters from being reviewed by the Council					
Helpful and adequate to assist Village Council in making sound decisions					
The Village Manager:					
Provides members of Village Council with the opportunity to set long-term organizational goals and to establish the future direction of Village policy					
Keeps Village Council informed in a timely manner of the things Council wants to know					
Keeps Village Council well informed with concise written and oral communications					
Provides Village Council members with information on an equal basis					
Informs the Village Council of administrative developments					
Follows up in a timely manner on Village Council requests for information or action					
COMMENTS:					

B. PROVIDING ADVICE	EE	ME	NI	FE	NA
The Village Manager:					
Has adequate knowledge of municipal affairs, including the Village's laws and ordinances					
Considers alternatives before making recommendations					
Plans ahead, anticipates needs and recognizes potential problems					
Has a good sense of timing in bringing issues to the Council for action					
COMMENTS:					

SECTION II: INTERNAL ADMINISTRATION

A. IMPLEMENTATION OF COUNCIL POLICIES	EE	ME	NI	FE	NA
The Village Manager is effective in the following areas:					
Carrying out Council directives					
Assigning work so that it is performed efficiently and effectively					
Paying sufficient attention to detail to avoid error or things “slipping through the cracks”					
Analyzing problems or issues and identifying causes, reasons, and implications					
Accurately interpreting the direction given by Council					
Carrying out the directives of Council as a whole rather than those of any one Council member, but recognizes the concerns of the minority					
Supporting the actions of the Village Council after a decision is made					
Assuming responsibility for staff performance					
Providing members of Village Council with periodic status reports on projects or tasks which may overlap months or years in implementation					
Ensuring that the management staff maintains normal service delivery operations, as well as the flexibility to manage emergency situations					
COMMENTS:					

B. FINANCIAL MANAGEMENT	EE	ME	NI	FE	NA
Are you satisfied with the Village Manager's:					
Approach to budget preparation and review					
Use of standard financial management procedures to meet Council’s policy guidelines					
Implementation of Council’s policy regarding the expenditure of budgeted funds					
Cost control through economical use of labor, materials and equipment					
Communication of information on the financial status of Village government					
Use of available funds and his ability to operate the Village efficiently and effectively					
Knowledge of financial matters					
Information pertaining to long or short-term financing for capital projects or equipment purchases					
Information on opportunities for federal and state grant funding					

COMMENTS:

C. PERSONNEL MANAGEMENT	EE	ME	NI	FE	NA
The Village Manager is:					
Successful in guiding people as a team toward common objectives					
Effective in selecting qualified and highly competent staff members					
Effective in maintaining professional relationships with Department Directors					
Effective in assuring that staff members make a positive impression on citizens					
The Village Manager:					
Ensures that the Village's personnel policies and practices are administered by Village Department Directors and manage staff in an equitable manner					
Develops and motivates employees so that they are increasingly effective					
Addresses disciplinary problems and takes action when warranted					
Monitors performance of employees and initiates corrective action as needed					
COMMENTS:					

SECTION III: EXTERNAL RELATIONS

A. CITIZEN RELATIONS	EE	ME	NI	FE	NA
The Village Manager:					
Makes a positive impression on citizens and is respected in the Village of Lake Odessa					
Has appropriate visibility or identity in the community					
Assists the Council in resolving problems at the administrative level to avoid unnecessary Council action					
Is willing to meet with members of the community and discuss issues of concern					
Is skillful with the news media, avoiding political positions and partisanship					
Provides information to the public in a timely fashion on matters which may cause public relations issues					
Represents Council positions and policies accurately and effectively					

Thinks and acts in a manner reflecting an attitude that client (Council, staff, or citizens) perceptions and satisfactions are important					
Responds completely and in a timely manner to citizen complaints					
COMMENTS:					

A. INTERGOVERNMENTAL RELATIONS	EE	ME	NI	FE	NA
The Village Manager is:					
Effective in representing the Village's interests in dealing with other agencies					
Participates in enough intergovernmental activity to have an impact on behalf of the Village					
Cooperative with county, state and federal governments					
COMMENTS:					

SECTION IV: PERSONAL ACCOMPLISHMENTS

A. COMMUNICATIONS	EE	ME	NI	FE	NA
With regard to communications, the Village Manager is:					
Easy to talk to and a good listener					
Thoughtful, clear and to the point					
Sensitive to the concerns of others					
Candid and forthright in discussing Village business matters with members of Village Council					
COMMENTS:					

B. MANAGEMENT STYLE	EE	ME	NI	FE	NA
The Village Manager:					
Demonstrates interest and enthusiasm in performing his duties					
Commands respect and good performance from staff					
Shows initiative and creativity in dealing with issues, problems and unusual situations					
Is open to new ideas and suggestions for change					
Works well under pressure					
Consistently puts aside personal views and implements Council policy and direction					
Displays the ability to resolve the numerous conflicts inherent in municipal government					
Responds well to a changing world and local conditions; is adaptive					
Is accessible to Village Council members					
Conforms to the high standards of the profession; follows the "ICMA Code of Ethics"					
Exhibits a commitment to continuing education in order to encourage his professional development					
Is receptive to constructive criticism and advice					
COMMENTS:					

C. JOB EFFECTIVENESS	EE	ME	NI	FE	NA
The Village Manager:					
Demonstrates interest and enthusiasm about the Council's vision for the Village					
Gives his staff the tools necessary to provide efficient, responsive Village services					
Coordinates the implementation of Village goals and objectives					
Supports policies that will promote growth in the Village of Lake Odessa					
Creates a positive atmosphere for successful economic development in the Village					
Supports responsible infrastructure expansion and maintenance					
Emphasizes the need for employee training and technological improvements					

COMMENTS:

SECTION V: NARRATIVE RESPONSES

ACHIEVEMENTS FROM THIS PAST YEAR:

What were the Manager's most notable accomplishments during this past year?

Which of the Manager's qualities were most instrumental in fulfilling the role of Village Manager this past year?

PERFORMANCE OBJECTIVES FOR THE COMING YEAR:

What does the Manager do that you would like him to continue?

Is there anything that the Manager does that you would like him to do differently?

In what areas should the Manager focus his attention in this coming year?

Do you have any other general comments to share with the Village Manager?

SUPPORTING OUR VILLAGE MANAGER:

What does the Council do, or what could the Council do, to provide support for the Village Manager?

What could I do personally to help or provide support for the Village Manager?

Date: _____

Council Member's Signature: _____

Lake Odessa Village Council

PROPOSED VILLAGE MANAGER GOALS AND OBJECTIVES

GOAL	TIME FRAME
1. Recommend a plan to Council for Page Building maintenance (per FY 23 General Fund appropriation)	
a. Work with DPW Superintendent to analyze and prepare RFQs/RFPs for roof repair, HVAC upgrades, and window replacement	
2. Address outstanding/pending issues	
a. Prepare draft food truck resolution and application form to accompany food truck ordinance	
b. Prepare draft golf cart ordinance	
c. Identify date of last code update, and work with Clerk/Treasurer to provide to Municipal Code Corporation all adopted ordinances not already submitted	
d. Identify all re-zoning ordinances since date of last zoning map and make arrangements for the printing of an updated zoning map	
e. Work with legal counsel to update or re-write existing banner policy	
f. Work with Village Clerk/Treasurer and Village auditor to develop document or agreement regarding use of "Save the Hill" funds to offset Village match on MDOT grant for Jordan Lake Trail	
g. Work with Village Clerk/Treasurer and Village auditor to identify a local non-profit organization to which Car Show funds may be transferred	
h. Work with DPW Supt. to prepare concept for presentation to council re: beach pavilion replacement or upgrade, including cost projections, and identify funding sources	
i. Identify unmet goals/objectives from 5-year Parks & Recreation Plan and Capital Improvement Plan	
3. Update Strategic Plan	
a. Become familiar with existing strategic plan and identify unmet goals & objectives	
b. Present to Council a proposal from strategic planning facilitator and work with Council to identify potential meeting dates	
4. Begin process for 5-year Master Plan review and update	
a. Prepare draft RFP/RFQ (for review by Planning Commission and Village Council) for planning consultant services to conduct Master Plan update	
5. Pursue professional development opportunities	
a. Provide to Council a summary of training/conferences attended since beginning of employment in May 2023	

b. Become a member of Michigan Municipal Executives	
c. Attend monthly meetings of Michigan Municipal Executives, West Michigan Chapter (3rd Wed. of month at noon)	
d. Sign up for Michigan Municipal League fall convention	
e. Sign up for managers listserv through MME	
f. Enroll in an online or in-person management training course or seminar	
6. Pursue continuing education	
a. Provide to council documentation of enrollment in coursework to pursue certifications and/or degrees related to role as village manager	
7. Maintain an effective flow of information to and from the Council and Village staff	
a. No later than Friday of each week (except the Friday prior to a council meeting), provide to council, with copies to department heads, an update detailing: 1) significant citizen complaints and their resolution; 2) upcoming issues that the Council should be aware of and/or briefed on; 3) progress reports on any major Village initiative and/or project; and 4) information about major activities undertaken by the various boards and/or commissions of the Village that will involve policy-making by Council.	
b. No later than Friday prior to Council meetings, prepare and distribute board packets to all council members, with copies to department heads. The board packet will include a written report regarding all action and/or discussion items on the agenda. Village President shall approve agenda prior to packet distribution.	
c. No later than two business days prior to a meeting, prepare and distribute board packets to Planning Commission and Downtown Development Authority. Board chairs shall approve agenda prior to packet distribution.	
d. When faced with an issue, research source documents and ask staff or council members about background/history	
8. Develop and maintain effective relations with Village staff	
a. Gain a thorough understanding of job functions of all Village departments and service delivery in the Village, such as through in-depth one-on-one individual meetings with department heads, job shadowing, etc.	
b. Build rapport and trust with staff	
c. Demonstrate a commitment to learning; show a willingness to ask questions	
d. Be open to guidance or suggestions from department heads	

9. Gain a complete understanding of the Village budget, budget planning process and BS&A software	
a. Enroll in online or in-person classes offered by BS&A	
b. Work with the Clerk/Treasurer to gain an understanding of the current fiscal year budget and accounting procedures, as well as the annual budget planning schedule	



VILLAGE OF LAKE ODESSA, MICHIGAN
RESOLUTION NO. 2023-46
A RESOLUTION APPROVING AND RATIFYING VILLAGE PRESIDENT'S APPOINTMENT OF
TY NURENBURG TO THE LAKE ODESSA AREA ARTS COMMISSION

WHEREAS, per Michigan PA 3 of 1895 ("General Law Village Act") (62.2)(Sec.2)(1):

"The president may nominate and the council appoint such officers as shall be provided for by resolution or ordinance of the council. The council may provide by ordinance or resolution for the appointment of other officers whose election or appointment is not specifically provided for in this act, as the council considers necessary for the execution of the powers granted by this act. The powers and duties of such officers shall be prescribed by the council. The council may require that the officers perform their duties faithfully and that proper measures be taken to punish neglect of duty by an officer," and;

WHEREAS, the Lake Odessa Village President, the Honorable Karen L. Banks, has appointed Ty Nurenburg to the Lake Odessa Area Arts Commission for a term ending October 31, 2025,

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Village Council approves and ratifies the appointment of Ty Nurenburg to the Lake Odessa Area Arts Commission for a term ending October 31, 2025.
2. All resolutions and parts of resolutions, insofar as they conflict with the provisions of this resolution are rescinded.

AYES:

NAYS:

ABSENT:

ABSTAIN:

RESOLUTION DECLARED ADOPTED
AUGUST 21, 2023

KATHY S. FORMAN
CLERK/TREASURER

VILLAGE OF LAKE ODESSA

BOARD/COMMISSION APPLICATION

RECEIVED
AUG 17 2023

All applicants must be residents of the Village except for members of the Lake Odessa Area Arts Commission (LOAAC), Downtown Development Authority (DDA) and Library Board. This form shall be used to apply for all board or commission vacancies. Applicants to the DDA must live within or have an interest in a business or property located within the DDA District.

BY:KSF.....

Application for appointment to: Karen Banks
(Name of Board/Commission)

Name: Ty Nurenberg

Address: 1408 Virginia Street, Lake Odessa 48849 MI

Phone number: 616-577-0059 E-mail address: ty nurenberg@gmail.com

Describe any experience that led to your desire to serve the community:

Events like fall festival, Art in the park, car show, ect. were a huge part of my life growing up in lake Odessa. I was fortunate enough to attend most of them and it really made a big portion of my childhood and still do. I want to be able to now help out at such events mainly art in the park so I can indirectly support the community and help make future generations memories.

Provide a brief biography, including your skills, background and expertise, as well as involvement in the community, professional or other nonprofit organizations that are specifically applicable to this board or commission:

I've worked in customer service for a year and interact with customers daily. Before employment I volunteered at a dog shelter for awhile and have taken part in Switty's clean up a multitude of times. At school I am one of the Bands three drum majors which in that position I am actively taking part in the community in parades, memorial day, football games, and small performances.

VILLAGE OF LAKE ODESSA

Employment: List your most recent employment experiences.

Dates of Employment	Company Name/Location	Position	Job Description
7/7/22	Buddy's on the Beach	Dishwasher, cook, lane operator, Exposition, Host	I mainly do dishwashers but I try to be able for any position if needed

Education: List your most recent educational experiences.

Educational Institution/School	Certificate/Degree Received	Area(s) of Study
Lakewood High School	N/A	N/A

Supplemental Information: Please review the attached "Boards and Commissions Application Attachment" for the desired qualifications for each board and commission. Check the appropriate box or boxes to indicate whether you have experience or professional credentials that may be needed to fill a specific seat.

Some boards and commissions are a mix of citizens with certain qualifications and others are citizens representing the general public. Even if you do not have any of the experience or professional background listed below, the community urges you to apply for consideration. The community needs citizens with diverse backgrounds on its boards and commissions.

VILLAGE OF LAKE ODESSA

BOARD AND COMMISSION APPLICATION ATTACHMENT

Arts Commission

Members need not be Village residents. Members should reflect diverse interests in such areas as business, theater, arts, hobbies, crafts, science and architecture, and should be representative of the whole community. Please check below if you have experience in:

- Public Art
- Culture
- Performing Arts
- Visual Arts
- Arts Education and/or Marketing

Downtown Development Authority

Members must live within or have an interest in property located in the DDA district. Please check below if you have experience in:

- New Business Development
- Business Recruitment and Retention
- Marketing and Promotion
- Real Estate Development
- Banking/Finance

Library Board

Members set policies concerning the management, supervision and control of the Lake Odessa Community Library. Members need not be Village residents. Please check below if you have experience in:

- Policymaking
- Finance/Budget
- Advertising/Marketing/Public Relations
- Strategic Planning
- Knowledge of or experience with fundraising
- Grants/Endowments
- Knowledge of libraries

Planning Commission

A majority of members must be Village residents/electors. Members should represent different professions and occupations. Interest or training in land use related issues is beneficial. Please check below if you have experience in:

- Architecture/Landscape Architecture
- Building Construction
- Civil Engineering
- Land Use Planning
- Real Estate Development

Zoning Board of Appeals

All members must be Village residents/electors. Members shall, to the extent possible, be representative of the entire Village. Please check below if you have experience in:

- Architecture/Landscape Architecture
- Building Construction/Engineering
- Land Use Planning
- Real Estate / Real Estate Development
- Law



VILLAGE OF LAKE ODESSA, MICHIGAN
RESOLUTION NO. 2023-47
A RESOLUTION APPROVING AND RATIFYING VILLAGE PRESIDENT'S APPOINTMENT OF
BEN DEJONG TO THE LAKE ODESSA DOWNTOWN DEVELOPMENT AUTHORITY

WHEREAS, per Michigan PA 3 of 1895 ("General Law Village Act") (62.2)(Sec.2)(1):

"The president may nominate and the council appoint such officers as shall be provided for by resolution or ordinance of the council. The council may provide by ordinance or resolution for the appointment of other officers whose election or appointment is not specifically provided for in this act, as the council considers necessary for the execution of the powers granted by this act. The powers and duties of such officers shall be prescribed by the council. The council may require that the officers perform their duties faithfully and that proper measures be taken to punish neglect of duty by an officer," and;

WHEREAS, the Lake Odessa Village President, the Honorable Karen L. Banks, has appointed Ben DeJong to the Lake Odessa Downtown Development Authority for a term ending October 31, 2026,

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Village Council approves and ratifies the appointment of Ben DeJong to the Lake Odessa Downtown Development Authority for a term ending October 31, 2026.
2. All resolutions and parts of resolutions, insofar as they conflict with the provisions of this resolution are rescinded.

AYES:

NAYS:

ABSENT:

ABSTAIN:

RESOLUTION DECLARED ADOPTED
AUGUST 21, 2023

KATHY S. FORMAN
CLERK/TREASURER



VILLAGE OF LAKE ODESSA, MICHIGAN
RESOLUTION NO. 2023-48
A RESOLUTION APPROVING THE ANNUAL SUPPORT OF THE IONIA COUNTY ECONOMIC
ALLIANCE (ICEA) IN THE AMOUNT OF \$2,000.00

WHEREAS, the Village of Lake Odessa recognizes the need for regional efforts with regard to economic development for both the Village of Lake Odessa and the Ionia County region: and

WHEREAS, since 2011, the Ionia County Economic Alliance (ICEA) and the Right Place have worked on region-wide economic development efforts in the Ionia County region, and has generated millions in new capital investment and hundreds of new and retained jobs in Ionia County; and

WHEREAS, the ICEA sent a letter to the Village of Lake Odessa, requesting operating support in the amount of \$2,000.00. A copy of the request letter is attached as "Exhibit A."

NOW THEREFORE BE IT RESOLVED:

1. The Lake Odessa Village Council approves the annual support to the Ionia County Economic Alliance in the amount of \$2,000.00.
2. All resolutions and parts of resolutions are, to the extent of any conflict with this resolution, rescinded.

AYES:

NAYS:

ABSENT:

ABSTAIN:

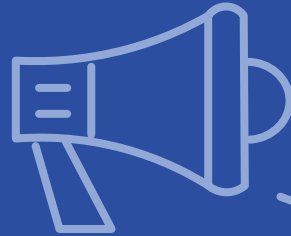
RESOLUTION DECLARED ADOPTED
AUGUST 21, 2023

KATHY S. FORMAN
CLERK/TREASURER

Benefits of Investing

Partnerships with Government & Economic Development Experts

*to work on quality of life
issues that impact everyone*



Brand Recognition

*at ICEA events and in
marketing materials*

Access to Information & Resources



*investors receive regular
status updates on eco-
nomic development activi-
ties and opportunities*

Opportunities for Involvement



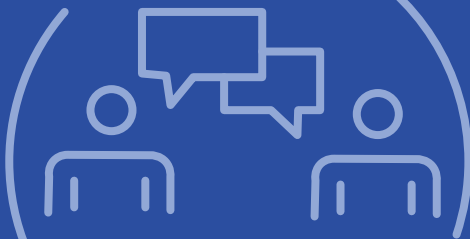
*such as job fairs,
manufacturing tours
for students & more*

Private Presentations & Reports



*ICEA will customize
information for your
businesses' staff and/or
customers*

Networking



30+ local
businesses
and growing

Strengthening the county-wide local economy

*creating an optimal
environment for your
business to thrive*



Educational Institutions

Belding Public Schools
Ionia County Intermediate
School District
Ionia Public Schools
Lakewood Public Schools
Montcalm Community College
Portland Public Schools
Saranac Community Schools

Financial Institutions

Independent Bank
Mercantile Bank
Michigan One Community
Credit Union
PFCU
Union Bank

Food Processing & Production

Cargill Kitchen Solutions
Herbruck's Poultry Ranch

Health Services

Sparrow-Ionia Hospital

Individual Donors

David Taniguichi

Services

Belding Area Chamber of
Commerce
Coldwell Banker Frewen
Realty
C.L. Trucking and Excavating
The Daily News
Ionia County Community
Foundation
Michigan Manufacturing
Technology Center
Sozo Coffee Roasting
West Michigan Works
Wolbers Possehn Pools,
Ponds, and Landscapes

Manufacturers

APEC
Extruded Aluminum
Jordan Manufacturing

Local Government

Boston Township
Campbell Township
City of Belding
City of Ionia
City of Portland
Easton Township
Ionia County
Odessa Township
Village of Lake Odessa
Village of Muir
Village of Pewamo
Village of Saranac

Utilities

Consumers Energy
ITC Holdings

**THANK
YOU**

*to our ICEA
Investors!*

2022 ANNUAL REPORT



ICEA Ionia County
Economic
Alliance

Powered by The Right Place

Welcome

2022 was the first time in seven years that ICEA provided a full-time, dedicated economic development professional to work for you, your business, and our community. Full-time leadership is producing impressive results. We are encouraging entrepreneurship, hosting the second MIPitch competition and awarding over \$10,000 to five promising start-ups. We are bringing awareness and exposure to local companies, engaging with over 50 businesses and organizations, and providing 300+ company assists in the past year. We are creating a pipeline of talent with renewed initiatives such as manufacturing tours for high school students and co-hosting a Career Fair with our partners in the coming year. These are just a few examples of the many ways investment in ICEA is producing tangible outcomes for our business community.

I am pleased to present this annual report to share more about our many impacts on the Ionia County community over the past year.

Ryan Wilson

- Ryan Wilson, Executive Director

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Our Mission & Our Board

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ICEA work over the past year

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Public & Private Investors

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Projects and Programs of 2022

10 Business Support
ICEA Focus Areas

11 Client Response
What businesses are saying



Message from the Chair

Eleven years ago, the Ionia County Economic Alliance (ICEA) formed a strategic partnership with The Right Place, Inc. to drive long-term job creation, investment and overall economic prosperity in Ionia County. Since then, ICEA has significantly increased its capabilities, and become an even more valuable resource to the Ionia County business community. ICEA provides Ionia County businesses with the tools, resources, and support they need to flourish.

In addition to directly supporting the business community, ICEA also works on long-term initiatives to create strong foundations for sustainable economic growth. Examples include our continued work to bring broadband internet to the entire county, working with developers on more housing options, and assisting municipalities with placemaking projects.

ICEA looks beyond the more immediate gains of economic development through investments in strategic, long-term initiatives within the county. Infrastructure, work-ready talent, and quality of life are all critical factors in creating healthy foundations for continued growth.

The Partnership

ICEA is a public-private partnership, and receives financial support from both communities and businesses to sustain this partnership and enable long-term building of economic prosperity in Ionia County. We look forward to our continued work together to create the next generation of economic growth in our community.

Precia Garland

Precia Garland
Chair, ICEA



Our Mission

Long-term, sustainable economic growth is the goal of the ICEA. By supporting existing businesses in Ionia County while attracting new business to the area, ICEA provides a firm foundation for future growth of the county.

Our Board

- **Precia Garland** (Chair), *City of Ionia*
- **Ethan Ebenstein** (Vice-Chair), *Ionia County Intermediate School District*
- **Dan Mitchell** (Treasurer), *Mercantile Bank*
- **Amber Rood** (Secretary), *The Daily News/Belding Chamber of Commerce*
- **Dave Bee**, *West Michigan Regional Planning Commission*
- **Jenny Dinehart**, *Independent Bank*
- **Terry Frewen**, *Ionia County Board of Commissioners*
- **S. Tutt Gorman**, *City of Portland*
- **Amy Herbruck**, *Herbruck's Poultry Ranch*
- **Steve Holt**, *Extruded Aluminum*
- **Patrick Jordan**, *Ionia County*
- **Linda Reetz**, *Sparrow-Ionia Hospital*
- **Jon Stoppels**, *City of Belding*
- **Jessica Tramontana**, *Consumers Energy*
- **Rose Willson**, *Union Bank*

2022 At A Glance

 **50+**
company
visits

 **11 new**
investors
or increased investments

 **200+**
company
assists

 **\$110,000+**
total raised



Our Investors

Thank you to the 2022 Investors that made all of this work possible.



- APEC
- Belding Area Chamber of Commerce
- C.L. Trucking and Excavating
- Cargill Kitchen Solutions
- Coldwell Banker Frewen Realty
- Consumers Energy
- The Daily News
- Extruded Aluminum
- Herbruck's Poultry Ranch
- Independent Bank
- Ionia County Community Foundation
- ITC Holdings
- Jordan Manufacturing
- Mercantile Bank
- Michigan One Community Credit Union
- Michigan Manufacturing Technology Center
- Montcalm Community College
- PFCU
- Sozo Coffee Roasting
- Sparrow-Ionia Hospital
- David Taniguichi
- Union Bank
- West Michigan Works
- Wolbers Possehn Pools, Ponds, and Landscapes



- Belding Public Schools
- Boston Township
- Campbell Township
- City of Belding
- City of Ionia
- City of Portland
- Easton Township
- Ionia County
- Ionia County Intermediate School District
- Ionia Public Schools
- Lakewood Public Schools
- Odessa Township
- Portland Public Schools
- Saranac Community Schools
- Village of Lake Odessa
- Village of Muir
- Village of Pewamo
- Village of Saranac

2022 Highlights

2nd Annual MIPitch Event

ICEA partnered with area Chambers and the Montcalm Economic Alliance for the second annual MIPitch event. Over \$10,000 was awarded to five promising start-ups with The White Lotus Boutique taking 1st place. Two of the five finalists were businesses in Ionia County.

The event, which was attended by over 50 people, is designed to encourage entrepreneurship in Ionia and Montcalm Counties, which is a key economic growth strategy for the region.



The five MIPitch Finalists Daniel Rowland, Faith Brophy, Eric Sorenson, Amy Hancock, Jenny Kipp & Nicole Falatic

Discover Manufacturing

For the first time since 2018, ICEA coordinated business tours with area high schools. The goal of these business tours is to create a pipeline of talent by exposing high school students to the many different careers in their community.

In 2022, ICEA worked with Ionia High School and the Ionia County Career Center to gain exposure to multiple businesses in the Ionia area. Looking ahead to 2023 and beyond, ICEA will be planning tours for all local schools on a consistent basis.



Chris Kohn of Belco giving tour of facility

M-21 Ag Tech Corridor

Efforts along the corridor span Clinton, Ionia and Shiawassee counties, with efforts centered on expanding and leveraging agriculture technology (AgTech) opportunities and ongoing investments. The cross-county collaborative encapsulates the importance of economic partnerships that extend beyond geographic boundaries and models the statewide dedication needed to recruit and support businesses in a vital industry cluster that has deep roots in Michigan. Agribusiness is one of the core drivers of the economy in Ionia County and the new M-21 AgTech Corridor partnership helps to amplify ICEA's business attraction efforts and spur further job creation and growth in the region.

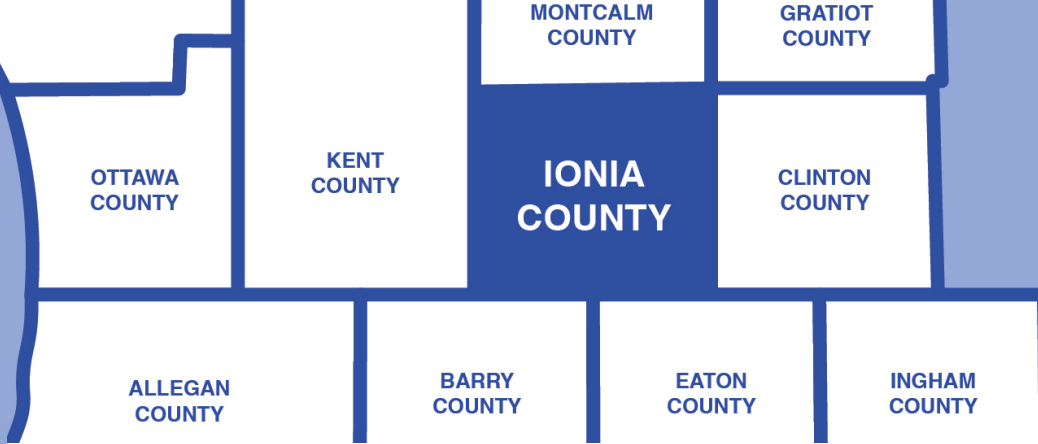


Herbruck's Poultry Ranch processing eggs for Meijer

Broadband Development

The Ionia county Economic Alliance is committed to providing fast, reliable access to broadband services in Ionia County. To improve this vital piece of infrastructure, we are collaborating with the Michigan High-Speed Internet Office (MIHI), and multiple Internet Service Providers to expand access throughout Ionia County.





Business Support

Partnering with The Right Place, the ICEA supports businesses in Ionia County, providing services including but not limited to:

- State & Local Incentives
- Confidential Site Location Searches
- Local Supply Chain & Partner Opportunities
- Manufacturing Innovation & Operational Improvement

Priority Focus Areas

Aligning with The Right Place strategies, ICEA focuses on the following industries.

- Advanced Manufacturing
- Food Processing & Agribusiness
- Information Technology
- Health Sciences

In addition to the above, the ICEA Board has prioritized work in the following areas

- Business Retention, Expansion and Attraction
- Talent Development, Retention, and Attraction
- Strategic Foundations (infrastructure, quality of life, etc)

Our Client Response



Kat Reed

Executive Director, Ionia Area
Chamber of Commerce

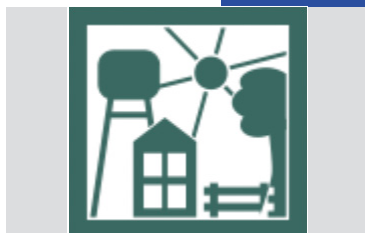
“In addition to acting as a leading agent toward Ionia’s revitalization, the ICEA has been an unwavering source of support for the business community.”



Justin Johnson

President, Jordan Manufacturing

“The ICEA provides Jordan with a complete picture of what’s happening in the Ionia County economy and how it might affect us. They also helped us cut through red tape that led to grant money from the state. They are definitely an ally of our business.”



Randy Zenk

President, Village of Pewamo

“I believe the ICEA is a BIG player that needs to be at the table to aid and assist in ensuring that Ionia County has every advantage and forward-thinking opportunity to get Ionia County economics back on track.”



ICEA Ionia County
Economic
Alliance

Powered by The Right Place

CONTACT

Ryan Wilson,
Executive Director

101 W Main St,
Ionia, MI 48846

T: (616) 690-3613

W: <https://rightplace.org/ionia-county>

E: wilsonr@rightplace.org

1 Commitment Amount

Yes, I will commit \$ _____ per year for _____ years

For a total investment of \$ _____ *(annual investment x number of years)*

2 Payment

Please check one:

Investment is enclosed*

Please send payment reminder(s)

*Make checks payable to **Ionia County Economic Alliance**. Ionia County Economic Alliance is incorporated for the purpose of receiving funds exclusively for charitable purposes as defined by IRS Section 501 (c) (3). Payments to Ionia County Economic Alliance are deductible as a charitable contribution. Funds will be used exclusively to support economic development activities in Ionia County.

3 Contact Information & Signature

Primary Contact Name Title Email

Secondary Contact Name Title Email

Organization Phone

Address

City State Postal

Website URL Industry

Signature Date

ICEA Ionia County Economic Alliance

Powered by The Right Place

MISSION

Long-term, sustainable economic growth is the goal the ICEA. By supporting existing businesses in Ionia County while attracting new businesses to the area, ICEA will provide a firm foundation for future growth of the county.

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July 17, 2023

Ben Geiger,
Village of Lake Odessa
839 4th Avenue
Lake Odessa, MI 48849

Dear Ben,

At the Ionia County Economic Alliance (ICEA), your business is our business. We are a 501c3 nonprofit organization that offers free business assistance services to current and prospective Ionia County companies. We work both with companies that are growing and those that may be experiencing challenges. Like you, we want your business to thrive in Ionia County. We are here for you every step of the way to help ensure that happens.

For over twenty years, ICEA has collaborated with business and community leaders to ensure long-term economic prosperity for Ionia County. Ionia County residents recognize the positive impact this work has on our communities, from the increase in quality employment opportunities to the economic multiplier effect that growing businesses have on other business sectors throughout our economy.

2022 was the first time in seven years that ICEA provided a full-time, dedicated economic development professional to work for you, your business, and our community. Full-time leadership is producing impressive results. We are encouraging entrepreneurship, hosting the second MIPitch competition and awarding over \$10,000 to five promising start-ups. We are bringing awareness and exposure to local companies, engaging with over 50 businesses and organizations, and providing 300+ company assists in the past year. We are creating a pipeline of talent with renewed initiatives such as manufacturing tours for high school students and co-hosting a Career Fair with our partners in the coming year. These are just a few examples of the many ways investment in ICEA is producing tangible outcomes for our business community.

Financial support from local businesses and municipalities is critical to sustain our work in making Ionia County an even better place to live, work, and play. An investment in our work produces a direct return in the form of new jobs, capital investment, strong businesses, and increased quality of life in Ionia County. We invite you to join our growing network of business and municipal investors uniting together to grow our economy, our community, and one another with an investment of \$2000.

To make a tax-deductible investment in ICEA, please complete the attached form and include it with your check made out to ICEA. If you have any questions, please contact Jill May, Investor Relations, at jill@trisectorconsultingmi.com or 616.304.9697. To learn how ICEA can help meet your business needs, please contact me at wilsonr@rightplace.org or 616.690.3613.

Thank you for your consideration,

Ryan Wilson

Ryan Wilson, ICEA Executive Director

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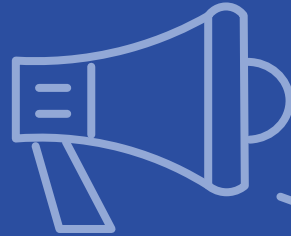
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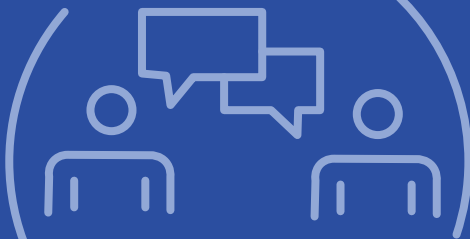
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Eleven years ago, the Ionia County Economic Alliance (ICEA) formed a strategic partnership with The Right Place, Inc. to drive long-term job creation, investment and overall economic prosperity in Ionia County. Since then, ICEA has significantly increased its capabilities, and become an even more valuable resource to the Ionia County business community. ICEA provides Ionia County businesses with the tools, resources, and support they need to flourish.

In addition to directly supporting the business community, ICEA also works on long-term initiatives to create strong foundations for sustainable economic growth. Examples include our continued work to bring broadband internet to the entire county, working with developers on more housing options, and assisting municipalities with placemaking projects.

ICEA looks beyond the more immediate gains of economic development through investments in strategic, long-term initiatives within the county. Infrastructure, work-ready talent, and quality of life are all critical factors in creating healthy foundations for continued growth.

The Partnership

ICEA is a public-private partnership, and receives financial support from both communities and businesses to sustain this partnership and enable long-term building of economic prosperity in Ionia County. We look forward to our continued work together to create the next generation of economic growth in our community.

Precia Garland

Precia Garland
Chair, ICEA



Our Mission

Long-term, sustainable economic growth is the goal of the ICEA. By supporting existing businesses in Ionia County while attracting new business to the area, ICEA provides a firm foundation for future growth of the county.

Our Board

- **Precia Garland** (Chair), *City of Ionia*
- **Ethan Ebenstein** (Vice-Chair), *Ionia County Intermediate School District*
- **Dan Mitchell** (Treasurer), *Mercantile Bank*
- **Amber Rood** (Secretary), *The Daily News/Belding Chamber of Commerce*
- **Dave Bee**, *West Michigan Regional Planning Commission*
- **Jenny Dinehart**, *Independent Bank*
- **Terry Frewen**, *Ionia County Board of Commissioners*
- **S. Tutt Gorman**, *City of Portland*
- **Amy Herbruck**, *Herbruck's Poultry Ranch*
- **Steve Holt**, *Extruded Aluminum*
- **Patrick Jordan**, *Ionia County*
- **Linda Reetz**, *Sparrow-Ionia Hospital*
- **Jon Stoppels**, *City of Belding*
- **Jessica Tramontana**, *Consumers Energy*
- **Rose Willson**, *Union Bank*

2022 At A Glance

 **50+**
company
visits

 **11 new**
investors
or increased investments

 **200+**
company
assists

 **\$110,000+**
total raised



Our Investors

Thank you to the 2022 Investors that made all of this work possible.



- APEC
- Belding Area Chamber of Commerce
- C.L. Trucking and Excavating
- Cargill Kitchen Solutions
- Coldwell Banker Frewen Realty
- Consumers Energy
- The Daily News
- Extruded Aluminum
- Herbruck's Poultry Ranch
- Independent Bank
- Ionia County Community Foundation
- ITC Holdings
- Jordan Manufacturing
- Mercantile Bank
- Michigan One Community Credit Union
- Michigan Manufacturing Technology Center
- Montcalm Community College
- PFCU
- Sozo Coffee Roasting
- Sparrow-Ionia Hospital
- David Taniguichi
- Union Bank
- West Michigan Works
- Wolbers Possehn Pools, Ponds, and Landscapes



- Belding Public Schools
- Boston Township
- Campbell Township
- City of Belding
- City of Ionia
- City of Portland
- Easton Township
- Ionia County
- Ionia County Intermediate School District
- Ionia Public Schools
- Lakewood Public Schools
- Odessa Township
- Portland Public Schools
- Saranac Community Schools
- Village of Lake Odessa
- Village of Muir
- Village of Pewamo
- Village of Saranac

2022 Highlights

2nd Annual MIPitch Event

ICEA partnered with area Chambers and the Montcalm Economic Alliance for the second annual MIPitch event. Over \$10,000 was awarded to five promising start-ups with The White Lotus Boutique taking 1st place. Two of the five finalists were businesses in Ionia County.

The event, which was attended by over 50 people, is designed to encourage entrepreneurship in Ionia and Montcalm Counties, which is a key economic growth strategy for the region.



The five MIPitch Finalists Daniel Rowland, Faith Brophy, Eric Sorenson, Amy Hancock, Jenny Kipp & Nicole Falatic

Discover Manufacturing

For the first time since 2018, ICEA coordinated business tours with area high schools. The goal of these business tours is to create a pipeline of talent by exposing high school students to the many different careers in their community.

In 2022, ICEA worked with Ionia High School and the Ionia County Career Center to gain exposure to multiple businesses in the Ionia area. Looking ahead to 2023 and beyond, ICEA will be planning tours for all local schools on a consistent basis.



Chris Kohn of Belco giving tour of facility

M-21 Ag Tech Corridor

Efforts along the corridor span Clinton, Ionia and Shiawassee counties, with efforts centered on expanding and leveraging agriculture technology (AgTech) opportunities and ongoing investments. The cross-county collaborative encapsulates the importance of economic partnerships that extend beyond geographic boundaries and models the statewide dedication needed to recruit and support businesses in a vital industry cluster that has deep roots in Michigan. Agribusiness is one of the core drivers of the economy in Ionia County and the new M-21 AgTech Corridor partnership helps to amplify ICEA's business attraction efforts and spur further job creation and growth in the region.

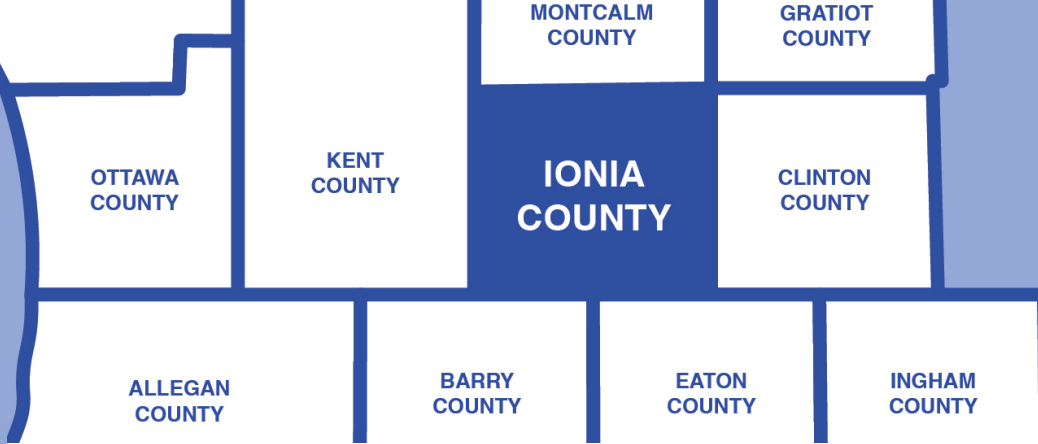


Herbruck's Poultry Ranch processing eggs for Meijer

Broadband Development

The Ionia county Economic Alliance is committed to providing fast, reliable access to broadband services in Ionia County. To improve this vital piece of infrastructure, we are collaborating with the Michigan High-Speed Internet Office (MIHI), and multiple Internet Service Providers to expand access throughout Ionia County.





Business Support

Partnering with The Right Place, the ICEA supports businesses in Ionia County, providing services including but not limited to:

- State & Local Incentives
- Confidential Site Location Searches
- Local Supply Chain & Partner Opportunities
- Manufacturing Innovation & Operational Improvement

Priority Focus Areas

Aligning with The Right Place strategies, ICEA focuses on the following industries.

- Advanced Manufacturing
- Food Processing & Agribusiness
- Information Technology
- Health Sciences

In addition to the above, the ICEA Board has prioritized work in the following areas

- Business Retention, Expansion and Attraction
- Talent Development, Retention, and Attraction
- Strategic Foundations (infrastructure, quality of life, etc)

Our Client Response



Kat Reed

Executive Director, Ionia Area
Chamber of Commerce

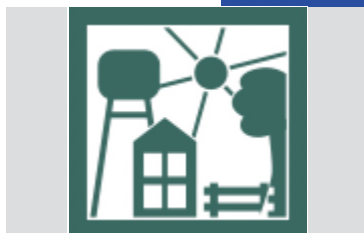
“In addition to acting as a leading agent toward Ionia’s revitalization, the ICEA has been an unwavering source of support for the business community.”



Justin Johnson

President, Jordan Manufacturing

“The ICEA provides Jordan with a complete picture of what’s happening in the Ionia County economy and how it might affect us. They also helped us cut through red tape that led to grant money from the state. They are definitely an ally of our business.”



Randy Zenk

President, Village of Pewamo

“I believe the ICEA is a BIG player that needs to be at the table to aid and assist in ensuring that Ionia County has every advantage and forward-thinking opportunity to get Ionia County economics back on track.”



ICEA Ionia County
Economic
Alliance

Powered by The Right Place

CONTACT

Ryan Wilson,
Executive Director

101 W Main St,
Ionia, MI 48846

T: (616) 690-3613

W: <https://rightplace.org/ionia-county>

E: wilsonr@rightplace.org

1 Commitment Amount

Yes, I will commit \$ _____ per year for _____ years

For a total investment of \$ _____ *(annual investment x number of years)*

2 Payment

Please check one:

Investment is enclosed*

Please send payment reminder(s)

*Make checks payable to **Ionia County Economic Alliance**. Ionia County Economic Alliance is incorporated for the purpose of receiving funds exclusively for charitable purposes as defined by IRS Section 501 (c) (3). Payments to Ionia County Economic Alliance are deductible as a charitable contribution. Funds will be used exclusively to support economic development activities in Ionia County.

3 Contact Information & Signature

Primary Contact Name Title Email

Secondary Contact Name Title Email

Organization Phone

Address

City State Postal

Website URL Industry

Signature Date



VILLAGE OF LAKE ODESSA, MICHIGAN
RESOLUTION NO. 2023-49
A RESOLUTION CONSENTING TO INCLUSION OF THE VILLAGE OF LAKE ODESSA
IN COUNTY BROWNFIELD REDEVELOPMENT AUTHORITY

WHEREAS, the Michigan Public Acts of 1996, as amended (the "Act"), authorizes the County of Ionia (the "County") to establish a Brownfield Redevelopment Authority; and

WHEREAS, the Board of County Commissioners of the County of Ionia has determined that it is in the best interest of the County to establish and provide for the operation of a Brownfield Redevelopment Authority pursuant to the Act; and

WHEREAS, the Authority shall exercise its powers as provided by the Act is proposed to consist of all the property located in the boundaries of the County from time to time, subject to such changes as may hereafter be made pursuant to the Act, provided, however; that the Authority does not exercise its power over property located within the boundaries of any city, village or township located in the County unless such city, village or township has adopted a resolution concurring to the inclusion of such property; and

WHEREAS, the Village of Lake Odessa has determined that it is in the best interest of the Village to join the Authority, so to permit the property located within its municipal boundaries to be included in the Brownfield Redevelopment Authority of the County of Ionia.

NOW, THEREFORE, BE IT RESOLVED:

1. The Village of Lake Odessa hereby agrees to opt into the Authority so that all property located within its municipal boundaries shall be included under the Brownfield Redevelopment Authority of the County of Ionia.
2. The Clerk/Treasurer shall promptly file a certified copy of this Resolution with the Ionia County Clerk.
3. All resolutions and parts of resolutions insofar as they conflict with the provisions of this Resolution are hereby rescinded.

AYES:

NAYS:

ABSENT:

ABSTAIN:

RESOLUTION DECLARED ADOPTED
AUGUST 21, 2023

KATHY S. FORMAN
CLERK/TREASURER



Ionia County Administration
Patrick Jordan, County Administrator
Courthouse, 101 West Main Street, Ionia, MI 48846
616.527.5300 Fax: 616.527.5380
pjordan@ioniacounty.org

August 3, 2023

IONIA COUNTY BROWNFIELD REDEVELOPMENT AUTHORITY

103 Main Street; Ionia, MI 48846

Attention: Karen Banks

Dear Village of Lake Odessa:

The Ionia County Brownfield Redevelopment Authority (ICBRA) is reminding Ionia County stakeholders, who are not members of the Ionia County Brownfield Redevelopment Authority, about the assistance that is available to you for revitalizing environmentally distressed areas within Ionia County.

In 2009, your administrative body did not approve a Resolution (see blank form Attached), that allowed you to become a member of the Ionia County Brownfield Redevelopment Authority (ICBRA). By joining the Ionia County Brownfield Redevelopment Authority, it makes available to you all services provided through the Authority and Ionia County, for the redevelopment of sites or buildings, that are determined as a brownfield site or are determined as functionally obsolete by criteria set by the Michigan Department of Environment, Great Lakes, and Energy (EGLE). This means that you can take advantage of the opportunities available to you through the Brownfield laws adopted in Michigan. These laws continue to make established Brownfield Authorities and their services useful tools for redevelopment, utilizing Tax Increment Financing (TIF) and grants and loans. These programs have made brownfield redevelopment projects economically feasible for our smaller, local units of government in Ionia County to assist with the revitalization of environmentally distressed sites or buildings.

Brownfield sites are real properties where expansion, redevelopment, or reuse may be complicated by the presence or potential presence of hazardous substances, pollutants, or contaminants, or may be found to be functionally obsolete. The Ionia County Brownfield Authority, established under Michigan's Redevelopment Financing Act, in 2001, assists Ionia County local governments and tracks brownfield sites located across Ionia County for potential redevelopment.

With Michigan now experiencing an economic recovery and new brownfield legislation that has been recently adopted, the Ionia County Brownfield Redevelopment Authority believes this to be an opportune time to remind Ionia County stakeholders, both those who have been members of the IC BRA and those who are not members of the IC BRA, of the environmental services that the Ionia County Brownfield Redevelopment Authority and services that EGLE, can provide to you through being a member in the Ionia County Brownfield Redevelopment Authority. Ionia County and EGLE, have been jointly coordinating their services and programs to assist with brownfield projects in Ionia County since 2001, when the Ionia County Brownfield Redevelopment Authority was formed.



Ionia County Administration
Patrick Jordan, County Administrator
Courthouse, 101 West Main Street, Ionia, MI 48846
616.527.5300 Fax: 616.527.5380
pjordan@ioniacounty.org

A Federal EPA grant in 2004, in the amount of \$400,000 was awarded to Ionia County's Brownfield Authority, which facilitated the assessment and clean up of nineteen sites across Ionia County. Ionia County's Brownfield Plan was then adopted in 2009. Currently, the IC BRA is involved with two redevelopment projects: The complete rehabilitation of a middle school located in Saranac into condos. Reimbursable activities for this brownfield project is projected to be close to \$100,000. The redevelopment of a former gas station site located in Belding has received a \$25,000 assessment grant from EGLE. This grant was successfully closed out with complete redevelopment of the site planned for the future. The Ionia County Brownfield Redevelopment Authority is an experienced facilitator of EGLE's Brownfield Programs, with the Brownfield Authority made up of experienced and committed board members, who have a broad range of knowledge of Ionia County.

If you have any questions concerning this letter, or your potential for participation in EGLE's Brownfield Programs, please contact the Ionia County Brownfield Redevelopment Authority at the Administrative Offices of Ionia County:

Phone: 616-527-5300

Email: <https://ioniacounty.org/brownfield-authority>

Sincere regards,

IONIA COUNTY BROWNFIELD REDEVELOPMENT AUTHORITY

Julianne Burns, Chairperson

julianneburns@att.net

Rachel Heppe, Treasurer

rheppe@ibcp.com

Ryan Wilson, Trustee

WilsonR@Rightplace.org

John Dinehart, Vice Chairperson-Secretary

john@livelocal-realty.com

Melissa Eldridge, Trustee

Melissa.eldridge@mi.nacdnet.net

Chad Shaw, Trustee

cshaw@ioniacounty.org

Attachment



VILLAGE OF LAKE ODESSA, MICHIGAN
RESOLUTION NO. 2023-50
A RESOLUTION APPROVING MICHIGAN DEPARTMENT OF TRANSPORTATION
CONTRACT 23-5314 AND AUTHORIZING SIGNATORIES

BE IT RESOLVED, That Contract No. 23-5314, Control Section TAL 34000, Job Number 217135CON by and between the Michigan Department of Transportation and the Village of Lake Odessa is hereby accepted.

BE IT FURTHER RESOLVED, That Benjamin D. Geiger, Village Manager, is authorized to sign the said contract.

AYES:

NAYS:

ABSENT:

ABSTAIN:

I HEREBY CERTIFY THAT THE FOREGOING IS A
TRUE AND CORRECT COPY OF A RESOLUTION
MADE AND ADOPTED AT A REGULAR MEETING
OF THE LAKE ODESSA VILLAGE COUNCIL ON THE
21ST DAY OF AUGUST, 2023.

KATHY S. FORMAN
CLERK/TREASURER

Ben Geiger

From: Kathy Forman
Sent: Wednesday, July 26, 2023 10:13 AM
To: Karen Banks; Ben Geiger
Subject: FW: MDOT Amendment 23-5314 for Review and Approval
Attachments: 217135_23-5314 Amend.pdf; Generic Resolution Example.docx

Follow Up Flag: Follow up
Flag Status: Flagged

Good Morning,

I am not sure if you both received this email, or if it was only sent to me.

Thank you,
Kathy Forman

From: MDOT-eAgreements <MDOT-eAgreements@michigan.gov>
Sent: Monday, July 24, 2023 9:42 AM
To: Kathy Forman <treasurer@lakeodessa.org>
Subject: MDOT Amendment 23-5314 for Review and Approval

*****NOTE Changes to the Signing Process*****

RE: Contract Number: 23-5314
Control Section: TAL 34000
Job Number: 217135CON
Location: Phase 1B - Jordan Lake Trail

Attached is the subject contract between your organization and the Michigan Department of Transportation (MDOT).

If you have questions on the content of this contract, or revisions are required, please contact Lynnette Firman, Local Government Contract Engineer at FirmanL@Michigan.gov or 517-335-2266.

1. If this contract meets with your approval, **prepare the certified resolution (an example has been included for reference). The resolution should include:**
 - The Contract Number 23-5314.
 - The name of official(s) authorized to sign the contract.
2. Email the certified resolution **including the email address(es) of authorized signer(s)** within 30 days from the date of this e-mail notification to MDOT-eAgreements@Michigan.gov. **The agreement will then be sent to official(s) authorized to sign through the State of Michigan eSignature system before the contract will be awarded.** Failure to execute in a timely manner may jeopardize contract award.

The officials authorized to sign will be notified through the State of Michigan eSignature system when the agreement is executed and available to download.

Attachment

Thank you,
Lynnette Firman

AMENDMENT TO CONTRACT 23-5159	DA	
	Control Section	TAL 34000
	Job Number	217135CON
	Project	23A0440
	CFDA No.	20.205 (Highway Research Planning & Construction)
	Contract No.	23-5314

THIS AMENDATORY CONTRACT is made by and between the MICHIGAN DEPARTMENT OF TRANSPORTATION, hereinafter referred to as the "DEPARTMENT"; and the VILLAGE OF LAKE ODESSA, a Michigan municipal corporation, hereinafter referred to as the "REQUESTING PARTY"; for the purpose of fixing the rights and obligations of the parties in agreeing to this Amendment to CONTRACT #23-5159.

WITNESSETH:

WHEREAS, the parties to the Amendment have heretofore, by a Contract dated May 19, 2023, hereinafter referred to as "CONTRACT 23-5159" provided for the construction and financing of that which is hereinafter referred to as the "PROJECT" and is described as follows:

Hot mix asphalt shared use path construction for Phase 1B of the Jordan Lake Trail from 3rd Avenue easterly to French Fry Lane, including earthwork, subbase and aggregate base, grading, hot mix asphalt parking, concrete trailhead rest pad and associated items, curb, gutter and curb ramps, permanent signing and pavement markings; and all together with necessary related work.

WHEREAS, the DEPARTMENT and the REQUESTING PARTY having appropriate authority desire to amend CONTRACT 23-5159 to provide for the increase of Federal Funds in the estimated PROJECT COST.

NOW, THEREFORE, it is hereby agreed by and between the parties hereto that:

1. Section 5 of CONTRACT 23-5159 is revised to read as follows:

5. The PROJECT COST shall be met in part by contributions by the Federal Government. Federal Funds shall be applied to the eligible items of the PROJECT COST up to the lesser of: (1) \$153,716, or (2) an amount such that 81.85 percent, the normal Federal participation ratio for such funds, is not exceeded at the time of the award of the construction contract. The balance of the

PROJECT COST, after deduction of Federal Funds, shall be charged to and paid by the REQUESTING PARTY in the manner and at the times hereinafter set forth.

Any items of PROJECT COST not reimbursed by Federal Funds shall be the sole responsibility of the REQUESTING PARTY.

2. EXHIBIT I of CONTRACT 23-5159 is superseded by EXHIBIT I REVISED, dated July 6, 2023 attached hereto and made a part hereof. Any references to EXHIBIT I in CONTRACT 23-5159 shall be construed to mean EXHIBIT I REVISED.

3. Except as amended by the provisions herein, all of the provisions, covenants, and obligations of the parties contained in CONTRACT 23-5159 shall remain in full force and effect.

4. The REQUESTING PARTY waives any and all claims it has or may have against the DEPARTMENT which arise out of the need to amend CONTRACT 23-5159.

5. This Amendatory contract shall become binding on the parties hereto and of full force and effect upon the signing thereof by the duly authorized officials for the parties hereto; upon the adoption of the necessary resolution approving said contract and authorizing the signatures thereto of the respective officials of the REQUESTING PARTY, a certified copy of which resolution shall be attached to this contract.

IN WITNESS WHEREOF, the parties hereto have caused this contract to be executed as written below.

VILLAGE OF LAKE ODESSA

MICHIGAN DEPARTMENT
OF TRANSPORTATION

By _____
Title:

By _____
for Department Director MDOT

By _____
Title:



July 6, 2023

EXHIBIT I REVISED

CONTROL SECTION TAL 34000
JOB NUMBER 217135CON
PROJECT 23A0440

ESTIMATED COST

CONTRACTED WORK

Estimated Cost \$221,845

COST PARTICIPATION

GRAND TOTAL ESTIMATED COST	\$221,845
Less Federal Funds*	<u>\$153,716</u>
BALANCE (REQUESTING PARTY'S SHARE)	\$ 68,129

*Federal Funds for the PROJECT are limited to an amount as described in Section 5.

NO DEPOSIT

**VILLAGE OF LAKE ODESSA
IONIA COUNTY, MICHIGAN**

Trustee _____, supported by Trustee _____, moved for the adoption of the following ordinance:

ORDINANCE NO. 2023-

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE VILLAGE OF LAKE ODESSA BY ADDING ARTICLE II, "MOBILE FOOD VENDING," TO CHAPTER 21, "PEDDLERS AND SOLICITORS," TO REGULATE MOBILE FOOD VENDING.

THE VILLAGE OF LAKE ODESSA ORDAINS:

Section 1. Addition of Article II to Chapter 21. That the Code of Ordinances of the Village of Lake Odessa, Michigan, is hereby amended by adding Article II, "Mobile Food Vending," to Chapter 21, "Peddlers and Solicitors," to read as follows:

**ARTICLE II.
MOBILE FOOD VENDING**

Sec. 21-16 - Purpose.

It is the purpose of this Article to permit the operation of Mobile Food Vending and Mobile Food Vending Units that add to the vibrancy and desirability of the Village of Lake Odessa, while providing a framework under which such businesses operate; and to protect the public health, safety, and welfare of the Village.

Sec. 21-17 - Definitions.

The following words, terms, and phrases, when used in this Article, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning:

License means a license issued under this Article required for Mobile Food Vending and the operation of a Mobile Food Vending Unit.

Mobile Food Vending means vending, serving, or offering for sale food and/or beverages from a Mobile Food Vending Unit which meets the definition of a food service establishment under Michigan Public Act 92 of 2000, which may include the ancillary sales of branded items consistent with the food, such as tee shirts that bear the name of the organization engaged in mobile food vending.

Mobile Food Vending Unit means any motorized or non-motorized vehicle, trailer, stand, cart, or other device designed to be portable and not permanently attached to the ground from which food is served or offered for sale.

Operate means all activities associated with the conduct of business of a Mobile Food Vending Unit, including set up and take down and hours of operation.

Vendor means any individual engaged in the business of mobile food vending; if more than one individual is operating a single stand, cart, or other means of conveyance, then “vendor” shall mean all individuals operating such single stand, cart or other means of conveyance.

Village means the Village of Lake Odessa.

Sec. 21-18 - License required; non-transferrable.

No Vendor shall engage in Mobile Food Vending without a License from the Village Manager or designee authorizing such vending. The Village Manager shall prescribe the form of such Licenses and the application for such Licenses. All Licenses shall be prominently displayed on the Mobile Food Vending Unit. A License is non-transferrable and is for a duration of one day.

Sec. 21-19 – Permitted Areas and Times of Operation.

Mobile Food Vending is permitted only in those public areas and at those times authorized by resolution of Village Council. ~~A map of currently authorized public areas is available in the Village offices at 839 Fourth Avenue, Lake Odessa, MI 48849.~~ The Village Council may limit the overall number of Licenses, which shall be made available on a first-come, first-serve basis.

Sec. 21-20 - Exemptions.

- (a) The owner or operator of a lawful principal use or business which is engaged in the final preparation of food for human consumption shall not be required to obtain a License in order to sell its own prepared food through the operation of a Mobile Food Vending Unit on the same parcel as the principal use or business.
- (b) A License shall not be required for any Mobile Food Vending Unit conducted under the direct supervision of any school or charitable or religious organization recognized and approved by the Internal Revenue Service upon premises owned by the school or charitable or religious organization.
- (c) A License shall not be required for the outdoor sale of products such as Girl Scout Cookies or lemonade stands or similar items sold by minors.
- (d) A License shall not be required for the owner of real property in the Village, which is not accessible to the general public, who wishes to have a Mobile Food Vending Unit on that private real property solely for the benefit of the owner and the owner’s guests.
- (e) A License shall not be required for Mobile Food Vending in conjunction with and at the invitation of any fair, festival,

community event, or farmers' market sanctioned and approved by the Village Council.

Sec. 21-21 - Application.

- (a) Vendors desiring to engage in Mobile Food Vending shall make a written application to the Village Manager or designee for a License under this Article.
- (b) Such application shall contain, at a minimum, the following requirements:
 - (1) Applicant's name, home address, phone number, and email address;
 - (2) Brief description of the nature of the business;
 - (3) Dates and hours of proposed vending operation;
 - (4) Proof of compliance with the requirements of the Ionia County Health Department;
 - (5) Information regarding plans for potable water access; electrical access, wastewater disposal, and trash disposal;
 - (6) Proof of valid driver's license, current vehicle registration, comprehensive liability insurance with limits of at least \$1,000,000 combined single coverage with the Village named as an additional insured, and automobile liability insurance;
 - (7) An accurate site plan sketch with dimensions which illustrate the layout of the intended site of operation;
 - (8) Signed statement that the applicant shall indemnify and hold harmless the Village, its officers, and employees for any claims, damages, or injuries to persons or property which arise out of any activity by the applicant, its employees, or agents carried on, under or arising out of the License; and
 - (9) Affirmation that the applicant has not had a License revoked under this Article within one year immediately preceding the date of application, unless the applicant demonstrates to the satisfaction of the Village Manager or designee that the reasons for such earlier revocation no longer exist.

Sec. 21-22 - Fees.

An application for a License under this Article shall be accompanied by a fee in an amount established by resolution of the Village Council. Fees are non-refundable.

Sec. 21-23 - Other Licenses and Permits.

A License obtained under this Article shall not relieve the Vendor of the responsibility for obtaining any other permit, license, or authorization required by any other ordinance, statute, or administrative rule.

Sec. 21-24 - Requirements.

A Vendor engaging in Mobile Food Vending within the Village shall:

- (a) Provide appropriate waste receptacles at the site and promptly remove all litter, debris and other waste attributable to the Vendor.
- (b) Immobilize the Mobile Food Vending Unit while operating in the Village.
- (c) Not use any flashing, blinking, or strobe lights.
- (d) Not use loud music, amplification devices, or any other audible methods to gain attention.
- (e) Comply with all applicable ordinances, statutes, and administrative rules.
- (f) Not represent the granting of a License under this Article as an endorsement by the Village.
- (g) Not utilize any electricity or power without the written authorization of the power customer; no power cable or similar device shall be extended at or across any Village street, sidewalk, or pathway.
- (h) Not dispose of waste generated by a Mobile Food Vending Unit into public trash receptacles, storm drains or sanitary sewer.
- (i) Not be located so as to block or impede pedestrian or vehicular movement at any public sidewalk, roadway, driveway, approach, designated fire lane, or other means of ingress/egress.
- (j) Design or operate the Mobile Food Vending Unit to avoid hazards or unsafe conditions caused by fire, electrical apparatus, or other characteristics of the operation.
- (k) Display any and all licenses granted to the Vendor by state, county, and Village authorities.

Sec. 21-25 - Signage.

- (a) Each Mobile Food Vending Unit is allowed one unattached sign. The sign shall not exceed six square feet in size. The sign shall not exceed four feet in height above the grade below the sign.
- (b) The sign shall be located within five feet of the Mobile Food Vending Unit.
- (c) The sign shall not be located in the public road right-of-way, shall not obscure the vision of motorists and pedestrians, and shall not be installed in a manner jeopardizing public safety.
- (d) The sign shall be maintained so as not to be a visual nuisance or a safety hazard. The sign shall have lettering, images, or pictures that are legible and neatly displayed. A sign with weathered, splintered, or broken boards, torn metal, or fabric or other materials in similar condition is prohibited, as is a spray painted sign.
- (e) Flashing and intermittently lighted signs and revolving signs are prohibited.

Sec. 21-26 - Enforcement.

A violation of any term or provision of this Article is a nuisance per se. Any person who violates, disobeys, omits, neglects, refuses to comply with, or resists the enforcement of any term or provision of this Article shall be responsible for a municipal civil infraction subject to enforcement procedures as set forth in Chapter 2, Article VII of the Lake Odessa Village Code.

Sec. 21-27 - Revocation.

The Village Manager or designee may revoke the license of a Mobile Food Vending Unit due to fraud, misrepresentation, a false statement contained in the application for the License, or a violation of this Article. Before the revocation, the Village Manager or designee shall give the Vendor notice of the reason for the revocation and a reasonable opportunity to respond and be heard.

Sec. 21-28 - Right of appeal.

Vendors who wish to appeal a decision of the Village Manager or designee associated with the denial or revocation of a License may petition the Village Council.

Section 2. Consolidation of Sec. 21-1 through Sec. 21-15 under a New Article I to

Chapter 21. Article I, "In General," is added to Chapter 21, "Peddlers and Solicitors," of the Code of Ordinances of the Village of Lake Odessa, Michigan, and shall include Sec. 21-1 through Sec. 21-15.

Section 3. Conflict and Repeal. All ordinances or parts of ordinances in conflict with this ordinance are repealed.

Section 4. Effective Date. This ordinance shall take effect immediately upon its publication in a newspaper circulated within the Village.

Section 5. Publication. After its adoption, this ordinance or a summary thereof, as permitted by law, shall be published by the Village Clerk in a newspaper of general circulation in the Village.

Ayes: _____

Nays: _____

Abstain: _____

Absent: _____

ORDINANCE DECLARED ADOPTED.

Dated: June 19, 2023

Karen Banks, Village President

Kathy Forman, Village Clerk

CERTIFICATION

I, the undersigned duly appointed Village Clerk of the Village of Lake Odessa, Ionia County, Michigan, do hereby certify that the above ordinance, or a summary thereof, was published in the Lakewood News, a newspaper of general circulation in the Village, on _____, 2023, and that such ordinance was entered into the Ordinance Book of the Village on _____, 2023.

Date: June 19, 2023

Kathy Forman, Village Clerk



VILLAGE OF LAKE ODESSA, MICHIGAN
RESOLUTION NO. 2023-51
RESOLUTION APPROVING AN AGREEMENT WITH DIXON ENGINEERING
FOR PROFESSIONAL SERVICES AT THE BONANZA ROAD WATER FILTRATION PLANT

Whereas, the Village of Lake Odessa owns, operates, and maintains a municipal water system that provides clean drinking water to the residents and businesses of Lake Odessa; and

WHEREAS, this water is pumped from the ground through a series of wells and is then pumped to a water filtration plant located on Bonanza Road; and

WHEREAS, the exterior coating of the detention tanks at the Bonanza Road facility are in need of maintenance;

NOW THEREFORE BE IT RESOLVED, THAT

1. The Village Council hereby approves entering into the attached contract with Dixon Engineering for services at the Bonanza Road Water Filtration Plant.
2. The Village Council hereby herby allocates \$20,000 for execution of the contract.
3. All resolutions and parts of resolutions are, to the extent of any conflict with this resolution, rescinded.

AYES:

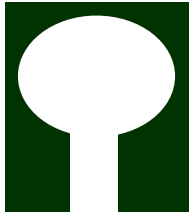
NAYS:

ABSENT:

ABSTAIN:

RESOLUTION DECLARED ADOPTED.

KATHY S. FORMAN
CLERK/TREASURER



DIXON

**ENGINEERING & INSPECTION SERVICES
FOR THE COATING INDUSTRY**

1104 Third Avenue
Lake Odessa, MI 48849
Telephone: (616) 374-3221
Fax: (616) 374-7116

**AGREEMENT BETWEEN OWNER AND DIXON
FOR PROFESSIONAL SERVICES**

THIS IS AN AGREEMENT effective as of: _____ (“Effective date”) between **Village of Lake Odessa, Michigan** (“Owner”) and Dixon Engineering, Inc. of Lake Odessa, Michigan (DIXON).

IN WITNESS WHEREOF, the (“Owner”) and (“DIXON”) have executed this Agreement. The Owner’s Project, of which DIXON’s Services under this Agreement are a part, is generally identified as follows: **Technical Specifications, Project Administration, Preconstruction Meeting, Exterior Coating Observation, and Fedewa, Inc. (Blast and Paint Exterior Surfaces) on the Bonanza Rd Detention Tanks** (“Project”).

Other terms used in this Agreement are defined in EXHIBIT GP and EJCDC C-700-18®, Standard General Conditions of the Construction Contract, incorporated by reference into this Agreement.

This service fee is the Estimated Amount of **\$20,000**.

Proposals / Agreement Signatures

Eric Binkowski, Project Manager July 24, 2023
PROPOSED by DIXON (Not a contract until approved by Project Manager or Officer) PROPOSAL DATE

CONTRACT APPROVED BY OWNER	POSITION	DATE
----------------------------	----------	------

Co SIGNATURE (if required)	POSITION	DATE
----------------------------	----------	------

AGREEMENT APPROVED by DIXON	POSITION	DATE
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With the execution of this Agreement, DIXON and Owner shall designate specific individuals to act as DIXON’s and Owner’s representatives with respect to the services to be performed or furnished by DIXON and responsibilities of Owner under this Agreement, said individual shall have authority to transmit instructions, receive information, and render decisions relative to this Agreement on behalf of the respective party whom the individual represents.

Designated Person: Jesse Trout
Address for Owner’s receipt of notices:
Village of Lake Odessa
839 Fourth Avenue
Lake Odessa, MI 48849
Email: jtrout@lakeodessa.org

Designated Person: Eric Binkowski
Address for DIXON’s receipt of notices:
Dixon Engineering, Inc.
1104 Third Avenue
Lake Odessa, MI 48849
Email: eric.binkowski@dixonengineering.net

Any notice required under this Agreement shall be in writing, addressed to the Designated Contract Person at its address on this signature page, or given personally, or by registered or certified mail postage prepaid, or by a commercial courier service. All notices be shall effective upon the date of receipt.

Owner and DIXON further agree as follows:

ARTICLE 1 SERVICES OF DIXON

1.01 DIXON shall provide or cause to be provided:

- A. Contract and Project Management (Basic) Services: EXHIBIT A Part 1
- B. Resident Project Representative (RPR): EXHIBIT A Part 1
- C. Other Services: Services beyond the scope of Exhibit A are Additional Services.

ARTICLE 2 OWNER'S RESPONSIBILITIES

2.01 Owner shall provide or cause to be provided:

- A. Responsibilities set forth in Exhibit A, Part 1, Section C of each Phase.
- B. The Owner shall arrange for safe access to and make all provisions for DIXON to enter upon public and private property as required for DIXON to perform services under the agreement.

ARTICLE 3 SCHEDULE FOR RENDERING SERVICES

3.01 Commencement:

- A. DIXON is authorized to begin rendering services as of the Effective Date or mutually agreeable date.
- B. DIXON shall complete its obligations within a reasonable time. If a specific period for rendering services, or specific dates by which services are to be completed are required, the dates are provided in Exhibit A, and are hereby agreed to be reasonable.

ARTICLE 4 INVOICES AND PAYMENTS – PER EXHIBIT C

ARTICLE 5 OPINIONS OF COST – GENERAL PROVISIONS PER EXHIBIT GP

ARTICLE 6 GENERAL PROVISIONS PER EXHIBIT GP

ARTICLE 7 DEFINITIONS

- A. Whenever used in this Agreement (including the Exhibits hereto) terms (including the singular and plural forms) printed with initial capital letters have the same meaning indicated in the Construction Contract Documents, EJCDC C-700 18.
- B. Additional definitions pertinent to invoicing or payment can be found in Exhibit C.

ARTICLE 8 EXHIBITS AND SPECIAL PROVISIONS

- A. EXHIBITS Included:
 - 1. EXHIBIT A, DIXON's Services and Owner's Responsibilities.
 - 2. EXHIBIT C, Basis of Fees, Invoicing, and Payment Matters.
 - 3. EXHIBIT C, Attachments C-1, and C-2.
 - 4. EXHIBIT E, Electronic Documents Protocol (EDP).
 - 5. EXHIBIT GP, General Provisions from the Agreement and Exhibits.
 - 6. EXHIBIT IR, Insurance Requirements and Limits of Liability.
- B. EXHIBITS to be added as needed:
 - 1. EXHIBIT B, Antenna Services to be performed by DIXON or Owner.
 - 2. EXHIBIT J, Special Provisions. Services added at/before Effective date (included in original Agreement sometimes referred to as an Addendum).
 - 3. EXHIBIT K, Amendment to Owner-DIXON Agreement for Services added or changed after effective date of this Agreement or for clarification if requested.
- C. EXHIBITS D, F, and H from EJCDC merged with other EXHIBITS or not used.

ARTICLE 9 MISCELLANEOUS PROVISIONS

9.00 Miscellaneous Provisions are items that pertain to the legal terms of this Agreement. All General Provisions from Article 6 are in Exhibit GP. General Provisions are those Provisions that refer mostly to services that result from this Agreement and subsequent Task Orders. (The General Provisions relate to the Work to be performed as opposed to these Miscellaneous Provisions which relate to Contract formation.)

9.01 Survival:

- A. All express representations, waivers, indemnifications, and limitations of liability included in this Agreement will survive its completion or termination for any reason.

9.02 Severability:

- A. Any provision or part of the Agreement held to be void or unenforceable under any Laws or Regulations shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Owner and DIXON, which agree that the Agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

9.03 Successors, Assigns, and Beneficiaries:

- A. Owners and DIXON are hereby bound, and the successors, executors, administrators, and legal representatives of Owner and DIXON are hereby bound to the other party to this Agreement and to the successors, executors, administrators, and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements, and obligations of this Agreement.
- B. Unless expressly provided otherwise in this Agreement:
 - 1. Nothing in this Agreement shall be constructed to create, impose, or give rise to any duty owed by Owner or DIXON to any Contractor, other third-party individual or entity, or to any surety for or employee of any of them and not for the benefit of any other party.
 - 2. All duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Owner and DIXON and not for the benefit of any other party.

9.04 Waiver:

- A. A party's non-enforcement of any provision shall not constitute a waiver of that provision, nor shall it affect the enforceability of that provision or of the remainder of this agreement.

9.05 Accrual of Claims:

- A. To the fullest extent permitted by Laws and Regulations, all causes of action arising under this Agreement shall be deemed to have accrued, and all statutory periods of limitation shall commence, no later than the date of Substantial Completion.

9.06 DIXON's Certifications:

- A. DIXON certifies that it has not engaged in corrupt, fraudulent, or coercive practices in competing for or in executing the Agreement.

9.07 Total Agreement:

- A. This Agreement, (together with the included Exhibits) constitutes the entire agreement between Owner and DIXON and supersedes all prior written or oral understandings. This agreement may only be amended, supplemented, modified, or canceled by a written instrument duly executed by both parties. Amendments should be based, whenever possible, on the format of Exhibit K.

DIXON'S SERVICES AND OWNER'S RESPONSIBILITIES

Article 1 and 2 of the Agreement is supplemented to include the following agreement of the parties: DIXON shall provide Contract and Project Management (BASIC) Services, and Resident Project Representative (RPR).

DIXON has combined the six construction project phases into four phases: Design or Technical Specification Phase, Contract Document and Bidding Phase, Construction Phase, and Post Construction Phase. We then included DIXON's Basic Services, RPR Services, and Owner's responsibilities for each respective phase.

PART 1

A1.01 Construction Phase:

A. Basic Services:

1. DIXON will consult with Owner and act as Owner's representative as provided in the Construction Contract. The extent and limitations of the duties, responsibilities, and authority of DIXON shall be as assigned in EJCDC C-700-18 Standard General Conditions of the Construction Contract.
2. All of Owner's instructions to Contractor will be issued through DIXON, which shall have authority to act on behalf of Owner in dealings with Contractor to the extent provided in this Agreement and the Construction Contract except as otherwise provided in writing.
3. Engineer or RPR has authority to Stop Work if Engineer or RPR questions the quality of Work or rejects the Work, or if there (in the sole opinion of Engineer or RPR) a potential for creating an environmental contamination.
4. Finalize Project to observe all items in the contract specifications have been completed and review the quality of workmanship.
5. Duration of Construction Phase: The Construction Phase will terminate upon written recommendation by DIXON for final payment to Contractor.

B. RPR Services for Maintenance of Existing Structures

1. Perform services expected of DIXON RPR and as detailed in the EJCDC Construction Contract General Conditions, GC-700-18.
2. Attend a Preconstruction Meeting, and address questions regarding observation services and coordination of field observations.
3. Fedewa scope of services:
 - a. Protect roof from damage.
 - b. Brush blast exterior surfaces removing all rust and loose paint.
 - c. Spot coat all open steel areas
 - d. Apply one full coat epoxy.
 - e. Apply one full coat urethane topcoat.
4. Hold Point General:
 - a. Hold Point is a stage of the Construction Project where the Contractor stops Work. Work commences again after the Work is observed and reviewed for compliance.
5. Hold Point Coating Exterior - Observe, Record, Report, and:
 - a. Abrasive blast cleaning prior to primer application.
 - b. Spot power tool, feathering, and compliance with specifications.
 - c. Spot prime coat full prime, and full urethane coat.
 - d. Epoxy intermediate coat prior to application of the urethane intermediate coat.
 - e. Urethane intermediate coat prior to application of the topcoat.
 - f. Topcoat for compliance with specifications.
6. Hold Point Project Finalization:
 - a. Formulate a punch list of items to complete.

- b. Finalize the project to ensure all items in the contract specifications have been completed, and the quality of workmanship meets contract requirements.
- C. Construction Phase - Owner's Responsibilities:
 1. Inform DIXON in writing of any specific requirements of safety or security programs that are applicable to DIXON, as a visitor to the Site.
 2. Attend and participate in the Preconstruction conferences, construction progress and other job-related meetings, and Site visits to determine Substantial Completion and readiness of the completed Work for final payment.
 3. If Owner, or Owner and Contractor, modify the duties, responsibilities, and authority of DIXON in the Construction Contract, or modify other terms of the Construction Contract having a direct bearing on DIXON, then Owner shall compensate DIXON for any related increases in the cost to provide Construction Phase services.

A2.01 ADDITIONAL SERVICES

- A. Any service not listed or referenced above in Part 1 will be considered an Additional Service.
 1. All additional requested services and associated fees shall be documented by Exhibit K, Contract Amendment signed by both parties.

BASIS OF FEES, INVOICING AND PAYMENT

General Provisions of Article 4 of the Agreement has been moved to this EXHIBIT C:

Part 1 BASIS OF FEES

C1.00 Owner's Responsibility:

- A. Owner shall pay DIXON for Basic (Project Management and Contract Administration), Resident Project Representative (RPR), Post Construction Observation and Additional Services as detailed below and as summarized in Attachment 1 to Exhibit C. (Exhibit C-1).

C1.01 Basis:

- A. Standard Hourly Rates - An amount equal to the cumulative hours charged to the Project by each classification of DIXON's personnel, times Standard Hourly Rates and Overtime rates for each applicable billing classification. (Exhibit C-2)
- B. Lump Sum (LS) Method: One agreed fee for completing an agreed defined scope of services.
- C. Unit Price (UP) Method: Can be considered individual Lump Sum amounts.

C1.02 Methods of Rate Calculation and Definitions including Limitations:

- A. Standard Hourly Rate (SHR) Method:
 - 1. The SHR method may be used for all services. It is more commonly used on portions of various Phase Services where scheduling and speed are controlled by the Contractor and may result in unforeseen project expenses; in Phase 3 Construction, Basic, and RPR services, and for Additional Services during all phases.
 - a. Overtime rates apply to over 40 hours worked between Monday and Friday.
 - b. Overtime rates apply for all hours worked on weekends and holidays.
 - c. Weekend and Holiday hours do not count toward the accounting for 40 hours.
 - 2. The SHR charged by DIXON constitutes full and complete compensation for DIXON services including labor costs, overhead, and profit but not Reimbursable Expenses.
 - 3. The Standard Hourly Rates per employee classification listed in Attachment C-2 do not include reimbursable expenses. The estimated Reimbursable Expenses are NOT calculated and averaged over the classification rate.
 - a. The estimator calculates the number of days a project is expected to require and calculates manpower required to match number of hours and services required.
 - b. The estimator then calculates Reimbursable Expenses based on the same criteria.
 - c. Both the total manpower estimate, and Reimbursable Expenses total estimate are added. And the total estimate is included in the fee schedule shown in Attachment C-1.
- A. Lump Sum (LS) Method: One agreed fee for completing an agreed defined scope of services. The Lump Sum Method fee charged by DIXON constitutes full and completed compensation for DIXON's services including labor costs, overhead, and profit, and reimbursable expenses.
- B. The Lump Sum Method is more commonly used by DIXON for portions of the Phases where DIXON has control over a greater percentage of unknowns, such as the Technical Specifications, Bidding and Contract Documents, and Post Construction Phases excluding fees for Additional Services.
 - 1. DIXON may use a Lump Sum for the entire project.
- D. Unit Price (UP) Method: Can be considered individual Lump Sum amounts. Reimbursable expenses are calculated and included in the Unit Price methods.
 - 1. The Unit Price Method is used when DIXON completes Hold Point Observations, Project Progress or Preconstruction Meetings, known, controlled portions of the Contract and unknown Post Construction (Additional Services).

2. Exhibit J Amendment: If Amendment changes Scope of Services, then Additional Services may be negotiated Lump Sum or Standard Hourly Rate Method.
 2. Exhibit B Antennas: LS, UP, or SHR or Combination per Exhibit K based on type of services.
 3. Exhibit K Addendum: Addenda items (if any) may be negotiated according to any agreed method.
 4. Subconsultants or Subcontractor Service Fees are not included in the SHR, LS, or UP methods. DIXON will invoice for Subconsultant's or Subcontractor's actual invoiced amount times a factor of 1.20. The 1.20 factor includes DIXON's overhead and profit associated with DIXON's responsibility for the administration of such services.
- E. Not every Method of Rate Calculation may be used in this or any Contract, but every contract may be amended by using Exhibit K. If additional Work proposed in Exhibit K involves a different Method of Rate Calculation, it will be clearly defined herein.

C1.03 Definitions including Limitations:

- A. Basic Services to be performed are identified as Basic Services in Exhibit A, or by reference, in the General Conditions (GC-700) of the Owner/Contractor Construction Documents. Basic Services are generally calculated using the SHR method. These services are contracted services and thus are prior authorized.
- B. RPR Services contractually agreed services per Exhibit A or by reference, in the General Conditions (GC-700) of the Owner/Contractor Construction Document RPR services. These services are primarily observation during the Construction phase. RPR Services are generally calculated using the SHR method for Full Time or Daily services and by Unit Price for Hold Point Observations. Often a Contract for RPR services involves a combination of the SHR and the Unit Price method. These are contracted services and thus are prior authorized.
- C. Contingent Services some services are Basic to every contract such as Preconstruction Meeting and review of Final Pay Request. Other Basic Services and the Project Manager's time associated with them are unknown. Some services are not used on all projects, such as review of multiple Pay Requests, Change Orders, Field Orders, and Work Change Directives. These are services which may or may not be needed, and thus Contingent. Contingent Services are generally calculated using the SHR method but may be Lump Sum or Unit Price method. These are contracted services and thus are prior authorized. Contingent services and fees may not be used in all contracts.
- D. Additional Services are services outside of the Scope of Services as defined in Exhibit A. These are NOT contracted services and prior authorization in the form of Exhibit K- Addendum to Agreement is required. The calculation of fees is Work dependent and may be calculated by the SHR method, or Lump Sum or Unit Price.
- E. Antenna Services are defined in Exhibit B and authorized by Exhibit K – Antenna Addendum. The calculation of the services is usually a combination of Unit Price and SHR methods. These are contracted services (by addendum) and thus are prior authorized.

C1.04 Fees:

- A. Contracted Fees are detailed in this Exhibit C Attachment 1.
- B. Contingency Allowance Fees, if identified or requested, are intended to allow the flexibility to continue the Project and Services, without the need for an Addendum for additional fees. Contingent Fees may be transferred within the Project Phase or transferred to other project Phases as needed. Transfer does not require prior authorization. It is intended that any fees in this Contingency be used when other accounts are exhausted or minor Additional Services are required. Contingency fees unused will not be invoiced. Basic and/or RPR Fees may be increased to accomplish the same benefits of a Contingency Allowance.
- C. Set-Off Fees contractual Set-off: (Applies to Construction and Post Construction Phases only) as defined in the Technical Specifications and General Conditions of the Owner/Contractor Contract, is a Contractually agreed remedy for small violations or nonadherence of the Contract terms which

result in extra or unnecessary expenses to the Owner. The cost for these unnecessary expenses is not foreseen and cannot be calculated. They are the same SHR or Unit Price method, that had the service been necessary would have been invoiced to Owner. These services generally do not require prior approval of Owner, because they are required in the administration of the Contract. Set-off fees are invoiced to the Owner, who pays DIXON. The Owner can then Set-off these charges from amounts owed to the Contractor.

1. A few examples of Set-off Fees are when the Owner has incurred extra charges or engineering costs related to:
 - a. Excessive submittal review,
 - b. Excessive evaluations of proposed substitutes,
 - c. Tests and inspections, or return Hold Point Observations to complete Field Work that were determined to be a failed inspection and,
 - d. Work is defective, requires correction or replacement including additional inspection costs.
2. Set-off is only used during the Construction and Post Construction Phases where additional Observation or engineering services are required to correct failed Work.

C1.05 Estimated Fee:

- A. The SHR Method of Rate Calculation is an estimate. The SHR Method is prepared based on extensive experience and is intended to be conservative.
 1. Calculating SHR includes, DIXON's estimate of the amounts that will become payable for specified services are only estimates for planning purposes, are not binding on the parties, and are not the minimum or maximum amounts payable to DIXON under the agreement.
 2. When estimated compensation amounts have been stated herein and it subsequently becomes apparent to DIXON that the total compensation amount thus estimated will be exceeded, DIXON shall give Owner notice thereof, allowing Owner to consider its options, including suspension or termination of DIXON's services for Owner's Convenience. Upon notice, Owner and DIXON promptly shall review the matter of services remaining to be performed and compensation for such services. Owner shall either exercise its right to suspend or terminate DIXON's services for Owner's convenience, agree to such compensation exceeding said estimated amount, or agree to a reduction in the remaining services to be rendered by DIXON, so that total compensation for such services will not exceed said estimated amount when such services are completed. If Owner decides not to suspend DIXON's services during the negotiations and DIXON exceeds the estimated amount before Owner and DIXON have agreed to an increase in the compensation due DIXON or a reduction in the remaining services, then DIXON shall be paid for all services rendered hereunder.
 3. The requirements of minimum work hours and weeks shall remain in effect through negotiations and the minimum requirements of these paragraphs are not negotiable. An RPR is a professional, and if he remains on Site, he is guaranteed the minimum number of hours. Negotiations may Full Time or Daily RPR to Hold Point Observation Services or reduce the number of Daily Inspections. Then minimum hour requirements apply only to demobilization if RPR was Full Time.

C1.06 DIXON's Reimbursable Expenses Schedule and Standard Hourly and Overtime Rates:

- A. Attached to this Exhibit C is Attachment C-2, Standard Hourly Rate and Reimbursable Expense Schedule
- B. Annual Cost Adjustment – January 1 each year.
 1. The Standard Hourly Rates and Reimbursable Expenses Schedule will be adjusted annually as of the first January 1 date past expiration date printed on Attachment C-2 to reflect equitable changes in the compensation payable to DIXON. Proposals sent after August 1st will have Attachment C-2 with effective rates through December 31 of the subsequent year.

2. Unit Price for Hold Point observations and Lump Sum items shall be increased at the same time as hourly rate by the same percentage increase as Standard Hourly Rates.
3. Notification of these cost adjustments, or the issuance of an Addendum or Change Order are not required, but DIXON shall endeavor to so advise. Failure to supply notification does not waive the right to implement rate increases.

PART 2 INVOICING AND PAYMENT for Services in EXHIBIT A per EXHIBIT C-1:

- A. Preparation and Submittal of Invoices: DIXON will prepare invoices in accordance with its standard invoicing practices and the terms of this Exhibit C and Attachments C-1 and C-2. DIXON will submit its invoices to Owner monthly. Invoices are due and payable within 30 days of receipt. Small monthly invoices may be held by DIXON only, for a month or more and combined.
- B. Application to Interest and Principal: Payment will be credited first to any interest owed to DIXON and then to principal.
- C. Failure to Pay: If Owner fails to make any payment due DIXON for services and expenses within 30 days after receipt of DIXON's invoice, then:
 1. Amounts due DIXON will be increased at the rate of 1.0% per month (or the maximum rate of interest permitted by law, if less) from said 30th day.
- D. Disputed Invoices: If Owner disputes an invoice, either as to amount or entitlement, then Owner shall promptly advise DIXON in writing of the specific basis for doing so, may withhold only that portion so disputed, and must pay the undisputed portion.
- E. Sales or Use Taxes: If after the Effective Date any governmental entity takes an action that imposes additional sales or use taxes on DIXON's services or compensation, then DIXON may invoice such additional sales or use taxes for reimbursement by the Owner.

PART 3 SELECTION OF RPR SERVICES

C3.01 Hold Point Observations:

- A. The RPR travels to site to complete the observation and travels back to the Base Office. On site time at a minimum is time to complete observation and to complete report.

SUMMARY OF DIXON’S COMPENSATION FEES SCHEDULE of VALUES

1. The total compensation for services under this Agreement is the estimated total compensation amount of **Twenty Thousand Dollars, \$20,000** and summarized as follows:

Schedule of Values				
Description of Services	# of Units	Unit Price	Amount	Basis of Compensation
A1.01-Technical Specifications			\$2,000	Lump Sum
A1.02-Fedewa Inc.			\$13,000	Lump Sum
A1.02-Preconstruction Meeting			\$500	Unit Price
A1.02-Other Defined Basic Services - Project Administration			\$2,000	Lump Sum
A1.02-RPR Critical Phase Coating	5	\$500	\$2,500	Unit Price
Total			\$20,000	

2. In the event of a conflict with the number in the Total and the written amount in 1 above or with the number on the Signature Page, the first governance shall be a review of math in this schedule of values.
3. DIXON may alter the distribution of compensation consistent with services actually rendered between individual phases of Basic and RPR Service with unused fees calculated by any method. Reallocation of fees shall not result in a total fee in excess of the total compensation amount unless approved by the Owner.

STANDARD HOURLY RATE AND REIMBURSABLE EXPENSE SCHEDULE

<u>Labor Class</u>	<u>Per Hour</u>	<u>Overtime Rate</u>
Principal	\$400.00	
Officer/Associate	\$200.00	
Project Manager	\$187.00	\$281.00
Engineer	\$193.00	\$290.00
CWI Welding RPR	\$187.00-\$206.00	\$281.00-\$308.00
DIXON Level 3 or NACE Certified Level 3 RPR	\$130.00-\$171.00	\$195.00-\$256.00
DIXON Level 2 or NACE Level 2 RPR	\$118.00-\$149.00	\$176.00-\$223.00
DIXON Level 1 or NACE Level 1 RPR	\$106.00-\$129.00	\$158.00-\$193.00
Contract Support Staff	\$135.00-\$165.00	\$204.00-\$248.00

<u>Expenses</u>	<u>Metropolitan</u>	<u>Out-State</u>
Mileage	\$0.80/mile + tolls	\$0.70/mile
Lodging	\$158.00 per diem	\$148.00 per diem
Meals	\$62.00 per diem	\$57.00 per diem

FEES EFFECTIVE THROUGH: December 31, 2023 (Revised: 9/8/2022)

ELECTRONIC DOCUMENTS PROTOCOL (EDP)

With so many personnel and parties involved in Construction, it is essential, especially through the Construction Phase, that all means of EDP, and communication be kept as simple and uniform as possible. Following is a consolidated Protocol prepared by EJCDC which DIXON will complete if contracted to follow. Otherwise, DIXON will open a line of communication as directed by email and when that contact has responded then by simple email, using the agreed addresses will be followed. This excludes Notice and Contract requirements of a contact Person (page One).

ARTICLE 1—ELECTRONIC DOCUMENTS PROTOCOL (EDP)

The Main Agreement is supplemented by the following consolidated Exhibit E and Exhibit E-Attachment 1: Software Requirements for Electronic Document Exchange:

E1.01 Electronic Documents Protocol

- A. Electronic Transmittals: The parties shall conform to the following provisions together referred to as the Electronic Documents Protocol ("EDP" or "Protocol") for exchange of electronic transmittals.
 - 1. Basic Requirements
 - a. To the fullest extent practical, the parties agree to and will transmit and accept Electronic Documents by Electronic Means using the procedures described in this Protocol. Use of the Electronic Documents and any information contained therein is subject to the requirements of this Protocol and other provisions of the Agreement.
 - b. The contents of the information in any Electronic Document will be the responsibility of the transmitting party.
 - c. Electronic Documents as exchanged by this Protocol may be used in the same manner as the printed versions of the same documents that are exchanged using non-electronic format and methods, subject to the same governing requirements, limitations, and restrictions, set forth in the Agreement.
 - d. Except as otherwise explicitly stated herein, the terms of this Protocol will be incorporated into any other agreement or subcontract between the Owner and DIXON and any third party for the Project. Nothing herein will modify the requirements of the Agreement and applicable Construction Contract Documents regarding communications.
 - e. When transmitting Electronic Documents, the transmitting Party makes no representations as to long term compatibility, usability, or readability of the items resulting from the receiving Party's use of software application packages, operating systems, or computer hardware differing from those established in this Protocol.
 - 2. System Infrastructure for Electronic Document Exchange
 - a. Each party will provide hardware, operating system(s) software, internet, e-mail, and large file transfer functions ("System Infrastructure") at its own cost and sufficient for complying with the EDP requirements. Except for minimum standards set forth in this EDP and any explicit system requirements specified by attachment to this EDP, it will be the obligation of each party to determine, for itself, its own System Infrastructure.
 - b. Each party is responsible for its own system operations, security, back-up, archiving, audits, printing resources, and other Information Technology ("IT") for maintaining operations of its System Infrastructure during the Project.
 - c. Each party will operate and maintain industry-standard, industry-accepted, ISO-standard, commercial-grade security software and systems that are intended to protect the other party from: software viruses and other malicious software like worms, trojans, adware; data breaches; loss of confidentiality; and other threats in the transmission to or storage of information from the other parties, including transmission of Electronic Documents by physical media such as CD/DVD/flash drive/hard drive. To the extent that a party

maintains and operates such security software and systems, it will not be liable to the other party for any breach of system security.

- d. In the case of disputes, conflicts, or modifications to the EDP required to address issues affecting System Infrastructure, the parties will cooperatively resolve the issues; but, failing resolution, the Owner is authorized to make and require reasonable and necessary changes to the EDP to effectuate its original intent.
 - e. Each party is responsible for its own back-up and archive of documents sent and received during the term of any Project contract/agreement under this EDP. Further, each party remains solely responsible for its own post-Project back-up and archive of project documents, as each party deems necessary for its own purposes, after the term of the contract.
 - f. If a receiving party receives an obviously corrupted, damaged, or unreadable Electronic Document, the receiving party will advise the sending party of the incomplete transmission.
 - g. The parties will bring any non-conforming Electronic Documents into compliance with the EDP.
 - h. If the Owner operates a Project information management system (also referred to in this EDP as "Project Website") for use of Owner, DIXON, Contractors, during the Project for exchange and storage of Project-related communications and information, then that provision and requirements shall be identified in an Exhibit J - Amendment.
- B. Software Requirements for Electronic Document Exchange; Limitations
1. Each party will acquire the software necessary to create and transmit and read Electronic Documents received from the other party (and if relevant from third parties).
 2. Software and data formats for exchange of Electronic Documents will conform to the requirements set forth in the following Attachment 1 to this EDP, including software version, if listed.

SOFTWARE REQUIREMENTS FOR ELECTRONIC DOCUMENT EXCHANGE

Item	Electronic Documents	Transmittal Means	Data Format	Note (1)
a.1	General communications, transmittal covers, meeting notices, and responses to general information requests for which there is no specific prescribed form.	Email	EML	
a.2	Meeting agendas; meeting minutes; RFI's and Responses to RFI's; and Construction Contract administrative forms.	Email w/ Attach	PDF	(2)
a.3	Contractor's Submittals (Shop Drawings, "Or Equal" requests, Substitute requests, documentation accompanying Sample submittals and other Submittals) to Owner and DIXON; and Owner's and DIXON's Responses to Contractor's Submittals, Shop Drawings, Correspondence, and Applications for Payment	Email w/ Attach	PDF	
a.4	Correspondence; Interim and Final Versions of reports, layouts, Specifications, Drawings, maps, calculations and spreadsheets, Construction Contract, Bidding/Proposal Documents, and Front-End Construction Contract Documents.	Email w/ Attach or LFE	PDF	(3)
a.5	Layouts, plans, maps, and Drawings to be submitted to Owner by DIXON for future use and modification	Email w/ Attach or LFE	DWG	
a.6	Correspondence, reports, and specifications to be submitted by DIXON to Owner for future word processing use and modification	Email w/ Attach or LFE	DOCX	
a.7	Spreadsheets and data to be submitted to Owner by DIXON for future data processing use and modification DIXON can PDF any Spreadsheet.	Email w/ Attach or LFE	XLSX	
Notes				
(1)	All exchanges and uses of transmitted data are subject to the appropriate provisions of the Agreement and Construction Contract.			
(2)	Transmittal of written notices is governed by requirements of the Agreement and Construction Contract.			
(3)	Transmittal of Bidding/Proposal Documents and Front-End Construction Contract Documents will be in manner selected by Owner in Exhibit A, Paragraph 1.05.A.1.a. Unless otherwise expressly stated, these documents and the Construction Contract will be transmitted in PDF format, including transmittals to bidders and Contractor.			
Key				
EML	Standard Email formats (.eml). Do not use stationery formatting or other features that impair legibility of content on screen or in printed copies.			
LFE	Agreed upon Large File Exchange method (FTP, CD, DVD, Flash Drive, File Sharing Services.)			
PDF	Portable Document Format readable by Adobe® Acrobat Reader.			
DWG	Autodesk® AutoCAD. dwg format.			
DOCX	Microsoft® Word. docx format.			
DB	Microsoft® Access .mdb DIXON does not transmit Database material If required for your future use you will have the program.			

**GENERAL PROVISIONS AND RELATED CONDITIONS FROM AGREEMENT OR
EXHIBITS**

GP1.00 Time for Completion:

- A. The Effective Date of the Task Order and the times for completing services will be stated in each Task Order.
- B. If there is a change in the Scope of Services, or in Scope of Project, if Projects are delayed or suspended through no fault of DIXON, if the orderly and continuous progress of DIXON's services is impaired, if the agreed periods of time or dates are changed, if construction contract dates are extended, then the time for completion of DIXON's services, and the rates and amounts of DIXON's compensation, shall be adjusted equitably. Delay of Projects by Owner or Contractor until the next season (past the expiration date of Exhibit C-Attachment 2), is considered a Change in Scope of Services and the rates and amounts of DIXON's compensation shall be adjusted equitably in accordance with the succeeding year's Exhibit C Attachment 1 and 2.
- C. Owner shall give prompt written notice to DIXON whenever Owner observes or otherwise becomes aware of any development that affects the scope or time of performance of DIXON's services; the presence at the Site of any Constituents of Concern; or any relevant, material defect or nonconformance in: (a) DIXON's services, (b) the Work, (c) the performance of any Contractor, or (d) Owner's performance of its responsibilities under this Agreement.
- D. The Owner shall make decisions and carry out its other responsibilities in a timely manner so as not to delay DIXON's performance of its services.
- E. If DIXON fails, through its own fault (for reasons within their control), to complete the performance required in this Agreement within the time set forth, as duly adjusted, then Owner shall be entitled, as its sole remedy, to the recovery of direct damages, if any, resulting from such failure.

GP1.01 Opinions of Probable Construction Cost:

- A. DIXON's opinions (if any) of probable Construction Cost are to be made on the basis of DIXON's experience, qualifications, and general familiarity with the construction industry. However, because DIXON has no control over the cost of labor, materials, equipment, or services furnished by others, or over contractors' methods of determining prices, or over competitive Bidding or market conditions, DIXON cannot and does not guarantee that proposals, Bids, or actual Construction Cost will not vary from opinions of probable Construction Cost prepared by DIXON in Evaluation Reports or verbally by DIXON.

GP1.02 Standards of Performance and Limitations of Authority of DIXON with Owner and Owner's Contractor:

- A. Standard of Care: The Standard of Care for all services performed or furnished by DIXON under this Agreement will be the care and skill ordinarily used by members of this subject profession practicing under similar circumstances at the same time and in the same locality.
- B. Conflict of Interest: Nothing in this Agreement will be construed to create or impose any duty on the part of DIXON that would conflict with DIXON's paramount obligations to the public health, safety, and welfare under the professional practice requirements governing DIXON, its Subconsultants or, and all licensed professionals employed by DIXON or its Subconsultants. If during the term of this Agreement a potential or actual conflict of interest arises or is identified.
 - 1. DIXON and Owner together will make reasonable, good faith efforts to avoid or eliminate the conflict of interest; to mitigate any adverse consequences of the conflict of interest; and, if necessary and feasible, to modify this Agreement to address the conflict of interest and its consequences, such that progress under the Agreement may continue.

2. Such efforts will be governed by applicable Laws and Regulations and by any pertinent Owner's policies, procedures, and requirements (including any conflict-of-interest resolution methodologies) provided DIXON under this Agreement.
- C. Technical accuracy: Owner shall not be responsible for discovering deficiencies in the technical accuracy of DIXON's services. If deficiencies are discovered by DIXON/Owner/or Bidder; DIXON shall correct deficiencies in technical accuracy without additional compensation unless such corrective action is directly attributable to deficiencies in Owner-furnished information.
- D. Reliance on Others: Subject to the Standard of Care set forth above in Paragraph GP1.02. A, DIXON, and its Consultants may use or rely upon design elements and information ordinarily or customarily furnished by others, including, but not limited to, specialty contractors, manufacturers, suppliers and their publishers, or technical standards.
- E. DIXON will make visits to the Site at intervals appropriate to the various stages of construction as DIXON deems necessary to observe, as an experienced and qualified design professional, the progress that has been made and the quality of the various aspects of Contractor's executed Work. Based on information obtained during such visits and observations, DIXON, for the benefit of Owner, will determine, in general, if the Work is proceeding in accordance with the Contract Documents.
- F. DIXON shall not at any time supervise, direct, control, or have authority over any Constructor's work, nor shall DIXON have authority over or be responsible:
 1. for the means, methods, techniques, sequences, or procedures of construction selected or used by any Constructor or
 2. the safety precautions and programs incident thereto,
 3. or security or safety at the Project site, nor
 4. for any failure of a Constructor's furnishing and performing of its work.
 5. DIXON shall not be responsible for the acts or omissions of any Constructor or
 6. for Constructor's compliance with Laws and Regulations.
- G. DIXON makes no warranties, express or implied, under this Agreement or otherwise, in connection with any services, nor assumes responsibilities for Contractor's failure to furnish material and provide the Work in accordance with Owner/Contractor Agreement.
- H. DIXON shall not be responsible for any decisions made regarding the construction Agreement requirements, or any application, interpretation, clarification, or modification of the construction Agreement documents other than those made by DIXON or its consultants.
- I. DIXON's Services and Additional Services do not include: (1) serving as a "municipal advisor" for purposes of the registration requirements of the Section 975 of the Dodd-Frank Wall Street Reform and the Consumer Protection Act (2010) or the municipal advisor registration rules issued by the Securities and Exchange Commission; (2) advising Owner, or any municipal entity or other person or entity regarding municipal financial products or the issuance of municipal securities, including advice with respect to the structure, timing, terms, or other similar matters concerning such products or issuances; (3) providing surety bonding or insurance-related advice, recommendations, counseling, or research, or enforcement of construction insurance or surety bonding requirements, or (4) providing legal advice or representation.
- J. DIXON shall not be required to sign any document, no matter by whom requested, that would result in DIXON having to certify, guarantee, or warrant conditions whose existence DIXON cannot ascertain within the authorized scope of DIXON's services. The Owner agrees not to make resolution of any dispute with DIXON or payment of any amount due to DIXON in any way contingent upon DIXON signing any such document.
- K. DIXON will obtain Owner's consent, which will not be unreasonably withheld, prior to releasing any publicity, including news and press releases, promotional publications, award and prize competition submittals, and other advertising regarding the subject matter of this Agreement. Nothing herein will limit DIXON's right to include information in statements of qualifications and proposals to others accurately describing its participation and participation of employees in the Project.

GP1.03 Use of Documents:

- A. All Documents are instruments of service, and DIXON shall retain an ownership and property interest therein (including the copyright and the right of reuse at the discretion of DIXON) whether the Project is completed or not. NOTE: A delayed project may require revisions of the Bid Documents.
 - 1. Owner may make and retain copies of Documents for information and reference in connection with the use of the Documents on the Specific Project.
 - 2. DIXON grants Owner a limited license to use the Documents on the Specific Project.
 - 3. Owner shall not use, reuse, or modify the Documents without written verification, completion, or adaptation by DIXON. If Owner reuses or modifies documents without authorization, Owner shall indemnify and defend DIXON from any liabilities that result from the reuse.
 - 4. The limited license to the Owner shall not create any rights in third parties.

GP1.04 Records Retention:

- A. DIXON shall maintain on file in digital format, for a period of five years following completion or termination of its services under a specific Task Order, or such other period as required by Laws and Regulations, all Documents, records (including cost records), and design calculations related to DIXON's services or pertinent to DIXON's performance under the Task Order. Upon Owner's request, DIXON shall provide a copy of any such item to Owner at cost.

GP1.05 Suspension and Termination:

- A. Suspension:
 - 1. By Owner: Owner may suspend the Project for up to 90 days upon seven days written notice to DIXON.
 - 2. By DIXON: DIXON may, after giving seven days written notice to Owner, suspend services under this Agreement if Owner has failed to pay DIXON for invoiced services and expenses, or in response to the presence of Constituents of Concern at the Site.
 - 3. If persistent circumstances beyond the control of DIXON have prevented it from performing its obligations under the Task Order.
 - 4. A suspension under a specific Task Order, whether by Owner or DIXON, does not affect the duty of the two parties to proceed with their obligations under other Task Orders.
- B. Termination for Cause – Main Agreement: The obligation to provide further services under this Agreement may be terminated.
 - 1. For cause, by either party upon 30 days written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party.
 - 2. By DIXON:
 - a. Upon seven days written notice if Owner demands that DIXON furnish or perform services contrary to DIXON's responsibilities as a licensed professional; or if services for the Project are delayed or suspended for more than 90 days for reasons beyond DIXON's control, or as the result of the presence at the Site of undisclosed Constituents of Concern.
 - b. DIXON shall have no liability to the Owner on account of either such termination. This Agreement will not terminate; however, if the party receiving such notice begins, within seven days of receipt of such notice, to correct its substantial failure to perform and proceeds diligently to cure such failure within no more than 30 days of receipt thereof.
 - 3. For convenience, by Owner effective upon DIXON's receipt of notice from Owner.
- C. Termination for Cause – Task Order:
 - 1. Either party may terminate a Task Order for cause upon 30 days written notice in the event of substantial failure by the other party to perform in accordance with the terms of this Agreement and the specific Task Order, through no fault of the terminating party.
 - a. Notwithstanding the foregoing, the Task Order will not terminate under Paragraph GP1.05.B.1 if the party receiving such notice begins, within 7 days of receipt of such

notice, to correct its substantial failure to perform and proceeds diligently to cure such failure within no more than 30 days of receipt thereof; provided, however, that if and to the extent such substantial failure cannot be reasonably cured within such 30 day period, and if such party has diligently attempted to cure the same and thereafter continues diligently to cure the same, then the cure period provided for herein will extend up to, but in no case more than, 60 days after the date of receipt of the notice.

2. In addition to its termination rights in Paragraph GP1.05. B.1, DIXON may terminate a Task Order for cause upon 7 days' written notice:
 - a. If Owner demands that DIXON furnish or perform services contrary to DIXON's responsibilities as a licensed professional.
 - b. If DIXON's services under the Task Order are delayed or suspended for more than 90 days for reasons beyond DIXON's control: or
 - c. As the result of the presence at or adjacent to the Site of undisclosed Constituents of Concern.
 3. DIXON will have no liability to the Owner on account of any termination by DIXON for cause.
- D. Effective Date of Termination: If Owner terminates the Main Agreement for cause or convenience, Owner may set the effective date of termination at a time up to 30 days later than otherwise provided to allow DIXON to demobilize personnel and equipment from the Site to complete tasks whose value would otherwise be lost, to prepare notes as to the status of completed and uncompleted tasks, and to assemble project materials in orderly files. DIXON shall be entitled to compensation for such tasks.
- E. Payments Upon Termination:
1. In the event of termination by Owner or by DIXON for cause, DIXON shall be entitled to invoice Owner and receive payment of a reasonable amount for services and expenses directly attributable to termination, both before and after the effective date of termination, such as reassignment of personnel, and other related close-out costs, using methods and rates for Additional Services as set forth in Exhibit C.
 2. The scheduled time between Contract Award and the physical start of Construction, or if Construction is postponed for the off season (winter), shall not be considered a "suspension."

GP1.06 Controlling Law and Compliance with Laws and Regulations:

- A. DIXON shall comply with all instructions of Owner, and all requirements of Contractor's or Owner's safety program that are applicable to DIXON's performance of services under this Agreement and that Owner provides to DIXON in writing, prior to the Effective Date; subject to the Standard of Care set forth in Paragraph GP1.02. A above, and to the extent compliance is not inconsistent with professional practice requirements.
- B. The following may be the basis for modifications to Owner's responsibilities or to DIXON's scope of services, times of performance, or compensation:
 1. Changes after the Effective Date to Laws and Regulations.
 2. The receipt by DIXON; of changes after the Effective Date, of Owner-provided written policies and procedures.
- C. The General Conditions for any construction contract documents prepared hereunder are to be EJCDC C-700 "Standard General Conditions of the Construction Contract" prepared by the Engineer's Joint Contract Documents Committee, and as modified by DIXON unless expressly indicated otherwise. If Owner supplied General Conditions are used, then DIXON supplied Additions shall also be used to the extent they do not conflict with Owner's.

GP1.07 Dispute Resolution:

- A. The Owner and DIXON agree to negotiate all disputes between them in good faith for a period of 30 days from the date of notice prior to invoking nonbinding mediation or exercising their rights at law.

- B. If negotiations fail then Owner and DIXON shall proceed to nonbinding mediation before a panel of three, one panel member selected by each party, and one mutually agreeable person. The only requirements are that neither party has any financial or relational control over any panel member. DIXON will select, based on expertise in dispute. (DIXON pays fees for their panel member, Owner pays fees of their member, and third member's fees are to be paid as directed by the panel, even though the panel's final dispute resolution is not accepted).
- C. After one trial mediation, unless an additional attempt is accepted by both parties either party may exercise their rights at law.

GP1.08 Environmental Condition of Site:

- A. Owner represents to DIXON that as of the Effective Date to the best of Owner's knowledge, there are no Constituents of Concern, other than those disclosed in writing to DIXON, exist at or adjacent to the Site.
- B. Undisclosed Constituents of Concern. For purposes of this Paragraph GP1.08 the presence at or adjacent to the Site of Constituents of Concern that was not disclosed to DIXON pursuant to Paragraph GP1.08. A, in such quantities or circumstances that such Constituents of Concern may present a danger to persons or property exposed to them, will be referred to as "undisclosed" Constituents of Concern.
 - 1. The presence at the Site of materials that are necessary for the execution of the Work, or that are to be incorporated in the Work, and that are controlled and contained pursuant to industry practices, Laws and Regulations, and the requirements of this Agreement or the Construction Contract, are not undisclosed Constituents of Concern.
 - 2. Constituents of Concern that are to be located, identified, studied, removed, or remediated as part of the services under a Task Order are not undisclosed Constituents of Concern.
 - 3. Constituents of Concern that are to be located, identified, studied, removed, or remediated as part of the services under another professional services contract for Owner, or as part of the work under a construction or remediation contract, are not undisclosed Constituents of Concern if DIXON has been informed of the general scope of such contract.
 - 4. Constituents of Concern in the Coating Industry – DIXON and Owner acknowledge that the coating industry may generate hazardous waste or Constituents of Concern (C of C) when removing old coatings, C of C may be existing in soils from coating removal in the past, and some gasket materials contained asbestos. Old coatings may contain heavy metals such as lead, chrome, and cadmium. Hazardous solvents may be present in new coatings, thinners, or used in the cleaning of equipment. These materials may be C of C but are considered Disclosed C of C.
- C. If DIXON Encounters or learns of an undisclosed Constituents of Concern at the Site, then DIXON shall notify Owner. State and Federal notifications, if required, are the responsibility of the Owner.
- D. Owner acknowledges that DIXON is performing professional services for Owner and that DIXON is not and shall not be required to become an "owner," "arranger," "operator," "generator," or "transporter" of hazardous substances, as determined in the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), as amended, which are or may be encountered at or near the Site in connection with DIXON's activities under this Agreement.

INSURANCE REQUIREMENTS AND LIABILITY CONCERNS

The Agreement is supplemented to include the following agreement of the parties:

IR1.00 Insurance:

- A. The limits of liability for the insurance required on this project are as follows:
- B. By DIXON:
 - 1. Workers' Compensation: Statutory
 - 2. Employer's Liability:
 - 1) Bodily injury, each accident \$1,000,000
 - 2) Bodily injury by disease, each employee \$1,000,000
 - 3) Bodily injury/disease, aggregate \$1,000,000
 - 3. General Liability:
 - 1) Each Occurrence (Bodily Injury and Property Damage) \$1,000,000
 - 2) General Aggregate \$2,000,000
 - 4. Excess or Umbrella Liability:
 - 1) Per Occurrence \$5,000,000
 - 2) General Aggregate \$5,000,000
 - 5. Automobile Liability:
 - 1) Combined Single Limit (Bodily Injury and Property Damage): \$1,000,000
 - 6. Professional Liability:
 - 1) Each Claim Made \$2,000,000
 - 2) Annual Aggregate \$2,000,000
- C. Additional Insured's: The following individuals or entities are to be listed on DIXON's general liability policies of insurance as additional insured's: Owner and other parties requested by Owner Electronic Data Transmittal Protocol within reason.
- D. Owner shall require Contractor to purchase and maintain policies of insurance covering workers' compensation, general liability, motor vehicle damage and injuries, and other insurance necessary to protect Owner's and DIXON's interests in the Project. Owner shall also require Contractor to cause DIXON and its Consultants to be listed as additional insureds with respect to such liability insurance purchased and maintained by Contractor for the Project.
- E. DIXON shall deliver to the Owner certificates of insurance evidencing the coverages. Such certificates shall be furnished prior to commencement of DIXON's services and at renewals thereafter during the life of the Agreement.
- F. All policies of property insurance relating to the Project, including but not limited to any builder's risk policy, shall allow for waiver of subrogation rights, and contain provisions to the effect that in the event of payment of any loss or damage the insurers will have no rights of recovery against any insured thereunder or against DIXON or its Consultants. Owner and DIXON waive all rights against each other, Contractor, the Consultants, and the respective officers, directors, members, partners, employees, agents, consultants, and subcontractors of each and any of them, for all losses and damages caused by, arising out of, or resulting from any of the perils or causes of loss covered by any builder's risk policy and any other property insurance relating to the Project. The Owner shall take appropriate measures in other Project-related contracts to secure waivers of rights.
- G. All policies of insurance shall contain a provision or endorsement that the coverage afforded will not be canceled or reduced in limits by endorsement, and that renewal will not be refused, until at least 10 days prior written notice has been given to the primary insured. Upon receipt of such notice, the receiving party shall promptly forward a copy of the notice to the other party to this Agreement.
- H. At any time, Owner may request that DIXON or its Consultants, at Owner's sole expense, provide additional insurance coverage, increased limits, or revised deductibles that are more protective than those specified in Exhibit IR. If so, requested by Owner, and if commercially available, DIXON

shall obtain and shall require its Consultants to obtain such additional insurance coverage, different limits, or revised deductibles for such periods of time as requested by Owner, and Exhibit IR will be supplemented to incorporate this requirement.

I. Definitions:

1. Owner and Party 1 is Owner and Owner's officers, directors, membership, partners, agents, employees, consultants, or others retained by or under contract to the Owner with respect to this Agreement or to the Project.
2. DIXON and Party 2 is DIXON and/or DIXON's officers, directors, members, partners, agents, employees, consultants, subcontractors, or others under contract to DIXON relative to this Project or Agreement.

IR1.01 Limitation of Liability:

- A. DIXON's Liability Limited to Amount of Insurance Proceeds: DIXON shall procure and maintain insurance as required by and set forth in Exhibit IR to this Agreement. Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by Laws and Regulations, the total liability, in the aggregate, of DIXON and Party 2 to Owner and anyone claiming by, through, or under Owner shall not exceed the total insurance proceeds paid on behalf of or to DIXON by DIXON's insurers in settlement or satisfaction of Owner's Claims under the terms and conditions of DIXON's insurance policies applicable thereto (excluding fees, costs and expenses of investigation, claims adjustment, defense, and appeal), up to the amount of insurance required under this Agreement

IR1.02 Exclusion of Special, Incidental, Indirect, and Consequential Damages:

- A. To the fullest extent permitted by Laws and Regulations, and notwithstanding any other provision in the Agreement. DIXON and Party 2 shall not be liable for special, incidental, indirect, or consequential damages arising out of, or related to this Agreement or the Project, from any cause or causes, including but not limited to: damage to water supply or reduction in fire protection.

IR1.03 Percentage Share of Negligence:

- A. To the fullest extent permitted by Laws and Regulations, a party's total liability to the other party and anyone claiming under the other party for damages caused in part by the negligence of the party and in part by the negligence of the other party or any other negligent entity or individual, shall not exceed the percentage share that the party's negligence bears to the total negligence of Owner, DIXON, and all other negligent entities and individuals.

**VILLAGE OF LAKE ODESSA
IONIA COUNTY, MICHIGAN**

Trustee _____, supported by Trustee _____, moved for the adoption of the following ordinance:

ORDINANCE NO. 2023-

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE VILLAGE OF LAKE ODESSA BY ADDING ARTICLE II, "MOBILE FOOD VENDING," TO CHAPTER 21, "PEDDLERS AND SOLICITORS," TO REGULATE MOBILE FOOD VENDING.

THE VILLAGE OF LAKE ODESSA ORDAINS:

Section 1. Addition of Article II to Chapter 21. That the Code of Ordinances of the Village of Lake Odessa, Michigan, is hereby amended by adding Article II, "Mobile Food Vending," to Chapter 21, "Peddlers and Solicitors," to read as follows:

**ARTICLE II.
MOBILE FOOD VENDING**

Sec. 21-16 - Purpose.

It is the purpose of this Article to permit the operation of Mobile Food Vending and Mobile Food Vending Units that add to the vibrancy and desirability of the Village of Lake Odessa, while providing a framework under which such businesses operate; and to protect the public health, safety, and welfare of the Village.

Sec. 21-17 - Definitions.

The following words, terms, and phrases, when used in this Article, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning:

License means a license issued under this Article required for Mobile Food Vending and the operation of a Mobile Food Vending Unit.

Mobile Food Vending means vending, serving, or offering for sale food and/or beverages from a Mobile Food Vending Unit which meets the definition of a food service establishment under Michigan Public Act 92 of 2000, which may include the ancillary sales of branded items consistent with the food, such as tee shirts that bear the name of the organization engaged in mobile food vending.

Mobile Food Vending Unit means any motorized or non-motorized vehicle, trailer, stand, cart, or other device designed to be portable and not permanently attached to the ground from which food is served or offered for sale.

Operate means all activities associated with the conduct of business of a Mobile Food Vending Unit, including set up and take down and hours of operation.

Vendor means any individual engaged in the business of mobile food vending; if more than one individual is operating a single stand, cart, or other means of conveyance, then “vendor” shall mean all individuals operating such single stand, cart or other means of conveyance.

Village means the Village of Lake Odessa.

Sec. 21-18 - License required; non-transferrable.

No Vendor shall engage in Mobile Food Vending without a License from the Village Manager or designee authorizing such vending. The Village Manager shall prescribe the form of such Licenses and the application for such Licenses. All Licenses shall be prominently displayed on the Mobile Food Vending Unit. A License is non-transferrable and is for a duration of one day.

Sec. 21-19 – Permitted Areas and Times of Operation.

Mobile Food Vending is permitted only in those public areas and at those times authorized by resolution of Village Council. ~~A map of currently authorized public areas is available in the Village offices at 839 Fourth Avenue, Lake Odessa, MI 48849.~~ The Village Council may limit the overall number of Licenses, which shall be made available on a first-come, first-serve basis.

Sec. 21-20 - Exemptions.

- (a) The owner or operator of a lawful principal use or business which is engaged in the final preparation of food for human consumption shall not be required to obtain a License in order to sell its own prepared food through the operation of a Mobile Food Vending Unit on the same parcel as the principal use or business.
- (b) A License shall not be required for any Mobile Food Vending Unit conducted under the direct supervision of any school or charitable or religious organization recognized and approved by the Internal Revenue Service upon premises owned by the school or charitable or religious organization.
- (c) A License shall not be required for the outdoor sale of products such as Girl Scout Cookies or lemonade stands or similar items sold by minors.
- (d) A License shall not be required for the owner of real property in the Village, which is not accessible to the general public, who wishes to have a Mobile Food Vending Unit on that private real property solely for the benefit of the owner and the owner’s guests.
- (e) A License shall not be required for Mobile Food Vending in conjunction with and at the invitation of any fair, festival,

community event, or farmers' market sanctioned and approved by the Village Council.

Sec. 21-21 - Application.

- (a) Vendors desiring to engage in Mobile Food Vending shall make a written application to the Village Manager or designee for a License under this Article.
- (b) Such application shall contain, at a minimum, the following requirements:
 - (1) Applicant's name, home address, phone number, and email address;
 - (2) Brief description of the nature of the business;
 - (3) Dates and hours of proposed vending operation;
 - (4) Proof of compliance with the requirements of the Ionia County Health Department;
 - (5) Information regarding plans for potable water access; electrical access, wastewater disposal, and trash disposal;
 - (6) Proof of valid driver's license, current vehicle registration, comprehensive liability insurance with limits of at least \$1,000,000 combined single coverage with the Village named as an additional insured, and automobile liability insurance;
 - (7) An accurate site plan sketch with dimensions which illustrate the layout of the intended site of operation;
 - (8) Signed statement that the applicant shall indemnify and hold harmless the Village, its officers, and employees for any claims, damages, or injuries to persons or property which arise out of any activity by the applicant, its employees, or agents carried on, under or arising out of the License; and
 - (9) Affirmation that the applicant has not had a License revoked under this Article within one year immediately preceding the date of application, unless the applicant demonstrates to the satisfaction of the Village Manager or designee that the reasons for such earlier revocation no longer exist.

Sec. 21-22 - Fees.

An application for a License under this Article shall be accompanied by a fee in an amount established by resolution of the Village Council. Fees are non-refundable.

Sec. 21-23 - Other Licenses and Permits.

A License obtained under this Article shall not relieve the Vendor of the responsibility for obtaining any other permit, license, or authorization required by any other ordinance, statute, or administrative rule.

Sec. 21-24 - Requirements.

A Vendor engaging in Mobile Food Vending within the Village shall:

- (a) Provide appropriate waste receptacles at the site and promptly remove all litter, debris and other waste attributable to the Vendor.
- (b) Immobilize the Mobile Food Vending Unit while operating in the Village.
- (c) Not use any flashing, blinking, or strobe lights.
- (d) Not use loud music, amplification devices, or any other audible methods to gain attention.
- (e) Comply with all applicable ordinances, statutes, and administrative rules.
- (f) Not represent the granting of a License under this Article as an endorsement by the Village.
- (g) Not utilize any electricity or power without the written authorization of the power customer; no power cable or similar device shall be extended at or across any Village street, sidewalk, or pathway.
- (h) Not dispose of waste generated by a Mobile Food Vending Unit into public trash receptacles, storm drains or sanitary sewer.
- (i) Not be located so as to block or impede pedestrian or vehicular movement at any public sidewalk, roadway, driveway, approach, designated fire lane, or other means of ingress/egress.
- (j) Design or operate the Mobile Food Vending Unit to avoid hazards or unsafe conditions caused by fire, electrical apparatus, or other characteristics of the operation.
- (k) Display any and all licenses granted to the Vendor by state, county, and Village authorities.

Sec. 21-25 - Signage.

- (a) Each Mobile Food Vending Unit is allowed one unattached sign. The sign shall not exceed six square feet in size. The sign shall not exceed four feet in height above the grade below the sign.
- (b) The sign shall be located within five feet of the Mobile Food Vending Unit.
- (c) The sign shall not be located in the public road right-of-way, shall not obscure the vision of motorists and pedestrians, and shall not be installed in a manner jeopardizing public safety.
- (d) The sign shall be maintained so as not to be a visual nuisance or a safety hazard. The sign shall have lettering, images, or pictures that are legible and neatly displayed. A sign with weathered, splintered, or broken boards, torn metal, or fabric or other materials in similar condition is prohibited, as is a spray painted sign.
- (e) Flashing and intermittently lighted signs and revolving signs are prohibited.

Sec. 21-26 - Enforcement.

A violation of any term or provision of this Article is a nuisance per se. Any person who violates, disobeys, omits, neglects, refuses to comply with, or resists the enforcement of any term or provision of this Article shall be responsible for a municipal civil infraction subject to enforcement procedures as set forth in Chapter 2, Article VII of the Lake Odessa Village Code.

Sec. 21-27 - Revocation.

The Village Manager or designee may revoke the license of a Mobile Food Vending Unit due to fraud, misrepresentation, a false statement contained in the application for the License, or a violation of this Article. Before the revocation, the Village Manager or designee shall give the Vendor notice of the reason for the revocation and a reasonable opportunity to respond and be heard.

Sec. 21-28 - Right of appeal.

Vendors who wish to appeal a decision of the Village Manager or designee associated with the denial or revocation of a License may petition the Village Council.

Section 2. Consolidation of Sec. 21-1 through Sec. 21-15 under a New Article I to

Chapter 21. Article I, "In General," is added to Chapter 21, "Peddlers and Solicitors," of the Code of Ordinances of the Village of Lake Odessa, Michigan, and shall include Sec. 21-1 through Sec. 21-15.

Section 3. Conflict and Repeal. All ordinances or parts of ordinances in conflict with this ordinance are repealed.

Section 4. Effective Date. This ordinance shall take effect immediately upon its publication in a newspaper circulated within the Village.

Section 5. Publication. After its adoption, this ordinance or a summary thereof, as permitted by law, shall be published by the Village Clerk in a newspaper of general circulation in the Village.

Ayes: _____

Nays: _____

Abstain: _____

Absent: _____

ORDINANCE DECLARED ADOPTED.

Dated: June 19, 2023

Karen Banks, Village President

Kathy Forman, Village Clerk

CERTIFICATION

I, the undersigned duly appointed Village Clerk of the Village of Lake Odessa, Ionia County, Michigan, do hereby certify that the above ordinance, or a summary thereof, was published in the Lakewood News, a newspaper of general circulation in the Village, on _____, 2023, and that such ordinance was entered into the Ordinance Book of the Village on _____, 2023.

Date: June 19, 2023

Kathy Forman, Village Clerk



VILLAGE OF LAKE ODESSA, MICHIGAN
RESOLUTION NO. 2023-52
A RESOLUTION REGULATING THE OPERATION OF MOBILE FOOD VENDING UNITS

WHEREAS, the Lake Odessa Village Council believes appropriate guidelines for the preparation and sale of food is important to the safety, health and wellbeing of residents in the Village of Lake Odessa; and

WHEREAS, the Lake Odessa Village Council has approved Ordinance 2023-03 which adds Article II, "Mobile Food Vending," to Chapter 21, "Peddlers and Solicitors," and;

NOW, THEREFORE, BE IT RESOLVED, That the Lake Odessa Village Council, pursuant to the powers granted by Article II, Chapter 21 of the Lake Odessa Code of Ordinances, hereby enacts the following rules related to the licensing and operation of mobile food vendors:

1. The Village shall not issue more than two licenses within a single calendar month.
2. The Village shall not review, accept, hold or retain applications on which the requested date of operation is more than 60 days into the future.
3. A \$40 non-refundable application fee shall be required with every application.
4. Operation of licensed mobile food vending shall be limited to the following locations:
 - a. In the Village Park, on the section of Third Avenue designed for the reversal of vehicular traffic.
 - b. In the Village Park, in the parking lot located on Jordan Lake Street between Second Avenue and Fourth Avenue.
 - c. In street parking space(s) on the section of Fourth Avenue between Third Street and Fourth Street

BE IT FURTHER RESOLVED, THAT any rule established by this Resolution does not apply to mobile food vendors operating in conjunction with a fair, festival, community event, or farmers' market sanctioned by the Village Council.

AYES:

NAYS:

ABSENT:

ABSTAIN:

RESOLUTION DECLARED ADOPTED
AUGUST 21, 2023

KATHY S. FORMAN
CLERK/TREASURER

Village of Lake Odessa

Application for Mobile Food Vending License

Licenses issues for mobile food vending are valid for one (1) day. Available licenses are issued on a first come, first served basis. Applications with requesting dates of operation more than 60 days into the future will not be accepted.

Applicant Information

Applicant Name		
Applicant Home Address		
City	State	ZIP
Phone		
Email Address		

You will need the following items for this application:

- \$40 Non-Refundable Application Fee. (Can be paid online, by cash, or by check)
- Driver's License
- Vehicle Registration
- Proof of Insurance
- Food Service License from Ionia County Health Department
- Comprehensive liability insurance with at least \$1,000,000 in coverage with the Village of Lake Odessa named as an additional insured
- Attached site plan that includes waste disposal, wastewater disposal, electrical access and potable water access

Request Details

Requested Date of Operation		Brief Description of Business Operation
Proposed Start Time	Proposed End Time	
Requested Location (Select One) <input type="checkbox"/> Village Park Parking Lot <input type="checkbox"/> Park Turnaround on Third Avenue <input type="checkbox"/> 800 Block of Fourth Avenue		

Acknowledgment

By signing and submitting this application, I acknowledge the above information to be truthful, that I have not had a Mobile Food Vending License revoked by the Village of Lake Odessa within the past year, and that I have indemnified and will hold harmless the Village of Lake Odessa, its officers, and employees for any claims, damages, or injuries to persons or property which arise out of any activity by the applicant, its employees or agents carried on, under or arising out of a license issued from this application.

Applicant Name (Printed)	
Applicant Signature	Date