

★ VILLAGE ★
of Lake Odessa

FISCAL YEAR 2024-2025 ADOPTED BUDGET

March 1, 2024 – February 28, 2025



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ANNUAL BUDGET DEVELOPMENT OVERVIEW

Welcome to the Village of Lake Odessa’s budget document for Fiscal Year 2024-2025, which begins March 1, 2024 and continues through February 28, 2025. Guided by the policies and priorities of the Village Council, the budget is a vital policy document used throughout the year to implement and guide administration and staff towards municipal goals and objectives. The budget is approved annually by the Village Council in compliance with the General Law Village Act and includes detailed information about revenues and expenditures for the upcoming fiscal year. The revenues and expenditures are broken down by the various operating, enterprise and special funds that comprise the total spending plan.

FUND SUMMARIES

The budget is divided into eight separate funds with specific functions. The Village’s funds include:

- The **General Fund** is the most comprehensive operating fund of the Village. It accounts for the resources to fund Public Safety (police services), most operational and maintenance aspects of Public Works (including streets, storm sewers, tree maintenance, parks) and other general administration activities including legal support, financial management, communications and day-to-day administration. There is also a limited amount of capital expenditures that are funded through General Fund revenues and/or reserves.
- The **Water Fund** is an enterprise fund that provides resources for the operation and maintenance of the Village’s water production and distribution divisions. The Water Fund is designed to be a self-sustaining function that is funded entirely by user charges.
- The **Major Street Fund** is funded by revenues provided by the Michigan Transportation Fund (MTF) through Act 51. The Michigan Department of Transportation (MDOT) uses allocation factors to distribute MTF revenue to cities and villages. The distribution is based on population (as of the latest U.S. Census) and road miles. The fund encompasses the maintenance for all major streets in the village (approximately 4 miles). Through the General Appropriations Act, the Village Council can approve transfers of up to 50% of Act 51 Major Street money to the Local Street Fund.
- The **Local Street Fund** is also funded by revenues provided by the MTF through Act 51 using allocation factors set by MDOT. The Local Street Fund supports the maintenance of all local streets in the village (approximately 8 miles).
- The **General Highway Fund** is an operating fund that is supported by a millage dedicated to the construction, operation and maintenance of road activities in the village. The fund acts as a construction in progress account where grant monies run through and also funds a portion of bond payments for financed road projects. Road construction and sidewalk maintenance activities are funded through the General Highway fund.
- Component Unit funds include the **Downtown Development Authority** and **Arts Commission** funds.



VILLAGE MANAGER'S BUDGET MESSAGE

February 19, 2024

To the Lake Odessa Village Council,

Attached for your review is the proposed Fiscal Year 2024-2025 budget for the Village of Lake Odessa which provides forecasted revenues and proposed expenditures for the fiscal year which begins March 1, 2024 and concludes February 28, 2025. The Village Council reviewed a draft of this budget in a workshop session held on February 5, 2024.

The budget being presented to you is one that is developed through the hard work and diligence of Village staff. This budget balances the needs for everyday services provided to the community as well as infrastructure improvements that are intended to increase/ maintain the health, safety, and welfare for the residents of the Village of Lake Odessa.

It should be noted that municipal budgets are living documents and should be considered as a guide to the efficient operation of the Village during the fiscal year. Equipment can break down, emergencies occur, opportunities for upgrades are found, and unexpected developments within a community can shift priorities in a heartbeat. Throughout the year, budget amendments are proposed to meet any unexpected needs and unforeseen opportunities that often arise each year. Sound financial practices over the years have provided the Village with the ability to meet both expected needs/ projects as well as the ability to respond to the unexpected.

The Village of Lake Odessa is blessed to have excellent employees who work to keep their community one of the best in the region. Village staff work every day to provide excellent service to the community and it is gratifying to see the dedication that is put forth by these people on a daily basis. The Village is especially fortunate to have three excellent department Leaders in Public Works Director Jesse Trout, Chief of Police Kendra Backing, and Clerk/Treasurer Kathy Forman. Each of these individuals has been instrumental in providing continuous, high-level service that Lake Odessa residents expect.

As presented, the budget projects \$2,378,241 in total appropriations across all Village funds. Overall budget revenues total \$2,689,700. With this budget, a total surplus of \$344,459 is forecasted to be added across various Village fund balances.

The development of the budget follows a familiar path from year to year with discussions and meetings conducted between department heads, research into changing economic influences at the state and federal levels, and observations of previous fiscal year positions.

Highlights of the Fiscal Year 2023-24 budget include the following:

- Improvements will be made to the roofs of the Page Memorial Building and the water plant.
- The Planning Commission will oversee the review and update of the Master Plan and the Downtown Development Authority will update its development and tax increment financing plans.
- Resurfacing work will be completed on portions of 3rd Avenue and 1st Street.
- Two additional officers will be added to the roster of the Police Department.

Details of the Fiscal Year 2024-2025 budget are outlined on the following pages. I look forward to discussing this plan with the Village Council and engaging with the community on the implementation of a carefully considered Village budget.

VILLAGE OF LAKE ODESSA

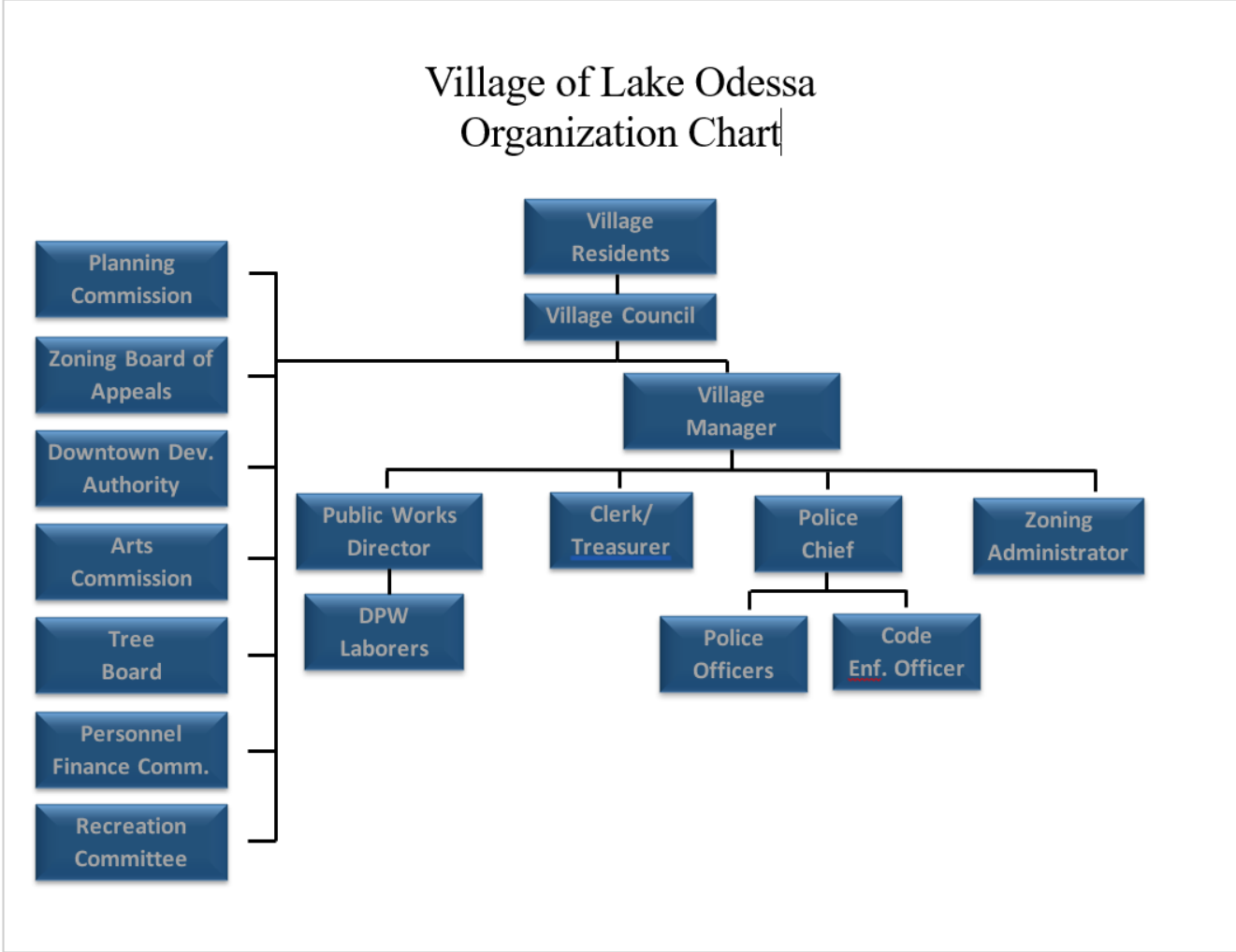
Gregg Guetschow

Gregg Guetschow
Village Manager (interim)



ORGANIZATIONAL CHART

The Village of Lake Odessa Charter establishes that the local government structure for the community is the Council-Manager form of government. Under the Council-Manager form, the community directly elects 7 members to the Village Council. The Village Council then hires a Village Manager to carry out their policy actions and to oversee the day-to-day operations of the government.





VILLAGE COUNCIL

The Village President and Council are the legislative body for the community; its members are the community's decision makers. Power is centralized in the elected Council, which approves the budget, adopts all legislation, and establishes policies and procedures for the Village. The Council also focuses on the community's goals, major projects, and such long-term considerations as community growth, land use development, capital improvement plans, capital financing, and strategic planning.

VILLAGE COUNCIL

Karen Banks, President, *Term of Office: 2020-2024*

Currently serving on: Personnel / Finance Committee, Planning Commission, Arts Commission, Downtown Development Authority

Terri Cappon, President Pro Tem, *Term of Office: 2022-2024*

Currently serving on: Finance Committee and the Lakewood Recreational Authority

Michael Brighton, Council Trustee, *Term of Office: 2022-2026*

Currently serving on: Personnel / Finance Committee, Website Committee

Jennifer Hickey, Council Trustee, *Term of Office: 2022-2026*

Currently serving on: Website Committee

Carrie Johnson, Council Trustee, *Term of Office: 2020-2024*

Currently serving on: Recreational / Special Projects Committee, Arts Commission

Robert Young, Council Trustee, *Term of Office: 2020-2024*

Currently serving on: Recreational/ Special Projects Committee, Website Committee

Martha Yoder, Council Trustee, *Term of Office: 2022-2026*

Currently serving on: Finance Committee, Planning Commission, Lakewood Wastewater Authority



VILLAGE STAFF

Village departments and trained staff are committed to the Village’s core values to guide growth, provide quality services, facilitate neighborhood sustainability and be good stewards of the public trust. Each staff member works together in a highly collaborative and cooperative environment to cultivate continual improvements and progress in the village.

VILLAGE STAFF

Gregg Guetschow, *Interim Village Manager*

Kathy Forman, *Village Clerk/ Treasurer, Serving Lake Odessa since: 2021*

Jesse Trout, *Director of Public Works, Serving Lake Odessa since: 2017. Village Tree Board member, Streets Administrator*

Kendra Backing, *Police Chief, Serving Lake Odessa since: 2018*

Scott Hubbert, *Department of Public Works Laborer, Serving Lake Odessa since: 2016*

James Wortley, *Department of Public Works Laborer, Serving Lake Odessa since: 2016*

Jacob Hanson, *Department of Public Works Laborer, Serving Lake Odessa since: 2016*

Eric Tollefson, *Police Officer, Serving Lake Odessa since: 2019*

Artemio “Art” Villanueva, *Code Enforcement Officer, Serving Lake Odessa since 2022*

Jeanne Vandersloot, *Zoning Administrator, Serving Lake Odessa since: 2004*



BACKGROUND / GENERAL INFORMATION

HISTORY

The Village of Lake Odessa was incorporated in 1887 by Humphrey R. Wager, a capitalist from Ionia and Saranac, after buying an 80-acre farm through which the Detroit, Lansing & Northern Railway was to build a new track to Grand Ledge and Grand Rapids. The original town, known as Bonanza, was settled slightly north of today's Lake Odessa --- and folded up and moved south when the first train came through in 1888.

Prior to the construction of the new railroad tracks, what is now Lake Odessa was a broad expanse of fertile farm land, and the typical country cross-road was about a mile north of Jordan Lake. Before the advent of the railway, no one had ever dreamed of Lake Odessa. Bonanza was the big settlement in this area, and, for that time period, was a bustling industrial center. It was a strange twist of fate and broadening civilization that in the space of a few years, practically a whole town moved and a corporate village was created in the midst of meadowlands, leaving the original settlement to revert to corn fields. The principal merchants of Bonanza simply moved buildings, inventory and all, to the new location.

Lake Odessa's name was derived from the two lakes, Tupper Lake and Jordan Lake, and the township within which the Village was incorporated, Odessa Township. The Township was named by a committee in 1846, hoping to be somewhat exclusive while at the same time, honoring one of Russia's cities. The committee, chaired by Elder Tupper, undoubtedly endorsed the suggestion of young Myron Tupper, who was a great reader of history and admired Russian lore.

The main street, 4th Avenue, was constructed in 1887, and was nothing but a muddy lane until it was first paved in 1916. The Lake Odessa Public School was built in 1888, put on an addition in 1896, and was demolished by fire in 1921, after which it was immediately rebuilt.

The Village paid \$1,000 for the park property on South Main Street in 1900. The park remains today in its natural state, with more than two hundred towering maple, beech and oak trees.



In 1967, the Page Memorial Building was built as a village and township hall, with funds donated by the estate of a successful Lake Odessa businessman, millionaire Frank Page, who inherited the bulk of his fortune from a milk condensing process developed by his father.

Over the years, "Lake Odessians" have always been very proud of their beautiful park, and the public beach at Jordan Lake. In 1991, over 400 volunteers worked feverishly for five days building the very popular Swifty's Place, in the park, a wooden playground superstructure constructed with enough lumber to build five homes. In 2012, a \$300,000 grant was obtained through the DNR and along with local matching funds, improvements were made to the public beach area that included a universally accessible floating dock, all terrain wheelchairs, a security system, canoe/kayak launch and parking lot lighting.



CAPITAL IMPROVEMENT PLAN

A capital improvement plan is a financial planning and management tool that lists proposed capital projects and capital purchases for the future. This multi-year document identifies and prioritizes the need for improvements and purchases and coordinates their funding and optimal time frames for completion. It is also a process that provides order and continuity to the repair, replacement, construction and/or expansion of the Village of Lake Odessa facilities. It puts focus on preserving infrastructure while ensuring the prudent and efficient use of public funds.

Capital improvement projects are major and infrequent expenditures, such as the construction of a new facility, a major rehabilitation or repair of an existing facility, or the purchase of major equipment or property. Capital improvement projects are non-recurring expenditures that tend to be large in cost and have a long-term usefulness.

The following plan sets forth the proposed expenditures for systematically constructing, maintaining, upgrading and replacing the community's infrastructure. In order to be useful as a tool for budgeting and sound financial management, the plan must be updated annually by reviewing existing projects, proposing new projects and potentially extending projects. This process considers the short term and long-term impacts on the associated funds proposed for use.

It should be noted that any capital improvement plan is, like a budget, a fluid document that is used as a guidepost for a community – funding opportunities, through grants or other unknown or newly created revenue sources can impact the plan by making some listed projects a sudden priority. Conversely, equipment failures, emergencies, pandemics, revenue shortfalls, or a lack of grant funding can be a determining factor for a project not to be started, funded, or pursued, in any given year. Equipment breaks. Emergencies happen. While this plan gives the Village a firm direction, it is not set in stone and should not be considered a rigid certainty.

	FUNDING SOURCE							Total Project Cost
	General Fund	Water Fund	General Highway	Major Street Fund	Local Street Fund	Grant	Loan	
Fiscal Year 2024/2025								
Crush, Shape & Pave Portion of 3rd Ave & 1st St					\$107,000.00			\$107,000.00
Page Building Roof Replacement, Exterior Upgrades, Gutters	\$75,000.00	\$25,000.00						\$100,000.00
Fiscal Year 2025/2026								
Beach Pavilion Replacement, Possible Seawall Install?	\$100,000.00					\$200,000.00		\$300,000.00
Old DPW Building Demo & Rebuild	\$220,000.00	\$220,000.00						\$440,000.00
Infrastructure Improvements - 2nd Ave, 3rd Ave, Johnson, Emerson, Lincoln		\$100,000.00		\$50,000.00	\$100,000.00	\$3,000,000.00		\$3,250,000.00
Fiscal Year 2026/2027								
Paving - Tupper (4th Ave to Jordan Lake Ave)				\$90,000.00				\$90,000.00
Paving - Deadend LV & Pineview					\$72,000.00			\$72,000.00
Fiscal Year 2027/2028								
Micro Surfacing - Bonanza, Jordan Lake Ave - Raising Castings				\$150,000.00				\$150,000.00
Fiscal Year 2028/2029								
Infrastructure Improvements - 1st Ave, 2nd Ave, 3rd Ave (north of tracks)						\$1,500,000.00		\$1,500,000.00
Fiscal Year 2029/2030								
Paving 4th Ave (JLS to Tupper)				\$175,000.00				\$175,000.00

Updated: 2/2/2024

Prepared by: Jesse Trout, Director of Public Works



GENERAL FUND

REVENUES

The General Fund is the primary operating fund for the village. The General Fund derives its revenue from several sources, with the top two being property tax and state shared revenue. Other revenues include cable franchise fees, park and beach pavilion rental fees, metro act, trailer taxes and other miscellaneous fees.

DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 APPROVED BUDGET
CURRENT REAL PROPERTY TAXES	459,771	479,067	512,196	521,000
CURRENT PERSONAL PROPERTY TAX	29,929	27,726	47,377	45,000
MANUFACTURED HOUSING FEES	517	544	502	450
PROPERTY TAX ADMINISTRATION FEE	7,342	7,582	8,379	8,000
LIQUOR LICENSE FEES	1,930	1,757	2,196	1,800
CABLE TV FRANCHISE	4,778	3,292	2,693	2,100
SPECIAL USE/ZBA PERMIT		400		250
ZONING PERMIT FEES	600	552	2,300	1,000
OTHER FEDERAL GRANTS			214,381	
STATE GRANTS	6,662			
METRO ACT	9,103	9,018	9,615	9,500
TREE GRANT	1,200		3,000	3,000
LOCAL COMMUNITY STABILIZATION SHARE	80,524	82,452	54,519	55,000
STATE REVENUE SHARING	210,200	219,686	215,863	212,500
EVIP PMTS	47,222	49,120	51,312	52,000
CONTRIBUTION FROM LOCAL UNITS	34,952		46,711	
VEHICLE RENTAL INCOME	28,197	36,235		27,000
MOWING	180	380	1,245	500
MAY CLEAN UP (NON-RESIDENTS)	100	50	795	500
PENALTIES & INTEREST ON TAXES	728	491	663	300
PARKING TICKET FEES	495	15	80	150
ORDINANCE FINES	3,503	1,930	5,711	3,500
INTEREST	1,046	6,464	14,828	9,500
RENTS-BUILDINGS-LAND	2,651	3,201	1,776	1,500
SALE OF FIXED ASSET		2,304	17,528	
DONATIONS-PRIVATE SOURCES		1,500	750	
REIMBURSEMENTS	3,238		140	
MISC REVENUE	2,727	966	1,264	500
MISC REVENUE-MISC REVENUE GENERAL	5,501	14,804	10,598	8,000
MISC REVENUE-POLICE	801	4,213	687	500
NOTE PROCEEDS	9,800			
TOTAL GENERAL FUND REVENUES	953,697	953,749	1,227,109	963,550

APPROPRIATIONS

GENERAL FUND - GOVERNING BODY

The General Government Department includes responsibilities of the elected officials, Clerk's office and Treasurer's office. This section includes contracted services for attorneys, legal publications, downtown development, office supplies and other miscellaneous government activities.

DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
101- GOVERNING BODY				
TRUSTEE MEETING FEES	7,313	7,950	8,100	9,000
TREASURER - CLERK WAGES	10,000	10,000		15,300
EMPLOYER FICA	1,321	1,521	620	1,950
EMPLOYERS SHARE OF PENSION				1,600
WORKMEN'S COMPENSATION	97	48	55	300
OFFICE SUPPLIES	1,764	979	682	1,500
SUPPLIES			56	100
MEALS & MILEAGE		20		100
POSTAGE	300	365		200
DUES & MEMBERSHIPS	2,106	2,332	2,336	3,200
EDUCATION & TRAINING	3,318	1,910		5,500
SAFE DEPOSIT BOX RENTAL	25	15	15	15
CONTRACTED SERVICES	20,805	10,183	26,278	20,000
ATTORNEY FEES		4,555	20,678	10,000
AUDIT SERVICES		5,803	5,805	6,000
COMMUNICATION EXPENSE	970	985	1,236	900
COMMUNITY PROMOTION	3,991		6,050	8,000
PRINTING & PUBLISHING	1,290	1,250	1,155	1,200
COUNTER DRAIN	5,735	41,671	5,020	5,200
MISC EXPENSE	200	6,151	1,055	1,000
CAPITAL OUTLAY	44,752			
NOTARY & FIDUCIARY BONDS	140	40	40	100
INTEREST EXPENSE			3,159	
TOTAL GOVERNING BODY	104,127	95,778	82,340	91,165

GENERAL FUND - MANAGER'S DEPARTMENT

DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
172 - MANAGER'S DEPARTMENT				
DEPT HEAD WAGES	30,070	29,518	27,307	18,500
EMPLOYER FICA	2,234	2,336	2,075	1,450
EMPLOYERS SHARE OF PENSION			1,821	1,850
HEALTH INSURANCE EXPENSE	3,795	3,420	1,003	
HEALTH INS EXPENSE-HEALTH SAVINGS			765	
DENTAL INSURANCE EXPENSE	330	294	67	
OPTICAL PLAN EXPENSE	29	25	15	
DISABILITY INSURANCE	460	404	340	500
LIFE INSURANCE EXPENSE	99	86	60	250
WORKMEN'S COMPENSATION	37			200
OFFICE SUPPLIES	167	1,758	2,307	2,000
MEALS & MILEAGE				200
DUES & MEMBERSHIPS	725	620	473	750
EDUCATION & TRAINING	728	1,294	4,893	5,000
CONTRACTED SERVICES		14,049	33,141	25,000
ATTORNEY FEES	3,704	1,583	3,978	2,000
COMMUNICATION EXPENSE	1,569	1,029	964	1,200
TOTAL MANAGER'S DEPARTMENT	43,947	56,416	79,209	58,900

GENERAL FUND - PAGE MEMORIAL BUILDING

DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
265 - PAGE MEMORIAL BUILDING				
WORKMEN'S COMPENSATION	37			
SUPPLIES	4,190	340	1,020	2,000
POSTAGE	(188)	859	457	900
COMMUNICATION EXPENSE	1,051	1,080	1,127	1,200
MAINTENANCE/REPAIR-BUILDING	3,896	3,481	4,685	4,000
MAINTENANCE/REPAIR-EQUIPMENT	570	2,019	2,674	2,000
MAINTENANCE-LANDSCAPING & GROU	170	370		2,000
CAPITAL OUTLAY		24,589	44,720	75,000
HARDWARE			939	5,000
SOFTWARE		780	152	500
TOTAL PAGE MEMORIAL BUILDING	9,726	33,518	55,774	92,600



GENERAL FUND - POLICE DEPARTMENT

DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
301 - POLICE				
DEPARTMENT HEAD WAGES	63,157	64,730	79,280	82,000
FULL TIME WAGES	140,341	88,350	98,616	130,000
OVER TIME WAGES	9,084	8,739	5,914	8,000
PART TIME WAGES		14,240	22,760	25,000
NO FRINGE BENEFIT INCENTIVE	6,600	3,300	6,300	3,300
EMPLOYER FICA	16,442	14,477	16,116	20,100
EMPLOYERS SHARE OF PENSION	21,258	16,961	20,657	24,500
HEALTH INSURANCE EXPENSE	15,420	9,048	7,905	24,400
HEALTH INS EXPENSE-HEALTH SAVINGS		5,200	4,800	10,800
DENTAL INSURANCE EXPENSE	1,609	1,038	1,284	3,300
OPTICAL PLAN EXPENSE	248	137	164	350
WELLNESS PROGRAM	90	180	195	360
DISABILITY INSURANCE	2,933	2,089	2,166	3,050
LIFE INSURANCE EXPENSE	941	662	688	1,200
WORKMEN'S COMPENSATION	2,774	2,196	2,571	4,000
TUITION REIMBURSEMENT				2,000
OFFICE SUPPLIES	1,481	621	906	750
SUPPLIES	3,936	2,502	1,059	2,000
RESERVE SUPPLIES				250
MEALS & MILEAGE	203	174	65	500
VESTS	824			1,000
MEDICAL & PHYSICALS		1,307		2,000
CLOTHING EXPENSE	1,034	2,099	629	2,000
UNIFORM CLEANING				300
DUES & MEMBERSHIPS	205	455	115	525
GASOLINE PURCHASES	8,033	6,853	7,483	9,500
EDUCATION & TRAINING	4,762	3,150	3,368	5,000
RANGE QUALIFICATION		1,091	1,770	1,500
MEADOWBROOK INSURANCE	8,003	8,967	9,303	10,500
CONTRACTED SERVICES	4,625	4,785	25,137	3,000
ATTORNEY FEES		219	1,422	1,000
COMMUNICATION EXPENSE	5,056	5,559	6,109	6,150
COMMUNITY PROMOTION	141	145	165	350
MAINTENANCE/REPAIR-EQUIPMENT	169	84	739	1,500
MAINTENANCE/REPAIR-VEHICLE	2,409	3,439	3,428	2,500
RENTALS	960			
ACT 302 TRAINING	1,517	200		500
CAPITAL OUTLAY-EQUIPMENT			1,728	20,000
CAPITAL OUTLAY-VEHICLES			43,875	
CAPITAL OUTLAY-OFFICE FURNITURE				1,000
HARDWARE				1,000
SOFTWARE		624	445	1,500
TOTAL POLICE	324,255	273,621	377,162	416,685



GENERAL FUND - DEPARTMENT OF PUBLIC WORKS

DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
172 - PUBLIC WORKS				
DEPT HEAD WAGES	18,882	19,344	22,768	24,000
FULL TIME WAGES	41,381	44,060	51,378	50,500
OVER TIME WAGES	1,553	315	295	1,500
PART TIME WAGES	8,321	6,361	7,417	6,500
SICK TIME PAYOUT	1,220			
NO FRINGE BENEFIT INCENTIVE	6,300	6,300	6,300	3,000
EMPLOYER FICA	6,404	6,152	6,667	6,500
EMPLOYERS SHARE OF PENSION	7,978	8,723	9,133	8,250
HEALTH INSURANCE EXPENSE			2,465	7,900
HEALTH INS EXPENSE-HEALTH SAVINGS			5,300	4,800
DENTAL INSURANCE EXPENSE	456	533	626	1,400
OPTICAL PLAN EXPENSE	38	42	72	200
DISABILITY INSURANCE	924	962	962	1,200
LIFE INSURANCE EXPENSE	299	312	312	350
WORKMEN'S COMPENSATION	4,190	3,335	3,801	5,000
OFFICE SUPPLIES	306	249	230	1,500
SUPPLIES	1,578	3,468	2,290	4,000
MEDICAL & PHYSICALS	252	449	170	250
CLOTHING EXPENSE	953	632	1,201	1,100
DUES & MEMBERSHIPS	988	1,254	1,056	1,200
GASOLINE PURCHASES	7,243	10,704	7,893	8,500
EDUCATION & TRAINING	225	100	350	500
MEADOWBROOK INSURANCE	7,550	7,168	7,344	8,500
LICENSE FEES	80	79		300
CONTRACTED SERVICES		6,738		6,000
COMMUNICATION EXPENSE	1,481	1,359	2,327	2,000
GAS AND ELECTRIC	2,434	3,118	2,576	3,000
MAINTENANCE/REPAIR-BUILDING	1,563	2,365	3,472	4,000
MAINTENANCE/REPAIR-EQUIPMENT	4,265	8,318	8,067	10,000
MAINTENANCE-LANDSCAPING & GROUND	500		40	500
MAINTENANCE/REPAIR-VEHICLE	427	1,272	749	3,000
MAINTENANCE/REPAIR-TREES	500	500	198	500
MAY CLEAN UP	2,987	3,991	4,093	5,500
REFUSE REMOVAL	720	754	787	900
EQUIPMENT RENTAL EXPENSE				500
SAFETY	1,363	694	2,700	1,500
MISC EXPENSE	112		1,000	1,000
PROJECT COSTS	3,745	2,175		3,500
CAPITAL OUTLAY		9,457		6,500
CAPITAL OUTLAY-EQUIPMENT	137,708	34,967	133,372	
TOTAL PUBLIC WORKS	274,926	196,250	297,411	195,350

GENERAL FUND - PARKS AND RECREATION

DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
751 - PARKS AND RECREATION				
PART TIME WAGES				7,000
EMPLOYER FICA				600
EMPLOYERS SHARE OF PENSION				800
WORKMEN'S COMPENSATION	208	171	206	270
SUPPLIES	2,513	2,845	1,594	2,500
COMMUNICATION EXPENSE	207			
SWIFTY'S PLACE	207	336	338	250
GAS AND ELECTRIC	3,687	3,466	3,546	3,800
MAINTENANCE/REPAIR-BUILDING	3,030	725	682	2,500
MAINTENANCE/REPAIR-EQUIPMENT	1,762	1,280	1,883	4,000
MAINTENANCE-LANDSCAPING & GROU	6,151	7,374	4,238	7,500
CAPITAL OUTLAY		43,486	60,590	16,000
DEBT PRINCIPAL	2,450			
TOTAL PARKS AND RECREATION	20,215	59,683	73,077	45,220

GENERAL FUND - UTILITIES, ZONING & ECONOMIC DEVELOPMENT

DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
448 - PUB. UTIL. STREET LIGHTING				
STREET LIGHT EXPENSE	32,913	28,674	31,171	34,000
TOTAL PUB. UTIL. STREET LIGHTING	32,913	28,674	31,171	34,000
536- WATER & SEWER				
SEWER EXPENSE	2,927	3,188	2,834	3,500
WATER EXPENSE	1,638	1,913	1,843	2,500
TOTAL WATER & SEWER	4,565	5,101	4,677	6,000
722 - ZONING				
PART TIME WAGES	6,693	6,859	7,129	7,400
EMPLOYER FICA	512	557	545	680
OFFICE SUPPLIES				200
PLANNING & ZONING-OTHER			100	30,000
COMMUNICATION EXPENSE	179	413	258	275
TOTAL ZONING	7,384	7,829	8,032	38,555
728 - ECONOMIC DEVELOPMENT				
CONTRACTED SERVICES	2,000	2,000	2,000	2,000
TOTAL ECONOMIC DEVELOPMENT	2,000	2,000	2,000	2,000



GENERAL FUND OVERVIEW

GENERAL FUND REVENUE AND EXPENSES

DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
TOTAL GENERAL FUND REVENUES	953,697	953,749	1,227,109	963,550
GENERAL FUND EXPENDITURES				
101 - GOVERNING BODY	104,127	95,778	82,340	91,165
172 - MANAGER'S DEPARTMENT	43,947	56,416	79,209	58,900
265 - PAGE MEMORIAL BUILDING	9,726	33,518	55,774	92,600
301 - POLICE	324,255	273,621	377,162	416,685
441 - PUBLIC WORKS	274,926	196,250	297,411	195,350
448 - PUB. UTIL. STREET LIGHTING	32,913	28,674	31,171	34,000
536 - WATER & SEWER	4,565	5,101	4,677	6,000
722- ZONING	7,384	7,829	8,032	38,555
728 - ECONOMIC DEVELOPMENT	2,000	2,000	2,000	2,000
751 - PARKS AND RECREATION	20,215	59,683	73,077	45,220
TOTAL GEN. FUND EXPENDITURES	824,058	758,870	1,010,853	980,475
REVENUES - EXPENDITURES	129,639	194,879	216,256	(16,925)



MAJOR STREET FUND

DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
MAJOR STREET REVENUES				
ACT 51 / STREETS	210,922	208,176	218,155	207,500
INTEREST	1,731	3,164	6,396	6,000
REIMBURSEMENTS		14		
TOTAL MAJOR STREET REVENUES	212,653	211,354	224,551	213,500
449 - STREET DEPARTMENT				
DEPT HEAD WAGES	3,696	3,644	3,371	2,300
EMPLOYER FICA	276	288	256	175
EMPLOYERS SHARE OF PENSION			225	230
HEALTH INS EXPENSE-HEALTH SAVINGS			95	
ADMIN BENEFITS	582	522	183	
COLD/HOT PATCH	536	564	855	1,200
SALT/SAND ROADS	2,701	2,253	5,355	3,700
CONTRACTED SERVICES	4,350	1,200	3,300	18,000
AUDIT SERVICES		1,290	1,265	1,500
STREET STRIPING	1,991	200	4,090	3,500
STREET SIGNS	1,378	(1,254)		1,000
VEHICLE RENTAL - STREET REPAIRS	3,964	14,048	10,633	
VEHICLE RENTAL - SNOW REMOVAL	11,262	7,806	7,402	
STORM SEWER		2,272		
MISC EXPENSE	2,120	3,012	4,898	1,500
STREET REPAIRS	294,513	72,000	19,323	
TRANSFERS OUT	30,000	27,589	50,000	75,000
TOTAL STREET DEPARTMENT	357,369	135,434	111,251	108,105
450 - MAINTENANCE/CONSTRUCTION				
MAINTENANCE WAGES	3,497	3,582	4,216	13,400
MAINTENANCE EMPLOYER FICA	267	274	322	1,100
MAINTENANCE ER SHARE OF PENSION	528	676	631	1,340
MAINTENANCE BENEFITS	145	162	143	1,450
TOTAL MAINTENANCE/CONST.	4,437	4,694	5,312	17,290
869 - SNOW REMOVAL				
SNOW REMOVAL WAGES	3,065	3,201	1,555	3,500
SNOW REMOVAL EMPLOYER FICA	223	239	115	310
SNOW REMOVAL SHARE OF PENSION	307	320	156	400
HEALTH INS EXPENSE-HEALTH SAVINGS		684		
TOTAL SNOW REMOVAL	3,595	4,444	1,826	4,210
TOTAL MAJOR STREET EXPENDITURES	365,401	144,572	118,389	129,605
REVENUES - EXPENDITURES	(152,748)	66,782	106,162	83,895



LOCAL STREET FUND

DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
LOCAL STREET REVENUES				
ACT 51 / STREETS	72,233	72,994	76,570	72,500
INTEREST	910	631	4,184	2,750
REIMBURSEMENTS		10		
MISC REVENUE	38,630	40,160	39,649	38,000
TRANSFERS IN	30,000	27,589	50,000	75,000
TOTAL LOCAL STREET REVENUES	141,773	141,384	170,403	188,250
449 - STREET DEPARTMENT				
DEPT HEAD WAGES	1,478	1,458	1,348	1,200
EMPLOYER FICA	110	115	102	125
EMPLOYERS SHARE OF PENSION			90	120
HEALTH INS EXPENSE-HEALTH SAVINGS			38	
ADMIN BENEFITS	233	209	71	
COLD/HOT PATCH	536	564	855	1,200
SALT/SAND ROADS	2,701	2,253	5,355	3,700
CONTRACTED SERVICES	6,750	7,450	5,650	28,000
AUDIT SERVICES		903	886	1,000
STREET STRIPING		1,000	516	1,500
STREET SIGNS	945	(1,251)		1,000
STREET RE-SURFACING				107,000
VEHICLE RENTAL				2,000
VEHICLE RENTAL - STREET REPAIRS	3,377	10,024	11,971	3,000
VEHICLE RENTAL - SNOW REMOVAL	9,594	4,358	5,079	5,000
STORM SEWER			540	
MISC EXPENSE	1,841	1,646	5,090	1,500
STREET REPAIRS	246,049	151,116	9,192	3,000
TOTAL STREET DEPARTMENT	273,614	179,845	46,783	159,345
450 - MAINTENANCE/CONSTRUCTION				
MAINTENANCE WAGES	5,594	5,732	6,746	16,800
MAINTENANCE EMPLOYER FICA	428	465	516	1,300
MAINTENANCE ER SHARE OF PENSION	845	1,081	1,009	1,680
MAINTENANCE BENEFITS	233	258	238	1,550
TOTAL MAINTENANCE/CONST.	7,100	7,536	8,509	21,330
869 - SNOW REMOVAL				
SNOW REMOVAL WAGES	2,964	1,875	614	3,900
SNOW REMOVAL FICA	216	138	45	350
SNOW REMOVAL SHARE OF PENSION	296	188	61	390
HEALTH INS EXPENSE-HEALTH SAVINGS		484		
TOTAL SNOW REMOVAL	3,476	2,685	720	4,640
TOTAL LOCAL STREET EXPENDITURES	284,190	190,066	56,012	185,315
REVENUES - EXPENDITURES	(142,417)	(48,682)	114,391	2,935



WATER FUND

DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
REVENUES				
FINAL READ INCOME	945,226	1,004,249	918,177	950,000
WATER HOOK UP FEES	332	10,039	10,307	4,000
PENALTIES & INTEREST	6,914	6,541	7,184	5,500
INTEREST	4,482	4,751	8,181	8,000
SALE OF FIXED ASSET		7,500		
INCENTIVE PROGRAM			916	
REIMBURSEMENTS			17,725	
MISC REVENUE	14,680	11,534	11,203	8,000
TOTAL WATER REVENUES	971,634	1,044,614	973,693	975,500
EXPENDITURES				
DEPT HEAD WAGES	51,282	51,375	52,941	45,000
FULL TIME WAGES	138,677	153,883	190,221	162,000
OVER TIME WAGES	2,824	1,398	1,093	2,000
PART TIME WAGES		76		1,000
WATER LICENSE STIPEND	3,900	4,400	4,400	5,600
NO FRINGE BENEFIT INCENTIVE			3,000	3,000
EMPLOYER FICA	14,326	16,044	18,215	18,250
EMPLOYERS SHARE OF PENSION	16,759	19,921	25,090	22,000
HEALTH INSURANCE EXPENSE	46,373	35,228	29,109	29,000
HEALTH INS EXPENSE-HEALTH SAVINGS		9,232	10,375	9,600
ADMIN BENEFITS	4,408	3,959	1,620	2,000
DENTAL INSURANCE EXPENSE	4,759	4,325	4,230	3,800
OPTICAL PLAN EXPENSE	708	561	562	625
DISABILITY INSURANCE	2,345	2,268	2,268	3,000
LIFE INSURANCE EXPENSE	734	747	517	925
WORKMEN'S COMPENSATION	1,968	1,578	1,800	2,479
OFFICE SUPPLIES	647	299	397	1,500
SUPPLIES	1,078	587	549	1,500
MEALS & MILEAGE	33	71		200
CHEMICAL SUPPLIES	2,718	4,075	4,151	5,000
POSTAGE	1,954	2,150	2,257	2,000
MEDICAL & PHYSICALS	74			200
CLOTHING EXPENSE	973	1,003	715	1,100
DUES & MEMBERSHIPS	12,283	2,880	2,919	3,500

(The Water Fund Budget is continued on the next page)

WATER FUND CONT.

DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
EXPENDITURES (CONTINUED)				
GASOLINE PURCHASES	4,794	7,088	5,225	7,000
EDUCATION & TRAINING	2,455	773	130	2,000
FLEET INSURANCE	15,500	15,500	15,995	16,800
BANK FEES	20		30	50
WELLHEAD PROTECTION				5,000
WATER TESTING FEES	1,771	2,238	1,387	3,000
METER REPLACEMENT	4,245	25,704	10,362	4,000
HYDRANT REPLACEMENT			3,815	1,000
CONTRACTED SERVICES	15,291	39,462	9,677	50,000
ATTORNEY FEES				1,000
AUDIT SERVICES		3,353	3,402	3,700
COMMUNICATION EXPENSE	4,654	5,071	4,909	4,500
PRINTING & PUBLISHING	193	103	790	1,000
GAS AND ELECTRIC	54,760	56,567	50,952	50,000
MAINTENANCE/REPAIR-BUILDING	1,629	(41,477)	22,272	30,000
MAINTENANCE/REPAIR-EQUIPMENT	8,973	59,275	7,850	12,000
MAINTENANCE/REPAIR-VEHICLE	465			1,500
MAINTENANCE/REPAIR-WATER LINES	11,754	4,082	3,273	5,000
MAINTENANCE/REPAIRS-TANKS	74,235	74,235	74,235	86,715
NEW WATER MAINS		11,033	5,538	6,000
WELL REPAIRS		3,376		5,000
IRON REMOVAL		59,548	19,500	
SCADA CONTROL SYSTEM				2,500
MISC EXPENSE	303		913	1,500
DEPRECIATION EXPENSE	254,353	254,655		
HARDWARE		9,351	9,609	9,000
SOFTWARE		156	88	100
CAPITAL IMPROVEMENT BOND				30,400
CAPITAL IMPROVEMENT BOND II				18,600
USDA BOND 2016				71,000
INTEREST EXPENSE	77,765	75,379	72,169	72,000
TOTAL WATER EXPENDITURES	841,983	981,532	678,550	825,644
REVENUES - EXPENDITURES	129,651	63,082	295,143	149,856



GENERAL HIGHWAY FUND

DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
GENERAL HIGHWAY REVENUES				
CURRENT REAL PROPERTY TAXES	206,048	214,587	229,542	230,000
CURRENT PERSONAL PROPERTY TAX	13,413	12,426	21,233	22,000
LOCAL COMMUNITY STABILIZATION SH	22,209	23,252	33,138	29,000
PENALTIES & INTEREST ON TAXES	7		2	
INTEREST	2,174	3,617	7,075	5,000
REIMBURSEMENTS		10		
TOTAL GEN. HIGHWAY REVENUES	243,851	253,892	290,990	286,000
446 - HIGHWAYS & STREETS				
ADMINISTRATION WAGES	8,500	8,382	7,754	5,500
ADMINISTRATION FICA	634	663	589	425
ADMIN EMPLOYERS SHARE OF PENSION			517	550
HEALTH INS EXPENSE-HEALTH SAVINGS			217	
ADMIN BENEFITS	1,338	1,201	408	1,000
CONTRACTED SERVICES				10,000
AUDIT SERVICES		1,290	1,265	1,500
SIDEWALK REPLACEMENT PROGRAM	2,570	18,676	10,398	15,000
STREET REPAIRS	236,452			
CAPITAL IMPROV BOND II - PRIN	111,900	111,900	115,900	118,000
CAP IMPROV BOND II INTEREST	15,488	13,296	11,723	9,500
TOTAL HIGHWAYS & STREETS	376,882	155,408	148,771	161,475
450 - MAINTENANCE/CONSTRUCTION				
STREET ADMIN SALARY	20,980	21,494	25,298	35,750
STREET ADMIN FICA	1,605	1,744	1,935	2,900
EMPLOYERS SHARE OF PENSION	3,169	4,055	3,786	3,625
STREET ADMIN BENEFITS	719	748	748	1,925
TOTAL MAINTENANCE/CONST.	26,473	28,041	31,767	44,200
TOTAL GEN. HIGHWAY EXPENDITURES	403,355	183,449	180,538	205,675
REVENUES - EXPENDITURES	(159,504)	70,443	110,452	80,325



DOWNTOWN DEVELOPMENT AUTHORITY

Under the provisions of Act 197 of Public Acts of 1975 of the State of Michigan, as amended, the Downtown Development Authority was established in 2004, in the Village of Lake Odessa. The Act was developed to assist units of government in their encouragement of historic preservation and to encourage and promote economic development, growth and revitalization in central business districts of Michigan municipalities.

DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
REVENUES				
CURRENT REAL PROPERTY TAXES	36,647	39,828	42,820	38,000
INTEREST	64	93	767	300
DONATIONS-PRIVATE SOURCES	(33,752)	860	925	900
TOTAL DDA REVENUES	2,959	40,781	44,512	39,200
EXPENDITURES				
OFFICE SUPPLIES	31			50
POSTAGE		11	15	20
DUES & MEMBERSHIPS	25	25	25	25
EDUCATION & TRAINING				500
CONTRACTED SERVICES	665	868	7,865	15,000
AUDIT SERVICES		129	127	150
COMMUNITY PROMOTION	645	90		
ADVERTISING	500	750	961	1,000
BEAUTIFICATION	3,700	3,824	56,392	8,300
CHRISTMAS DECORATIONS	1,364	864	972	1,000
TOTAL DDA EXPENDITURES	6,930	6,561	66,357	26,045
REVENUES - EXPENDITURES	(3,971)	34,220	(21,845)	13,155



ARTS COMMISSION

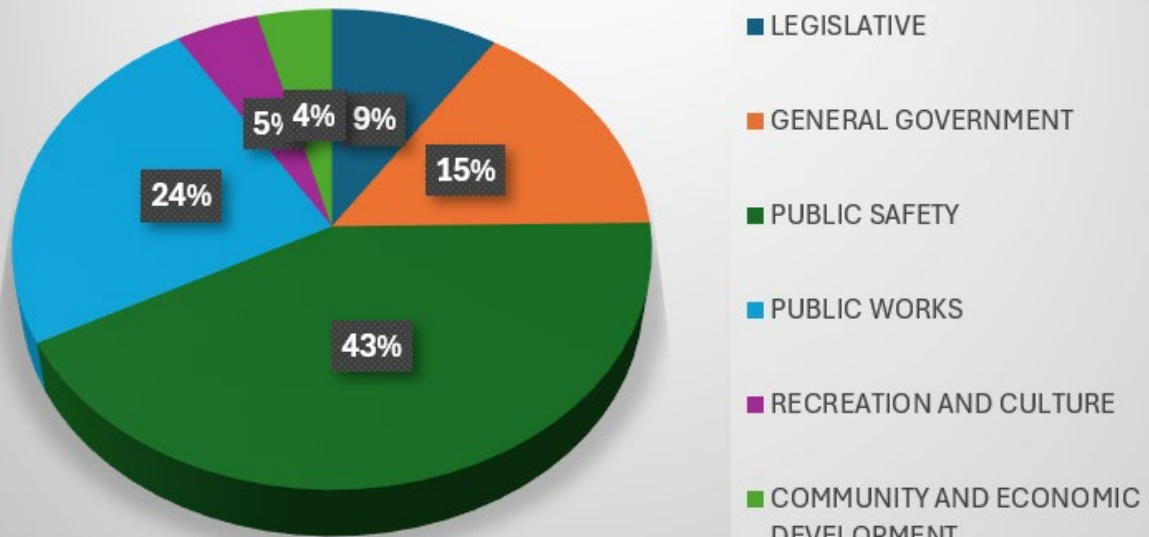
DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL UNAUDITED	2024-25 ADOPTED BUDGET
REVENUES				
STATE GRANTS	973	15,428	11,548	10,000
ART IN THE PARK REVENUE-NEXT FY	2,210	3,170	3,780	3,000
FOOD BOOTH FEES	555	535	505	500
CONCESSIONS	1,470	794		
ART IN THE PARK REVENUE	1,740	2,495	3,300	3,000
INTEREST		21	326	200
DONATIONS-PRIVATE SOURCES	8,200	7,300	10,875	7,000
MISC REVENUE	697	789		
TOTAL ARTS COMMISSION REVENUES	15,845	30,532	30,334	23,700
EXPENDITURES				
OFFICE SUPPLIES			105	150
SUPPLIES	2,115	701	284	300
POSTAGE	220	176	230	250
CREDIT CARD FEES			(123)	200
OPERATING EXPENSE	195	140	124	150
T-SHIRTS	311	128	666	500
SOUND	1,500	1,513	1,633	1,650
ROLLS	155	187		
CONCESSIONS SUPPLIES	427	183	345	400
SECURITY			300	150
AUDIT SERVICES		129	127	150
RADIOS	100	100	144	150
TELEPHONE	628	595	521	600
ADVERTISING	7,283	3,729	7,842	8,332
OPER EXP-GRANT DISBURSEMENT			50	50
PUBLIC ART PROJECT				3,250
CLEAN UP	150	114		
KIDS AREA		6	314	500
ENTERTAINMENT	1,250	1,250	1,725	1,800
PORT A POTTY	545	590	590	600
GOLF CART RENTALS			1,103	1,200
TENT, TABLES, CHAIR RENTALS			736	800
MISCELLANEOUS EXPENSE	210	326	885	100
REFUND/REIMBURSEMENTS	360	160	190	200
PROJECT COSTS	2,525	3,806		
PARK IMPROVEMENTS		452	5,021	4,000
TOTAL ARTS COMMISSION EXPEND.	17,974	14,285	22,812	25,482
REVENUES - EXPENDITURES	(2,129)	16,247	7,522	(1,782)



SUPPLEMENTAL INFORMATION

2024-25 ADOPTED BUDGET	
GENERAL FUND	
BEGINNING FUND BALANCE	1,441,211
EXPECTED REVENUES	963,550
EXPECTED EXPENDITURES	
LEGISLATIVE	91,165
GENERAL GOVERNMENT	151,500
PUBLIC SAFETY	416,685
PUBLIC WORKS	235,350
RECREATION AND CULTURE	45,220
COMMUNITY AND ECONOMIC DEVELOPMENT	40,555
TOTAL EXPENDITURES	980,475
NET INCOME (LOSS)	(16,925)
ENDING FUND BALANCE	1,424,286

General Fund by Category





SUPPLEMENTAL INFORMATION

2024-25 ADOPTED BUDGET	
MAJOR STREET FUND	
BEGINNING FUND BALANCE	562,750
EXPECTED REVENUES	213,500
EXPECTED EXPENDITURES	129,605
REVENUES - EXPENDITURES	83,895
ENDING FUND BALANCE	646,645

2024-25 ADOPTED BUDGET	
LOCAL STREET FUND	
BEGINNING FUND BALANCE	352,268
EXPECTED REVENUES	188,250
EXPECTED EXPENDITURES	185,315
REVENUES - EXPENDITURES	2,935
ENDING FUND BALANCE	355,203

2024-25 ADOPTED BUDGET	
GENERAL HIGHWAY FUND	
BEGINNING FUND BALANCE	521,886
EXPECTED REVENUES	286,000
EXPECTED EXPENDITURES	205,675
REVENUES - EXPENDITURES	80,325
ENDING FUND BALANCE	602,211

2024-25 ADOPTED BUDGET	
DDA FUND	
BEGINNING FUND BALANCE	75,505
EXPECTED REVENUES	39,200
EXPECTED EXPENDITURES	26,045
REVENUES - EXPENDITURES	13,155
ENDING FUND BALANCE	88,660



SUPPLEMENTAL INFORMATION

ARTS COMMISSION FUND		2024-25 ADOPTED BUDGET
BEGINNING FUND BALANCE		40,873
EXPECTED REVENUES		23,700
EXPECTED EXPENDITURES		25,482
REVENUES - EXPENDITURES		(1,782)
ENDING FUND BALANCE		39,091

WATER FUND		2024-25 ADOPTED BUDGET
BEGINNING FUND EQUITY		7,149,509
EXPECTED REVENUES		975,500
EXPECTED EXPENDITURES		825,644
REVENUES - EXPENDITURES		149,856
ENDING FUND EQUITY		7,299,365

FUND NAME	2023-24 ACTUAL UNAUDITED ENDING BALANCE	2024-25 ADOPTED BUDGET ENDING BALANCE	EXPECTED CHANGE IN FUND BALANCE
GENERAL	1,441,211	1,424,286	(16,925)
MAJOR STREET	562,750	646,645	83,895
LOCAL STREET	352,268	355,203	2,935
GENERAL HIGHWAY	521,886	602,211	80,325
DOWNTOWN DEVELOPMENT AUTHOR.	75,505	88,660	13,155
ARTS COMMISSION	40,873	39,091	(1,782)
WATER	7,149,509	7,299,365	149,856