

★ VILLAGE ★
of Lake Odessa

FISCAL YEAR 2023-2024 ADOPTED BUDGET

March 1, 2023 – February 29, 2024



Table of Contents

Annual Budget Development Overview	3
Fund Summaries	3
Village Manager’s Message	4
Organizational Chart	6
Village Council	7
Village Staff	8
Background / General Information	9
History	9
Demographics	10
Capital Improvement Plan	11
General Fund	13
Revenues.....	13
Appropriations	14
Governing Body.....	14
Manager’s Department.....	14
Page Building.....	15
Police Department	16
Department of Public Works	17
Park and Recreation.....	18
Utilities, Zoning and Economic Development.....	18
General Fund Overview	19
Major Street Fund	20
Local Street Fund	21
Water Fund	22
General Highway Fund	24
Downtown Development Authority	25
Arts Commission	26
Car Show	27
Supp. Information	28



ANNUAL BUDGET DEVELOPMENT OVERVIEW

Welcome to the Village of Lake Odessa’s budget document for Fiscal Year 2023-2024, which begins March 1, 2023 and continues through February 29, 2024. 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, Arts Commission, and the Car Show** funds.



VILLAGE MANAGER'S BUDGET MESSAGE

February 20, 2023

To the Lake Odessa Village Council,

Attached for your review is the proposed Fiscal Year 2023-2024 budget for the Village of Lake Odessa, which provides forecasted revenues and proposed expenditures for the coming fiscal year which begins March 1, 2023 and concludes February 29, 2024. The Village Council reviewed a draft of this budget in a workshop session held on February 6, 2022.

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. The sound financial practices over the years has 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 fortunate to have excellent employees that work to keep their community one of the best in Ionia County. 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 DPW Supervisor Jesse Trout, Chief of Police Kendra Backing, and Village Treasurer Kathy Forman – each of these individuals have been instrumental in providing continuous, high-level service that Lake Odessa residents come to expect.

As presented, the budget projects \$2,519,082.14 in total appropriations across all Village funds. Overall budget revenues total \$2,655,037.04. With this budget, a total surplus of \$135,954.90 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:

- At the Village’s Water Plant, a new security fence will be placed around the perimeter, as well as the sandblasting the exteriors of both iron removal plants.
- The 2018 voter-passed law made Michigan the first state in the Midwest to legalize the possession and use of recreational marijuana for adults through Proposal 1. The measure created an excise sales tax of 10 percent, which was to be levied on marijuana sales at retailers and microbusinesses. Proposal 1 required that revenue from the tax be dedicated to local governments, K-12 education, and road and bridge maintenance. Michigan marijuana shops sold \$8.3 million worth of recreational marijuana in the first five weeks of sales, since December 1, generating \$1.4 million in combined excise and sales taxes. The excise revenue will increase funding to the Michigan Transportation Fund and increased revenue projections are accounted for in the FY 2023-24 budget in both the Major Street Fund and Local Street Fund.
- The construction of a modified Phase 1 of the Jordan Lake Trail, in partnership with Odessa Township and the nonprofit Jordan Lake Trail Board, is currently set to commence during this fiscal year and is expected to cost approximately \$200,000, utilizing grant funding through the Michigan Department of Transportation (MDOT) and funds raised by the Jordan Lake Trail Board.
- The DPW will be purchasing a “leaf trailer” that will be used for leaf collection during the fall. This trailer will allow for faster and more efficient collection of leaves from properties within the Village.
- This budget was created with a 5.5% pay increase for all employees.
- Employee health insurance costs continue to rise – after working with the Village’s insurance provider, the Village now offers an HSA plan for full-time Village employees.

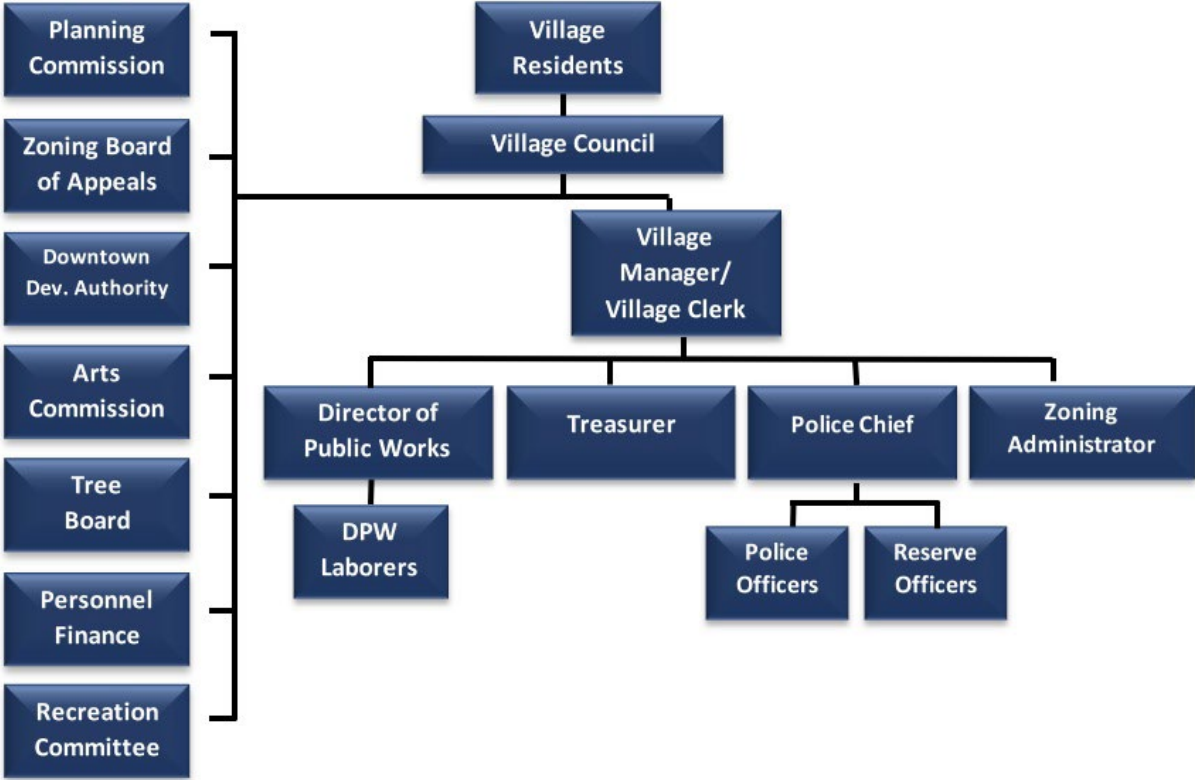
Details of the Fiscal Year 2022-2023 Budget is outlined in the following pages. I look forward to discussing this plan with the Village Council and engaging with the community on the implementation of a carefully considered Village budget.

Sincerely,



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, Street’s 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*

Renton Joling, *Police Officer, Serving Lake Odessa since 2022*

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 \$300k 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.

DEMOGRAPHICS

POPULATION

MEDIAN HOUSEHOLD INCOME

HOUSING & TRANSPORTATION



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 2023/2024								
Rubber Crack Fill Street Repairs				\$20,000.00	\$15,000.00			\$35,000.00
Jordan Lake Trail Phase 1A - MDOT TAP Grant/DNR Rec Grant. Phase II						\$200,000.00		\$200,000.00
Fiscal Year 2024/2025								
Infrastructure Improvements - Johnson, Emerson, Lincoln		\$500,000.00		\$150,000.00	\$300,000.00			\$950,000.00
Old DPW Building Roof Replacement & Building Renovation	\$100,000.00	\$75,000.00						\$175,000.00
Chip/Fog Seal - Tupper Lake St (west limits to 4th Ave), Washington Blvd				\$65,000.00				\$65,000.00
Beach Pavilion Replacement						\$120,000.00		\$120,000.00
Jordan Lake Trail Phase 1B - MDOT TAP Grant/DNR Rec Grant. Phase II						\$700,000.00		\$700,000.00
Fiscal Year 2025/2026								
Infrastructure Improvements - 2nd Ave, 3rd Ave		\$550,000.00	\$277,200.00		\$277,200.00			\$1,104,400.00
Fiscal Year 2026/2027								
Paving - Tupper (4th Ave to Jordan Lake Ave)				\$180,000.00				\$180,000.00
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)		\$600,000.00	\$300,000.00		\$300,000.00			\$1,200,000.00
/13/2023 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	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED
CURRENT REAL PROPERTY TAXES	451,101	459,771	479,067	480,000
CURRENT PERSONAL PROPERTY TAX	31,273	29,929	27,726	30,000
DELINQUENT REAL PROPERTY TAX	0	0	0	0
MANUFACTURED HOUSING FEES	519	516	462	450
LOCAL COMMUNITY STABILIZATION	75,182	80,524	82,452	82,000
PENALTIES AND INTEREST ON TAXES	172	728	491	300
PROPERTY TAX ADMINISTRATION FEE	7,189	7,342	7,582	7,500
LIQUOR LICENSE FEES	1,794	1,930	1,757	1,800
CABLE TV FRANCHISE	4,605	4,778	2,526	2,600
SPECIAL USE/ ZBA PERMIT	200	0	400	500
ZONING PERMIT FEES	375	600	552	550
OTHER FEDERAL GRANTS	12,115	0	0	0
STATE GRANTS	24,028	6,662	0	0
METRO ACT	8,749	9,103	9,018	9,100
STATE REVENUE SHARING	180,993	210,200	186,803	205,694
EVIP PAYMENTS	38,960	47,222	47,689	50,550
TREE GRANT	1,200	1,200	0	1,200
VEHICLE RENTAL INCOME	31,176	28,197	15,000	15,000
STATE/ FEDERAL GRANTS	0	0	0	0
MOWING	525	180	380	500
MAY CLEAN UP (NON RESIDENTS)	100	100	50	200
PARKING TICKET FEES	80	495	50	250
ORDINANCE FINES	2,719	3,503	1,600	2,000
INTEREST	2,823	1,046	4,380	5,000
RENTS BUILDING LAND	4,201	2,651	2,851	2,000
SALE OF FIXED ASSET	15,460	0	0	20,000
CONTRIBUTION FROM LOCAL UNITS	0	34,952	0	50,000
DONATIONS-PRIVATE SOURCES	500	0	1,500	1,500
REIMBURSEMENTS	1,301	3,238	0	0
MISC REVENUE	8,240	2,727	3,270	500
MISC REVENUE-POLICE	10,877	801	565	1,000
MISC REVENUE-POLICE 302 FUNDS	500	0	0	0
MISC REVENUE-GENERAL	7,775	5,501	12,578	7,000
NOTE PROCEED	0	9,800	0	0
TOTAL REVENUES FOR GENERAL FUND	924,731	953,696	888,750	977,194

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	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED
Dept 101 - GOVERNING BODY				
TRUSTEE MEETING FEES	10,200	7,313	8,500	9,000
TREASURER - CLERK WAGES	9,846	10,000	10,000	15,000
EMPLOYER FICA	1,020	1,321	0	0
EMPLOYERS SHARE OF PENSION	0	0	0	1,500
WORKMEN'S COMPENSATION	39	97	100	300
MEALS & MILEAGE	0	0	0	100
OFFICE SUPPLIES	2,020	1,764	1,500	1,500
SUPPLIES	0	0	0	100
POSTAGE	300	300	(8)	200
CONTRACTED SERVICES	32,825	20,805	20,000	20,000
ATTORNEY FEES	0	0	3,500	5,000
AUDIT SERVICES	0	0	6,000	6,000
DUES & MEMBERSHIPS	1,957	2,106	3,200	3,200
EDUCATION & TRAINING	3,850	3,318	1,500	5,500
NOTARY & FIDUCIARY BONDS	40	140	40	100
SAFE DEPOSIT BOX RENTAL	15	25	15	15
DOWNTOWN DEVELOPMENT	0	0	15,724	15,000
COMMUNICATION EXPENSE	781	970	900	900
COMMUNITY PROMOTION	0	3,991	6,050	8,000
PRINTING & PUBLISHING	1,969	1,290	1,000	1,000
COUNTER DRAIN	5,743	5,735	41,671	15,000
MISC EXPENSE	2,286	200	200	200
CAPITAL OUTLAY	0	44,752	0	0
Totals for dept 101 - GOVERNING BODY	72,891	104,126	119,893	107,615

GENERAL FUND - MANAGER'S DEPARTMENT

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED
Dept 172 - MANAGERS				
DEPT HEAD WAGES	29,201	30,070	30,840	36,450
EMPLOYER FICA	2,181	2,234	2,665	3,171
EMPLOYERS SHARE OF PENSION	0	0	0	3,200
HEALTH INSURANCE EXPENSE	2,463	3,795	0	4,500
DENTAL INSURANCE EXPENSE	328	330	0	450
OPTICAL PLAN EXPENSE	30	29	0	60
WELLNESS PROGRAM	0	0	0	0
DISABILITY INSURANCE	422	460	477	500
LIFE INSURANCE EXPENSE	98	99	138	150
WORKMEN'S COMPENSATION	0	37	150	150
MEALS & MILEAGE	0	0	0	200
OFFICE SUPPLIES	706	167	1,692	1,500
CLOTHING EXPENSE	0	0	0	0
GASOLINE PURCHASES	0	0	0	0
ATTORNEY FEES	0	3,704	2,000	2,000
DUES & MEMBERSHIPS	972	725	620	1,000
EDUCATION & TRAINING	136	728	1,195	3,000
COMMUNICATION EXPENSE	1,032	1,569	1,200	1,200
Totals for dept 172 - MANAGERS	37,568	43,947	40,977	57,531

GENERAL FUND - PAGE MEMORIAL BUILDING

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED
Dept 265 - PAGE MEMORIAL BUILDING				
PART TIME WAGES	0	0	0	0
EMPLOYER FICA	0	0	0	0
EMPLOYERS SHARE OF PENSION	0	0	0	0
WORKMEN'S COMPENSATION	0	37	0	0
OFFICE SUPPLIES	37	0	0	0
SUPPLIES	1,793	4,190	500	2,000
POSTAGE	400	(188)	859	900
COMMUNICATION EXPENSE	999	1,051	1,200	1,200
GAS AND ELECTRIC	0	0	0	0
MAINTENANCE/REPAIR-BUILDING	1,709	3,896	4,000	4,000
MAINTENANCE/REPAIR-EQUIPMENT	0	570	1,000	1,000
MAINTENANCE-LANDSCAPING & GROUN	251	170	1,000	1,000
LEASED ASSETS/FURNITURE & EQUIP	0	0	0	0
CAPITAL OUTLAY	0	0	1,000	50,000
HARDWARE	845	0	18,210	5,000
SOFTWARE	275	0	780	500
Totals for dept 265 - PAGE MEM BLDG	6,309	9,725	28,548	65,600



GENERAL FUND - POLICE DEPARTMENT

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED
Dept 301 - POLICE				
DEPARTMENT HEAD WAGES	62,660	63,157	64,826	68,391
FULL TIME WAGES	135,662	140,341	90,000	150,311
OVER TIME WAGES	4,974	9,084	7,175	7,570
PART TIME WAGES	0	0	16,000	22,000
SICK TIME PAYOUT	890	0	0	0
NO FRINGE BENEFIT INCENTIVE	0	6,600	3,300	6,300
EMPLOYER FICA	15,314	16,442	19,680	20,762
EMPLOYERS SHARE OF PENSION	19,310	21,258	20,000	24,872
HEALTH INSURANCE EXPENSE	15,400	15,420	12,000	38,700
DENTAL INSURANCE EXPENSE	1,614	1,609	1,500	3,000
OPTICAL PLAN EXPENSE	256	248	200	800
WELLNESS PROGRAM	0	90	0	360
DISABILITY INSURANCE	2,708	2,933	2,500	3,050
LIFE INSURANCE EXPENSE	932	941	800	1,200
WORKMEN'S COMPENSATION	2,156	2,774	2,600	4,000
TUITION REIMBURSEMENT	0	0	0	2,000
MEALS & MILEAGE	105	203	200	500
VESTS	1,223	824	0	500
OFFICE SUPPLIES	1,210	1,481	500	750
SUPPLIES	5,326	3,936	0	2,000
RESERVE SUPPLIES	0	0	0	250
MEDICAL & PHYSICALS	0	0	842	1,000
CLOTHING EXPENSE	930	1,034	1,486	2,000
UNIFORM CLEANING	0	0	0	0
GASOLINE PURCHASES	4,898	8,033	8,000	9,500
CONTRACTED SERVICES	11,001	4,625	3,000	22,000
ATTORNEY FEES	0	0	350	1,000
DUES & MEMBERSHIPS	115	205	175	525
EDUCATION & TRAINING	2,606	4,762	2,500	2,500
RANGE QUALIFICATION	1,022	0	1,091	2,750
MEADOWBROOK INSURANCE	8,240	8,003	8,967	9,415
COMMUNICATION EXPENSE	4,794	5,056	5,150	6,150
COMMUNITY PROMOTION	291	141	145	350
MAINTENANCE/REPAIR-EQUIPMENT	280	169	150	1,500
MAINTENANCE/REPAIR-VEHICLE	11,177	2,409	4,500	2,000
RENTALS	960	960	0	0
ACT 302 TRAINING	0	1,517	200	500
CAPITAL OUTLAY-EQUIPMENT	14,589	0	0	7,000
CAPITAL OUTLAY-VEHICLES	0	0	0	44,000
CAPITAL OUTLAY-OFFICE FURNITURE	0	0	0	1,000
OFFICE EQUIP-COMPUTERS	0	0	0	0
HARDWARE	780	0	0	1,000
SOFTWARE	144	0	624	1,500
Totals for dept 301 - POLICE	331,569	324,255	278,460	473,006



GENERAL FUND - DEPARTMENT OF PUBLIC WORKS

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED
Dept 441 - PUBLIC WORKS				
DEPT HEAD WAGES	12,560	18,882	19,437	20,506
FULL TIME WAGES	45,961	41,381	45,341	47,835
OVER TIME WAGES	1,695	1,553	1,845	1,946
PART TIME WAGES	6,132	8,321	6,361	4,000
SICK TIME PAYOUT	0	1,220	0	0
NO FRINGE BENEFIT INCENTIVE	3,000	6,300	3,300	6,300
EMPLOYER FICA	5,753	6,404	7,893	8,327
EMPLOYERS SHARE OF PENSION	7,419	7,978	8,948	9,440
HEALTH INSURANCE EXPENSE	0	0	4,501	0
DENTAL INSURANCE EXPENSE	582	456	1,000	1,100
OPTICAL PLAN EXPENSE	56	38	100	150
WELLNESS PROGRAM	0	0	0	0
DISABILITY INSURANCE	954	924	1,166	1,200
LIFE INSURANCE EXPENSE	319	299	350	350
WORKMEN'S COMPENSATION	3,281	4,190	5,000	5,000
MEALS & MILEAGE	0	0	0	0
OFFICE SUPPLIES	347	306	250	250
SUPPLIES	5,759	1,578	3,500	4,000
MEDICAL & PHYSICALS	463	252	408	350
CLOTHING EXPENSE	982	953	800	1,000
GASOLINE PURCHASES	5,149	7,243	9,500	9,000
CONTRACTED SERVICES	0	0	1,891	0
DUES & MEMBERSHIPS	680	988	800	1,200
EDUCATION & TRAINING	210	225	150	500
MEADOWBROOK INSURANCE	7,042	7,550	7,168	7,900
LICENSE FEES	35	80	79	300
COMMUNICATION EXPENSE	1,292	1,481	1,126	1,200
STREET REPAIRS	0	0	0	0
MAY CLEAN UP	2,266	2,987	3,991	9,000
GAS AND ELECTRIC	1,792	2,434	2,800	3,200
MAINTENANCE/REPAIR-BUILDING	11,696	1,563	12,000	5,000
MAINTENANCE/REPAIR-EQUIPMENT	9,104	4,265	8,000	8,000
MAINTENANCE-LANDSCAPING	387	500	0	500
MAINTENANCE/REPAIR-VEHICLE	2,386	427	1,000	3,000
MAINTENANCE/REPAIR-TREES	500	500	500	500
REFUSE REMOVAL	720	720	800	1,200
EQUIPMENT RENTAL EXPENSE	4,345	0	0	500
LEASED ASSETS	0	0	0	0
SAFETY	1,040	1,363	1,000	1,500
MISC EXPENSE	1,723	112	0	1,000
PROJECT COSTS	0	3,745	2,175	3,500
CAPITAL OUTLAY-EQUIPMENT	118,111	137,708	33,000	131,000
CAPITAL OUTLAY-VEHICLES	0	0	0	0
Totals for dept 441 - PUBLIC WORKS	263,742	274,926	196,180	299,755

GENERAL FUND - PARKS AND RECREATION

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED
DESCRIPTION				
Dept 751 - PARKS AND RECREATION				
PART TIME WAGES	0	0	0	14,000
WORKMEN'S COMPENSATION	163	208	171	270
SUPPLIES	2,070	2,513	3,200	2,500
SWIFTY'S PLACE	2,346	207	336	250
GAS AND ELECTRIC	3,541	3,697	3,600	3,800
MAINTENANCE/REPAIR-BUILDING	4,261	3,030	3,958	3,500
MAINTENANCE/REPAIR-EQUIPMENT	1,449	1,762	24,733	2,000
LANDSCAPING & GROUNDS	3,896	6,151	24,174	6,000
CAPITAL OUTLAY	0	0	0	50,000
DEBT PRINCIPAL	0	2,450	0	0
COMMUNICATION EXPENSE	250	207	0	0
Totals for dept 751 - PARKS AND REC	17,977	20,225	60,172	82,320

GENERAL FUND - UTILITIES, ZONING & ECONOMIC DEVELOPMENT

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED
DESCRIPTION				
Dept 448 - PUBLIC UTILITIES-STREET LIGHTING				
STREET LIGHT EXPENSE	28,034	32,913	34,000	34,000
Totals for dept 448 - PUBLIC UTILITIES	28,034	32,913	34,000	34,000
Dept 536 - WATER/SEWER				
SEWER EXPENSE	2,810	2,927	3,400	3,500
WATER EXPENSE	1,282	1,638	1,800	1,900
Totals for dept 536 - WATER/SEWER	4,092	4,565	5,200	5,400
Dept 722 - ZONING				
PART TIME WAGES	6,534	6,693	7,034	7,421
EMPLOYER FICA	500	512	666	703
OFFICE SUPPLIES	0	0	100	200
PLANNING & ZONING - OTHER	0	0	0	30,000
COMMUNICATIONS EXPENSE	0	179	413	250
Totals for dept 722 - ZONING	7,034	7,384	8,213	38,574
Dept 728 - ECONOMIC DEVELOPMENT				
CONTRACTED SERVICES	1,924	2,000	2,000	2,000
ENHANCEMENT PROJECTS	0	0	0	0
CHRISTMAS DECORATIONS	0	0	0	0
Totals for dept 728 - ECONOMIC DEV	1,924	2,000	2,000	2,000



GENERAL FUND OVERVIEW

GENERAL FUND REVENUE AND EXPENSES

DESCRIPTION	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED BUDGET
BALANCE SHEET / GENERAL		
GOVERNING BODY	119,893	107,615
MANAGERS	40,977	57,531
PAGE MEMORIAL BUILDING	28,548	65,600
POLICE	278,460	473,006
PUBLIC WORKS	196,180	299,755
PUBLIC UTILITIES-STREET LIGHTING	34,000	34,000
WATER/SEWER	5,200	5,400
ZONING	8,213	38,574
ECONOMIC DEVELOPMENT	2,000	2,000
PARKS AND RECREATION	60,172	82,320
REVENUES - FUND 101	888,750	977,194
APPROPRIATIONS - FUND 101	773,643	1,165,801
NET OF REVENUES/APPROPRIATIONS	115,107	(188,607)



MAJOR STREET FUND

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED BUDGET
REVENUES				
ACT 51 / STREETS	188,757	210,922	207,000	210,160
INTEREST	3,003	1,731	2,700	2,700
REIMBURSEMENTS	0	0	0	0
MISC REVENUE	0	0	0	0
NET OF REVENUES	191,761	212,653	209,700	212,860
APPROPRIATIONS				
Dept 449 - STREET DEPT (ACT 51)				
DEPT HEAD WAGES	3,605	3,696	3,600	4,500
EMPLOYER FICA	269	276	359	379
EMPLOYERS SHARE OF PENSION	0	0	359	379
ADMIN BENEFITS	539	582	1,107	1,150
COLD/HOT PATCH	454	536	564	800
SALT/SAND ROADS	4,873	2,701	4,000	5,625
CONTRACTED SERVICES	2,350	4,350	1,200	8,000
AUDIT SERVICES	0	0	1,290	1,500
STREET STRIPING	1,626	1,991	200	2,500
STREET SIGNS	1,324	1,378	0	1,000
STREET REPAIRS	11,297	294,513	72,000	20,000
BRUSH REMOVAL	0	0	0	0
VEHICLE RENTAL	0	0	0	2,000
VEHICLE RENTAL - STREET REPAIRS	5,543	3,964	0	5,000
VEHICLE RENTAL - SNOW REMOVAL	11,095	11,262	3,000	5,000
STORM SEWER	0	0	2,181	0
MISC EXPENSE	565	2,120	1,758	1,500
CIP - IONIA, PEARL, PLEASANT, EMERSON	0	0	0	0
TRANSFERS OUT	20,000	30,000	30,000	50,000
Totals for dept 449 - STREET DEPT	63,540	357,368	121,618	109,333
Dept 450 - MAINTENANCE / CONSTRUCTION				
MAINTENANCE WAGES	6,475	3,497	3,608	3,806
MAINTENANCE EMPLOYER FICA	261	267	369	389
MAINTENANCE ER SHARE OF PENSION	396	528	369	389
MAINTENANCE BENEFITS	142	145	172	200
Totals for dept 450 - MAINT. / CONST.	7,273	4,438	4,518	4,785
Dept 869 - SNOW REMOVAL				
SNOW REMOVAL WAGES	3,579	3,065	3,587	3,784
SNOW REMOVAL EMPLOYER FICA	0	223	359	379
SNOW REMOVAL SHARE OF PENSION	0	307	410	433
Totals for dept 869 - SNOW REMOVAL	3,579	3,595	4,356	4,596
NET OF APPROPRIATIONS	74,392	365,400	130,492	118,713
ESTIMATED REVENUES	191,761	212,653	209,700	212,860
ESTIMATED APPROPRIATIONS	74,392	365,400	130,492	118,713
NET OF REVENUE AND APPROPRIATIONS	117,369	(152,747)	79,208	94,146



LOCAL STREET FUND

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED
REVENUES				
OTHER STATE GRANTS	0	0	0	0
STATE REVENUE OTHER	0	0	0	0
ACT 51 / STREETS	63,588	72,233	72,000	70,057
INTEREST	1,283	910	550	750
REIMBURSMENTS	0	0	0	0
MISC REVENUE	35,315	38,630	40,160	40,000
TRANSFERS IN	20,000	30,000	30,000	50,000
NET OF REVENUES	120,186	141,773	142,710	160,807
Dept 449 - STREET DEPT (ACT 51)				
DEPT HEAD WAGES	1,442	1,478	1,500	1,800
EMPLOYER FICA	108	110	205	216
EMPLOYERS SHARE OF PENSION	0	0	0	216
ADMIN BENEFITS	215	233	886	500
COLD/HOT PATCH	454	536	564	0
SALT/SAND ROADS	4,873	2,701	4,000	5,650
CONTRACTED SERVICES	4,250	6,750	7,450	8,000
AUDIT SERVICES	0	0	903	1,000
STREET STRIPING	1,090	0	1,000	1,500
STREET SIGNS	0	945	395	500
STREET REPAIRS	13,220	246,049	151,116	15,000
BRUSH REMOVAL	0	0	0	0
VEHICLE RENTAL	0	0	0	2,000
VEHICLE RENTAL - STREET REPAIRS	8,849	3,377	2,000	3,000
VEHICLE RENTAL - SNOW REMOVAL	5,688	9,594	3,000	5,000
STORM SEWER	0	0	0	0
MISC EXPENSE	1,023	1,841	0	1,000
CIP - IONIA, PEARL, PLEASANT, EMERSON	0	0	0	0
Totals for dept 449 - STREET DEPT	41,213	273,614	173,019	45,383
Dept 450 - MAINTENANCE / CONSTRUCTION				
MAINTENANCE WAGES	14,558	5,594	5,812	6,132
MAINTENANCE EMPLOYER FICA	417	428	528	557
MAINTENANCE ER SHARE OF PENSION	634	845	950	1,002
MAINTENANCE BENEFITS	227	233	227	240
Totals for dept 450 - MAINT. / CONST.	15,836	7,100	7,517	7,931
Dept 869 - SNOW REMOVAL				
SNOW REMOVAL WAGES	3,636	2,964	3,587	3,784
SNOW REMOVAL FICA	0	216	100	106
SNOW REMOVAL SHARE OF PENSION	0	296	200	211
Totals for dept 869 - SNOW REMOVAL	3,636	3,476	3,887	4,101
NET OF APPROPRIATIONS	60,684	284,190	184,423	57,414
ESTIMATED REVENUES - FUND 203	120,186	141,773	142,710	160,807
ESTIMATED APPROPRIATIONS - FUND 203	60,684	284,190	184,423	57,414
NET OF REVENUES/APPROPRIATIONS - FUND 203	59,502	(142,416)	(41,714)	103,393



WATER FUND

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED
REVENUES				
WATER REVENUE	894,720	0	0	0
PENALTIES & INTEREST	3,837	6,914	5,500	5,500
FEDERAL GRANTS	0	0	0	0
STATE GRANTS	0	0	0	0
WELLHEAD PROTECTION	0	0	0	0
WATER HOOK UP FEES	0	332	2,795	4,000
WATER TURN ON/OFF FEES	830	0	0	0
FINAL READ INCOME	291	945,226	963,000	975,000
INTEREST	4,762	4,482	4,300	4,500
SALE OF FIXED ASSET	(231)	0	0	0
INCENTIVE PROGRAM	0	0	0	0
REIMB FROM WASTEWATER	0	0	0	0
MISC REVENUE	6,697	14,680	11,062	8,000
MISC REVENUE-OTHER	0			
NET REVENUES	910,905	971,634	986,657	997,000
Dept 536 - WATER/SEWER				
DEPT HEAD WAGES	50,015	51,282	50,994	60,000
FULL TIME WAGES	154,936	138,677	157,000	165,635
OVER TIME WAGES	3,707	2,824	2,000	2,704
PART TIME WAGES	1,537	0	76	6,000
SICK TIME PAYOUT	4,085	0	0	0
WATER LICENSE STIPEND	0	3,900	4,400	5,600
NO FRINGE BENEFIT INCENTIVE	0	0	0	3,000
EMPLOYER FICA	14,141	14,326	20,500	21,628
EMPLOYERS SHARE OF PENSION	16,162	16,759	22,550	23,790
HEALTH INSURANCE EXPENSE	27,941	46,373	42,000	46,600
HEALTH INSURANCE - HEALTH SAVINGS	0	0	0	10,400
ADMIN BENEFITS	4,327	4,408	5,227	6,000
DENTAL INSURANCE EXPENSE	3,490	4,759	5,338	5,500
OPTICAL PLAN EXPENSE	520	708	681	725
WELLNESS PROGRAM	0	0	0	0
DISABILITY INSURANCE	1,684	2,345	2,800	3,000
LIFE INSURANCE EXPENSE	604	734	855	925
WORKMEN'S COMPENSATION	1,589	1,968	2,350	2,479
MEALS & MILEAGE	0	33	0	200
OFFICE SUPPLIES	896	647	1,000	500
SUPPLIES	402	1,078	500	1,500

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

WATER FUND CONT.

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED BUDGET
CHEMICAL SUPPLIES	4,048	2,718	4,075	4,500
POSTAGE	2,138	1,954	1,564	1,600
MEDICAL & PHYSICALS	0	74	0	200
CLOTHING EXPENSE	743	973	1,200	1,200
GASOLINE PURCHASES	3,408	4,794	7,000	7,000
METER REPLACEMENT	1,627	4,245	26,000	10,000
HYDRANT REPLACEMENT	0	0	0	3,500
CONTRACTED SERVICES	17,872	15,291	36,837	85,000
ATTORNEY FEES	0	0	0	1,000
AUDIT SERVICES	0	0	3,353	3,600
DUES & MEMBERSHIPS	3,319	12,283	3,500	4,000
EDUCATION & TRAINING	0	2,455	700	2,500
WELLHEAD PROTECTION	0	0	0	5,000
BANK FEES	10	20	0	0
FLEET INSURANCE	15,000	15,500	15,500	15,500
WATER TESTING FEES	2,531	1,771	2,250	2,000
COMMUNICATION EXPENSE	3,971	4,654	5,000	4,500
PRINTING & PUBLISHING	240	193	150	200
GAS AND ELECTRIC	53,433	54,760	50,000	50,000
MAINTENANCE/REPAIR-BUILDING	1,413	1,629	1,000	20,000
MAINTENANCE/REPAIR-EQUIPMENT	2,525	8,973	54,000	10,000
MAINTENANCE/REPAIR-VEHICLE	380	465	0	1,500
MAINTENANCE/REPAIR-WATER LINES	913	11,754	3,500	4,000
MAINTENANCE/REPAIRS-TANKS	74,235	74,235	74,235	75,000
NEW WATER MAINS	0	0	15,000	5,000
WELL REPAIRS	37,589	0	5,000	5,000
IRON REMOVAL	49,795	0	59,548	55,000
EQUIPMENT LEASE PAYMENT	5,431	0	0	0
SCADA CONTROL SYSTEM	175	0	0	2,500
MISC EXPENSE	2,750	303	0	4,000
DEPRECIATION EXPENSE	251,935	254,353	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	3,910	0
CAPITAL OUTLAY-VEHICLES	0	0	0	0
HARDWARE	9,372	0	8,500	9,000
SOFTWARE	125	0	156	500
CAPITAL IMPROVEMENT BOND	0	0	26,600	30,400
CAPITAL IMPROVEMENT BOND II	0	0	16,500	17,700
USDA BOND 2016	0	0	69,000	71,000
INTEREST EXPENSE	80,110	77,765	41,221	73,288
BOND COSTS				
Totals for dept 536 - WATER DEPT	911,123	841,982	853,571	951,374
NET APPROPRIATIONS	911,123	841,982	853,571	951,374
ESTIMATED REVENUES - FUND 591	910,905	971,634	986,657	997,000
ESTIMATED APPROPRIATIONS - FUND 591	911,123	841,982	853,571	951,374
NET OF REVENUES/APPROPRIATIONS - FUND 591	(218)	129,652	133,087	45,626



GENERAL HIGHWAY FUND

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED BUDGET
REVENUES				
CURRENT REAL PROPERTY TAXES	202,164	206,048	214,587	215,000
CURRENT PERSONAL PROPERTY TAX	14,015	13,413	12,426	13,500
DELINQUENT REAL PROPERTY TAX	0	0	0	0
DELINQUENT PERSONAL PROPERTY TAXES	0	0	0	0
LOCAL COMMUNITY STABILIZATION SHARE	18,634	22,209	23,252	24,000
PENALTIES & INTEREST ON TAXES	6	7	0	0
INTEREST	3,509	2,174	3,070	3,100
REIMBURSEMENTS	0	0	10	0
MISC REVENUE	0	0	0	0
DEBT PRINCIPAL	0	0	0	0
NET REVENUES	238,329	243,850	253,344	255,600
EXPENSES				
Dept 446 - HIGHWAYS, STREETS				
ADMINISTRATION WAGES	8,292	8,500	8,500	11,100
ADMINISTRATION FICA	619	634	800	1,061
ADMIN EMPLOYERS SHARE OF PENSION	0	0	0	1,251
ADMIN BENEFITS	1,238	1,338	1,400	1,620
CONTRACTED SERVICES	0	0	0	0
AUDIT SERVICES	0	0	1,290	1,500
DOWNTOWN DEVELOPMENT	0	0	0	0
STREET REPAIRS	5,173	236,452	0	0
SIDEWALK REPLACEMENT PROGRAM	4,999	2,570	18,676	10,000
CIP - IONIA, PEARL, PLEASANT, EMERSON	0	0	0	0
MISC EPENSES	0	0	0	0
MTF BOND PAYMENT - PRINCIPAL	68,400	0	0	0
CAPITAL IMPROVEMENT BOND - PRIN	0	0	0	0
CAPITAL IMPROV BOND II - PRIN	36,400	111,900	111,900	115,900
MTF BOND INTEREST	8,350	0	0	0
CAP IMPROVE BOND I INTEREST	0	0	0	0
CAP IMPROV BOND II INTEREST	9,302	15,488	13,956	11,723
BOND COSTS	0	0	0	0
Totals for dept 446 - HIGHWAYS, STREETS	142,773	376,882	156,522	154,155
Dept 450 - MAINTENANCE / CONSTRUCTION				
STREET ADMIN SALARY	20,454	20,980	21,525	22,709
STREET ADMIN FICA	1,565	1,605	1,489	2,217
EMPLOYERS SHARE OF PENSION	2,377	3,169	3,500	2,438
STREET ADMIN BENEFITS	679	719	650	1,035
Totals for dept 450 - MAINTENANCE / CONSTRUCTION	25,076	26,473	27,164	28,399
NET APPROPRIATIONS	167,849	403,354	183,686	182,554
ESTIMATED REVENUES - FUND 204	238,329	243,850	253,344	255,600
ESTIMATED APPROPRIATIONS - FUND 204	167,849	403,354	183,686	182,554
NET OF REVENUES/APPROPRIATIONS - FUND 204	70,480	(159,504)	69,658	73,046



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	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED BUDGET
REVENUES				
CURRENT REAL PROPERTY TAXES	32,434	36,647	30,000	30,000
STATE GRANTS	50,000	0	0	0
INTEREST	74	64	63	65
DONATIONS-PRIVATE SOURCES	1,040	(33,752)	860	1,000
NET REVENUES	83,548	2,958	30,923	31,065
APPROPRIATIONS				
Dept 275 - DDA				
OFFICE SUPPLIES	0	30.71	0	50
CONTRACTED SERVICES	791	0	571	23,000
AUDIT SERVICES	0	0	129	150
DUES & MEMBERSHIPS	50	25	25	25
EDUCATION & TRAINING	0	0	0	500
COMMUNITY PROMOTION	0	646	90	0
ADVERTISING	0	500	750	1,000
MISC EXPENSE	50,010	0	0	0
BEAUTIFICATION	10,450	3,700	3,824	60,000
CHRISTMAS DECORATIONS	1,673	1,364	0	1,000
Totals for dept 275 - DDA	62,973	6,266	5,388	85,725
ESTIMATED REVENUES - FUND 248	83,548	2,958	30,923	31,065
APPROPRIATIONS - FUND 248	62,973	6,266	5,388	85,725
NET OF REVENUES/APPROPRIATIONS - FUND 248	20,575	(3,307)	25,535	(54,660)



ARTS COMMISSION

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED BUDGET
REVENUES				
ART IN THE PARK REVENUE-NEXT FY	20	2,210	2,500	2,500
ART IN THE PARK REVENUE	180	1,740	2,495	2,500
INTEREST	0	0	10	11
STATE GRANTS	5,515	973	6,741	8,000
FOOD BOOTH FEES	0	555	535	500
CONCESSIONS	0	1,470	794	0
DONATIONS-PRIVATE SOURCES	0	8,200	7,300	7,000
MISC REVENUE	0	697	789	0
NET REVENUES	5,715	15,845	21,164	20,511
APPROPRIATIONS				
Dept 752 - ARTS				
OPER EXPENSE-GRANT DISBURSEMENT	5,879	0	50	50
REFUND/REIMBURSEMENTS	125	0	10	60
SUPPLIES	0	2,115	0	0
OFFICE SUPPLIES	0	0	0	1,000
EVENT SUPPLIES	0	0	701	1,000
POSTAGE	29	220	200	200
ADMINISTRATIVE EXPENSE	0	0	140	150
OPERATING EXPENSE	0	0	0	0
T-SHIRTS	0	311	128	500
SOUND	0	1,500	1,513	1,600
ROLLS	0	155	187	0
CONCESSIONS SUPPLIES	0	427	183	400
SECURITY	0	0	0	300
CREDIT CARD FEES	0	0	0	0
AUDIT SERVICES	0	0	129	150
RADIOS	0	100	100	125
TELEPHONE	593	628	625	625
ADVERTISING	625	7,283	3,679	6,620
PUBLIC ART PROJECT	0	0	0	0
CLEAN UP	0	150	0	0
SANITATION SUPPLIES	0	0	114	150
KIDS AREA	0	0	6	500
ENTERTAINMENT	0	1,250	1,250	1,500
PORT A POTTY	0	545	590	600
DUMPSTER	0	0	0	0
GOLF CART RENTALS	0	0	0	1,250
TENTS, TABLES, CHAIR RENTALS	0	0	0	1,100
MISCELLANEOUS EXPENSE	0	210	326	0
PARK IMPROVEMENTS	0	0	452	5,621
PROJECT COSTS	0	2,525	3,756	0
Totals for dept 290 - Arts	7,251	17,419	14,139	23,501
NET APPROPRIATIONS	7,251	17,419	14,139	23,501
ESTIMATED REVENUES - FUND 290	5,715	15,845	21,164	20,511
ESTIMATED APPROPRIATIONS - FUND 290	7,251	17,419	14,139	23,501
NET OF REVENUES/APPROPRIATIONS	(1,536)	(1,574)	7,025	(2,990)



CAR SHOW

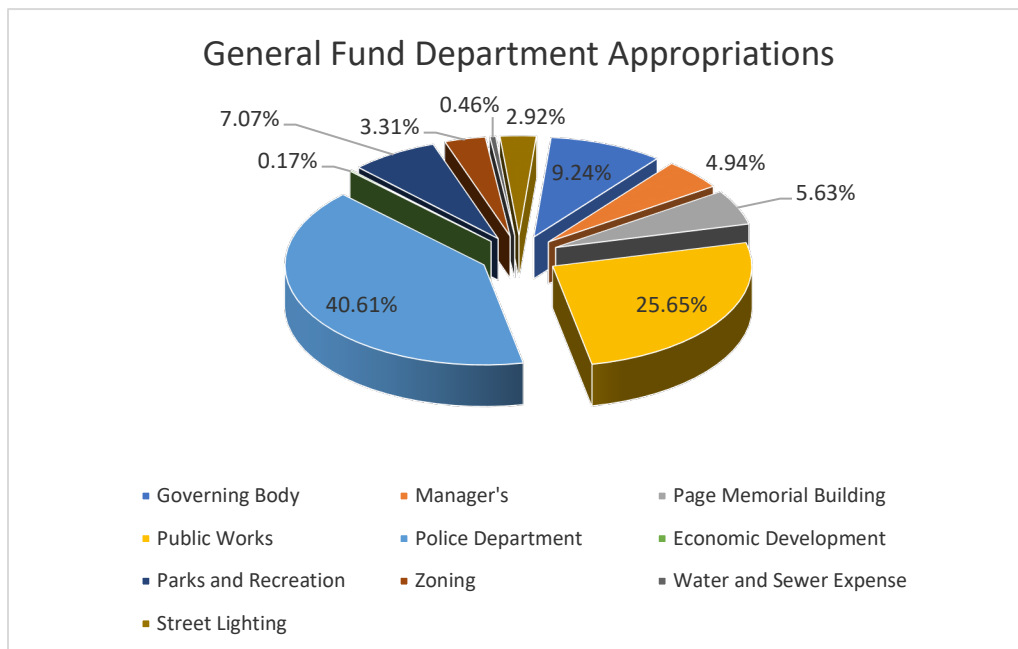
DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 PROJECTED FINAL	2023-2024 RECOMMENDED BUDGET
REVENUES				
FOOD BOOTH FEES	0	0	0	0
REGISTRATIONS	0	0	0	0
VENDORS	0	0	0	0
INTEREST	7	4	3	4
DONATIONS-PRIVATE SOURCES	0	0	0	0
T-SHIRT REVENUE	0	0	0	0
NET REVENUES	7	4	3	4
EXPENSES				
Dept 753 - CAR SHOW				
SUPPLIES	0	0	0	0
T-SHIRTS EXPENSE	0	0	0	0
ADVERTISING	0	0	0	0
TROPHIES	0	0	0	0
FLYERS	0	0	0	0
DOOR PRIZES	0	0	0	0
DJ	0	0	0	0
PORT A POTTY	0	0	0	0
Totals for dept 753 - CAR SHOW	0	0	0	0
NET APPROPRIATIONS	0	0	0	0
ESTIMATED REVENUES - FUND 291	7	4	3	4
APPROPRIATIONS - FUND 291	0	0	0	0
NET OF REVENUES/APPROPRIATIONS	7	4	3	4



SUPPLEMENTAL INFORMATION

GENERAL FUND		2023-2024
TOTAL EXPECTED REVENUES		977,194.00
TOTAL EXPECTED APPROPRIATIONS		1,165,800.58
NET OF REV AND APP		(188,606.58)
<i>BEGINNING FUND BALANCE</i>		1,120,166.63
<i>ENDING FUND BALANCE</i>		931,560.05

GENERAL FUND TOTAL APPROPRIATIONS	APPROPRIATIONS
Governing Body	107,615.00
Manager's	57,531.35
Page Memorial Building	65,600.00
Public Works	299,754.52
Police Department	473,006.21
Economic Development	2,000.00
Parks and Recreation	82,320.00
Zoning	38,573.50
Water and Sewer Expense	5,400.00
Street Lighting	34,000.00
Total	1,165,800.58





SUPPLEMENTAL INFORMATION

MAJOR STREETS	2023-2024
TOTAL EXPECTED REVENUES	212,859.60
TOTAL EXPECTED APPROPRIATIONS	118,713.10
NET OF REV AND APP	94,146.50
<i>BEGINNING FUND BALANCE</i>	469,015.92
<i>ENDING FUND BALANCE</i>	563,162.42

LOCAL STREETS	2023-2024
TOTAL EXPECTED REVENUES	160,807.44
TOTAL EXPECTED APPROPRIATIONS	57,414.29
NET OF REV AND APP	103,393.16
<i>BEGINNING FUND BALANCE</i>	244,847.41
<i>ENDING FUND BALANCE</i>	348,240.57

GENERAL HIGHWAY	2023-2024
TOTAL EXPECTED REVENUES	255,600.00
TOTAL EXPECTED APPROPRIATIONS	182,554.01
NET OF REV AND APP	73,046.00
<i>BEGINNING FUND BALANCE</i>	410,648.88
<i>ENDING FUND BALANCE</i>	483,694.88

WATER FUND	2023-2024
TOTAL EXPECTED REVENUES	997,000.00
TOTAL EXPECTED APPROPRIATIONS	951,373.97
NET OF REV AND APP	45,626.03
<i>BEGINNING FUND BALANCE</i>	883,516.35
<i>ENDING FUND BALANCE</i>	929,142.38

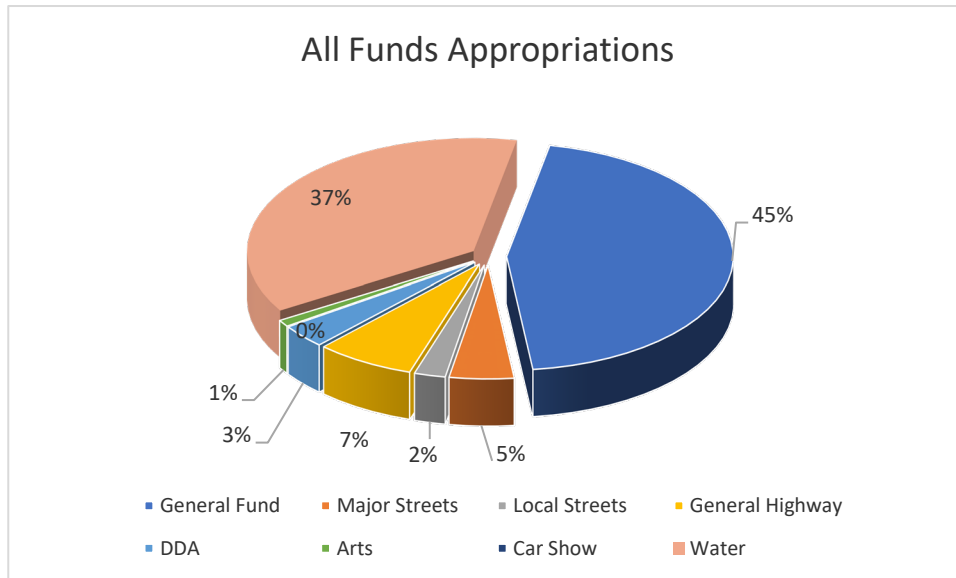
ARTS COMMISSION	2023-2024
TOTAL EXPECTED REVENUES	20,511.00
TOTAL EXPECTED APPROPRIATIONS	23,501.20
NET OF REV AND APP	(2,990.20)
<i>BEGINNING FUND BALANCE</i>	24,130.45
<i>ENDING FUND BALANCE</i>	21,140.25



SUPPLEMENTAL INFORMATION

DDA	2023-2024
TOTAL EXPECTED REVENUES	31,065.00
TOTAL EXPECTED APPROPRIATIONS	85,725.00
NET OF REV AND APP	(54,660.00)
<i>BEGINNING FUND BALANCE</i>	73,104.48
<i>ENDING FUND BALANCE</i>	18,444.48

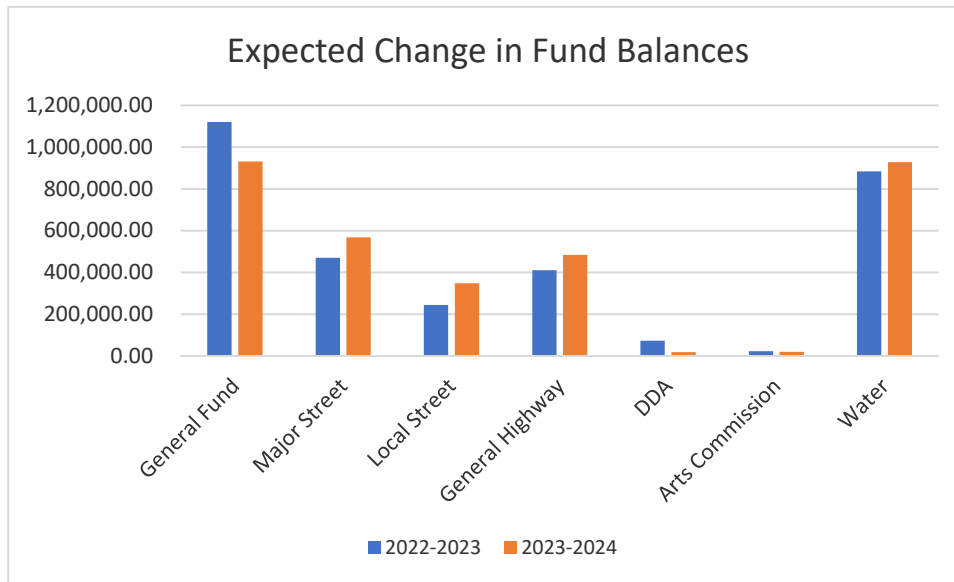
CAR SHOW	2023-2024
TOTAL EXPECTED REVENUES	0.00
TOTAL EXPECTED APPROPRIATIONS	0.00
NET OF REV AND APP	0.00
<i>BEGINNING FUND BALANCE</i>	6,353.86
<i>ENDING FUND BALANCE</i>	6,353.86





SUPPLEMENTAL INFORMATION

FUND	APPROPRIATIONS
General Fund	1,165,800.58
Major Streets	118,713.10
Local Streets	57,414.29
General Highway	182,554.01
DDA	85,725.00
Arts	23,501.00
Car Show	0.00
Water	951,373.97
TOTAL APPROPRIATIONS (ALL FUNDS)	2,585,081.95



Fund	2022-2023	2023-2024
General Fund	1,120,166.63	931,560.05
Major Street	470,122.92	568,625.42
Local Street	245,411.61	348,804.77
General Highway	410,648.88	483,694.88
DDA	73,104.48	18,444.48
Arts Commission	24,130.45	21,140.25
Water	883,516.35	929,142.38
	3,227,101.32	3,301,412.22