

★ VILLAGE ★
of Lake Odessa

FISCAL YEAR 2022-2023 ADOPTED BUDGET

March 1, 2022 – February 28, 2023



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 2022-2023, which begins March 1, 2022 and continues through February 28, 2023. 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 11, 2022

To the Lake Odessa Village Council,

Attached for your review is the proposed Fiscal Year 2022-2023 budget for the Village of Lake Odessa, which provides forecasted revenues and proposed expenditures for the coming fiscal year which begins March 1, 2022 and concludes February 28, 2023. The Village Council reviewed a draft of this budget in a workshop session held on February 7, 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 \$2,683,285.80 in total appropriations across all Village funds. Overall budget revenues total \$2,705,182.00. With this budget, a total surplus of \$21,896.21 will 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 2021-22 budget include the following:

- At the Village’s Water Plant, repairs to pumps and upgrades to the building are planned, which will allow the Village to continue to provide clean, healthy, and safe drinking water to the community.
- 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 2021-22 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 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.
- As the DPW garage expansion was completed in the 2021-2022 fiscal year, the need for the antiquated water building located on Jordan Lake Avenue (near the beach pavilion and the ambulance garage) is no longer there. The costs for the razing of this building have been included in this proposed budget.
- This budget was created with a 2.5% pay increase for all employees, with the exception of the Village Manager/ Village Clerk.
- Employee health insurance costs continue to rise – after working with the Village’s insurance provider, we are expecting an increase of 10.25% during this fiscal year, and proposed appropriations reflect this increase. Village staff will be working to find a way to reduce costs while maintaining quality coverage for Village employees.
- Though no major street project is forecast for the upcoming budget year, there will be two projects – a “mill and fill” project on Fourth Avenue, from Jordan Lake Street to Lakeview Drive and a “mill and fill” for portions of McArthur Street, Emerald Circle, and Morningside Drive -- budgeted for in 2022-2023.

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,

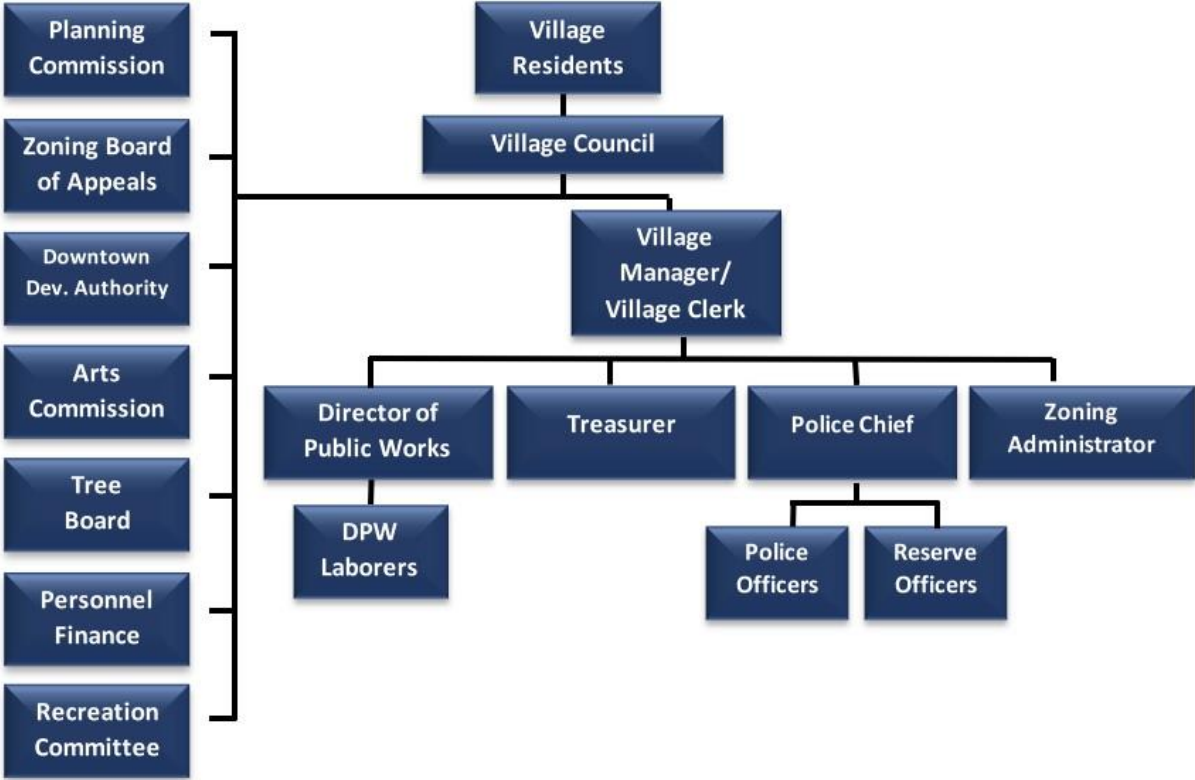
Patrick Reagan

Patrick Reagan
Village Manager/ Village Clerk



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

Melvin McCloud, President Pro Tem, *Term of Office: 2018-2022*

Currently serving on: Recreational / Special Projects Committee, Zoning Board of Appeals, Lakewood Wastewater Authority, Tree Board

Michael Brighton, Council Trustee, *Term of Office: 2018-2022*

Currently serving on: Personnel / Finance Committee, Website Committee

Jennifer Hickey, Council Trustee, *Term of Office: 2018-2022*

Currently serving on: Website Committee

Terri Cappon, Council Trustee, *Term of Office: 2020-2024*

Currently serving on: Personnel/ Finance Committee, Lakewood Recreational Authority

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



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

Patrick Reagan, *Village Manager/ Village Clerk, Serving Lake Odessa since: 2019*

MML Legislative Coordinator, FOIA Coordinator, Planning Commission, Tree Board, Downtown Development Authority, Arts Commission member

Kathy Forman, *Village 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*

Bryan Rader, *Police Officer, Serving Lake Odessa since: 2017*

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

Olivia Boot, *Police Officer, Serving Lake Odessa since: 2019*

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



BACKGROUND / GENERAL INFORMATION

HISTORY

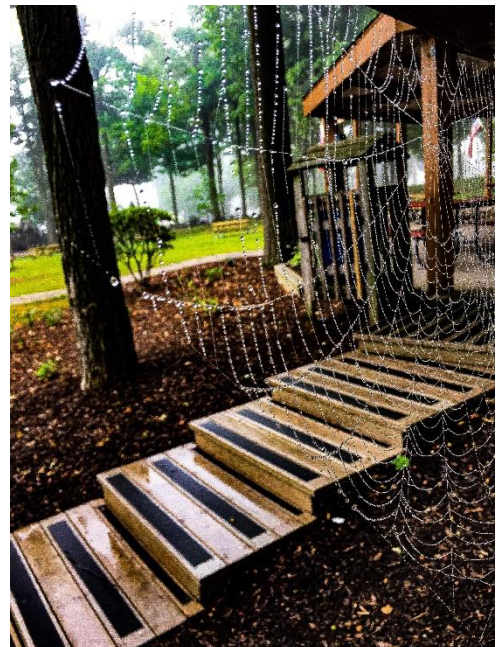
The Village of Lake Odessa was incorporated in 1887 by Humphrey R. Wager, a capitalist from Ionia and Saranac, after buying an 80-acre farm through which the Detroit, Lansing & Northern Railway was to build a new track to Grand Ledge and Grand Rapids. The original town, known as Bonanza, was settled 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

Lake Odessa's estimated population is 2,083 according to the most recent United States census estimates with a median age of 36.4. Between 2016 and 2017, the population of Lake Odessa, MI grew from 2,066 to 2,083, a 0.823% increase.

The ethnic composition of the population of Lake Odessa, MI is composed of 1,623 White Alone residents (79.8%), 325 Hispanic or Latino residents (16%), 51 Black or African American Alone residents (2.45%) and 36 Two or More Races residents (1.73%).

MEDIAN HOUSEHOLD INCOME

Households in Lake Odessa, MI have a median annual income of \$41,587, which is less than the median annual income of \$61,937 across the entire United States. This is in comparison to a median income of \$41,421 in 2016, which represents a 0.401% annual growth.

HOUSING & TRANSPORTATION

The median property value in Lake Odessa, MI was \$95,100 in 2017, which is 0.414 times smaller than the national average of \$229,700. Between 2016 and 2017, the median property value increased from \$91,300 to \$95,100, a 4.16% increase. The homeownership rate in Lake Odessa, MI is 62.3%, which is lower than the national average of 63.9%. People in Lake Odessa, MI have an average commute time of 24.2 minutes, and they commute by driving. Car ownership in Lake Odessa, MI is approximately the same as the national average, with an average of 2 cars per household.

All Data provided by the Census Bureau; ACS 5-year Estimate.



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						Loan	Total Project Cost
	General Fund	Water Fund	General Highway	Major Street Fund	Local Street Fund	Grant		
Fiscal Year 2022/2023								
Paving Morningside, McArthur, Emerald Circle					\$ 150,000			\$ 150,000
Sidewalk Extension on JLA (2nd St / north)			\$ 35,000					\$ 35,000
Watermain Extension Clark ST		\$ 30,000						\$ 30,000
Jordan Lake Trail Phase 1A - MDOT TAP Grant/DNR Rec Grant. Phase II						\$200,000		\$ 200,000
Waterworks/Apartment Building Demolition	\$ 30,000	\$ 10,000						\$ 40,000
Curb Repair and Paving, 4th Ave from JLS to LV				\$ 72,000.00				\$ 72,000.00
Fiscal Year 2023/2024								
Infrastructure Improvements - Johnson, Emerson, Lincoln		\$ 770,000		\$ 250,000	\$ 300,000			\$ 1,320,000
Old DPW Building Renovation	\$ 60,000	\$ 35,000						\$ 95,000
Sidewalk Extension			\$ 35,000					\$ 35,000
Jordan Lake Trail Phase 1B - MDOT TAP Grant/DNR Rec Grant. Phase II						\$ 700,000		\$ 700,000
Fiscal Year 2024/2025								
Fairgrounds Area/Baseball Field Rehabilitation - DNR Grant App	\$ 50,000					\$ 50,000		\$ 100,000
Chip/Fog Seal - Tupper Lake St (west limits to 4th Ave), Washington Blvd				\$ 65,000				\$ 65,000
Fiscal Year 2025/2026								
Infrastructure Improvements - 2nd Ave, 3rd Ave		\$ 554,400	\$ 277,200		\$ 277,200			\$ 1,108,800
Fiscal Year 2026/2027								
Paving - Tupper (4th Ave to Jordan Lake Ave)				\$ 180,000				\$ 180,000
Fiscal Year 2027/2028								
Micro Surfacing - Bonanza, Jordan Lake Ave - Raising Castings				\$ 150,000				\$ 150,000
Fiscal Year 2028/2029								
Infrastructure Improvements - 1st Ave, 2nd Ave, 3rd Ave (north of tracks)		\$ 600,000	\$ 300,000		\$ 300,000			\$ 1,200,000
2/7/2022 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	2019-20 ACTUAL	2020-2021 ACTUAL	2021-2022 PROJECTED FINAL	2022-2023 RECOMMENDED BUDGET
CURRENT REAL PROPERTY TAXES	424,094	451,101	447,048	440,000
CURRENT PERSONAL PROPERTY TAX	42,671	31,273	29,929	30,000
DELINQUENT REAL PROPERTY TAX	0	0	27,281	40,000
MANUFACTURED HOUSING FEES	569	519	500	400
LOCAL COMMUNITY STABILIZATION	32,018	75,182	80,524	80,000
PENALTIES AND INTEREST ON TAXES	955	172	44	50
PROPERTY TAX ADMINISTRATION FEE	6,962	7,189	7,342	7,500
LIQUOR LICENSE FEES	1,729	1,794	1,930	1,500
CABLE TV FRANCHISE	4,817	4,605	3,539	4,000
SPECIAL USE/ ZBA PERMIT	0	200	0	200
ZONING PERMIT FEES	1,050	375	600	550
OTHER FEDERAL GRANTS	0	12,115	0	0
STATE GRANTS	0	24,028	6,662	140,000
METRO ACT	7,918	8,749	9,103	9,000
STATE REVENUE SHARING	188,032	180,993	182,725	186,803
EVIP PAYMENTS	38,069	38,960	46,754	47,689
TREE GRANT	2,000	1,200	1,200	1,200
VEHICLE RENTAL INCOME	17,408	31,176	15,450	15,000
STATE/ FEDERAL GRANTS	0	0	0	0
MOWING	690	525	180	200
MAY CLEAN UP (NON RESIDENTS)	685	100	100	200
PARKING TICKET FEES	135	80	480	500
ORDINANCE FINES	2,499	2,719	3,478	2,000
INTEREST	3,604	2,823	900	1,000
RENTS BUILDING LAND	3,776	4,201	2,661	2,000
SALE OF FIXED ASSET	2,500	15,460	0	0
CONTRIBUTION FROM LOCAL UNITS	0	0	0	60,000
DONATIONS-PRIVATE SOURCES	3,458	500	0	500
REIMBURSEMENTS	1,590	1,301	3,238	1,500
MISC REVENUE	72	8,240	5,679	500
MISC REVENUE-POLICE	1,865	10,877	671	1,000
MISC REVENUE-POLICE 302 FUNDS	1,865	500	0	0
MISC REVENUE-GENERAL	11,450	7,775	1,529	7,000
SALE OF FIXED ASSET	2,500	0	0	
TOTAL REVENUES FOR GENERAL FUND	804,980	924,731	879,548	1,080,292

APPROPRIATIONS

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	2019-20 ACTUAL	2020-2021 ACTUAL	2021-2022 PROJECTED FINAL	2022-2023 RECOMMENDED BUDGET
Dept 101 - GOVERNING BODY				
TRUSTEE MEETING FEES	7,200	10,200	8,500	8,500
TREASURER - CLERK WAGES	6,174	9,846	10,000	7,380
EMPLOYER FICA	1,023	1,020	1,200	1,743
WORKMEN'S COMPENSATION	79	39	300	300
MEALS & MILEAGE	0	0	100	100
OFFICE SUPPLIES	2,660	2,020	1,500	1,500
POSTAGE	709	300	500	500
CONTRACTED SERVICES	36,516	32,825	21,000	32,000
ATTORNEY FEES	0	0	0	5,000
AUDIT SERVICES	0	0	0	6,750
DUES & MEMBERSHIPS	2,098	1,957	2,500	3,200
EDUCATION & TRAINING	886	3,850	3,318	1,500
NOTARY & FIDUCIARY BONDS	40	40	140	150
SAFE DEPOSIT BOX RENTAL	15	15	0	15
DOWNTOWN DEVELOPMENT	0	0	14,558	13,500
COMMUNICATION EXPENSE	597	781	850	850
COMMUNITY PROMOTION	0	0	6,441	8,000
PRINTING & PUBLISHING	1,407	1,969	1,000	1,000
COUNTER DRAIN	6,617	5,743	6,700	12,000
MISC EXPENSE	162	2,286	200	200
Totals for dept 101 - GOVERNING BODY	66,182	72,891	78,807	104,188

MANAGER'S DEPARTMENT

DESCRIPTION	2019-20 ACTUAL	2020-2021 ACTUAL	2021-2022 PROJECTED FINAL	2022-2023 RECOMMENDED BUDGET
Dept 172 - MANAGERS				
DEPT HEAD WAGES	26,422	29,201	30,088	30,840
EMPLOYER FICA	1,979	2,181	2,600	2,665
EMPLOYERS SHARE OF PENSION	0	0	0	3,200
HEALTH INSURANCE EXPENSE	3,131	2,463	3,800	4,209
DENTAL INSURANCE EXPENSE	331	328	380	421
OPTICAL PLAN EXPENSE	26	30	45	50
WELLNESS PROGRAM	0	0	0	0
DISABILITY INSURANCE	339	422	450	477
LIFE INSURANCE EXPENSE	82	98	130	138
WORKMEN'S COMPENSATION	0	0	100	150
MEALS & MILEAGE	0	0	0	200
OFFICE SUPPLIES	1,764	706	500	500
CLOTHING EXPENSE	0	0	0	0
GASOLINE PURCHASES	0	0	0	0
ATTORNEY FEES	0	0	0	2,000
DUES & MEMBERSHIPS	592	972	1,100	1,000
EDUCATION & TRAINING		136	3,600	3,000
COMMUNICATION EXPENSE	1,099	1,032	1,200	1,200
Totals for dept 172 - MANAGERS	35,765	37,568	43,993	50,049

PAGE MEMORIAL BUILDING

DESCRIPTION	2019-20 ACTUAL	2020-2021 ACTUAL	2021-2022 PROJECTED FINAL	2022-2023 RECOMMENDED BUDGET
Dept 265 - PAGE MEMORIAL BUILDING				
PART TIME WAGES	0	0	11,000	11,000
EMPLOYER FICA	0	0	1,000	1,000
EMPLOYERS SHARE OF PENSION	0	0	1,100	1,100
WORKMEN'S COMPENSATION	0	0	200	200
OFFICE SUPPLIES	0	37	0	0
SUPPLIES	823	1,793	2,000	2,000
POSTAGE	382	400	400	400
COMMUNICATION EXPENSE	996	999	1,200	1,200
GAS AND ELECTRIC	772	0	4,000	4,000
MAINTENANCE/REPAIR-BUILDING	4,572	1,709	4,000	4,000
MAINTENANCE/REPAIR-EQUIPMENT	1,287	0	1,000	1,000
MAINTENANCE-LANDSCAPING & GROUND	1,382	251	1,000	1,000
LEASED ASSETS/FURNITURE & EQUIP	120	0	0	0
CAPITAL OUTLAY	0	0	1,000	1,000
HARDWARE	910	845	12,000	12,000
SOFTWARE	689	275	500	500
Totals for dept 265 - PAGE MEM BLDG	11,933	6,309	40,400	40,400



POLICE DEPARTMENT

DESCRIPTION	2019-20 ACTUAL	2020-2021 ACTUAL	2021-2022 PROJECTED FINAL	2022-2023 RECOMMENDED BUDGET
Dept 301 - POLICE				
DEPARTMENT HEAD WAGES	59,787	62,660	63,245	64,826
FULL TIME WAGES	96,237	135,662	139,000	142,475
OVER TIME WAGES	1,318	4,974	7,000	7,175
PART TIME WAGES	210	0	0	11,000
SICK TIME PAYOUT	0	890	0	0
NO FRINGE BENEFIT INCENTIVE	0	0	6,600	3,300
EMPLOYER FICA	11,774	15,314	19,200	19,680
EMPLOYERS SHARE OF PENSION	12,110	19,310	23,000	23,575
HEALTH INSURANCE EXPENSE	12,721	15,400	16,500	18,274
DENTAL INSURANCE EXPENSE	1,676	1,614	1,900	2,104
OPTICAL PLAN EXPENSE	161	256	350	388
WELLNESS PROGRAM	90	0	0	360
DISABILITY INSURANCE	2,255	2,708	2,850	3,050
LIFE INSURANCE EXPENSE	737	932	1,000	1,000
WORKMEN'S COMPENSATION	3,125	2,156	4,000	4,000
TUITION REIMBURSEMENT		0	0	4,000
MEALS & MILEAGE	37	105	500	500
VESTS	1,228	1,223	1,200	300
OFFICE SUPPLIES	597	1,210	1,500	1,500
SUPPLIES	4,096	5,326	3,000	3,500
RESERVE SUPPLIES	0	0	250	250
MEDICAL & PHYSICALS	309	0	0	1,000
CLOTHING EXPENSE	1,414	930	2,000	2,000
UNIFORM CLEANING		0	0	300
GASOLINE PURCHASES	3,749	4,898	8,000	9,500
CONTRACTED SERVICES	12,931	11,001	7,000	7,000
ATTORNEY FEES		0	0	1,000
DUES & MEMBERSHIPS	333	115	206	525
EDUCATION & TRAINING	2,114	2,606	4,500	4,000
RANGE QUALIFICATION	923	1,022	0	1,750
MEADOWBROOK INSURANCE	8,000	8,240	8,003	8,968
COMMUNICATION EXPENSE	4,922	4,794	5,150	5,150
COMMUNITY PROMOTION	0	291	150	350
MAINTENANCE/REPAIR-EQUIPMENT	29	280	500	1,500
MAINTENANCE/REPAIR-VEHICLE	2,184	11,177	3,000	5,000
RENTALS	0	960	960	960
ACT 302 TRAINING		0	0	500
CAPITAL OUTLAY-EQUIPMENT	19,089	14,589	0	7,000
CAPITAL OUTLAY-VEHICLES	51,857	0	0	0
CAPITAL OUTLAY-OFFICE FURNITURE		0	0	1,000
OFFICE EQUIP-COMPUTERS	1,334	0	0	0
HARDWARE	0	780	0	1,000
SOFTWARE	5,664	144	0	1,500
Totals for dept 301 - POLICE	323,014	331,569	330,564	371,259



DEPARTMENT OF PUBLIC WORKS

DESCRIPTION	2019-20 ACTUAL	2020-2021 ACTUAL	2021-2022 PROJECTED FINAL	2022-2023 RECOMMENDED BUDGET
Dept 441 - PUBLIC WORKS				
DEPT HEAD WAGES	17,863	12,560	18,963	19,437
FULL TIME WAGES	28,923	45,961	43,260	45,341
OVER TIME WAGES	148	1,695	1,800	1,845
PART TIME WAGES	11,825	6,132	8,247	8,300
SICK TIME PAYOUT	603	0	1,220	0
NO FRINGE BENEFIT INCENTIVE	6,000	3,000	3,300	3,300
EMPLOYER FICA	5,000	5,753	7,700	7,893
EMPLOYERS SHARE OF PENSION	4,710	7,419	8,730	8,948
HEALTH INSURANCE EXPENSE	0	0	0	4,501
DENTAL INSURANCE EXPENSE	1,562	582	1,000	2,160
OPTICAL PLAN EXPENSE	259	56	100	288
WELLNESS PROGRAM	0	0	0	0
DISABILITY INSURANCE	1,279	954	1,100	1,166
LIFE INSURANCE EXPENSE	408	319	330	350
WORKMEN'S COMPENSATION	4,763	3,281	5,650	5,989
MEALS & MILEAGE	33	0	0	0
OFFICE SUPPLIES	203	347	306	250
SUPPLIES	5,514	5,759	3,000	4,000
MEDICAL & PHYSICALS	207	463	100	300
CLOTHING EXPENSE	572	982	1,000	1,000
GASOLINE PURCHASES	5,298	5,149	5,000	6,000
CONTRACTED SERVICES				31,500
DUES & MEMBERSHIPS	20	680	1,000	1,200
EDUCATION & TRAINING	529	210	225	500
MEADOWBROOK INSURANCE	7,100	7,042	7,550	7,965
LICENSE FEES	35	35	150	300
COMMUNICATION EXPENSE	1,221	1,292	1,200	1,400
STREET REPAIRS	0	0	0	0
MAY CLEAN UP	3,221	2,266	2,987	3,500
GAS AND ELECTRIC	2,191	1,792	2,700	3,000
MAINTENANCE/REPAIR-BUILDING	2,894	11,696	28,000	13,000
MAINTENANCE/REPAIR-EQUIPMENT	7,683	9,104	5,000	6,000
MAINTENANCE-LANDSCAPING	52	387	500	500
MAINTENANCE/REPAIR-VEHICLE	4,205	2,386	1,000	3,000
MAINTENANCE/REPAIR-TREES	500	500	500	500
REFUSE REMOVAL	720	720	800	800
EQUIPMENT RENTAL EXPENSE	0	4,345	0	500
LEASED ASSETS	6,517	0	0	0
SAFETY	841	1,040	1,500	1,500
MISC EXPENSE		1,723	1,044	1,000
PROJECT COSTS	390	0	5,000	5,000
CAPITAL OUTLAY-EQUIPMENT	9,795	118,111	100,000	26,000
CAPITAL OUTLAY-VEHICLES	137,278	0	0	0
Totals for dept 441 - PUBLIC WORKS	280,364	263,742	269,963	228,233

PARKS AND RECREATION

	2019-20 ACTUAL	2020-2021 ACTUAL	2021-2022 PROJECTED FINAL	2022-2023 RECOMMENDED BUDGET
Dept 751 - PARKS AND RECREATION				
WORKMEN'S COMPENSATION	223	163	208	270
SUPPLIES	3,016	2,070	1,550	2,000
SWIFTY'S PLACE	1,353	2,346	207	250
GAS AND ELECTRIC	3,722	3,541	4,000	3,600
MAINTENANCE/REPAIR-BUILDING	4,553	4,261	1,690	2,000
MAINTENANCE/REPAIR-EQUIPMENT	478	1,449	1,762	26,000
LANDSCAPING & GROUNDS	3,955	3,896	6,151	5,000
CAPITAL OUTLAY	16,845	0	450	200,000
DEBT PRINCIPAL	9,484	0	0	0
INTEREST EXPENSE	0	0	0	0
Totals for dept 751 - PARKS AND REC	43,630	17,727	16,018	239,120

UTILITIES, ZONING & ECONOMIC DEVELOPMENT

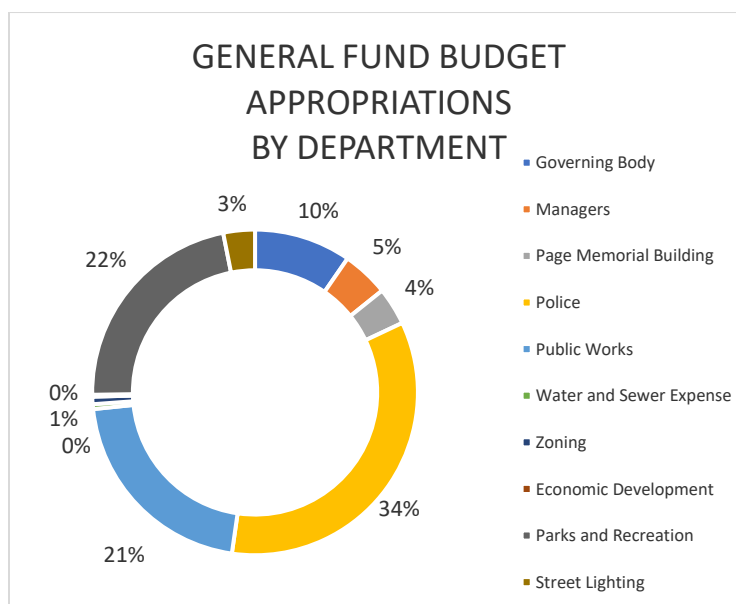
	2019-20 ACTUAL	2020-21 ACTUAL	2021-2022 PROJECTED FINAL	2022-2023 RECOMMENDED BUDGET
Dept 448 - PUBLIC UTILITIES-STREET LIGHTING				
STREET LIGHT EXPENSE	30,548	28,034	33,000	34,000
Totals for dept 448 - PUBLIC UTILITIES	30,548	28,034	33,000	34,000
Dept 536 - WATER/SEWER				
SEWER EXPENSE	2,709	2,810	3,200	3,400
WATER EXPENSE	1,515	1,282	1,600	1,800
Totals for dept 536 - WATER/SEWER	4,224	4,092	4,800	5,200
Dept 722 - ZONING				
PART TIME WAGES	6,344	6,534	6,862	7,034
EMPLOYER FICA	485	500	650	666
OFFICE SUPPLIES	119	0	0	100
COMMUNICATIONS EXPENSE	0	0	179	200
Totals for dept 722 - ZONING	6,948	7,034	7,512	8,000
Dept 728 - ECONOMIC DEVELOPMENT				
CONTRACTED SERVICES	1,749	1,924	2,000	2,000
ENHANCEMENT PROJECTS	0	0	0	0
CHRISTMAS DECORATIONS	0	0	0	0
Totals for dept 728 - ECONOMIC DEV	1,749	1,924	2,000	2,000



GENERAL FUND OVERVIEW

GENERAL FUND REVENUE AND EXPENSES

DESCRIPTION	2021-2022 PROJECTED FINAL	2022-2023 RECOMMENDED BUDGET
BALANCE SHEET / GENERAL		
GOVERNING BODY	78,807	104,188
MANAGERS	43,993	50,049
PAGE MEMORIAL BUILDING	40,400	40,400
POLICE	330,564	371,259
PUBLIC WORKS	269,963	228,233
PUBLIC UTILITIES-STREET LIGHTING	33,000	34,000
WATER/SEWER	4,800	5,200
ZONING	7,512	8,000
ECONOMIC DEVELOPMENT	2,000	2,000
PARKS AND RECREATION	16,018	239,120
REVENUES - FUND 101	879,548	1,080,292
APPROPRIATIONS - FUND 101	827,057	1,082,448
NET OF REVENUES/APPROPRIATIONS	52,491	(2,156)
BEGINNING FUND BALANCE	735,812	788,303
ENDING FUND BALANCE	788,303	786,147





MAJOR STREET FUND

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PROJECTED FINAL	2022-2023 RECOMMENDED BUDGET
REVENUES				
ACT 51 / STREETS	193,243	188,757	207,000	207,000
INTEREST	3,489	3,003	2,000	2,000
REIMBURSMENTS	0	0	0	0
MISC REVENUE	35,851	0	0	0
NET OF REVENUES	232,583	191,761	209,000	209,000
EXPENSES				
Dept 449 - STREET DEPT (ACT 51)				
DEPT HEAD WAGES	3,262	3,605	3,610	3,700
EMPLOYER FICA	244	269	350	359
EMPLOYERS SHARE OF PENSION	0	0	350	359
ADMIN BENEFITS	499	539	900	1,108
COLD/HOT PATCH	1,129	454	536	750
SALT/SAND ROADS	3,406	4,873	2,000	4,500
CONTRACTED SERVICES	3,550	2,350	4,350	6,000
AUDIT SERVICES	0	0	0	1,500
STREET STRIPING	7,176	1,626	1,991	2,500
STREET SIGNS	1,179	1,324	1,378	1,000
STREET REPAIRS	149,925	11,297	0	72,000
BRUSH REMOVAL	0	0	0	0
VEHICLE RENTAL - STREET REPAIRS	3,654	5,543	5,000	5,000
VEHICLE RENTAL - SNOW REMOVAL	5,729	11,095	5,000	5,000
STORM SEWER	0	0	0	7,000
MISC EXPENSE	1,050	565	2,121	1,500
CIP - IONIA, PEARL, PLEASANT, EMERSON	8,465	0	294,513	0
TRANSFERS OUT	0	20,000	30,000	30,000
Totals for dept 449 - STREET DEPT	189,268	63,540	352,098	142,275
Dept 450 - MAINTENANCE / CONSTRUCTION				
MAINTENANCE WAGES	3,308	6,475	3,520	3,608
MAINTENANCE EMPLOYER FICA	253	261	360	369
MAINTENANCE ER SHARE OF PENSION	334	396	360	369
MAINTENANCE BENEFITS	142	142	155	172
Totals for dept 450 - MAINT. / CONST.	4,037	7,273	4,395	4,518
Dept 869 - SNOW REMOVAL				
SNOW REMOVAL WAGES	2,453	3,579	3,500	3,588
SNOW REMOVAL EMPLOYER FICA	179	0	350	359
SNOW REMOVAL SHARE OF PENSION	209	0	400	410
Totals for dept 869 - SNOW REMOVAL	2,842	3,579	4,250	4,356
NET OF EXPENSES	196,146	74,392	360,743	151,149
ESTIMATED REVENUES - FUND 202	232,583	191,761	209,000	209,000
APPROPRIATIONS - FUND 202	196,146	74,392	360,743	151,149
NET OF REVENUES/APPROPRIATIONS	36,437	117,369	(151,743)	57,851
BEGINNING FUND BALANCE			437,879	286,136
ENDING FUND BALANCE			286,136	343,987



LOCAL STREET FUND

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PROJECTED FINAL	2022-2023 RECOMMENDED
REVENUES				
OTHER STATE GRANTS	0	0	0	0
STATE REVENUE OTHER	0	0	0	0
ACT 51 / STREETS	65,100	63,588	72,000	72,000
INTEREST	1,592	1,283	1,100	1,100
REIMBURSEMENTS	0	0	0	0
MISC REVENUE	200	35,315	38,630	30,000
TRANSFERS IN	0	20,000	30,000	30,000
NET OF REVENUES	66,891	120,186	141,730	133,100
Dept 449 - STREET DEPT (ACT 51)				
DEPT HEAD WAGES	1,305	1,442	1,700	1,743
EMPLOYER FICA	98	108	200	205
EMPLOYERS SHARE OF PENSION	0	0	200	205
ADMIN BENEFITS	199	215	800	886
COLD/HOT PATCH	767	454	536	750
SALT/SAND ROADS	3,406	4,873	2,500	4,500
CONTRACTED SERVICES	5,000	4,250	6,750	6,500
AUDIT SERVICES	0	0	0	1,050
STREET STRIPING	453	1,090	0	1,000
STREET SIGNS	1,158	0	945	1,000
STREET REPAIRS	0	13,220	0	150,000
BRUSH REMOVAL	0	0	0	0
VEHICLE RENTAL - STREET REPAIRS	4,369	8,849	3,000	3,000
VEHICLE RENTAL - SNOW REMOVAL	3,657	5,688	5,000	5,000
STORM SEWER	0	0	0	0
MISC EXPENSE	560	1,023	1,841	1,000
CIP - IONIA, PEARL, PLEASANT, EMERSON	6,349	0	246,049	0
Totals for dept 449 - STREET DEPT	27,320	41,213	269,521	176,839
Dept 450 - MAINTENANCE / CONSTRUCTION				
MAINTENANCE WAGES	5,293	14,558	5,670	5,812
MAINTENANCE EMPLOYER FICA	405	417	515	528
MAINTENANCE ER SHARE OF PENSION	534	634	615	630
MAINTENANCE BENEFITS	226	227	205	227
Totals for dept 450 - MAINT. / CONST.	6,458	15,836	7,005	7,197
Dept 869 - SNOW REMOVAL				
SNOW REMOVAL WAGES	1,220	3,636	3,500	3,588
SNOW REMOVAL FICA	88	0	350	359
SNOW REMOVAL SHARE OF PENSION	101	0	400	410
Totals for dept 869 - SNOW REMOVAL	1,408	3,636	4,250	4,356
NET OF APPROPRIATIONS	35,186	60,684	280,776	188,392
ESTIMATED REVENUES - FUND 203	66,891	120,186	141,730	133,100
ESTIMATED APPROPRIATIONS - FUND 203	35,186	60,684	280,776	188,392
NET OF REVENUES/APPROPRIATIONS - FUND 203	31,705	59,502	(139,046)	(55,292)
BEGINNING FUND BALANCE			425,382	286,336
ENDING FUND BALANCE			286,336	231,044



WATER FUND

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PROJECTED FINAL	2022-2023 RECOMMENDED BUDGET
REVENUES				
WATER REVENUE	962,138	894,720	945,697	950,000
PENALTIES & INTEREST	4,787	3,837	5,500	5,500
FEDERAL GRANTS	0	0	0	0
STATE GRANTS	0	0	0	0
WELLHEAD PROTECTION	2,522	0	0	2,750
WATER HOOK UP FEES	2,411	0	0	4,500
WATER TURN ON/OFF FEES	1,127	830	1,000	1,200
FINAL READ INCOME	310	291	300	500
INTEREST	7,216	4,762	4,000	4,000
SALE OF FIXED ASSET	0	(231)	0	0
INCENTIVE PROGRAM	3,008	0	0	3,000
REIMB FROM WASTEWATER	0	0	0	0
MISC REVENUE	17,315	6,697	10,524	8,000
MISC REVENUE-OTHER	1,300	0	0	0
NET REVENUES	1,002,134	910,905	967,021	979,450
Dept 536 - WATER/SEWER				
DEPT HEAD WAGES	46,596	50,015	49,750	50,994
FULL TIME WAGES	149,736	154,936	152,000	157,000
OVER TIME WAGES	2,008	3,707	2,824	2,563
PART TIME WAGES	4,761	1,537	0	2,050
SICK TIME PAYOUT	594	4,085	0	0
WATER LICENSE STIPEND	0	0	5,000	5,000
NO FRINGE BENEFIT INCENTIVE	3,000	0	0	0
EMPLOYER FICA	15,590	14,141	16,500	20,500
EMPLOYERS SHARE OF PENSION	15,660	16,162	22,000	22,550
HEALTH INSURANCE EXPENSE	26,766	27,941	40,000	49,200
ADMIN BENEFITS	4,088	4,327	4,720	5,227
DENTAL INSURANCE EXPENSE	4,812	3,490	4,820	5,338
OPTICAL PLAN EXPENSE	536	520	615	681
WELLNESS PROGRAM	0	0	0	0
DISABILITY INSURANCE	2,265	1,684	2,260	2,800
LIFE INSURANCE EXPENSE	678	604	670	855
WORKMEN'S COMPENSATION	2,057	1,589	2,250	2,350
MEALS & MILEAGE	0	0	33	200
OFFICE SUPPLIES	1,202	896	500	1,000
SUPPLIES	661	402	1,000	1,500

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

WATER FUND CONT.

DESCRIPTION	2019-20 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED FINAL	2020-22 RECOMMENDED BUDGET
CHEMICAL SUPPLIES	3,331	4,048	3,500	3,000
POSTAGE	1,175	2,138	1,500	1,500
MEDICAL & PHYSICALS	144	0	200	200
CLOTHING EXPENSE	1,050	743	1,200	1,200
GASOLINE PURCHASES	3,508	3,408	3,300	4,000
METER REPLACEMENT	15,366	1,627	2,000	7,000
HYDRANT REPLACEMENT	0	0	0	0
CONTRACTED SERVICES	20,198	17,872	15,000	29,500
ATTORNEY FEES	0	0	0	1,000
AUDIT SERVICES	0	0	0	3,900
DUES & MEMBERSHIPS	3,590	3,319	4,000	4,000
EDUCATION & TRAINING	950	0	2,500	3,000
WELLHEAD PROTECTION	2,270	0	0	0
BANK FEES	20	10	100	100
FLEET INSURANCE	14,217	15,000	15,500	15,500
WATER TESTING FEES	2,232	2,531	1,700	2,500
COMMUNICATION EXPENSE	3,843	3,971	3,800	3,800
PRINTING & PUBLISHING	443	240	200	200
GAS AND ELECTRIC	55,802	53,433	55,000	55,000
MAINTENANCE/REPAIR-BUILDING	1,815	1,413	45,000	23,000
MAINTENANCE/REPAIR-EQUIPMENT	1,352	2,525	5,000	66,000
MAINTENANCE/REPAIR-VEHICLE	2,040	380	1,000	1,500
MAINTENANCE/REPAIR-WATER LINES	3,492	913	329,746	6,000
MAINTENANCE/REPAIRS-TANKS	74,235	74,235	74,235	75,000
NEW WATER MAINS	0	0	0	30,000
WELL REPAIRS	5,820	37,589	0	5,000
IRON REMOVAL	987	49,795	0	85,000
EQUIPMENT LEASE PAYMENT	6,517	5,431	0	0
SCADA CONTROL SYSTEM	2,102	175	0	2,500
MISC EXPENSE	38	2,750	303	4,000
DEPRECIATION EXPENSE	217,830	251,935	0	0
CAPITAL OUTLAY-EQUIPMENT	0	0	4,813	5,000
CAPITAL OUTLAY-VEHICLES	0	0	0	0
HARDWARE	9,212	9,372	8,500	9,200
SOFTWARE	250	125	0	500
CAPITAL IMPROVEMENT BOND	0	0	26,600	26,600
CAPITAL IMPROVEMENT BOND II	0	0	16,500	16,500
USDA BOND 2016	0	0	67,000	69,000
INTEREST EXPENSE	88,028	80,110	78,897	75,763
BOND COSTS			0	0
Totals for dept 536 - WATER DEPT	822,865	911,123	1,072,036	965,771
NET APPROPRIATIONS	822,865	911,123	1,072,036	965,771
ESTIMATED REVENUES - FUND 591	1,002,134	910,905	967,021	979,450
ESTIMATED APPROPRIATIONS - FUND 591	822,865	911,123	1,072,036	965,771
NET OF REVENUES/APPROPRIATIONS - FUND 591	179,269	(218)	(105,015)	13,679
BEGINNING FUND BALANCE			923,996	818,981
ENDING FUND BALANCE			818,981	832,660



GENERAL HIGHWAY FUND

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PROJECTED FINAL	2022-2023 RECOMMENDED BUDGET
REVENUES				
CURRENT REAL PROPERTY TAXES	195,063	202,164	200,689	200,000
CURRENT PERSONAL PROPERTY TAX	14,179	14,015	13,413	14,000
DELINQUENT REAL PROPERTY TAX	0	0	12,226	12,000
DELINQUENT PERSONAL PROPERTY TAXES	0	0	0	0
LOCAL COMMUNITY STABILIZATION SHARE	14,349	18,634	22,209	22,000
PENALTIES & INTEREST ON TAXES	3	6	0	0
INTEREST	3,757	3,509	2,151	2,200
REIMBURSEMENTS	0	0	0	0
MISC REVENUE	0	0	0	0
DEBT PRINCIPAL	0	0	0	0
NET REVENUES	227,351	238,329	250,688	250,200
EXPENSES				
Dept 446 - HIGHWAYS, STREETS				
ADMINISTRATION WAGES	7,503	8,292	9,330	9,563
ADMINISTRATION FICA	562	619	476	892
ADMIN EMPLOYERS SHARE OF PENSION	0	0	0	1,051
ADMIN BENEFITS	1,147	1,238	1,330	1,473
CONTRACTED SERVICES	0	0	0	500
AUDIT SERVICES	0	0	0	1,500
DOWNTOWN DEVELOPMENT	0	0	0	0
STREET REPAIRS	0	5,173	0	0
SIDEWALK REPLACEMENT PROGRAM	3,308	4,999	2,570	45,000
CIP - IONIA, PEARL, PLEASANT, EMERSON	848	0	236,452	0
MISC EPENSES	5,501	0	0	0
MTF BOND PAYMENT - PRINCIPAL	63,400	68,400	65,000	65,000
CAPITAL IMPROVEMENT BOND - PRIN	0	0	8,400	8,400
CAPITAL IMPROV BOND II - PRIN	36,400	36,400	38,500	38,500
MTF BOND INTEREST	9,566	8,350	6,525	5,355
CAP IMPROVE BOND I INTEREST	0	0	961	810
CAP IMPROV BOND II INTEREST	10,125	9,302	8,661	7,792
BOND COSTS	0	0	0	0
Totals for dept 446 - HIGHWAYS, STREETS	138,358	142,773	378,205	185,836
Dept 450 - MAINTENANCE / CONSTRUCTION				
STREET ADMIN SALARY	19,848	20,454	21,000	21,525
STREET ADMIN FICA	1,518	1,565	2,050	2,101
EMPLOYERS SHARE OF PENSION	2,003	2,377	2,255	2,311
STREET ADMIN BENEFITS	643	679	720	797
Totals for dept 450 - MAINTENANCE / CONSTRUCTION	24,013	25,076	26,025	26,735
NET APPROPRIATIONS	162,371	167,849	404,230	212,571
ESTIMATED REVENUES - FUND 204	227,351	238,329	250,688	250,200
ESTIMATED APPROPRIATIONS - FUND 204	162,371	167,849	404,230	212,571
NET OF REVENUES/APPROPRIATIONS - FUND 204	64,980	70,480	(153,542)	37,629
BEGINNING FUND BALANCE			367,076	213,534
ENDING FUND BALANCE			213,534	251,164



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	2019-2020 ACTIVITY	2020-2021 ACTIVITY	2021-2022 PROJECTED FINAL	2022-2023 RECOMMENDED BUDGET
REVENUES				
CURRENT REAL PROPERTY TAXES	30,907	32,434	30,000	30,000
STATE GRANTS	0	50,000	0	0
INTEREST	67	74	60	60
DONATIONS-PRIVATE SOURCES	940	1,040	920	1,000
NET REVENUES	31,914	83,548	30,980	31,060
APPROPRIATIONS				
Dept 275 - DDA				
OFFICE SUPPLIES	0	0	23.72	50
CONTRACTED SERVICES	0	791	0	8,000
AUDIT SERVICES	0	0	0	150
DUES & MEMBERSHIPS	25	50	25	25
EDUCATION & TRAINING	38	0	0	500
COMMUNITY PROMOTION	0	0	1,000	1,000
ADVERTISING	714	0	500	500
MISC EXPENSE	0	50,010	0	0
BEAUTIFICATION	10,045	10,450	40,000	44,000
CHRISTMAS DECORATIONS	2,282	1,673	2,000	2,600
Totals for dept 275 - DDA	13,105	62,973	43,549	56,825
ESTIMATED REVENUES - FUND 248	31,914	83,548	30,980	31,060
APPROPRIATIONS - FUND 248	13,105	62,973	43,549	56,825
NET OF REVENUES/APPROPRIATIONS - FUND 248	18,809	20,575	(12,569)	(25,765)
BEGINNING FUND BALANCE			53,521	40,952
ENDING FUND BALANCE			40,952	15,187



ARTS COMMISSION

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PROJECTED ACTIVITY	2022-2023 RECOMMENDED BUDGET
REVENUES				
ART IN THE PARK REVENUE-NEXT FY	2,225	20	1,845	2,000
ART IN THE PARK REVENUE	2,890	180	1,740	2,500
STATE GRANTS	8,051	5,515	5,500	6,000
FOOD BOOTH FEES	550	0	555	600
CONCESSIONS	0	0	1,470	1,500
DONATIONS-PRIVATE SOURCES	3,031	0	8,200	6,000
MISC REVENUE	0	0	697	200
NET REVENUES	16,747	5,715	20,007	18,800
APPROPRIATIONS				
Dept 752 - ARTS				
OPER EXPENSE-GRANT DISBURSEMENT	50	5,879	50	50
REFUND/REIMBURSEMENTS	83	125	380	60
SUPPLIES	117	0	2,115	2,000
POSTAGE	154	29	183	200
OPERATING EXPENSE	198	0	195	200
T-SHIRTS	369	0	311	500
SOUND	1,500	0	1,500	1,500
ROLLS	0	0	155	175
CONCESSIONS SUPPLIES	333	0	427	500
CREDIT CARD FEES	147	0	0	0
AUDIT SERVICES	0	0	0	150
RADIOS	100	0	100	100
TELEPHONE	339	593	625	625
ADVERTISING	5,233	625	7,200	7,000
CLEAN UP	0	0	150	150
KIDS AREA	227	0	0	0
ENTERTAINMENT	740	0	1,250	1,300
PORT A POTTY	252	0	545	600
MISCELLANEOUS EXPENSE	0	0	210	250
PARK IMPROVEMENTS	494	0	0	5,000
PROJECT COSTS	1,483	0	2,525	2,500
Totals for dept 290 - Arts	11,818	7,251	17,921	22,860
NET APPROPRIATIONS	11,818	7,251	17,921	22,860
ESTIMATED REVENUES - FUND 290	16,747	5,715	20,007	18,800
ESTIMATED APPROPRIATIONS - FUND 290	11,818	7,251	17,921	22,860
NET OF REVENUES/APPROPRIATIONS	4,929	(1,536)	2,086	(4,060)
BEGINNING FUND BALANCE			19,948	22,034
ENDING FUND BALANCE			22,034	17,974



CAR SHOW

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 PROJECTED FINAL	2022-2023 RECOMMENDED BUDGET
REVENUES				
FOOD BOOTH FEES	25	0	0	25
REGISTRATIONS	900	0	0	900
VENDORS	15	0	0	0
INTEREST	10	7	4	5
DONATIONS-PRIVATE SOURCES	2,330	0	0	2,150
T-SHIRT REVENUE	140	0	0	200
NET REVENUES	3,420	7	4	3,280
EXPENSES				
Dept 753 - CAR SHOW				
SUPPLIES	1,314	0	0	800
T-SHIRTS EXPENSE	714	0	0	200
ADVERTISING	640	0	0	650
TROPHIES	774	0	0	800
FLYERS	162	0	0	170
DOOR PRIZES	120	0	0	150
DJ	350	0	0	350
PORT A POTTY	151	0	0	150
Totals for dept 753 - CAR SHOW	4,225	0	0	3,270
NET APPROPRIATIONS	4,225	0	0	3,270
ESTIMATED REVENUES - FUND 291	3,420	7	4	3,280
APPROPRIATIONS - FUND 291	4,225	0	0	3,270
NET OF REVENUES/APPROPRIATIONS	(805)	7	4	10
BEGINNING FUND BALANCE			6,346	6,350
ENDING FUND BALANCE			6,350	6,360



SUPPLEMENTAL INFORMATION

VILLAGE FUNDS REVENUES, APPROPRIATIONS, AND FUND BALANCES			
FUND 101			
General Fund Revenue	1,080,292.00		
General Fund Appropriations	1,082,448.30		
Net of Rev and App	(2,156.29)		
Beginning Fund Balance	788,303.00		
Ending Fund Balance	786,146.71		
FUND 202			
Major Street Revenue		209,000.00	
Major Street Appropriations		151,149.16	
Net of Rev and App		57,850.84	
Beginning Fund Balance		286,135.87	
Ending Fund Balance		343,986.71	
FUND 203			
Local Street Revenue	133,100.00		
Local Street Appropriations	188,391.80		
Net of Rev and App	(55,291.80)		
Beginning Fund Balance	286,335.86		
Ending Fund Balance	231,044.06		
FUND 204			
Gen Highway Revenue		250,200.00	
Gen Highway Appropriations		212,570.63	
Net of Rev and App		37,629.37	
Beginning Fund Balance		213,534.30	
Ending Fund Balance		251,163.67	
FUND 591			
Water Fund Revenue	979,450.00		
Water Fund Appropriations	965,770.91		
Net of Rev and App	13,679.09		
Beginning Fund Balance	818,981.07		
Ending Fund Balance	832,660.16		
FUND 248			
DDA Revenue		31,060.00	
DDA Appropriations		56,825.00	
Net of Rev and App		(25,765.00)	
Beginning Fund Balance		40,952.42	
Ending Fund Balance		15,187.42	
FUND 290			
Arts Commission Revenue	18,800.00		
Arts Commission Appropriations	22,860.00		
Net of Rev and App	(4,060.00)		
Beginning Fund Balance	22,033.86		
Ending Fund Balance	17,973.86		
FUND 291			
Car Show Revenue		3,280.00	
Car Show Appropriations		3,270.00	
Net of Rev and App		10.00	
Beginning Fund Balance		6,349.80	
Ending Fund Balance		6,359.80	
TOTAL VILLAGE BUDGET REVENUE	2,705,182.00		
TOTAL VILLAGE BUDGET APPROPRIATIONS	2,683,285.80		
TOTAL NET OF REV AND APP	21,896.21		

