

★ VILLAGE ★ *of Lake Odessa*

FISCAL YEAR 2025-2026 PROPOSED BUDGET

March 1, 2025 – February 28, 2026



Table of Contents

Annual Budget Development Overview	3
Fund Summaries	3
Village Manager’s Message.....	4
Organization Chart	6
Village Council.....	7
Village Staff.....	8
Background / General Information.....	9
Capital Improvements Plan.....	10
General Fund	12
Revenues	12
Appropriations.....	13
Governing Body.....	13
Page Building.....	13
Manager’s Office.....	14
General Administration.....	14
Utilities, Zoning, and Economic Development.....	15
Police Department.....	16
Department of Public Works.....	17
Parks and Recreation.....	18
General Fund Overview.....	18
Major Street Fund.....	19
Local Street Fund.....	20
Water Fund.....	21
General Highway Fund.....	23
Downtown Development Authority.....	24
Arts Commission.....	25
302 Police Training Fund.....	26
Supplemental Information.....	27



ANNUAL BUDGET DEVELOPMENT OVERVIEW

Welcome to the Village of Lake Odessa's budget document for Fiscal Year 2025-2026, which begins March 1, 2025 and continues through February 28, 2026. 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 accordance 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 tree maintenance and parks) and other general administration activities (legal support, financial management, communications and day-to-day administration). There is also a limited amount of capital expenditures that is funded through General Fund revenues and/or reserves.
- The **Water Fund** is an business-type 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 finances bond payments for road projects for which debt was incurred. Sidewalk maintenance activities are funded through the General Highway fund.
- Component unit funds include the **Downtown Development Authority** and **Arts Commission** funds.



VILLAGE MANAGER'S BUDGET MESSAGE

February 17, 2025

To the Lake Odessa Village Council,

Attached for your review is the proposed Fiscal Year 2025-2026 budget for the Village of Lake Odessa which provides forecasted revenues and proposed expenditures for the fiscal year which begins March 1, 2025 and concludes February 28, 2026. The Village Council reviewed a draft of this budget in a workshop session held on February 3, 2025.

The budget 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 quickly. Throughout the year, budget amendments are proposed to meet any unexpected needs and unforeseen opportunities that arise. Sound financial practices over the years have provided the Village with the ability to meet both expected needs/ projects as well as the ability to respond to the unexpected.

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

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 2025-26 budget include the following:

- Engineering and design work will be completed for street improvements planned for the 2026-27 fiscal year.
- Engineering and design work will be undertaken on the Municipal Beach pavilion.

- The Planning Commission will complete its review and update of the Master Plan and the Downtown Development Authority will update its development and tax increment financing plans.
- Tupper Lake Street will be repaved between 4th Avenue and Jordan Lake Avenue.
- Lakeview Drive will be repaved between Pineview Drive and its west terminus.
- One additional officer will be added to the roster of the Police Department.
- A new village manager or deputy village manager will be hired.

Details of the Fiscal Year 2025-2026 budget are outlined on the following pages. I look forward to discussing this plan with the Village Council and engaging with the community on the implementation of a carefully considered Village budget.

VILLAGE OF LAKE ODESSA

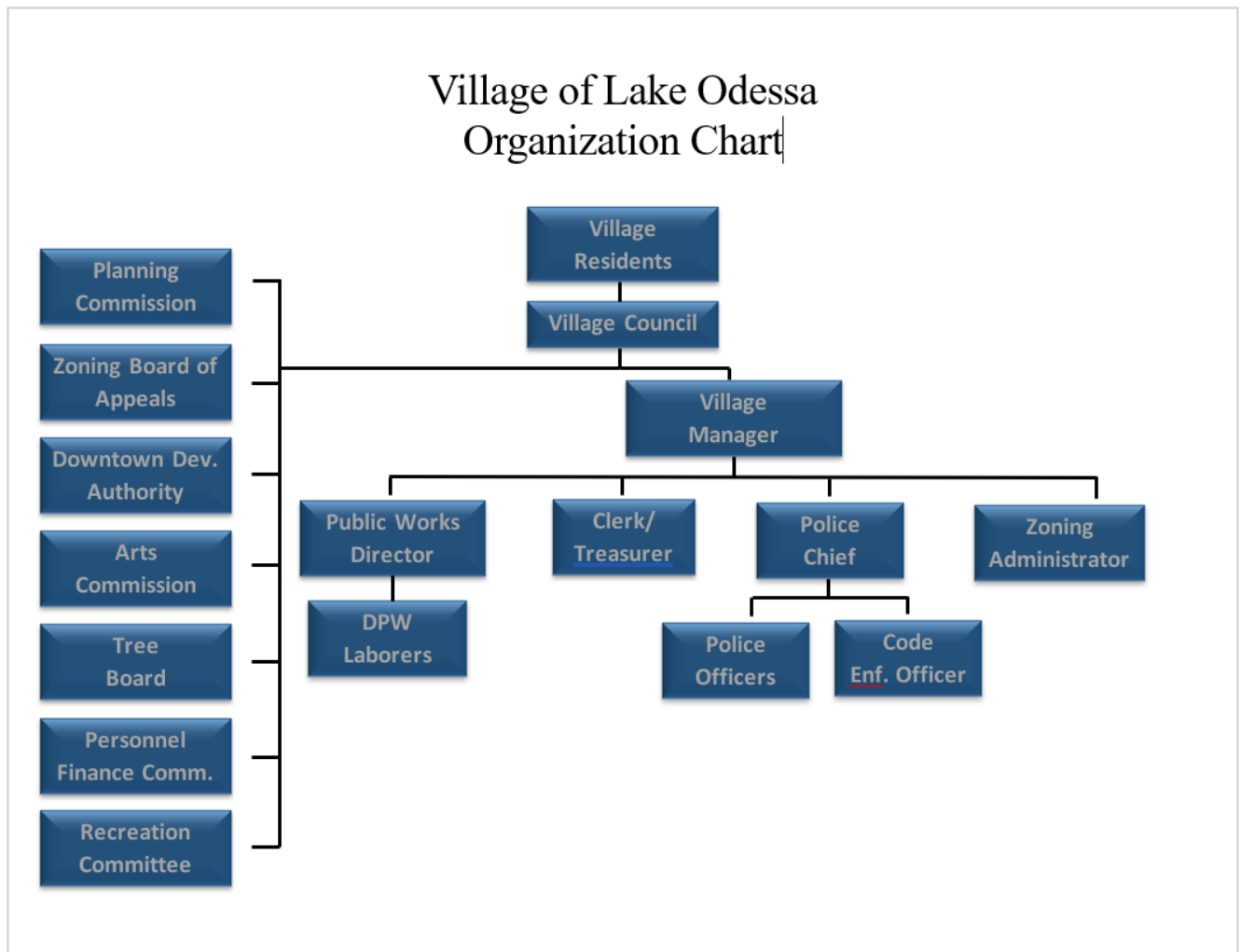
Gregg Guetschow

Gregg Guetschow
Village Manager (interim)



ORGANIZATIONAL CHART

The Village of Lake Odessa Code of Ordinances establishes the council-manager form of government. Under this structure, citizens elect a Village President and six Trustees to serve as the Village Council. The Council then hires a Village Manager to carry out its policies 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: 2024-2028*

Martha Yoder, President Pro Tem, *Term of Office: 2022-2026*

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

Roy Halfmann, Council Trustee, *Term of Office: 2024-2026 (completing unexpired term)*

Ben DeJong, Council Trustee, *Term of Office: 2024-2028*

Bob Green, Council Trustee, *Term of Office: 2024-2028*

Terri Cappon, Council Trustee, *Term of Office: 2024-2028*



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*

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*

Curtis Colvin, *Police Officer, Serving Lake Odessa since 2024*

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

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



BACKGROUND / GENERAL INFORMATION

HISTORY

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

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

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

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

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



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

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



CAPITAL IMPROVEMENT PLAN

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

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

The following plan sets forth the proposed expenditures for systematically constructing, maintaining, upgrading and replacing the community's infrastructure. 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							
	General Fund	Water Fund	General Highway	Major Street Fund	Local Street Fund	Grant	Loan	Total Project Cost
Fiscal Year 2025/2026								
Replace Kubota RTV	\$20,000.00	\$20,000.00						\$40,000.00
Replace Zero Turn Mower	\$7,000.00	\$7,000.00						\$14,000.00
Rehab Standby Well #2		\$40,000.00						\$40,000.00
Paving - Tupper (4th Ave to Jordan Lake Ave)				\$90,000.00				\$90,000.00
Paving - Deadend LV & Pineview					\$72,000.00			\$72,000.00
Fiscal Year 2026/2027								
Beach Pavilion/Restrooms Replacement	\$400,000.00					?		\$400,000.00
Police Range Storage Shed	\$10,000.00							\$10,000.00
Infrastructure Improvements - 2nd Ave, 3rd Ave, Johnson, Emerson, Lincoln		\$857,000.00		\$279,000.00	\$1,894,580.00	\$600,000.00	TBD?	\$3,630,580.00
Fiscal Year 2027/2028								
Paving Harrison, Rochester, & Alger between Harrison/Rochester St					\$140,000.00			\$140,000.00
Old DPW Building Demo & Rebuild	\$220,000.00	\$220,000.00						\$440,000.00
Replace 2020 Police Interceptor	\$60,000.00							\$60,000.00
Fiscal Year 2028/2029								
Mill/Fill Asphalt 4th Ave (JLS to Tupper)				\$175,000.00				\$175,000.00
Replace Backhoe	\$70,000.00	\$70,000.00						\$140,000.00
Fiscal Year 2029/2030								
Resurfacing - Bonanza, Jordan Lake Ave				\$150,000.00				\$150,000.00
Replace Zero Turn Mower	\$7,000.00	\$7,000.00						\$14,000.00
Replace 2019 Ford F550	\$40,000.00	\$40,000.00						\$80,000.00
Fiscal Year 2030/2031								
Infrastructure Improvements - Morton - Reconstruct Alger, Tupper & Emerson Streets		TBD?	TBD?	TBD?	TBD?	\$300,000.00	\$1,300,000.00	\$1,600,000.00
Replace 2024 Police Interceptor	\$60,000.00							\$60,000.00
Iron Removal Plant #1 Media Replacement, High Service Pumps/Motors Overhaul		\$120,000.00						\$120,000.00
Updated: 1/27/2025								
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	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
CURRENT REAL PROPERTY TAXES	479,067	512,196	541,035	554,560
CURRENT PERSONAL PROPERTY TAX	27,726	47,377	23,021	25,000
MANUFACTURED HOUSING FEES	544	502	380	420
PROPERTY TAX ADMINISTRATION FEE	7,582	8,379	8,468	8,000
LIQUOR LICENSE FEES	1,757	2,196	2,227	2,000
CABLE TV FRANCHISE	3,292	2,693	1,879	1,900
SPECIAL USE/ZBA PERMIT	400		200	200
ZONING PERMIT FEES	552	2,300	1,300	1,000
OTHER FEDERAL GRANTS		214,381		
METRO ACT	9,018	9,615	9,168	9,000
TREE GRANT		3,000	3,000	3,000
LOCAL COMMUNITY STABILIZATION SHAR	82,452	54,519	45,842	45,000
STATE REVENUE SHARING	219,686	218,067	179,626	212,985
EVIP PMTS	49,120	51,312	43,897	57,000
CONTRIBUTION FROM LOCAL UNITS			21,860	
VEHICLE RENTAL INCOME	36,235	35,085	18,133	32,500
MOWING	380	1,245	1,675	750
MAY CLEAN UP (NON-RESIDENTS)	50	795	1,040	500
PENALTIES & INTEREST ON TAXES	491	663	741	300
PARKING TICKET FEES	15	80	495	200
ORDINANCE FINES	1,930	5,711	1,619	2,000
INTEREST	6,464	14,828	35,514	37,500
RENTS-BUILDINGS-LAND	3,201	1,776	2,126	800
SALE OF FIXED ASSET	2,304	17,528	6,000	20,000
DONATIONS-PRIVATE SOURCES	1,500	750		
REIMBURSEMENTS		140	100	162,515
REIMBURSEMENTS - INSURANCE		3,437		
MISC REVENUE	966	1,264	1,219	500
MISC REVENUE-MISC REVENUE GENERAL	14,804	10,598	8,557	8,000
MISC REVENUE-POLICE	4,213	687	3,295	250
TOTAL GENERAL FUND REVENUES	953,749	1,221,124	962,417	1,185,880

APPROPRIATIONS

GENERAL FUND - GOVERNING BODY

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
GOVERNING BODY				
TRUSTEE MEETING FEES	7,950	8,100	9,450	9,000
TREASURER - CLERK WAGES	10,000		7,627	
EMPLOYER FICA	1,521	620	1,242	
EMPLOYERS SHARE OF PENSION			763	
WORKMEN'S COMPENSATION	48	55	49	60
OFFICE SUPPLIES	979	682	697	
SUPPLIES		56		
MEALS & MILEAGE	20			
POSTAGE	365		366	
DUES & MEMBERSHIPS	2,332	2,336	2,462	2,200
EDUCATION & TRAINING	1,910		700	1,500
SAFE DEPOSIT BOX RENTAL	15	15	15	
CONTRACTED SERVICES	10,183	26,278	15,872	
ATTORNEY FEES	4,555	23,626	9,620	
AUDIT SERVICES	5,803	5,805	6,413	
COMMUNICATION EXPENSE	985	1,236	512	
COMMUNITY PROMOTION		4,750	6,840	
DOWNTOWN DEVELOPMENT			5	
CONTRIBUTION TO OTHERS			11,725	
PRINTING & PUBLISHING	1,250	1,155	2,720	
COUNTER DRAIN	41,671	5,020	7,014	
MISC EXPENSE	6,151	4,214	1,221	250
CAPITAL OUTLAY				2,000
NOTARY & FIDUCIARY BONDS	40	40	40	
TOTAL GOVERNING BODY	95,778	83,988	85,353	15,010

GENERAL FUND - PAGE MEMORIAL BUILDING

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
PAGE MEMORIAL BUILDING				
WAGES				11,700
PART TIME WAGES				350
EMPLOYER FICA				922
EMPLOYERS SHARE OF PENSION				1,170
WORKMEN'S COMPENSATION				160
SUPPLIES	340	1,020	1,044	1,000
POSTAGE	859	457	1,132	
MEADOWBROOK INSURANCE				1,100
COMMUNICATION EXPENSE	1,080	1,127	1,105	1,200
GAS AND ELECTRIC				7,000
MAINTENANCE/REPAIR-BUILDING	3,481	3,084	1,321	4,000
MAINTENANCE/REPAIR-EQUIPMENT	2,019	2,674	498	2,500
MAINTENANCE-LANDSCAPING & GROUND	370			3,500
CAPITAL OUTLAY	24,589	46,322	118,672	
HARDWARE		939		1,500
SOFTWARE	780	152	473	
TOTAL PAGE MEMORIAL BUILDING	33,518	55,775	124,245	36,102

GENERAL FUND - MANAGER'S DEPARTMENT

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
MANAGER				
DEPT HEAD WAGES	29,518	27,307		68,527
EMPLOYER FICA	2,336	2,075		5,250
EMPLOYERS SHARE OF PENSION		1,821		6,855
HEALTH INSURANCE EXPENSE	3,420	1,003		14,000
HEALTH INS EXPENSE-HEALTH SAVINGS		765		4,950
DENTAL INSURANCE EXPENSE	294	67		1,200
OPTICAL PLAN EXPENSE	25	15		130
DISABILITY INSURANCE	404	340	33	1,255
LIFE INSURANCE EXPENSE	86	60		285
WORKMEN'S COMPENSATION				115
OFFICE SUPPLIES	1,758	2,307	877	1,000
MEALS & MILEAGE			127	200
DUES & MEMBERSHIPS	620	473	99	750
EDUCATION & TRAINING	1,294	4,893	2,479	5,000
CONTRACTED SERVICES	14,049	33,141	68,772	57,000
ATTORNEY FEES	1,583	3,978		
COMMUNICATION EXPENSE	1,029	964	921	1,200
TOTAL MANAGER	56,416	79,209	73,308	167,717

GENERAL FUND – GENERAL ADMINISTRATION

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
GENERAL ADMINISTRATION				
DEPT HEAD WAGES				81,500
EMPLOYER FICA				6,250
EMPLOYERS SHARE OF PENSION				8,150
HEALTH INSURANCE EXPENSE				18,470
HEALTH INS EXPENSE-HEALTH SAVINGS				4,950
DENTAL INSURANCE EXPENSE				1,095
OPTICAL PLAN EXPENSE				160
DISABILITY INSURANCE				900
LIFE INSURANCE EXPENSE				260
WORKMEN'S COMPENSATION				135
OFFICE SUPPLIES				2,000
MEALS & MILEAGE				200
POSTAGE				1,500
DUES & MEMBERSHIPS				200
EDUCATION & TRAINING				3,500
MEADOWBROOK INSURANCE				13,500
CONTRACTED SERVICES				8,549
ATTORNEY FEES				2,000
AUDIT SERVICES				14,800
COMMUNICATION EXPENSE				1,000
COMMUNITY PROMOTION				7,000
COUNTY DRAIN				6,000
TOTAL GENERAL ADMINISTRATION				182,119

GENERAL FUND - UTILITIES, ZONING & ECONOMIC DEVELOPMENT

DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
STREET LIGHTING				
STREET LIGHT EXPENSE	28,674	31,171	36,734	34,000
TOTAL STREET LIGHTING	28,674	31,171	36,734	34,000
WATER/SEWER				
SEWER EXPENSE	3,188	2,834	2,834	3,500
WATER EXPENSE	1,913	1,843	1,885	2,500
TOTAL WATER/SEWER	5,101	4,677	4,719	6,000
ZONING				
PART TIME WAGES	6,859	7,129	6,337	7,400
EMPLOYER FICA	557	545	485	680
PLANNING & ZONING-OTHER		100	14,640	10,000
COMMUNICATION EXPENSE	413	258		500
TOTAL ZONING	7,829	8,032	21,462	18,580
ECONOMIC DEVELOPMENT				
CONTRACTED SERVICES	2,000	2,000	2,000	2,000
TOTAL ECONOMIC DEVELOPMENT	2,000	2,000	2,000	2,000



GENERAL FUND - POLICE DEPARTMENT

DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
POLICE				
DEPARTMENT HEAD WAGES	64,730	79,280	75,540	86,825
FULL TIME WAGES	88,350	98,616	97,697	187,125
OVER TIME WAGES	8,739	5,914	7,116	1,000
PART TIME WAGES	14,240	22,760	27,946	25,500
NO FRINGE BENEFIT INCENTIVE	3,300	6,300	3,300	6,600
EMPLOYER FICA	14,477	16,116	16,022	22,870
EMPLOYERS SHARE OF PENSION	16,961	7,270	19,815	29,900
HEALTH INSURANCE EXPENSE	9,048	7,905	6,975	21,500
HEALTH INS EXPENSE-HEALTH SAVINGS	5,200	4,800	4,950	9,900
DENTAL INSURANCE EXPENSE	1,038	1,284	1,081	2,090
OPTICAL PLAN EXPENSE	137	164	119	300
WELLNESS PROGRAM	180	195		360
DISABILITY INSURANCE	2,089	2,166	2,101	3,800
LIFE INSURANCE EXPENSE	662	688	638	1,125
WORKMEN'S COMPENSATION	2,196	2,571	2,231	3,500
TUITION REIMBURSEMENT				2,000
OFFICE SUPPLIES	621	906	265	750
SUPPLIES	2,502	2,537	1,219	2,000
RESERVE SUPPLIES				250
MEALS & MILEAGE	174	65	177	500
VESTS				1,000
MEDICAL & PHYSICALS	1,307		1,604	2,000
CLOTHING EXPENSE	2,099	629	1,362	2,000
UNIFORM CLEANING				300
DUES & MEMBERSHIPS	455	115	115	525
GASOLINE PURCHASES	6,853	7,483	4,196	9,500
EDUCATION & TRAINING	3,150	3,368	2,068	5,000
RANGE QUALIFICATION	1,091	1,770	995	1,500
CPE TRAINING				4,500
MEADOWBROOK INSURANCE	8,967	9,303	9,368	6,600
CONTRACTED SERVICES	4,785	2,128	2,535	3,000
ATTORNEY FEES	219	1,422	9	1,000
COMMUNICATION EXPENSE	5,559	6,109	5,775	6,750
COMMUNITY PROMOTION	145	165	200	350
MAINTENANCE/REPAIR-EQUIPMENT	84	739	231	1,500
MAINTENANCE/REPAIR-VEHICLE	3,439	3,428	1,649	3,500
ACT 302 TRAINING	200			
CAPITAL OUTLAY		26,447		
CAPITAL OUTLAY-EQUIPMENT		250	10,649	
CAPITAL OUTLAY-VEHICLES		43,875		
SOFTWARE	624	445	1,021	1,500
TOTAL POLICE	273,621	367,213	308,969	458,420



GENERAL FUND - DEPARTMENT OF PUBLIC WORKS

	2022-23	2023-24	2024-25	2025-26
	ACTUAL	ACTUAL	ACTUAL	PROPOSED
DESCRIPTION			THRU 01/31/25	BUDGET
PUBLIC WORKS				
DEPT HEAD WAGES	19,344	22,768	21,452	36,355
FULL TIME WAGES	44,060	51,378	46,127	86,175
OVER TIME WAGES	315	295		1,000
PART TIME WAGES	6,361	7,417	4,302	2,225
NO FRINGE BENEFIT INCENTIVE	6,300	6,300	4,650	6,000
EMPLOYER FICA	6,152	6,667	5,603	9,550
EMPLOYERS SHARE OF PENSION	8,723	9,133	8,523	12,375
HEALTH INSURANCE EXPENSE		2,465	8,735	17,850
HEALTH INS EXPENSE-HEALTH SAVINGS		5,300	4,889	9,900
DENTAL INSURANCE EXPENSE	533	626	1,350	3,600
OPTICAL PLAN EXPENSE	42	72	143	405
DISABILITY INSURANCE	962	962	882	2,315
LIFE INSURANCE EXPENSE	312	312	286	740
WORKMEN'S COMPENSATION	3,335	3,801	4,109	3,800
OFFICE SUPPLIES	249	230	1,222	1,500
SUPPLIES	3,468	2,290	1,008	4,000
MEDICAL & PHYSICALS	449	170	176	250
CLOTHING EXPENSE	632	1,201	772	1,100
DUES & MEMBERSHIPS	1,254	1,056	1,036	1,200
GASOLINE PURCHASES	10,704	7,893	6,144	8,500
EDUCATION & TRAINING	100	350		500
MEADOWBROOK INSURANCE	7,168	7,344	7,396	4,350
LICENSE FEES	79			300
CONTRACTED SERVICES	6,738			
COMMUNICATION EXPENSE	1,359	2,327	2,042	3,000
GAS AND ELECTRIC	3,118	2,576	2,112	3,000
MAINTENANCE/REPAIR-BUILDING	2,365	3,472	408	7,500
MAINTENANCE/REPAIR-EQUIPMENT	8,318	8,067	6,179	7,500
MAINTENANCE-LANDSCAPING & GROUNDS		40	498	500
MAINTENANCE/REPAIR-VEHICLE	1,272	749	785	3,000
MAINTENANCE/REPAIR-TREES	500	198		500
MAY CLEAN UP	3,991	4,093	3,239	5,000
REFUSE REMOVAL	754	787	1,146	1,200
EQUIPMENT RENTAL EXPENSE				500
SAFETY	694	2,700	420	1,500
MISC EXPENSE		1,000	119	1,000
PROJECT COSTS	2,175			3,000
CAPITAL OUTLAY	9,457		4,211	10,000
CAPITAL OUTLAY-EQUIPMENT	34,967	133,372		
TOTAL PUBLIC WORKS	196,250	297,411	149,964	261,190

GENERAL FUND - PARKS AND RECREATION

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
DESCRIPTION				
PARKS AND RECREATION				
DEPT HEAD WAGES				14,550
FULL TIME WAGES				28,620
PART TIME WAGES			6,788	8,700
EMPLOYER FICA			519	3,975
EMPLOYERS SHARE OF PENSION			312	4,800
WORKMEN'S COMPENSATION	171	206	(30)	668
SUPPLIES	2,845	2,044	1,052	2,000
MEADOWBROOK INSURANCE				2,340
CONTRACTED SERVICES				46,000
SWIFTY'S PLACE	336	338	259	250
GAS AND ELECTRIC	3,466	3,546	3,733	3,800
MAINTENANCE/REPAIR-BUILDING	725	682	163	5,000
MAINTENANCE/REPAIR-EQUIPMENT	1,280	1,883	3,191	2,500
MAINTENANCE-LANDSCAPING & GROUND	7,374	4,833	10,016	7,500
CAPITAL OUTLAY	43,486	3,377	32,765	20,000
DEBT PRINCIPAL		1,300		
TOTAL PARKS AND RECREATION	59,683	18,209	58,768	150,703

GENERAL FUND OVERVIEW

GENERAL FUND REVENUE AND EXPENSES

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
DESCRIPTION				
TOTAL GENERAL FUND REVENUES	953,749	1,221,124	962,417	1,185,880
GENERAL FUND EXPENDITURES				
GOVERNING BODY	95,778	83,988	85,353	15,010
MANAGER	56,416	79,209	73,308	167,717
GENERAL ADMINISTRATION				182,119
PAGE MEMORIAL BUILDING	33,518	55,775	124,245	36,102
POLICE	273,621	367,213	308,969	458,420
PUBLIC WORKS	196,250	297,411	149,964	261,190
STREET LIGHTING	28,674	31,171	36,734	34,000
WATER/SEWER	5,101	4,677	4,719	6,000
ZONING	7,829	8,032	21,462	18,580
ECONOMIC DEVELOPMENT	2,000	2,000	2,000	2,000
PARKS AND RECREATION	59,683	18,209	58,768	150,703
TOTAL GEN. FUND APPROPRIATIONS	758,870	947,685	865,522	1,331,841
REVENUES - APPROPRIATIONS	194,879	273,439	96,895	(145,961)
BEGINNING FUND BALANCE	981,603	1,176,483	1,449,924	1,546,819
ENDING FUND BALANCE	1,176,482	1,449,922	1,546,819	1,400,858



MAJOR STREET FUND

DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
MAJOR STREET REVENUES				
ACT 51 / STREETS	208,176	218,486	222,706	224,750
INTEREST	3,164	6,396	6,913	4,000
REIMBURSEMENTS	14			
TOTAL MAJOR STREET REVENUES	211,354	224,882	229,619	228,750
STREET DEPARTMENT				
DEPT HEAD WAGES	3,644	3,371		5,460
EMPLOYER FICA	288	256		420
EMPLOYERS SHARE OF PENSION		225		546
HEALTH INS EXPENSE-HEALTH SAVINGS		95		
ADMIN BENEFITS	522	183	4	205
COLD/HOT PATCH	564	855	1,109	1,200
SALT/SAND ROADS	2,253	5,355		3,700
CONTRACTED SERVICES	1,200	3,300	800	24,800
AUDIT SERVICES	1,290	1,265	1,425	
STREET SWEEPING			453	
STREET STRIPING	200	4,090	4,023	4,500
STREET SIGNS	(1,254)		180	1,000
VEHICLE RENTAL - STREET REPAIRS	14,048	10,633	8,790	14,000
VEHICLE RENTAL - SNOW REMOVAL	7,806	7,402	369	8,000
STORM SEWER	2,272			
MISC EXPENSE	3,012	4,898	2,651	2,500
STREET REPAIRS	72,000	19,323		90,000
TRANSFERS OUT	27,589	50,000		75,000
ADMINISTRATIVE REIMBURSEMENT				8,369
TOTAL STREET DEPARTMENT	135,434	111,251	19,804	239,700
MAINTENANCE/CONSTRUCTION				
MAINTENANCE WAGES	3,582	4,216	8,349	7,410
MAINTENANCE EMPLOYER FICA	274	322	620	570
MAINTENANCE ER SHARE OF PENSION	676	631	1,122	741
MAINTENANCE BENEFITS	162	143	926	1,280
TOTAL MAINT./CONSTRUCTION	4,694	5,312	11,017	10,001
SNOW REMOVAL				
SNOW REMOVAL WAGES	3,201	1,555		4,165
SNOW REMOVAL EMPLOYER FICA	239	115		320
SNOW REMOVAL SHARE OF PENSION	320	156		420
HEALTH INS EXPENSE-HEALTH SAVINGS	684			
SNOW REMOVAL BENEFITS				715
TOTAL SNOW REMOVAL	4,444	1,826	0	5,620
TOTAL MAJOR STREET EXPENDITURES	144,572	118,389	30,821	255,321
REVENUES - EXPENDITURES	66,782	106,493	198,798	(26,571)



LOCAL STREET FUND

DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
LOCAL STREET REVENUES				
ACT 51 / STREETS	72,994	76,708	78,071	78,500
INTEREST	631	4,184	4,674	2,750
REIMBURSEMENTS	10			
MISC REVENUE	40,160	39,649	45,762	42,500
TRANSFERS IN	27,589	50,000		75,000
TOTAL LOCAL STREET REVENUES	141,384	170,541	128,507	198,750
STREET DEPARTMENT				
DEPT HEAD WAGES	1,458	1,348		7,275
EMPLOYER FICA	115	102		560
EMPLOYERS SHARE OF PENSION		90		730
HEALTH INS EXPENSE-HEALTH SAVINGS		38		
ADMIN BENEFITS	209	71	2	275
COLD/HOT PATCH	564	855	1,109	1,200
SALT/SAND ROADS	2,253	5,355		3,700
CONTRACTED SERVICES	7,450	5,650	25,305	98,019
AUDIT SERVICES	903	886	998	
STREET SWEEPING			453	
STREET STRIPING	1,000	516	331	1,500
STREET SIGNS	(1,251)		148	1,000
STREET RE-SURFACING			94,597	75,000
VEHICLE RENTAL - STREET REPAIRS	10,024	11,971	8,254	12,000
VEHICLE RENTAL - SNOW REMOVAL	4,358	5,079	719	5,000
STORM SEWER		540		
MISC EXPENSE	1,646	5,090	2,388	2,000
STREET REPAIRS	151,116	9,192		
ADMINISTRATIVE REIMBURSEMENT				6,160
TOTAL STREET DEPARTMENT	179,845	46,783	134,304	214,419
MAINTENANCE/CONSTRUCTION				
MAINTENANCE WAGES	5,732	6,746	10,732	9,900
MAINTENANCE EMPLOYER FICA	465	516	802	760
MAINTENANCE ER SHARE OF PENSION	1,081	1,009	1,533	990
MAINTENANCE BENEFITS	258	238	1,013	1,750
TOTAL MAINT./CONSTRUCTION	7,536	8,509	14,080	13,400
SNOW REMOVAL				
SNOW REMOVAL WAGES	1,875	614		4,840
SNOW REMOVAL FICA	138	45		370
SNOW REMOVAL SHARE OF PENSION	188	61		484
HEALTH INS EXPENSE-HEALTH SAVINGS	484			
SNOW REMOVAL BENEFITS				910
TOTAL SNOW REMOVAL	2,685	720	0	6,604
TOTAL LOCAL STREET EXPENDITURES	190,066	56,012	148,384	234,423
REVENUES - EXPENDITURES	(48,682)	114,529	(19,877)	(35,673)



WATER FUND

DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
REVENUES				
FINAL READ INCOME	1,004,249	919,738	1,011,536	1,037,500
WATER HOOK UP FEES	10,039	10,307	14,176	10,000
PENALTIES & INTEREST	6,541	7,184	5,745	5,500
INTEREST	4,751	8,181	27,003	21,000
SALE OF FIXED ASSET	7,500			
INCENTIVE PROGRAM		916		
REIMBURSEMENTS		17,725		
MISC REVENUE	11,534	11,203	14,466	11,000
TOTAL WATER REVENUES	1,044,614	975,254	1,072,926	1,085,000
EXPENDITURES				
REIMBURSEMENTS	34			
DEPT HEAD WAGES	51,375	52,941	23,836	15,460
FULL TIME WAGES	153,883	190,221	163,342	30,100
OVER TIME WAGES	1,398	1,093	1,494	1,000
PART TIME WAGES	76		1,309	2,100
WATER LICENSE STIPEND	4,400	4,400		5,600
NO FRINGE BENEFIT INCENTIVE		3,000	3,000	
EMPLOYER FICA	16,044	18,215	13,867	370
EMPLOYERS SHARE OF PENSION	19,921	25,090	20,713	4,650
HEALTH INSURANCE EXPENSE	35,228	29,109	26,815	5,550
HEALTH INS EXPENSE-HEALTH SAVINGS	9,232	10,375	9,961	
ADMIN BENEFITS	3,959	1,620	389	
DENTAL INSURANCE EXPENSE	4,325	4,230	3,906	905
OPTICAL PLAN EXPENSE	561	562	495	125
DISABILITY INSURANCE	2,268	2,268	2,079	625
LIFE INSURANCE EXPENSE	747	517	330	200
WORKMEN'S COMPENSATION	1,578	1,800	2,022	1,800
OFFICE SUPPLIES	299	397	1,158	1,000
SUPPLIES	587	549	365	1,500
MEALS & MILEAGE	71			200
CHEMICAL SUPPLIES	4,075	4,151	4,759	5,000
POSTAGE	2,150	2,257	2,770	2,200
MEDICAL & PHYSICALS			563	200
CLOTHING EXPENSE	1,003	715	630	1,100
DUES & MEMBERSHIPS	2,880	2,919	2,484	3,500

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

WATER FUND CONT.

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
EXPENDITURES (CONTINUED)				
GASOLINE PURCHASES	7,088	5,225	4,065	7,000
EDUCATION & TRAINING	773	130	370	2,000
MEADOWBROOK INSURANCE				5,640
FLEET INSURANCE	15,500	15,995	16,106	
BANK FEES		30		
WELLHEAD PROTECTION				5,000
WATER TESTING FEES	2,238	1,387	1,689	2,700
METER REPLACEMENT	25,704	10,362	9,875	4,500
HYDRANT REPLACEMENT		3,815		5,000
CONTRACTED SERVICES	39,462	9,677	9,527	82,885
AUDIT SERVICES	3,353	3,402	3,705	
COMMUNICATION EXPENSE	5,071	4,909	5,346	4,500
PRINTING & PUBLISHING	103	790	1,392	1,000
GAS AND ELECTRIC	56,567	50,952	46,616	50,000
MAINTENANCE/REPAIR-BUILDING	(41,477)	2,627	44,615	6,000
MAINTENANCE/REPAIR-EQUIPMENT	59,275	7,850	1,495	8,000
MAINTENANCE/REPAIR-VEHICLE			636	2,500
MAINTENANCE/REPAIR-WATER LINES	4,082	3,273	2,197	5,000
MAINTENANCE/REPAIRS-TANKS	74,235	74,235	86,715	86,715
NEW WATER MAINS	11,033	5,538	5,140	6,000
WELL REPAIRS	3,376		4,976	45,000
IRON REMOVAL	59,548	19,500		
SCADA CONTROL SYSTEM				2,500
MISC EXPENSE		913	249	1,500
DEPRECIATION EXPENSE	254,655	251,211		250,000
CAPITAL OUTLAY-EQUIPMENT				27,000
HARDWARE	9,351	9,609	9,027	9,000
SOFTWARE	156	88	249	250
CAPITAL IMPROVEMENT BOND				34,200
CAPITAL IMPROVEMENT BOND II				18,600
USDA BOND 2016				74,000
INTEREST EXPENSE	75,379	71,699	70,707	68,200
ADMINISTRATIVE REIMBURSEMENT				89,372
TOTAL WATER EXPENDITURES	981,566	909,646	610,984	987,247
REVENUES - EXPENDITURES	63,116	65,608	461,942	97,753



GENERAL HIGHWAY FUND

DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
GENERAL HIGHWAY REVENUES				
CURRENT REAL PROPERTY TAXES	214,587	229,542	242,463	248,525
CURRENT PERSONAL PROPERTY TAX	12,426	21,233	10,317	12,000
LOCAL COMMUNITY STABILIZATION SHARE	23,252	33,138	22,015	22,000
PENALTIES & INTEREST ON TAXES		2		
INTEREST	3,617	7,075	7,917	5,000
REIMBURSEMENTS	10			
TOTAL GEN. HWY. REVENUES	253,892	290,990	282,712	287,525
GENERAL HIGHWAY EXPENDITURES				
HIGHWAYS & STREETS				
ADMINISTRATION WAGES	8,382	7,754		
ADMINISTRATION FICA	663	589		
ADMIN EMPLOYERS SHARE OF PENSION		517		
HEALTH INS EXPENSE-HEALTH SAVINGS		217		
ADMIN BENEFITS	1,201	408	9	
AUDIT SERVICES	1,290	1,265	1,425	
SIDEWALK REPLACEMENT PROGRAM	18,676	10,398	8,424	15,000
MTF BOND REPAYMENT		74,600		
MTF BOND INTEREST		4,383		
CAPITAL IMPROV BOND II - PRIN	111,900	41,300	118,000	119,200
CAP IMPROV BOND II INTEREST	13,296	6,656	9,390	7,200
ADMINISTRATIVE REIMBURSEMENT				58,620
TOTAL HIGHWAYS & STREETS	155,408	148,087	137,248	200,020
MAINTENANCE/CONSTRUCTION				
STREET ADMIN SALARY	21,494	25,298	28,212	9,100
STREET ADMIN FICA	1,744	1,935	2,140	700
EMPLOYERS SHARE OF PENSION	4,055	3,786	4,546	910
STREET ADMIN BENEFITS	748	748	1,468	350
TOTAL MAINT./CONSTRUCTION	28,041	31,767	36,366	11,060
TOTAL GEN. HWY. EXPENDITURES	183,449	179,854	173,614	211,080
REVENUES - EXPENDITURES	70,443	111,136	109,098	76,445



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	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
REVENUES				
NET / GENERAL				
CURRENT REAL PROPERTY TAXES	39,828	44,810	48,119	56,000
INTEREST	93	767	613	625
DONATIONS-PRIVATE SOURCES	860	925	275	
TOTAL DDA REVENUES	40,781	46,502	49,007	56,625
EXPENDITURES				
OFFICE SUPPLIES				50
POSTAGE	11	15		25
DUES & MEMBERSHIPS	25	25	40	50
EDUCATION & TRAINING				500
CONTRACTED SERVICES	868	7,865	9,060	10,500
ATTORNEY FEES				3,000
AUDIT SERVICES	129	127	143	200
COMMUNITY PROMOTION	90			
ADVERTISING	750	961	750	750
MISCELLANEOUS EXPENSE				30,000
BEAUTIFICATION	3,824	56,392	6,228	42,000
CHRISTMAS DECORATIONS	864	972	1,929	2,000
ADMINISTRATIVE REIMBURSEMENT				5,000
TOTAL DDA EXPENDITURES	6,561	66,357	18,150	94,075
REVENUES - EXPENDITURES	34,220	(19,855)	30,857	(37,450)



ARTS COMMISSION

DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
REVENUES				
STATE GRANTS	15,428	11,548	13,767	10,000
ART IN THE PARK REVENUE-NEXT FY	3,170	3,780	3,590	
FOOD BOOTH FEES	535	505	575	300
CONCESSIONS	794			
ART IN THE PARK REVENUE	2,495	3,300	3,230	6,500
INTEREST	21	326	373	350
DONATIONS-PRIVATE SOURCES	7,300	10,875	7,700	7,500
MISC REVENUE	789		6	
TOTAL ARTS COMM. REVENUES	30,532	30,334	29,241	24,650
EXPENDITURES				
OFFICE SUPPLIES		105	40	100
SUPPLIES	701	284	528	600
POSTAGE	176	230	82	100
CREDIT CARD FEES		(123)	(64)	100
OPERATING EXPENSE	140	124	40	100
T-SHIRTS	128	666	297	500
SOUND	1,513	1,633	1,763	1,800
ROLLS	187			
CONCESSIONS SUPPLIES	183	345	325	350
SECURITY		300		150
AUDIT SERVICES	129	127	143	150
RADIOS	100	144	144	150
TELEPHONE	595	521	480	550
ADVERTISING	3,729	7,842	10,593	8,400
OPER EXP-GRANT DISBURSEMENT		50		
PUBLIC ART PROJECT			1,216	13,000
CLEAN UP	114			940
KIDS AREA	6	314	88	500
ENTERTAINMENT	1,250	1,725	2,450	1,800
PORT A POTTY	590	590	615	625
GOLF CART RENTALS		1,103	1,589	1,600
TENT, TABLES, CHAIR RENTALS		736	390	750
MISCELLANEOUS EXPENSE	326	885	5	50
REFUND/REIMBURSEMENTS	160	190	143	200
PROJECT COSTS	3,806			2,400
PARK IMPROVEMENTS	452	5,021	2,142	
TOTAL ARTS COMM. EXPENDITURES	14,285	22,812	23,009	34,915
REVENUES - EXPENDITURES	16,247	7,522	6,232	(10,265)



POLICE TRAINING FUND

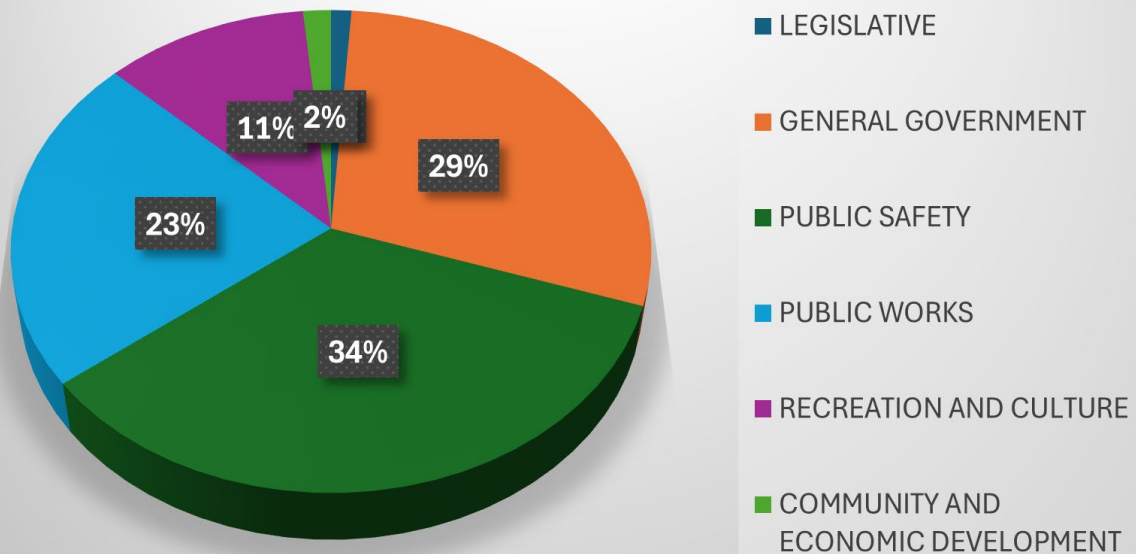
DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL THRU 01/31/25	2025-26 PROPOSED BUDGET
REVENUES				
STATE GRANTS				800
TOTAL POLICE TRAINING REVENUES				800
EXPENDITURES				
EDUCATION & TRAINING				988
TOTAL POL. TRAINING EXPENDITURES				988
REVENUES - EXPENDITURES				(188)



SUPPLEMENTAL INFORMATION

GENERAL FUND	2025-26 PROPOSED BUDGET
BEGINNING FUND BALANCE	1,546,819
EXPECTED REVENUES	1,185,880
PROPOSED EXPENDITURES	
LEGISLATIVE	15,010
GENERAL GOVERNMENT	385,938
PUBLIC SAFETY	458,420
PUBLIC WORKS	301,190
RECREATION AND CULTURE	150,703
COMMUNITY AND ECONOMIC DEVELOPMENT	20,580
TOTAL EXPENDITURES	1,331,841
REVENUES - EXPENDITURES	(145,961)
ENDING FUND BALANCE	1,400,858

General Fund by Category





SUPPLEMENTAL INFORMATION

2025-26 PROPOSED BUDGET	
MAJOR STREET FUND	
BEGINNING FUND BALANCE	761,880
EXPECTED REVENUES	228,750
PROPOSED EXPENDITURES	255,321
REVENUES - EXPENDITURES	(26,571)
ENDING FUND BALANCE	735,309
2025-26 PROPOSED BUDGET	
LOCAL STREET FUND	
BEGINNING FUND BALANCE	332,528
EXPECTED REVENUES	198,750
PROPOSED EXPENDITURES	234,423
REVENUES - EXPENDITURES	(35,673)
ENDING FUND BALANCE	296,855
2025-26 PROPOSED BUDGET	
GENERAL HIGHWAY FUND	
BEGINNING FUND BALANCE	631,666
EXPECTED REVENUES	287,525
PROPOSED EXPENDITURES	211,080
REVENUES - EXPENDITURES	76,445
ENDING FUND BALANCE	708,111
2025-26 PROPOSED BUDGET	
DDA FUND	
BEGINNING FUND BALANCE	108,354
EXPECTED REVENUES	56,625
PROPOSED EXPENDITURES	94,075
REVENUES - EXPENDITURES	(37,450)
ENDING FUND BALANCE	70,904



SUPPLEMENTAL INFORMATION

2025-26 PROPOSED BUDGET	
ARTS COMMISSION FUND	
BEGINNING FUND BALANCE	47,106
EXPECTED REVENUES	24,650
PROPOSED EXPENDITURES	34,915
REVENUES - EXPENDITURES	(10,265)
ENDING FUND BALANCE	36,841
2025-26 PROPOSED BUDGET	
302 POLICE TRAINING FUND	
BEGINNING FUND BALANCE	188
EXPECTED REVENUES	800
PROPOSED EXPENDITURES	988
REVENUES - EXPENDITURES	
ENDING FUND BALANCE	
2025-26 PROPOSED BUDGET	
WATER FUND	
BEGINNING FUND BALANCE	7,381,916
EXPECTED REVENUES	1,085,000
PROPOSED EXPENDITURES	987,247
REVENUES - EXPENDITURES	97,753
ENDING FUND BALANCE	7,479,669

