

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND								
Department: 000 REVENUE								
248-000-402-000	Current Real Property Taxes	934,065	772,911	987,129	962,797	0	1,047,377	1,047,377
248-000-412-000	Property Tax - DPPT P/Y & C/Y	972	1,475	0	3,154	0	3,370	3,370
248-000-441-000	Local Community Stabilization	10,094	15,971	15,000	14,034	0	15,000	15,000
248-000-445-000	Penalties & Interest on Taxes	0	0	2,000	0	0	2,000	2,000
248-000-539-000	State Grants	2,813	3,500	43,500	0	0	43,500	43,500
248-000-540-000	COUNTY/FEDERAL PROGRAM GRANTS	0	0	595,823	446,867	0	595,823	595,823
248-000-582-000	Intergovernment - Police	15,927	201,996	0	0	0	0	0
248-000-664-000	Interest Earned	4,973	5,833	2,500	12,902	0	9,708	9,708
248-000-671-999	Appropriation from Fund Balan	0	0	0	0	0	171,128	171,128
248-000-676-404	Transfer From Prop Acq Fund	0	0	169,436	0	0	169,436	169,436
248-000-681-000	Reimburse - Insurance Claims	12,465	7,218	0	5,407	0	17,000	17,000
248-000-683-000	Reimbursements-Other	10,000	0	0	0	0	0	0
248-000-685-000	Sponsorships	38,750	11,276	35,000	2,515	0	35,000	35,000
248-000-685-100	Transportaion Sponsorship	16,183	21,907	17,500	0	0	8,500	8,500
248-000-686-000	Downtown Events	19	5,121	18,500	5,466	0	8,000	8,000
248-000-686-002	Flower Fair Revenue	0	305	0	0	0	2,500	2,500
248-000-686-004	ST EVENT REVENUE	20,361	0	1,500	0	0	3,500	3,500
248-000-686-005	ST SPONSOR REVENUE	0	0	1,500	0	0	5,000	5,000
248-000-686-006	EV CHARGING	16	634	500	1,529	0	4,200	4,200
248-000-687-000	Merchandise Sales	195	0	1,000	0	0	3,500	3,500
248-000-688-000	Gift Certificate Sales	3,425	355	500	3,375	0	4,000	4,000
248-000-694-000	Miscellaneous	683	765	2,500	9,298	0	8,000	8,000
Total Department 000:		1,070,941	1,049,267	1,893,888	1,467,344	0	2,156,542	2,156,542

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Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND								
Department: 260 GENERAL ACTIVITIES								
248-260-701-000	Executive Director Wages	58,299	45,476	80,000	70,770	0	82,400	82,400
248-260-704-000	Wages - Administrative Coordi	20,248	30,948	37,188	15,786	0	32,417	32,417
248-260-706-000	Asst. Executive Director wage	24,068	28,244	71,000	62,808	0	73,130	73,130
248-260-707-000	Wages - Grounds Coordinator	1,403	1,819	5,400	3,234	0	5,400	5,400
248-260-711-013	OVERTIME	947	0	0	0	0	0	0
248-260-715-000	Social Security	7,930	8,104	14,810	11,674	0	15,254	15,254
248-260-716-000	Health Insurance- Medical	6,630	2,878	12,000	21,313	0	14,820	14,820
248-260-717-000	Life & Disability Insurance	917	331	1,320	2,109	0	1,562	1,562
248-260-718-000	Dental Insurance	475	222	770	514	0	1,132	1,132
248-260-719-000	Pension	5,003	4,365	5,632	6,520	0	6,720	6,720
248-260-721-000	Vision Care	99	46	653	667	0	720	720
248-260-801-000	CONTRACTUAL SERVICES- DOWNTOW	234	18,000	10,000	9,688	0	20,000	20,000
248-260-801-002	CONTRACTUAL SERVICES - PUBLIC	60,000	52,000	60,000	60,000	0	103,000	103,000
248-260-801-003	CONTRACT SERVICES - DPW FEE	30,000	25,814	30,000	30,000	0	27,211	27,211
248-260-801-004	CONTRACTUAL SERVICES - PA57	70,000	58,333	70,000	70,000	0	62,643	62,643
248-260-801-005	Contractual Services- Townshi	2,700	0	2,700	0	0	6,700	6,700
248-260-801-012	Contractual Services-Parking	21,000	18,200	17,440	0	0	0	0
248-260-801-022	SPECIAL SERVICES- EVENTS	20,000	17,333	20,000	462	0	0	0
248-260-801-023	Contract Services-DPW event s	10,000	8,667	10,000	300	0	0	0
248-260-801-033	Contract Services-DPW snow re	15,000	13,000	17,000	17,000	0	0	0
248-260-805-000	Audit Fees	1,545	2,950	4,490	3,979	0	5,900	5,900
248-260-810-000	Legal Services	12,726	17,497	8,000	5,733	0	3,500	3,500
248-260-823-000	Website/Software	6,828	4,343	6,000	2,687	0	4,200	4,200
248-260-823-001	Municipal Software	1,248	3,676	3,800	0	0	5,000	5,000
248-260-829-000	Planner Services	4,715	675	3,500	0	0	1,000	1,000
248-260-851-000	Telephone	3,247	2,902	3,500	2,824	0	3,500	3,500
248-260-900-000	Printing and Publication	182	0	500	0	0	500	500
248-260-920-000	Utilities	4,199	5,811	7,020	6,163	0	7,800	7,800
248-260-921-000	Municipal Street Lighting	29,474	6,418	13,740	11,938	0	13,780	13,780
248-260-930-000	Repair and Maintenance	705	58	0	0	0	1,870	1,870
248-260-930-002	Building Maintenance	1,020	323	1,100	307	0	1,200	1,200
248-260-940-000	Equipment Rental	70	0	750	102	0	1,500	1,500
248-260-941-000	Office Rent	12,000	12,000	16,800	16,800	0	16,800	16,800
248-260-942-000	Office Expenses	5,150	2,478	5,200	3,861	0	4,000	4,000
248-260-946-000	Credit Card Fees	9	0	100	0	0	175	175
248-260-956-000	Dues & Miscellaneous	1,036	1,209	1,545	1,488	0	1,900	1,900
248-260-957-000	Education & Training	8,965	919	5,000	4,905	0	8,000	8,000
248-260-958-000	General Activities Misc	739	0	350	344	0	7,500	7,500
248-260-962-000	Mileage	1,537	38	1,000	669	0	500	500
248-260-965-401	Transfer to Capital Imp Fund	0	0	67,616	0	0	112,942	112,993
248-260-965-404	Transfer Out - DDA Property A	110,000	157,500	0	0	0	0	0
248-260-974-000	Capital Outlay - Equipment	5,200	1,235	2,000	0	0	2,000	2,000
Total Department 260:		(565,548)	(553,812)	(617,924)	(444,645)	0	(656,676)	(656,727)

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Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND								
Department: 725 ORGANIZATION								
248-725-822-000	Newsletter	882	455	1,800	130	0	1,800	1,800
248-725-824-000	Volunteer Recognition & Dvp.	282	0	1,000	675	0	1,700	1,700
248-725-825-000	Gift Certificate Redemption	9,365	2,460	5,000	4,416	0	5,000	5,000
248-725-826-000	Historic Celebration/Educatio	1,588	580	1,000	290	0	2,500	2,500
248-725-827-000	Awareness Program	1,637	233	1,500	694	0	1,500	1,500
248-725-864-000	Grant & Scholorship Distriubu	1,000	0	0	0	0	500	500
248-725-881-000	Merchandise to Sell	75	211	1,000	0	0	1,200	1,200
Total Department 725:		(14,829)	(3,939)	(11,300)	(6,205)	0	(14,200)	(14,200)

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Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND								
Department: 726 DESIGN								
248-726-745-000	Beautification Supplies	1,574	648	2,600	1,394	0	7,620	7,620
248-726-746-000	Hanging Baskets	3,353	0	4,000	0	0	4,120	4,120
248-726-801-000	Contractual Services	5,172	3,650	5,500	3,080	0	5,780	5,780
248-726-843-000	Facade Program	0	5	23,680	14,274	0	25,480	25,480
248-726-845-000	Public Art Program	2,250	0	2,500	391	0	2,100	2,100
248-726-883-000	Banners and Holiday Lighting	9,639	6,000	10,000	6,844	0	8,100	8,100
248-726-975-001	Capital Outlay - Beautificati	473	0	5,000	344	0	2,300	2,300
248-726-975-002	Capital Outlay - Streets	0	0	500	0	0	2,790	2,790
248-726-980-001	PUBLIC SPACE GRANT-GENERAL	0	0	353,619	138,989	0	323,000	323,000
248-726-980-002	PUBLIC SPACE GRANT-DEVELOPMEN	0	0	242,204	16,985	0	212,000	212,000
Total Department 726:		(22,461)	(10,303)	(649,603)	(182,301)	0	(593,290)	(593,290)

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Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND								
Department: 728 ECONOMIC DEVELOPMENT								
248-728-801-000	Contractual Services	6,563	4,750	34,500	15,186	0	17,800	17,800
248-728-860-000	Trolley Expense	34,246	19,133	22,000	7,010	0	18,900	18,900
248-728-861-000	DATA AND METRICS	0	0	468	0	0	1,460	1,460
248-728-862-000	Training Materials	457	0	500	57	0	500	500
248-728-864-000	Grant & Scholarship Distriubu	0	0	10,800	0	0	1,000	1,000
248-728-886-000	Marketing Materials	1,325	0	2,500	11	0	2,500	2,500
248-728-886-002	Social District	3,390	232	750	60	0	2,350	2,350
248-728-888-000	Brand Marketing	29,945	18,837	50,000	19,065	0	23,700	23,700
248-728-888-001	Contractual Services Brand Ma	27,500	23,255	10,000	273	0	12,000	12,000
Total Department 728:		(103,426)	(66,207)	(131,518)	(41,662)	0	(80,210)	(80,210)

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Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND								
Department: 729 PROMOTION								
248-729-880-000	Event Promotion	1,796	308	2,000	405	0	2,500	2,500
248-729-880-001	Event Promo - Gazebo Series	17,342	10,170	11,000	10,600	0	14,500	14,500
248-729-880-004	Event Promo - Halloween Parad	2,015	2,451	2,500	1,240	0	2,500	2,500
248-729-880-005	Event Promo - Hmtwn/Holiday V	8,215	7,934	7,500	2,832	0	3,000	3,000
248-729-880-007	Event Promo - Flower Fair	0	0	0	0	0	1,500	1,500
248-729-880-008	EVENT PROMO-ICE FEST	0	0	250	0	0	3,500	3,500
248-729-880-010	PARTNERED EVENTS	0	0	1,500	0	0	1,500	1,500
248-729-880-011	Restaurant week	0	0	2,500	0	0	1,000	1,000
248-729-880-012	Sing & Stroll Tree Lighting	12,212	11,754	12,100	3,890	0	7,000	7,000
248-729-880-013	STRONGER TOGETHER-WINTER	682	349	2,500	385	0	2,500	2,500
248-729-880-014	STRONGER TOGETHER- SUMMER/FAL	22,704	0	1,500	128	0	1,500	1,500
248-729-880-015	Winter Activities	8,658	7,019	12,000	5,986	0	4,500	4,500
248-729-880-016	MISC EVENTS-OTHER	0	0	2,500	0	0	2,500	2,500
248-729-880-017	Movie Night	2,194	999	3,000	1,708	0	3,500	3,500
248-729-880-100	Stronger Together- smr fall	553	722	5,000	0	0	0	0
248-729-885-000	Port-A-Johns	2,124	1,794	2,600	1,008	0	1,600	1,600
248-729-895-000	Event Promo-Comm. Sponsorship	43	0	0	0	0	0	0
Total Department 729:		(78,538)	(43,500)	(68,450)	(28,182)	0	(53,100)	(53,100)

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Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND								
Department: 730								
248-730-885-100	Knox Box Grant Program	0	0	2,000	0	0	2,000	2,000
248-730-931-000	Repair & Maintenance-Equipmen	3,146	0	0	0	0	0	0
248-730-965-301	Interfund TRF 2023 DDA Bond P	0	0	419,709	419,709	0	419,709	420,721
248-730-965-404	Transfer Out - DDA Property A	104,178	0	0	0	0	0	0
248-730-975-000	Capital Outlay	387	1,636	53,075	12,787	0	0	0
248-730-975-003	DDA Capital Outlay	2,521	5,871	5,500	4,669	0	2,500	2,500
248-730-975-005	DDA Capital Outlay- wayfindin	39,266	0	0	0	0	0	0
248-730-975-006	DDA Capital Outlay - Parking	251,181	0	0	0	0	10,000	10,000
248-730-975-009	Capital Outlay - Dumpsters	0	0	22,800	0	0	5,000	5,000
248-730-975-011	Capital Outlay - Trail Extens	0	0	4,300	0	0	4,300	4,300
248-730-975-020	Capital Outlay Parks & rec	25,705	0	0	0	0	0	0
Total Department 730:		(426,384)	(7,507)	(507,384)	(437,165)	0	(443,509)	(444,521)
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND:								
TOTAL ESTIMATED REVENUES		1,070,941	1,049,267	1,893,888	1,467,344	0	2,156,542	2,156,542
TOTAL APPROPRIATIONS		1,211,186	685,268	1,986,179	1,140,160	0	1,840,985	1,842,048
NET OF REVENUES & APPROPRIATIONS:		(140,245)	363,999	(92,291)	327,184	0	315,557	314,494
BEG. FUND BALANCE		638,446	498,200	356,811	356,811	356,811	356,811	356,811
FUND BALANCE ADJUSTMENTS		0	2,559		0			
END FUND BALANCE		498,201	864,758	264,520	683,995	356,811	672,368	671,305

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Fund: 301 DOWNTOWN DEV BOND PROJECT 2023								
Department: 000 REVENUE								
301-000-300-001	2023 Downtown Dev Tax Exempt	3,533,382	0	0	0	0	0	0
301-000-300-002	2023 Downtown Dev Tax Exempt	1,480,827	0	0	0	0	0	0
301-000-664-000	Interest Earnings	91	1,622	900	1,439	0	900	900
301-000-671-999	Appropriation from Fund Balan	0	0	0	0	0	700,000	0
301-000-699-301	TRF in from DDA	0	0	419,709	419,709	0	419,709	420,721
Total Department 000:		5,014,300	1,622	420,609	421,148	0	1,120,609	421,621

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		Activity	Activity	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED
Fund: 301 DOWNTOWN DEV BOND PROJECT 2023								
Department: 901 CAPITAL OUTLAY								
301-901-950-000	Demolition & Land Improvement	0	2,250	500,000	172,947	0	174,500	174,500
301-901-971-000	Capital Outlay - Buildings	0	2,120,875	0	0	0	672,520	672,520
Total Department 901:		0	(2,123,125)	(500,000)	(172,947)	0	(847,020)	(847,020)

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Fund: 301 DOWNTOWN DEV BOND PROJECT 2023								
Department: 905 Downtown Dev Bond 2023								
301-905-731-000	2023 Bond Taxable Issuance E	69,350	500	0	0	0	0	0
301-905-731-001	2023 Tax exempt Bond Issuance	0	500	0	0	0	0	0
301-905-745-001	Property taxes-Orion Twp	0	3,353	0	0	0	0	0
301-905-992-003	2023 DDA BONDS TAXABLE PRINCI	0	75,000	60,000	60,000	0	60,000	60,000
301-905-992-004	2023 DDA BONDS TAX EXEMPT PRI	0	180,000	150,000	150,000	0	150,000	160,000
301-905-993-001	2023 DDA BOND TAXABLE INTERES	0	60,931	76,910	76,909	0	76,910	73,921
301-905-993-002	2023 DDA TAX EXEMPT BOND INTE	0	105,778	132,800	132,800	0	132,800	126,800
Total Department 905:		(69,350)	(426,062)	(419,710)	(419,709)	0	(419,710)	(420,721)
Fund 301 - DOWNTOWN DEV BOND PROJECT 2023:								
TOTAL ESTIMATED REVENUES		5,014,300	1,622	420,609	421,148	0	1,120,609	421,621
TOTAL APPROPRIATIONS		69,350	2,549,187	919,710	592,656	0	1,266,730	1,267,741
NET OF REVENUES & APPROPRIATIONS:		4,944,950	(2,547,565)	(499,101)	(171,508)	0	(146,121)	(846,120)
BEG. FUND BALANCE		0	4,944,950	2,794,812	2,794,812	2,794,812	2,794,812	2,794,812
END FUND BALANCE		4,944,950	2,397,385	2,295,711	2,623,304	2,794,812	2,648,691	1,948,692

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Fund: 403 DDA PUBLIC INFRASTRUCTURE FUND								
Department: 000 REVENUE								
403-000-699-248	Interfund Transfer In - DDA	0	0	0	0	142,469	112,993	112,993
	Total Department 000:	0	0	0	0	142,469	112,993	112,993
Fund 403 - DDA PUBLIC INFRASTRUCTURE FUND:								
	TOTAL ESTIMATED REVENUES	0	0	0	0	142,469	112,993	112,993
	TOTAL APPROPRIATIONS	0	0	0	0	0	0	0
	NET OF REVENUES & APPROPRIATIONS:	0	0	0	0	142,469	112,993	112,993
	BEG. FUND BALANCE	0	0	0	0	0	142,469	142,469
	END FUND BALANCE	0	0	0	0	142,469	255,462	255,462

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Fund: 404 DDA PROPERTY ACQUISITION								
Department: 000 REVENUE								
404-000-664-000	Interest Earnings	189	104	0	96	0	0	0
404-000-699-248	Interfund Transfer In - DDA	214,178	157,500	0	0	0	0	0
Total Department 000:		214,367	157,604	0	96	0	0	0

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Fund: 404 DDA PROPERTY ACQUISITION								
Department: 901 CAPITAL OUTLAY								
404-901-971-000	Capital Outlay - Building	0	0	169,436	0	0	169,436	169,436
404-901-992-000	Bond Principal	100,000	300,000	0	0	0	0	0
404-901-995-000	Bond Interest	10,000	15,000	0	0	0	0	0
	Total Department 901:	(110,000)	(315,000)	(169,436)	0	0	(169,436)	(169,436)
Fund 404 - DDA PROPERTY ACQUISITION:								
	TOTAL ESTIMATED REVENUES	214,367	157,604	0	96	0	0	0
	TOTAL APPROPRIATIONS	110,000	315,000	169,436	0	0	169,436	169,436
	NET OF REVENUES & APPROPRIATIONS:	104,367	(157,396)	(169,436)	96	0	(169,436)	(169,436)
	BEG. FUND BALANCE	222,473	326,841	169,465	169,465	169,465	169,465	169,465
	END FUND BALANCE	326,840	169,445	29	169,561	169,465	29	29
Report Totals:								
	TOTAL ESTIMATED REVENUES - ALL FUNDS	6,299,608	1,208,493	2,314,497	1,888,588	142,469	3,390,144	2,691,156
	TOTAL APPROPRIATIONS - ALL FUNDS	1,390,536	3,549,455	3,075,325	1,732,816	0	3,277,151	3,279,225
	NET OF REVENUES & APPROPRIATIONS:	4,909,072	(2,340,962)	(760,828)	155,772	142,469	112,993	(588,069)
	BEG. FUND BALANCE - ALL FUNDS	860,920	5,769,990	3,321,088	3,321,088	3,321,088	3,463,557	3,463,557
	FUND BALANCE ADJUSTMENTS - ALL FUNDS	0	2,559		0			
	END FUND BALANCE - ALL FUNDS	5,769,992	3,431,587	2,560,260	3,476,860	3,463,557	3,576,550	2,875,488