

Memorandum

Office of the Village Manager

TO: Honorable President Rutt, Village Council, and Department Directors
FROM: Darwin D. P. McClary, Village Manager
DATE: April 14, 2025

RE: **FY 2025-26 PROPOSED BUDGET SUBMITTAL AND WORK SESSION SCHEDULE**

The Village Council will be receiving the Village Manager's Proposed FY 2025-26 Budget at your regular meeting on April 14, 2025. Budget work sessions are planned for the following dates and times. Council will be receiving presentations and supporting information from department directors and reviewing budgetary funds and departments at those times:

Wednesday, April 16, 2025 – 6:30 PM

- **Downtown Development Authority Fund** – DDA Executive Director
 - Revenues
 - General Activities
 - Organization Activities
 - Design Activities
 - Economic Development Activities
 - Promotion Activities
 - Capital Projects
 - Capital Improvement Set-Aside (75%)
- **DDA Property Acquisition Fund** – DDA Executive Director
 - Revenues
 - Capital Outlay
- **DDA Downtown Development Bond Project Fund** – DDA Executive Director
 - Revenues
 - Expenditures
- **DDA Public Infrastructure Fund** – Village Manager and DDA Executive Director

Monday, April 21, 2025 – 6:30 PM

- **General Fund**
 - Revenues – Village Manager
 - Village Council – Village Manager
 - Village Manager – Village Manager
 - Village Clerk – Clerk/Treasurer

- Information Technology – Village Manager
- Treasurer – Clerk/Treasurer
- Community Development – Village Manager
- General Activities – Village Manager and Clerk/Treasurer
- Planning and Zoning – Village Manager
- Insurance and Bonds – Village Manager
- Contractual Services – Legal/Accounting/Engineering – Village Manager
- Transfers Out – Village Manager
- **Capital Projects Fund** – Village Manager
- **Escrow Fund** – Village Manager
- **OPEB Trust Fund** – Village Manager

Tuesday, April 22, 2025 – 6:30 PM

- **General Fund**
 - Parks and Recreation – Public Works Director
- **Cemetery Perpetual Care Fund** – Public Works Director and Village Manager
 - Revenues
 - Cemetery Expenditures
- **Public Works Fund** – Public Works Director
 - Revenues
 - Cemetery
 - Public Works
 - Phase II Stormwater
- **Major Streets Fund** – Public Works Director
 - Revenues
 - General Activities
 - Routine Maintenance
 - Traffic Services
 - Winter Maintenance
 - Construction
- **Local Streets** – Public Works Director
 - Revenues
 - General Activities
 - Routine Maintenance
 - Traffic Services
 - Winter Maintenance
 - Construction
- **Sanitary Sewer Debt Fund** – Village Manager and Clerk/Treasurer
 - Revenues
 - Debt Service Expenditures
- **Sanitary Sewer Capital Projects Fund** – Village Manager and Public Works Director
 - Revenues

- Capital Project Expenditures
- **Water and Sewer Fund** – Public Works Director and Village Manager
 - Revenues
 - Sewer Activities
 - Water Activities
 - Depreciation
- **Police Fund** – Police Chief
 - Revenues
 - Police Expenditures
- **Parking Meter/System Fund** – Police Chief and Village Manager
 - Revenues
 - Parking Enforcement Expenditures

Wednesday, April 23, 2025 – 6:30 PM

- **RESERVED DATE IF NEEDED**

Please note that additional work sessions will be scheduled to discuss the FY 2025-31 Capital Improvement Plan, FY 2025-26 municipal fee schedule, and FY 2025-26 water and sewer rates.

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND						
Department: 000 REVENUE						
101-000-402-000	Current Real Property Taxes	1,457,768	1,393,709	1,377,768	1,539,624	1,513,672
	MBOR TV AFTER DDA CAPTURE = \$154,702,510; G.O. TAX RATE = 9.7844 MILS					
101-000-405-000	Property Tax - Personal	0	38,582	39,000	0	0
101-000-406-000	In Lieu of Taxes	0	40,716	41,000	0	0
101-000-412-000	Property Tax - DPPT P/Y & C/Y	0	0	0	0	0
101-000-439-000	State Grant-Adult Use Marijua	50,000	58,452	58,229	50,000	50,000
101-000-441-000	Local Community Stabilization	1,000	1,430	1,430	1,000	1,000
101-000-445-000	Penalties & Interest on Taxes	3,000	3,511	4,000	3,000	3,000
101-000-460-000	Dog License Revenue	0	0	0	0	0
101-000-476-000	Buisness Licenses and Permits	10,000	5,000	5,000	5,000	5,000
101-000-528-100	Federal Grants Other - State	0	0	0	0	0
101-000-528-200	Federal Grants Other - County	0	0	0	0	0
101-000-547-000	State Grant - Other	0	0	0	0	0
101-000-567-000	STATE GRANTS- MRE REVENUE	0	0	0	0	0
101-000-574-000	State Grants- State Shared Re	330,000	172,210	330,000	330,000	330,000
101-000-574-003	State Shared Relief Assistanc	0	0	0	0	0
101-000-576-000	METRO (Act 48) Revenue	10,000	0	10,000	10,000	10,000
101-000-607-000	Fees	10,000	13,650	13,000	10,000	10,000
101-000-634-000	Cemetery Opening/Closing Rev	0	0	0	0	0
101-000-636-000	Cemetery Foundations	0	0	0	0	0
101-000-640-000	Garbage Collection Fees	262,495	202,367	262,495	271,719	271,719
	2025-26 RUBBISH RATE - \$18.56/MO X 1220 CUSTOMERS					
101-000-643-000	Cemetery Lot Sale	0	0	0	0	0
101-000-653-000	Park Fees	12,000	10,585	12,000	12,000	12,000
101-000-655-000	Boat Dock Pass Fees	20,000	1,425	15,000	15,000	15,000
101-000-664-000	Interest Earnings	5,000	20,632	20,000	15,000	15,000
101-000-671-999	Appropriation from Fund Balan	0	0	0	0	0
101-000-673-000	Gain/Loss on Sale of Assets	0	0	0	0	0
101-000-675-000	Donations	0	0	0	0	0
101-000-676-248	Reimbursement - Admin Fee - DD	70,000	58,333	70,000	87,550	87,550
101-000-676-395	Trnsf from Road Debt Fund	0	0	0	0	0
101-000-676-592	Reimbursement -Admin Fee - W&S	127,470	63,735	127,470	131,295	131,295
	PROPOSED 3% INCREASE					
101-000-679-000	Reimbursements-Worker's Comp	0	0	0	0	0
101-000-681-000	Reimb - Insurance Claims	0	0	0	0	0
101-000-682-000	Reimbursement-CDBG	9,000	0	0	9,348	9,348
	PY 2024 SIDEWALK HANDICAP RAMPS			0	9,348	9,348
101-000-682-001	Reimburse - NSP	0	0	0	0	0
101-000-683-000	Reimbursements-Other	0	0	0	0	0
101-000-683-248	Reimbursement- DDA	0	0	0	0	0
101-000-689-000	Reimburse Insurance Dividends	5,000	6,070	6,100	0	0
101-000-694-000	Miscellaneous	2,500	8,085	8,000	2,500	2,500
101-000-699-202	Interfund Transfer in - Major	0	0	0	0	0
101-000-699-203	Interfund Transfer In - Local	0	0	0	0	0
101-000-699-248	Interfund Transfer In - DDA	0	0	0	0	0
101-000-699-592	Transfers Water Sewer	0	0	0	0	0
101-000-699-711	Transfers Cemetery	0	0	0	0	0
		2,385,233	2,098,492	2,400,492	2,493,036	2,467,084

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25	24-25	24-25	25-26	25-26
		Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED
Fund: 101 GENERAL FUND						
Department: 000 REVENUE						
Total Department 000:		2,385,233	2,098,492	2,400,492	2,493,036	2,467,084

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND						
Department: 101 VILLAGE COUNCIL						
101-101-701-000	Wages	2,500	704	2,500	2,620	2,620
	PER CHARTER, \$10/MTG UP TO 36 MEETINGS + \$100 ADDITIONAL FOR PRESIDENT					
101-101-715-000	Social Security	192	54	192	201	201
	7.65% of wages					
101-101-956-000	Dues & Miscellaneous	0	0	0	0	0
	ALL DUES AND MEMBERSHIPS MOVED TO GENERAL ACTIVITIES DEPARTMENT IN 2023					
101-101-957-000	Education & Training	2,100	392	2,100	3,500	3,500
	PROPOSED INCREASE FROM \$300 TO \$500 PER COUNCIL MEMBER ANNUALLY					
101-101-960-000	Mileage	700	0	700	700	700
	\$100 PER COUNCIL MEMBER ANNUALLY					
		5,492	1,150	5,492	7,021	7,021
Total Department 101:		(5,492)	(1,150)	(5,492)	(7,021)	(7,021)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND						
Department: 171 VILLAGE MANAGER						
101-171-701-000	Wages	95,500	69,798	97,200	101,320	101,320
	PROPOSED 4% SALARY ADJUSTMENT; INCLUDES \$2,000 FOR ACTING VILLAGE MANAGER WAGES					
101-171-715-000	Social Security	7,914	5,789	8,044	8,388	8,388
	7.65% OF WAGES AND AUTO ALLOWANCE					
101-171-716-000	Health Insurance- Medical	8,404	6,303	8,404	9,245	9,245
	40% OF ELIGIBLE INSURANCE PREMIUM COSTS PER EMPLOYMENT CONTRACT; ESTIMATED 10% INCREASE					
101-171-717-000	Life & Disability Insurance	1,077	796	1,077	1,131	1,131
	ANTICIPATED 5% INCREASE IN LIFE/DISABILITY INSURANCE PREMIUMS					
101-171-718-000	Dental Insurance	0	0	0	0	0
	Manager opts out of dental insurance					
101-171-719-000	Pension	23,875	18,486	23,875	24,830	24,830
	25% OF BASE SALARY PER EMPLOYMENT CONTRACT					
101-171-721-000	Vision Care	0	0	0	0	0
	Manager opts of vision insurance					
101-171-956-000	Dues & Miscellaneous	1,650	1,096	1,650	1,700	1,700
	MME Membership					
	MPELRA Membership					
	ICMA Membership					
101-171-957-000	Education & Training	4,000	435	1,000	4,000	4,000
	ICMA Annual Conference					
	MPELRA Quarterly Training Sessions					
	MML Cap-Con					
	MME Winter Institute and Summer Workshop					
101-171-960-000	Mileage	7,944	5,796	7,944	8,335	8,335
	AUTO ALLOWANCE INCREASES BY 5% ANNUALLY PER EMPLOYMENT CONTRACT					
101-171-977-000	Capital Outlay	1,000	0	2,000	0	0
		151,364	108,499	151,194	158,949	158,949
Total Department 171:		(151,364)	(108,499)	(151,194)	(158,949)	(158,949)

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Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND						
Department: 215 VILLAGE CLERK						
101-215-701-000	Deputy Clerk/Treasurer	65,100	47,510	67,704	67,704	67,704
101-215-702-000	Wages Part Time	0	0	0	0	0
STAFF COVERAGE AT MEETINGS						
101-215-715-000	Social Security	5,655	3,634	5,881	5,180	5,180
101-215-716-000	Health Insurance- Medical	8,820	6,419	9,173	9,518	9,518
101-215-717-000	Life & Disability Insurance	848	608	882	810	810
101-215-718-000	Dental Insurance	981	764	1,020	1,130	1,130
101-215-719-000	Pension	6,510	4,492	6,770	6,771	6,771
101-215-721-000	Vision Care	131	81	136	136	136
101-215-727-000	Supplies	450	17	100	100	100
101-215-727-001	Election Supplies	0	0	0	0	0
101-215-801-000	Contractual Services	25,000	1,776	26,000	26,000	26,000
RECORDING SECRETARY PC						
RECORDING SECRETARY BZA						
CODIFICATION COSTS?						
ORDINANCE WEBSITE HOSTING						
ORDINANCE SUPPLEMENTAL UPDATES						
DOCUMENT DESTRUCTION/SHREDDING						
ZONING ORDINANCE CODIFICATION REDUCED TO QUARTERLY						
101-215-900-000	Printing and Publication	4,200	1,454	4,368	4,000	4,000
101-215-956-000	Dues & Miscellaneous	1,000	320	1,040	1,040	1,040
MMT MEMBERSHIP						
CLERK MEMBERSHIP						
IIMC DUES						
MAMC DUES						
MINUTE BOOKS						
101-215-957-000	Education & Training	2,300	700	2,600	2,600	2,600
MMT Conference						
Clerks conference						
101-215-960-000	Mileage	700	545	700	700	700
mileage 236 MMT conference						
mileage 236 Clerks institute						
101-215-977-000	Capital Outlay	0	0	0	0	0
		121,695	68,320	126,374	125,689	125,689
Total Department 215:		(121,695)	(68,320)	(126,374)	(125,689)	(125,689)

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GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND						
Department: 228 Information Technology						
101-228-801-000	Contractual Services	93,666	86,640	93,666	45,108	45,108
	BS&A SOFTWARE			0	19,677	19,677
	CIVIC PLUS WEB SITE			0	4,868	4,868
	CIVICPLUS MEETING ESSENTIALS			0	3,539	3,539
	GOGOV GOENFORCE SOFTWARE			0	6,552	6,552
	GOGOV PERMITS & LICENSING SOFTWARE			0	6,552	6,552
	MICROSOFT 265 SUBSCRIPTIONS			0	3,000	3,000
	IONOS CLOUD DATA RECOVERY			0	120	120
	ZOOM PRO FOR 5 USERS			0	800	800
	GL # FOOTNOTE TOTAL			0	45,108	45,108
101-228-931-000	Repair & Maintenance-Equipmen	3,120	0	3,120	4,000	4,000
101-228-957-000	Education & Training	3,000	0	3,000	5,000	5,000
		<u>99,786</u>	<u>86,640</u>	<u>99,786</u>	<u>54,108</u>	<u>54,108</u>
Total Department 228:		<u>(99,786)</u>	<u>(86,640)</u>	<u>(99,786)</u>	<u>(54,108)</u>	<u>(54,108)</u>

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND						
Department: 253 FINANCE TREASURY						
101-253-701-000	Clerk/Treasurer Wages	78,225	57,144	81,354	81,354	81,354
	Treas/FD position reduced from 29 hour week to 16 hours					
	Deputy Treas/FD reduced from 29 to 16 hours week					
	Payroll PT position 29 hours week included					
101-253-702-000	Wages Part Time	63,806	49,761	66,358	66,358	66,358
	Deputy Treas/FD reduced from 29 to 16 hrs week 2018					
	Payroll Account Clerk reclassified 2018					
101-253-702-001	Overtime Wages	0	0	0	0	0
101-253-715-000	Social Security	10,473	8,178	10,892	10,892	10,892
101-253-716-000	Health Insurance- Medical	8,240	6,180	8,570	8,240	8,240
101-253-717-000	Life & Disability Insurance	1,214	922	1,263	1,058	1,058
101-253-718-000	Dental Insurance	1,025	725	1,066	1,125	1,125
101-253-719-000	Pension	7,855	5,843	8,169	8,136	8,136
101-253-721-000	Vision Care	131	81	136	118	118
101-253-801-000	Contractual Services	8,750	730	9,100	10,000	10,000
101-253-956-000	Dues & Miscellaneous	500	199	520	200	200
101-253-957-000	Education & Training	3,600	2,404	3,744	3,744	3,744
101-253-960-000	Mileage	500	0	520	520	520
		184,319	132,167	191,692	191,745	191,745
Total Department 253:		(184,319)	(132,167)	(191,692)	(191,745)	(191,745)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND						
Department: 255 COMMUNITY DEVELOPMENT						
101-255-882-000	women's Survival	0	0	0	0	0
101-255-930-000	NSP - Repair and Maintenance	0	0	0	0	0
101-255-956-000	NSP - Miscellaneous	0	0	0	0	0
101-255-971-000	NSP - Property Acquisition	0	0	0	0	0
101-255-975-001	Sidewalks	9,000	0	0	9,348	9,348
PY 2023 - Handicap Sidewalk Ramps				0	9,348	9,348
101-255-975-002	Street Trees	0	0	0	0	0
101-255-975-003	Storm Drains	0	0	0	0	0
101-255-975-004	Meeks Park Bridge Project	0	0	0	0	0
		<u>9,000</u>	<u>0</u>	<u>0</u>	<u>9,348</u>	<u>9,348</u>
Total Department 255:		<u>(9,000)</u>	<u>0</u>	<u>0</u>	<u>(9,348)</u>	<u>(9,348)</u>

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND						
Department: 260 GENERAL ACTIVITIES						
101-260-701-000	Wages	44,346	21,217	36,000	46,120	46,120
101-260-702-000	Wages Part Time	7,651	231	2,000	0	0
101-260-702-001	Overtime Wages	0	0	0	0	0
101-260-702-002	Wages Part Time Clerk	0	0	0	0	0
101-260-702-003	Wages-Parks	0	0	0	0	0
101-260-702-004	Stipends-Interns	0	0	0	0	0
101-260-715-000	Social Security	4,810	1,502	2,907	3,530	3,530
101-260-716-000	Health Insurance- Medical	10,375	6,983	10,375	9,546	9,546
101-260-716-001	Health Insurance-Retirees	13,728	8,738	13,728	14,277	14,277
101-260-716-002	Retiree Health 115 Trust	10,000	0	10,000	10,000	10,000
101-260-717-000	Life & Disability Insurance	881	561	881	732	732
101-260-718-000	Dental Insurance	718	399	718	643	643
101-260-719-000	Pension	90,610	63,192	90,610	92,400	92,400
MERS Recap						
MERS Report						
MERS Project to 2023						
101-260-721-000	Vision Care	129	81	129	118	118
101-260-722-000	Worker's Comp. Insurance	4,371	1,303	2,000	4,500	4,500
101-260-722-001	Workers Comp-Elected/Lifeguar	104	73	104	100	100
101-260-727-000	Supplies	9,149	3,771	7,000	9,515	9,515
Xerox lease to lump sum 2018						
101-260-727-001	Election Supplies	0	0	0	0	0
101-260-728-000	Cleaning Supplies	1,300	1,061	1,300	1,352	1,352
101-260-729-000	Postage	5,200	3,839	5,200	5,408	5,408
101-260-730-000	Copier Lease	7,000	5,380	7,000	7,280	7,280
Xerox lease combined in 2018 copies in ac 727- lump sum						
101-260-801-000	Contractual Services	300	0	300	312	312
101-260-823-000	website/Software	1,000	322	1,000	1,040	1,040
Web site annual hosting and updates; domain names						
Webpage update \$1859 OSC Design 2019						
101-260-830-000	Solid Waste Collection	262,495	152,359	262,495	272,995	272,995
FY 2025-26 RATES - \$18.56/MO; 1220 CUSTOMERS						
101-260-851-000	Telephone	9,000	4,945	8,000	9,360	9,360
101-260-900-000	Printing and Publication	500	0	500	520	520
101-260-920-000	Utilities	30,000	21,187	30,000	31,200	31,200
101-260-921-000	Municipal Street Lighting	42,000	33,140	42,000	43,680	43,680
LED street light conversion in 2018 \$46,000						
LED fixtures at Front Anderson						
101-260-922-000	Repair & Mtn-Lights	0	0	0	0	0
101-260-930-000	Repair and Maintenance	25,875	22,294	25,875	26,910	26,910
101-260-930-001	Building Renovation	60,000	0	60,000	62,400	62,400
101-260-931-000	Repair & Maintenance-Equipmen	2,600	544	2,600	2,704	2,704
101-260-956-000	Dues & Miscellaneous	14,000	6,080	14,000	14,560	14,560
101-260-961-000	Tax Tribunal Refunds	0	0	0	0	0
101-260-977-000	Capital Outlay	10,700	7,070	10,700	11,128	11,128
		668,842	366,272	647,422	682,330	682,330
Total Department 260:		(668,842)	(366,272)	(647,422)	(682,330)	(682,330)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND						
Department: 721 PLANNING AND ZONING						
101-721-702-000	Wages Part Time	1,100	130	500	0	0
101-721-715-000	Social Security	85	8	39	0	0
101-721-716-000	Health Insurance- Medical	0	0	0	0	0
101-721-717-000	Life & Disability Insurance	0	0	0	0	0
101-721-718-000	Dental Insurance	0	0	0	0	0
101-721-719-000	Pension	0	0	0	0	0
101-721-726-000	Supplies	200	0	100	200	200
101-721-801-000	Contractual Services	2,000	300	1,100	1,800	1,800
RECORDING SECRETARY - PC & BZA - \$150/MO				1,100	1,800	1,800
101-721-829-000	Planner Services	47,250	27,188	47,250	39,312	39,312
2024-25 OFFICE HOURS @ \$720/DAY						
2025-26 OFFICE HOURS @ \$756/DAY				0	39,312	39,312
101-721-832-000	Planner Retainer	0	0	0	0	0
101-721-832-001	Planner-Other Services	26,000	9,076	26,000	21,320	21,320
VILLAGE PROPERTY INVENTORY & MAPPING PROJECT PHASE II				6,300	0	0
VILLAGE PROPERTY INVENTORY & MAPPING PROJECT PHASE III				15,700	0	0
2025-26 VIRTUAL OFFICE HOURS @ \$410/HALF DAY				0	21,320	21,320
2024-25 VIRTUAL OFFICE HOURS @ \$390/HALF DAY				4,000	0	0
GL # FOOTNOTE TOTAL				26,000	21,320	21,320
101-721-840-000	Planner - Retainer	12,000	8,350	12,000	16,392	16,392
2024-25 MONTHLY RETAINER @ \$650/MTG X 24						
2025-26 MONTHLY RETAINER @ \$683/MTG X 24				0	16,392	16,392
101-721-863-000	Travel Expense	0	0	0	0	0
101-721-956-000	Dues & Miscellaneous	0	0	0	0	0
MAP MEMBERSHIP - PC & BZA WILL USE MCKENNAS						
BOARD MEMBER NAME PLATES						
101-721-957-000	Education & Training	4,000	0	4,000	4,000	4,000
101-721-960-000	Mileage	0	0	0	0	0
		92,635	45,052	90,989	83,024	83,024
Total Department 721:		(92,635)	(45,052)	(90,989)	(83,024)	(83,024)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND						
Department: 751 PARKS AND RECREATION						
101-751-702-001	Overtime Wages	300	0	300	300	300
101-751-708-000	Wages - Lifeguards	22,712	16,802	22,712	33,200	33,200
101-751-715-000	Social Security	1,761	1,285	1,761	2,540	2,540
101-751-726-000	Supplies	2,000	509	2,000	2,000	2,000
101-751-801-000	Contractual Services	3,000	511	1,000	1,500	1,500
101-751-806-000	Engineering	3,000	0	0	1,500	1,500
101-751-829-000	Planner Services	0	0	0	0	0
101-751-850-000	Telephone - Green's Park	0	0	0	0	0
101-751-920-000	Utilities	1,200	690	1,200	1,500	1,500
101-751-931-000	Repair/Maint - Equipment	1,000	209	1,000	1,000	1,000
101-751-932-000	Repair/Maint - Grounds	6,000	746	6,000	6,000	6,000
101-751-956-000	Dues & Miscellaneous	0	0	0	0	0
101-751-977-000	Capital Outlay	7,757	817	0	12,757	12,757
		48,730	21,569	35,973	62,297	62,297
Total Department 751:		(48,730)	(21,569)	(35,973)	(62,297)	(62,297)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND						
Department: 851 INSURANCE AND BONDS						
101-851-911-000	Insurance Coverage	74,000	70,277	70,277	73,791	73,791
ADDITION \$5000 PER INSURANCE CARRIER BASED ON BUILDING APPRAISALS						
		74,000	70,277	70,277	73,791	73,791
Total Department 851:		(74,000)	(70,277)	(70,277)	(73,791)	(73,791)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND						
Department: 880 CONTRACT SERV - LEAGAL/ACCTING/ENGINEER						
101-880-801-000	Contractual Services	0	0	0	0	0
101-880-805-000	Audit Fees	5,100	1,019	1,019	2,000	2,000
101-880-806-000	Engineering	10,000	5,359	10,000	10,000	10,000
101-880-810-000	Legal Service Retainer	0	0	0	0	0
101-880-811-000	Legal Services - Other	40,000	19,588	31,000	40,000	40,000
101-880-812-000	Legal Services - Labor	5,624	0	5,624	10,000	10,000
2025-26 COLLECTIVE BARGAINING LABOR COUNSEL				0	10,000	10,000
101-880-814-000	OPEB Valuation	4,000	4,000	4,000	4,200	4,200
		64,724	29,966	51,643	66,200	66,200
Total Department 880:		(64,724)	(29,966)	(51,643)	(66,200)	(66,200)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND						
Department: 964 TRANSFERS OUT						
101-964-965-125	Transfers DPW	450,000	337,500	400,000	430,000	430,000
101-964-965-202	Transfers Major Streets	0	0	0	0	0
101-964-965-203	Transfer Out - Local Streets	0	0	0	0	0
101-964-965-207	Transfers Police	400,000	299,997	564,000	400,000	500,000
101-964-965-231	Transfer to Parking Fund	0	0	0	0	0
101-964-965-398	Transfer Out - N Shore Bridge	0	0	0	0	0
101-964-965-401	Transfer to Capital Imp Fund	0	0	0	0	130,700
ATWATER PARK BASKETBALL COURT				0	0	30,700
CHILDREN'S PARK PEDESTRIAN BRIDGE				0	0	100,000
GL # FOOTNOTE TOTAL				0	0	130,700
		850,000	637,497	964,000	830,000	1,060,700
Total Department 964:		(850,000)	(637,497)	(964,000)	(830,000)	(1,060,700)
Fund 101 - GENERAL FUND:						
TOTAL ESTIMATED REVENUES		2,385,233	2,098,492	2,400,492	2,493,036	2,467,084
TOTAL APPROPRIATIONS		2,370,587	1,567,409	2,434,842	2,344,502	2,575,202
NET OF REVENUES & APPROPRIATIONS:		14,646	531,083	(34,350)	148,534	(108,118)
BEG. FUND BALANCE		1,279,025	1,279,025	1,279,025	1,244,675	1,244,675
END FUND BALANCE		1,293,671	1,810,108	1,244,675	1,393,209	1,136,557

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 151 CEMETERY TRUST FUND						
Department: 000 REVENUE						
151-000-643-000	Lot Sales	17,000	9,490	15,327	16,000	16,000
ANTICIPATED LOT SALES				0	16,000	16,000
151-000-664-000	Interest Earned	1,000	2,986	3,690	2,500	2,500
151-000-664-001	Interest - Interfund Advances	0	2,829	0	0	0
151-000-694-000	Miscellaneous	0	0	0	0	0
		<u>18,000</u>	<u>15,305</u>	<u>19,017</u>	<u>18,500</u>	<u>18,500</u>
Total Department 000:		<u>18,000</u>	<u>15,305</u>	<u>19,017</u>	<u>18,500</u>	<u>18,500</u>

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 151 CEMETERY TRUST FUND						
Department: 276 CEMETERY						
151-276-965-000	Transfer to DPW Fund	0	0	0	0	0
151-276-965-125	Transfer to DPW Fund	5,000	3,750	4,710	0	0
151-276-977-000	Capital Outlay	40,000	39,034	0	0	0
		45,000	42,784	4,710	0	0
Total Department 276:		(45,000)	(42,784)	(4,710)	0	0
Fund 151 - CEMETERY TRUST FUND:						
TOTAL ESTIMATED REVENUES		18,000	15,305	19,017	18,500	18,500
TOTAL APPROPRIATIONS		45,000	42,784	4,710	0	0
NET OF REVENUES & APPROPRIATIONS:		(27,000)	(27,479)	14,307	18,500	18,500
BEG. FUND BALANCE		321,539	321,539	321,539	335,846	335,846
END FUND BALANCE		294,539	294,060	335,846	354,346	354,346

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND						
Department: 000 REVENUE						
202-000-546-000	State Grant - Highway and Str	239,294	147,511	239,294	241,830	241,830
202-000-547-000	State Grant - Other	0	0	0	0	0
202-000-664-000	Interest Earnings	2,000	10,012	0	7,000	7,000
202-000-671-999	Appropriation from Fund Balan	0	0	0	0	0
202-000-683-000	Reimbursements-Other	7,875	0	0	0	0
202-000-694-000	Miscellaneous	0	20,422	20,422	10,000	10,000
MISCILANIOUS REVENUE FOR CHARGE BACKS THAT WERE NOT PREVIOUSLY ENFORCED				0	20,000	20,000
		249,169	177,945	259,716	258,830	258,830
Total Department 000:		249,169	177,945	259,716	258,830	258,830

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND						
Department: 260 GENERAL ACTIVITIES						
202-260-722-000	Worker's Comp. Insurance	1,774	1,774	1,500	1,550	1,550
202-260-801-000	Contractual Services	10,000	7,230	10,000	10,000	10,000
STREET SWEEPING				0	6,500	6,500
202-260-805-000	Audit Fees	880	313	313	1,000	1,000
202-260-965-101	Transfer Out - General Fund	0	0	0	0	0
202-260-965-203	Transfer Out - Local Streets	78,000	51,000	78,000	75,000	75,000
		90,654	60,317	89,813	87,550	87,550
Total Department 260:		(90,654)	(60,317)	(89,813)	(87,550)	(87,550)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND						
Department: 463 ROUTINE MAINTENANCE						
202-463-701-000	Wages	13,626	9,087	13,626	14,171	14,171
4% CONTRACTUAL INCREASE				0	14,171	14,171
202-463-701-013	Overtime	1,155	505	1,000	1,201	1,201
4% CONTRACTUAL INCREASE				0	1,201	1,201
202-463-714-000	Fringe Benefits	0	0	0	0	0
202-463-715-000	Social Security	1,130	734	1,130	1,243	1,243
202-463-716-000	Health Insurance- Medical	3,200	2,283	3,200	3,520	3,520
202-463-717-000	Life & Disability Insurance	166	151	200	182	182
202-463-718-000	Dental Insurance	420	226	420	400	400
202-463-719-000	Pension	2,365	2,193	2,365	2,365	2,365
202-463-721-000	Vision Care	75	39	75	75	75
202-463-726-000	Supplies	2,000	97	2,000	2,000	2,000
202-463-801-000	Contractual Services	28,450	27,593	28,450	28,000	28,000
STREET SWEEPING SERVICES				0	6,500	6,500
202-463-940-000	Equipment Rental	15,000	7,487	14,000	15,000	15,000
202-463-977-000	Capital Outlay	0	0	0	0	0
		67,587	50,395	66,466	68,157	68,157
Total Department 463:		(67,587)	(50,395)	(66,466)	(68,157)	(68,157)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND						
Department: 474 TRAFFIC SERVICES						
202-474-701-000	Wages	2,839	473	2,839	2,952	2,952
4% CONTRACTUAL INCREASE				0	2,952	2,952
202-474-701-013	OVERTIME	315	0	315	327	327
4% CONTRACTUAL INCREASE				0	327	327
202-474-714-000	Fringe Benefits	0	0	0	0	0
202-474-715-000	Social Security	244	36	244	244	244
202-474-716-000	Health Insurance- Medical	1,050	89	500	500	500
202-474-717-000	Life & Disability Insurance	63	8	70	70	70
202-474-718-000	Dental Insurance	210	9	100	100	100
202-474-719-000	Pension	844	823	844	844	844
202-474-721-000	Vision Care	21	2	10	10	10
202-474-726-000	Supplies	6,000	1,121	6,000	6,000	6,000
202-474-801-000	Contractual Services	5,250	3,613	5,250	15,000	15,000
STREET STRIPING MAJOR STREETS FLINT, BROADWAY, ATWATER				0	15,000	15,000
202-474-940-000	Equipment Rental	2,625	161	2,625	2,625	2,625
202-474-977-000	Capital Outlay	0	0	0	0	0
		19,461	6,335	18,797	28,672	28,672
Total Department 474:		(19,461)	(6,335)	(18,797)	(28,672)	(28,672)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND						
Department: 478 WINTER MAINTENANCE						
202-478-701-000	Wages	6,813	5,652	6,813	7,085	7,085
4% CONTRACTUAL INCREASE				0	7,085	7,085
202-478-701-013	Overtime	6,615	3,342	6,615	6,879	6,879
4% CONTRACTUAL INCREASE				0	6,879	6,879
202-478-714-000	Fringe Benefits	0	0	0	0	0
202-478-715-000	Social Security	1,043	688	1,050	1,050	1,050
202-478-716-000	Health Insurance- Medical	2,100	1,099	2,100	2,100	2,100
202-478-717-000	Life & Disability Insurance	131	83	130	130	130
202-478-718-000	Dental Insurance	315	159	300	300	300
202-478-719-000	Pension	5,000	4,387	5,000	5,000	5,000
202-478-721-000	Vision Care	39	27	40	40	40
202-478-726-000	Supplies	13,230	9,697	13,200	13,200	13,200
202-478-801-000	Contractual Services	0	0	0	0	0
202-478-940-000	Equipment Rental	6,615	11,958	6,615	6,615	6,615
202-478-977-000	Capital Outlay	16,820	0	0	5,000	5,000
TRANSFER TO 401 ADMIN VEHICLE				0	5,000	5,000
		58,721	37,092	41,863	47,399	47,399
Total Department 478:		(58,721)	(37,092)	(41,863)	(47,399)	(47,399)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND						
Department: 875 CONSTRUCTION						
202-875-806-000	Engineering	3,308	0	3,308	4,000	4,000
202-875-940-000	Equipment Rental	0	0	0	0	0
		<u>3,308</u>	<u>0</u>	<u>3,308</u>	<u>4,000</u>	<u>4,000</u>
Total Department 875:		<u>(3,308)</u>	<u>0</u>	<u>(3,308)</u>	<u>(4,000)</u>	<u>(4,000)</u>
Fund 202 - MAJOR STREET FUND:						
TOTAL ESTIMATED REVENUES		249,169	177,945	259,716	258,830	258,830
TOTAL APPROPRIATIONS		239,731	154,139	220,247	235,778	235,778
NET OF REVENUES & APPROPRIATIONS:		<u>9,438</u>	<u>23,806</u>	<u>39,469</u>	<u>23,052</u>	<u>23,052</u>
BEG. FUND BALANCE		543,873	543,873	543,873	583,342	583,342
END FUND BALANCE		553,311	567,679	583,342	606,394	606,394

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND						
Department: 000 REVENUE						
203-000-546-000	State Grant - Highway and Str	104,169	64,246	104,169	103,642	103,642
30% OF ACT 51 FUNDING RECIEVED				0	103,642	103,642
203-000-547-000	State Grant - Other	0	0	0	0	0
203-000-664-000	Interest Earnings	400	1,382	1,200	1,000	1,000
203-000-671-999	Appropriation from Fund Balan	0	0	0	0	0
203-000-683-000	Reimbursements-Other	20,422	0	0	0	0
203-000-694-000	Miscellaneous	5,300	2,915	0	0	0
203-000-699-202	Interfund Transfer in - Major	78,000	51,000	78,000	75,000	75,000
		208,291	119,543	183,369	179,642	179,642
Total Department 000:		208,291	119,543	183,369	179,642	179,642

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND						
Department: 260 GENERAL ACTIVITIES						
203-260-722-000	Worker's Comp. Insurance	1,783	1,774	1,345	1,345	1,345
203-260-801-000	Contractual Services	16,000	6,023	16,000	10,000	10,000
SIDEWALK PROGRAM				0	5,000	5,000
203-260-805-000	Audit Fees	541	241	389	389	389
203-260-965-398	Transfer Out - N Shore Bridge	0	0	0	0	0
		18,324	8,038	17,734	11,734	11,734
Total Department 260:		(18,324)	(8,038)	(17,734)	(11,734)	(11,734)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND						
Department: 463 ROUTINE MAINTENANCE						
203-463-701-000	Wages	33,000	17,882	33,000	34,320	34,320
4% CONTRACTUAL INCREASE				0	34,320	34,320
203-463-701-013	OVERTIME	6,064	757	3,000	3,000	3,000
203-463-714-000	Fringe Benefits	0	0	0	0	0
203-463-715-000	Social Security	3,915	1,426	1,868	2,700	2,700
203-463-716-000	Health Insurance- Medical	8,085	4,160	5,852	7,000	7,000
203-463-717-000	Life & Disability Insurance	735	399	581	581	581
203-463-718-000	Dental Insurance	1,544	368	506	600	600
203-463-719-000	Pension	4,454	4,112	5,758	5,758	5,758
203-463-721-000	Vision Care	287	65	89	89	89
203-463-726-000	Supplies	1,300	636	1,027	1,027	1,027
203-463-801-000	Contractual Services	9,000	7,295	9,000	9,000	9,000
STRIPING CROSSWALKS				0	4,000	4,000
203-463-806-000	Engineering	0	0	0	0	0
203-463-940-000	Equipment Rental	20,000	14,586	17,543	17,543	17,543
203-463-977-000	Capital Outlay	0	0	0	0	0
		88,384	51,686	78,224	81,618	81,618
Total Department 463:		(88,384)	(51,686)	(78,224)	(81,618)	(81,618)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND						
Department: 474 TRAFFIC SERVICES						
203-474-701-000	Wages	5,408	494	5,000	5,000	5,000
203-474-701-013	Overtime	315	0	200	200	200
203-474-714-000	Fringe Benefits	0	0	0	0	0
203-474-715-000	Social Security	439	38	43	43	43
203-474-716-000	Health Insurance- Medical	551	45	25	25	25
203-474-717-000	Life & Disability Insurance	66	11	10	40	40
203-474-718-000	Dental Insurance	110	11	12	25	25
203-474-719-000	Pension	1,861	1,097	1,536	1,536	1,536
203-474-721-000	Vision Care	17	2	2	2	2
203-474-726-000	Supplies	4,613	1,731	5,513	4,000	4,000
203-474-940-000	Equipment Rental	2,867	298	2,867	2,867	2,867
		<u>16,247</u>	<u>3,727</u>	<u>15,208</u>	<u>13,738</u>	<u>13,738</u>
Total Department 474:		<u>(16,247)</u>	<u>(3,727)</u>	<u>(15,208)</u>	<u>(13,738)</u>	<u>(13,738)</u>

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND						
Department: 478 WINTER MAINTENANCE						
203-478-701-000	Wages	14,763	7,585	8,984	15,354	15,354
4% CONTRACTUAL INCREASE				0	15,354	15,354
203-478-701-013	Overtime	8,820	6,612	8,820	9,172	9,172
4% CONTRACTUAL INCREASE				0	9,173	9,173
203-478-714-000	Fringe Benefits	0	0	0	0	0
203-478-715-000	Social Security	1,651	1,086	1,651	1,600	1,600
203-478-716-000	Health Insurance- Medical	4,620	1,661	2,515	2,515	2,515
203-478-717-000	Life & Disability Insurance	243	127	190	190	190
203-478-718-000	Dental Insurance	331	194	293	293	293
203-478-719-000	Pension	6,095	5,209	6,800	6,800	6,800
203-478-721-000	Vision Care	66	34	51	51	51
203-478-726-000	Supplies	13,500	11,333	5,131	5,131	5,131
203-478-801-000	Contractual Services	0	0	0	0	0
203-478-940-000	Equipment Rental	9,000	19,366	14,182	14,182	14,182
203-478-977-000	Capital Outlay	0	0	0	0	0
		59,089	53,207	48,617	55,288	55,288
Total Department 478:		(59,089)	(53,207)	(48,617)	(55,288)	(55,288)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND						
Department: 875 CONSTRUCTION						
203-875-726-000	Supplies	0	8	13	13	13
203-875-977-000	Capital outlay	100,000	99,287	99,006	5,000	5,000
TRANSFER TO 401	ADMIN VEHICLE			0	5,000	5,000
		100,000	99,295	99,019	5,013	5,013
Total Department 875:		(100,000)	(99,295)	(99,019)	(5,013)	(5,013)
Fund 203 - LOCAL STREET FUND:						
TOTAL ESTIMATED REVENUES		208,291	119,543	183,369	179,642	179,642
TOTAL APPROPRIATIONS		282,044	215,953	258,802	167,391	167,391
NET OF REVENUES & APPROPRIATIONS:		(73,753)	(96,410)	(75,433)	12,251	12,251
BEG. FUND BALANCE		131,953	131,953	131,953	56,520	56,520
END FUND BALANCE		58,200	35,543	56,520	68,771	68,771

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 207 POLICE FUND						
Department: 000 REVENUE						
207-000-404-001	Property Tax - Police Millage	421,967	409,522	421,967	443,000	440,439
MBOR TV AFTER CAPTURE = \$154,702,510; POLICE MILLAGE 2.64155 MILS; HEADLEE MILLAGE 0.2315 MILS						
207-000-406-000	In Lieu of Taxes	0	0	0	0	0
207-000-408-000	Property Tax - PA 78 Senior &	0	0	0	0	0
207-000-412-000	Property Tax - DPPT P/Y & C/Y	0	0	0	0	0
207-000-445-000	Penalties & Interest on Taxes	0	0	0	0	0
207-000-451-000	Liquor License Fees	9,000	3,407	6,000	7,500	7,500
207-000-480-000	Services Provided - DDA	101,000	45,000	101,000	124,000	124,000
207-000-528-001	MCOLES ACADEMY GRANT	40,000	40,000	40,000	0	0
207-000-528-200	Federal Grants Other - County	0	0	0	0	0
207-000-541-000	PA 302/32 MJTC Fund	1,000	799	1,320	1,500	1,500
207-000-564-100	PA 302 - Training	1,000	0	0	0	0
207-000-565-000	CPE LAW ENFORCEMENT	4,000	4,000	4,000	4,500	4,500
207-000-661-000	Parking Fines	0	60	0	3,000	3,000
207-000-662-000	Court Penal Fines	50,000	21,431	30,000	50,000	50,000
207-000-663-000	Drug Forfeiture	0	0	0	0	0
207-000-663-001	Forfeitures	0	0	0	0	0
207-000-664-000	Interest Earnings	1,650	8,195	8,195	6,000	6,000
207-000-671-999	Appropriation from Fund Balan	0	0	0	0	0
207-000-673-000	Gain/Loss on Sale of Assets	0	0	0	45,000	45,000
207-000-674-101	Transfer from General Fund	400,000	299,997	564,000	400,000	500,000
207-000-683-000	Reimbursements-Other	2,500	0	0	0	0
207-000-684-000	Reimburse - OUIL	4,000	0	0	0	0
207-000-694-000	Miscellaneous Revenue	6,000	4,269	4,500	6,000	6,000
207-000-694-001	DRIVING WHILE LIC SUSPENDED	200	175	175	200	200
207-000-694-002	POLICE FOIA FEE	0	50	150	1,000	1,000
207-000-694-003	CONTRACT OT REIMBURSEMENT	0	745	745	5,000	5,000
207-000-695-000	Loan Proceeds	0	0	0	0	0
207-000-697-000	Vehicle Leases	0	0	0	0	0
		1,042,317	837,650	1,182,052	1,096,700	1,194,139
Total Department 000:		1,042,317	837,650	1,182,052	1,096,700	1,194,139

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 207 POLICE FUND						
Department: 301 POLICE/SHERIFF/CONSTABLE						
207-301-701-000	Police Chief Wages	91,875	60,356	86,000	94,000	94,000
207-301-701-001	Wages Full time	204,241	170,066	245,000	340,000	340,000
BUDGET APPROVED OFFICER POSITION ADDED						
Sergeat positon created in 2018 April						
Rank differtial for Sgt 10% and Leutenant 15%						
207-301-701-013	FT Overtime	57,124	54,515	61,000	20,000	20,000
207-301-702-000	Wages Part Time	49,000	28,524	41,000	50,000	50,000
207-301-702-001	PT Overtime Wages	11,000	8,147	14,500	10,000	10,000
207-301-702-002	Wages Part Time Clerk	2,785	1,166	2,500	2,500	2,500
207-301-702-013	WAGES PART-TIME CLERK OVERTIM	500	73	200	200	200
207-301-703-000	Wages - Full-timeClerk	40,000	28,982	40,000	43,000	43,000
207-301-703-001	Overtime Clerk FT	500	71	250	1,000	1,000
207-301-709-000	Wages - Marine Unit	3,650	0	3,650	5,000	5,000
207-301-709-013	Marine Unit-Overtime	300	0	300	0	0
207-301-711-000	Wages - CMV Enforcement	0	0	0	0	0
207-301-711-013	CMV-Overtime	0	0	0	0	0
207-301-712-000	Wages - Ordinance Enforcement	30,427	24,495	30,427	69,500	69,500
CHANGING 1 POSTION TO FULLTIME. WILL INCREASE REVENUE WITH RENTAL INSPECTION PROGRAM. SEPERATE CODE ENFORCEMENT.						
207-301-712-001	Overtime Code Enforcement	4,100	2,940	4,000	2,500	2,500
207-301-713-000	WAGES-ACADEMY	29,000	12,450	29,000	0	0
207-301-713-001	CONTRACT OVERTIME	0	0	0	5,000	5,000
207-301-715-000	Social Security	43,938	29,972	43,000	44,000	44,000
207-301-715-001	SOCIAL SECURITY ACADEMY	2,219	0	2,219	0	0
207-301-716-000	Health Insurance- Medical	52,279	28,926	50,000	76,800	76,800
207-301-716-001	Health Insurance - Retired	48,500	27,182	37,500	26,220	26,220
207-301-717-000	Life & Disability Insurance	5,000	3,801	5,400	6,000	6,000
207-301-718-000	Dental Insurance	3,400	2,466	3,400	3,900	3,900
207-301-719-000	Pension	92,500	56,541	85,000	85,000	85,000
MERS recap FY 2020						
207-301-721-000	Vision Care	500	348	500	600	600
207-301-722-000	Worker's Comp Insurance	6,309	6,308	6,309	6,400	6,400
207-301-723-000	Unemployment	0	0	0	0	0
207-301-724-000	City taxes	0	0	0	0	0
207-301-727-000	Office Supplies	2,500	703	2,500	2,000	2,000
207-301-730-000	Copier Lease	2,805	1,900	2,700	3,000	3,000
207-301-740-000	Operating Supplies	7,181	2,343	6,000	8,000	8,000
ADDED \$1000 FOR BICYCLE EQUIPMENT						
207-301-742-000	Shooting Program	6,000	4,537	6,000	3,350	3,350
207-301-743-000	Bullet Proof Vests	8,000	7,754	7,754	2,500	2,500
207-301-801-000	Contractual Services	91,650	67,522	91,650	35,000	35,000
POWER DMS, MUGSHOTS, MICROSFOT 365, BS AND A, CROSSING GUARD, LABOR ATTORNEY, ICHAT INTERNAL, MEDICAL SCREENING, PSYCHOLOGICAL, BACKGROUNDS, PLUS BUFFER FOR MISC						
207-301-802-000	Attorney Fees - Prosecutions	50,000	37,815	50,000	50,000	50,000
207-301-804-000	County Dispatch Contract	46,689	30,720	45,000	47,500	47,500
207-301-805-000	Audit Fees	1,350	1,350	1,350	1,418	1,418
207-301-807-000	Clemis Service Fees	11,600	6,476	11,600	12,500	12,500
207-301-820-000	Uniform Purchases	5,000	4,502	4,502	6,000	6,000
207-301-821-000	Uniform Cleaning	1,750	686	1,500	1,250	1,250
207-301-851-000	Telephone	10,500	6,059	8,200	9,500	9,500

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 207 POLICE FUND						
Department: 301 POLICE/SHERIFF/CONSTABLE						
207-301-863-000	Travel Expense	8,200	8,112	8,112	4,000	4,000
207-301-865-000	Gasoline & Oil	10,000	6,222	9,000	10,500	10,500
207-301-920-000	Utilities	0	0	0	0	0
207-301-930-000	Repair and Maintenance	8,125	1,509	5,000	5,000	5,000
207-301-930-003	Repair and Maintenance/Waterc	1,475	1,426	1,426	1,500	1,500
207-301-931-000	Repair & Maint - Equipment	5,000	900	4,000	3,000	3,000
207-301-932-000	Repair & Maint - Vehicles	16,000	1,708	10,000	8,500	8,500
207-301-932-001	EQUIPMENT ACADEMY	1,200	0	1,200	0	0
207-301-935-000	Vehicle Capital Outlay	56,000	0	56,000	35,000	35,000
CODE ENFORCEMENT VEHICLE - CIP						
207-301-940-000	Equipment Rental	1,000	0	1,000	0	0
207-301-956-000	Dues & Miscellaneous	1,200	581	1,000	1,200	1,200
207-301-957-000	Education & Training	3,500	3,184	3,500	8,000	8,000
207-301-957-001	TRAINING ACADEMY	10,000	10,000	10,000	0	0
207-301-957-002	CPE TRAINING	4,000	1,529	4,000	4,500	4,500
207-301-965-231	Transfer to Parking Fund	12,250	12,250	12,250	14,000	14,000
207-301-965-401	Transfer to Capital Imp Fund	0	0	0	0	0
207-301-977-000	Capital Outlay	25,523	23,496	25,523	25,000	25,000
BODY CAMERAS \$25,000						
CIP BICYCLE PROGRAM, \$9500 CIP VEHICLE CAMERAS 40,000, CIP \$25,000 TECHNOLOGY PER YEAR, \$20,000 DD PHYSICAL INFRASTRUCTURE PER YEAR						
LIDAR UNIT \$8,000,						
T ASERS \$50,000						
		1,187,645	790,613	1,181,922	1,193,838	1,193,838
Total Department 301:		(1,187,645)	(790,613)	(1,181,922)	(1,193,838)	(1,193,838)
Fund 207 - POLICE FUND:						
TOTAL ESTIMATED REVENUES		1,042,317	837,650	1,182,052	1,096,700	1,194,139
TOTAL APPROPRIATIONS		1,187,645	790,613	1,181,922	1,193,838	1,193,838
NET OF REVENUES & APPROPRIATIONS:		(145,328)	47,037	130	(97,138)	301
BEG. FUND BALANCE		231,235	231,235	231,235	231,365	231,365
END FUND BALANCE		85,907	278,272	231,365	134,227	231,666

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 225 DEPT OF PUBLIC WORKS FUND						
Department: 000 REVENUE						
225-000-528-200	Federal Grants Other - County	0	0	0	0	0
225-000-580-000	Services Provided-DDA Admin/S	52,000	22,800	52,000	55,000	55,000
225-000-603-000	Equipment Rental	82,690	79,663	88,000	88,000	88,000
225-000-634-000	Cemetery Open/Close	20,000	20,076	22,000	22,000	22,000
225-000-636-000	Cemetery Foundations	5,500	5,901	5,500	6,000	6,000
225-000-643-000	Cemetery Lot Sales	0	0	0	0	0
225-000-664-000	Interest Income	315	898	700	700	700
225-000-671-999	Appropriation from Fund Balan	0	0	0	0	0
225-000-673-000	Gain/Loss on Sale of Assets	0	0	0	8,000	8,000
225-000-676-101	Transfer In from General Fund	450,000	337,500	400,000	430,000	430,000
225-000-681-000	Reimb - Insurance Claims	0	0	0	0	0
225-000-683-000	Reimbursements-Other	0	0	0	0	0
225-000-694-000	Miscellaneous	9,000	2,032	2,171	10,000	10,000
OLDER OBSOLETE EQUIPMENT WILL BE SOLD OFF BRINGING IN REVENUE				0	10,000	10,000
225-000-699-711	Transfers In	5,000	3,750	4,710	2,000	2,000
		624,505	472,620	575,081	621,700	621,700
Total Department 000:		624,505	472,620	575,081	621,700	621,700

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 225 DEPT OF PUBLIC WORKS FUND						
Department: 276 CEMETERY						
225-276-701-001	Wages	45,423	27,989	36,986	47,240	47,240
4% CONTRACTUAL INCREASE				0	47,240	47,240
225-276-701-013	Overtime	2,266	934	1,509	2,356	2,356
4% CONTRACTUAL INCREASE				0	2,356	2,356
225-276-714-000	Fringe Benefits	0	0	0	0	0
225-276-715-000	Social Security	5,343	2,213	5,343	5,556	5,556
225-276-716-000	Health Insurance- Medical	11,897	5,005	11,897	13,087	13,087
ADDED 10% INCREASE IN HEALTHCARE				0	13,087	13,087
225-276-717-000	Life & Disability Insurance	1,136	548	1,136	1,140	1,140
225-276-718-000	Dental Insurance	1,082	622	1,082	1,082	1,082
225-276-719-000	Pension	0	0	0	0	0
225-276-721-000	Vision Care	184	109	184	199	199
225-276-740-000	Operating Supplies	3,245	1,615	3,245	2,500	2,500
225-276-748-000	Foundations	541	792	600	600	600
225-276-801-000	Contractual Services	500	502	500	500	500
225-276-830-000	Solid Waste Collection	0	0	0	0	0
225-276-920-000	Utilities	1,000	560	1,000	1,000	1,000
225-276-930-000	Repair and Maintenance	6,180	1,766	5,000	5,000	5,000
225-276-956-000	Dues & Miscellaneous	108	0	0	0	0
225-276-977-000	Capital Outlay	0	0	0	0	0
225-276-985-000	Land Improvement	4,326	569	3,500	3,500	3,500
		83,231	43,224	71,982	83,760	83,760
Total Department 276:		(83,231)	(43,224)	(71,982)	(83,760)	(83,760)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 225 DEPT OF PUBLIC WORKS FUND						
Department: 441 DEPARTMENT OF PUBLIC WORKS						
225-441-701-000	DPW DIRECTOR WAGES	35,000	45,019	42,000	42,000	42,000
225-441-701-001	Wages	105,000	86,587	105,000	109,200	109,200
4% CONTRACTUAL INCREASE				0	109,200	109,200
225-441-701-013	Overtime	5,408	2,239	5,408	5,625	5,625
4% CONTRACTUAL INCREASE				0	5,625	5,625
225-441-702-000	Wages Part Time	0	0	0	0	0
225-441-702-003	Wages-Parks	35,203	13,694	35,203	35,200	35,200
PROJECTED LABOR COST FOR PARKS				0	35,200	35,200
225-441-702-013	Overtime	2,758	381	615	1,000	1,000
225-441-715-000	Social Security	13,828	11,316	15,839	15,211	15,211
10% INCREASE				0	15,211	15,211
225-441-716-000	Health Insurance- Medical	40,016	40,339	40,016	44,017	44,017
10% INCREASE IN HEALTHCARE				0	44,017	44,017
225-441-716-001	Health Insurance-Retirees	58,401	32,455	40,000	40,000	40,000
225-441-717-000	Life - Disability Insurance	2,596	2,452	3,654	3,654	3,654
225-441-718-000	Dental Insurance	5,516	3,103	4,470	4,470	4,470
225-441-719-000	Pension	57,000	27,816	57,000	55,000	55,000
225-441-721-000	Vision Care	595	538	595	650	650
225-441-722-000	Worker's Comp. Insurance	3,028	1,306	3,028	3,028	3,028
225-441-740-000	Operating Supplies	8,000	4,748	8,000	8,000	8,000
225-441-740-001	Operating Supplies-Cemetery	0	0	0	0	0
225-441-741-000	Small Tools	4,500	2,021	4,500	4,500	4,500
225-441-801-000	Contractual Services	9,100	3,534	9,100	9,000	9,000
225-441-805-000	Audit Fees	900	876	876	900	900
225-441-820-000	Uniform Purchase	7,000	3,011	7,000	7,000	7,000
225-441-821-000	Uniform Cleaning	4,975	3,964	4,975	4,975	4,975
225-441-851-000	Telephone	6,800	5,143	6,800	6,800	6,800
225-441-863-000	Travel Expense	0	0	0	0	0
225-441-865-000	Gasoline & Oil	23,793	12,700	23,739	24,452	24,452
3% INCREASE OVER PREVIOUS YEAR				0	24,452	24,452
225-441-920-000	Utilities	11,000	8,859	8,963	11,000	11,000
225-441-930-000	Repair & Maint-Building	6,000	3,577	10,000	10,000	10,000
KEEPING BUILDING REPAIRS IN HOUSE AS MUCH AS POSSIBLE				0	10,000	10,000
225-441-931-000	Repair & Maint-Equip	6,000	5,898	6,000	6,000	6,000
225-441-932-000	Repair & Maint - Vehicles	22,000	19,200	18,000	20,000	20,000
AGING VEHICLES REQUIRE MORE REPAIR AND MAINTENANCE				0	20,000	20,000
225-441-940-000	Equipment Rental	500	0	0	0	0
225-441-956-000	Dues & Miscellaneous	1,200	706	1,200	1,200	1,200
225-441-957-000	Education & Training	5,000	1,560	5,000	5,000	5,000
MAINTAIN TRAINING BUDGET FROM PREVIOUS YEAR				0	5,000	5,000
225-441-965-401	Transfer to Capital Imp Fund	0	0	0	0	0
225-441-977-000	Capital Outlay	0	0	0	25,000	25,000
TRANSFER OUT 401 ADMIN VEHICLE				0	25,000	25,000
225-441-995-003	Interest Expense - Interfund	4,218	2,829	4,218	4,000	4,000
		485,335	345,871	471,199	506,882	506,882
Total Department 441:		(485,335)	(345,871)	(471,199)	(506,882)	(506,882)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 225 DEPT OF PUBLIC WORKS FUND						
Department: 443 PHASE II STORMWATER						
225-443-701-001	Wages	5,791	3,938	5,338	6,022	6,022
4% CONTRACTUAL INCREASE				0	6,022	6,022
225-443-701-013	Overtime	300	0	300	300	300
225-443-714-000	Fringe Benefits	0	0	0	0	0
225-443-715-000	Social Security	521	301	408	408	408
225-443-716-000	Health Insurance- Medical	1,800	736	1,800	1,800	1,800
225-443-717-000	Life & Disability Insurance	65	72	111	111	111
225-443-718-000	Dental Insurance	200	93	200	200	200
225-443-721-000	Vision Care	135	16	100	100	100
225-443-740-000	Operating Supplies	500	132	500	500	500
225-443-801-000	Contractual Services	8,275	5,635	5,275	5,275	5,275
225-443-900-000	Printing	0	0	0	0	0
225-443-930-000	Repair and Maintenance	9,725	3,395	8,000	8,000	8,000
225-443-955-000	DEQ Permit Fees	500	0	1,020	1,020	1,020
STORMWATER MS4 PERMIT FEE 1000				0	1,020	1,020
225-443-956-000	Dues & Misc.	500	0	500	500	500
225-443-977-000	Capital Outlay	0	0	0	0	0
		28,312	14,318	23,552	24,236	24,236
Total Department 443:		(28,312)	(14,318)	(23,552)	(24,236)	(24,236)
Fund 225 - DEPT OF PUBLIC WORKS FUND:						
TOTAL ESTIMATED REVENUES		624,505	472,620	575,081	621,700	621,700
TOTAL APPROPRIATIONS		596,878	403,413	566,733	614,878	614,878
NET OF REVENUES & APPROPRIATIONS:		27,627	69,207	8,348	6,822	6,822
BEG. FUND BALANCE		122,437	122,437	122,437	130,785	130,785
END FUND BALANCE		150,064	191,644	130,785	137,607	137,607

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 231 PARKING METER/SYSTEM FUND						
Department: 000 REVENUE						
231-000-607-000	Fees	0	0	0	0	0
231-000-661-000	Parking Fines Revenue	5,000	1,836	3,000	0	0
231-000-664-000	Interest Earnings	0	9	0	0	0
231-000-674-101	Transfer from General Fund	0	0	0	0	0
231-000-674-207	Transfer From Police Fund	12,250	12,250	12,250	14,000	14,000
231-000-694-000	Miscellaneous Revenue	0	0	0	0	0
		<u>17,250</u>	<u>14,095</u>	<u>15,250</u>	<u>14,000</u>	<u>14,000</u>
Total Department 000:		<u>17,250</u>	<u>14,095</u>	<u>15,250</u>	<u>14,000</u>	<u>14,000</u>

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 231 PARKING METER/SYSTEM FUND						
Department: 333 PARKING						
231-333-702-000	Wages Part Time	6,825	2,175	6,825	10,000	10,000
231-333-702-001	Overtime Wages	0	0	0	0	0
231-333-715-000	Social Security	523	166	0	775	775
231-333-717-000	Life & Disability Insurance	200	22	0	175	175
231-333-722-000	Worker's Comp. Insurance	250	144	0	600	600
231-333-727-000	Supplies	600	0	0	0	0
231-333-740-000	Operating Supplies	600	0	0	1,000	1,000
231-333-820-000	Uniform Purchase	500	0	0	450	450
231-333-851-000	Telephone	500	490	0	1,000	1,000
231-333-863-000	Travel Expense	0	0	0	0	0
		9,998	2,997	6,825	14,000	14,000
Total Department 333:		(9,998)	(2,997)	(6,825)	(14,000)	(14,000)
Fund 231 - PARKING METER/SYSTEM FUND:						
TOTAL ESTIMATED REVENUES		17,250	14,095	15,250	14,000	14,000
TOTAL APPROPRIATIONS		9,998	2,997	6,825	14,000	14,000
NET OF REVENUES & APPROPRIATIONS:		7,252	11,098	8,425	0	0
BEG. FUND BALANCE		3,606	3,606	3,606	12,031	12,031
END FUND BALANCE		10,858	14,704	12,031	12,031	12,031

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	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	987,129	962,797	0	987,129	1,047,377
	MBOR CAPTURED TV = \$42,161,020; ESTIMATED CAPTURED MILLAGES = 24.8423					
248-000-402-100	Property Tax - Twp DDA Captur	0	0	0	0	0
248-000-405-000	Property Tax - Personal	0	0	0	0	0
248-000-412-000	Property Tax - DPPT P/Y & C/Y	0	3,154	0	0	0
248-000-441-000	Local Community Stabilization	15,000	14,034	0	15,000	15,000
248-000-445-000	Penalties & Interest on Taxes	2,000	0	0	2,000	2,000
248-000-539-000	State Grants	43,500	0	0	43,500	43,500
	Possible Grants for placemaking improvements: Trailhead, Meeks Park, Children's Park					
248-000-540-000	COUNTY/FEDERAL PROGRAM GRANTS	595,823	446,867	0	595,823	595,823
248-000-582-000	Intergovernment - Police	0	0	0	0	0
248-000-664-000	Interest Earned	2,500	11,461	0	2,500	2,500
248-000-671-999	Appropriation from Fund Balan	0	0	0	0	0
	PCTE funds for TAP Grant , our portion. This is the total amount owed to MDOT and needs to stay active in the budget until MDOT has requested all of it. Construction was completed November 2017. The Project does not end until vegetation grows along the new segments of the trail. March 2018, Bill for 130,000. Balance stays until we receive paid in full notice.					
	wayfinding funds - \$233,000 was appropriated for this project from proceeds of the sale of 51 N. Broadway commercial property in the fall of 2017. It is estimated that \$100,000 will be used before June 2018 and \$133,000 will be used fiscal year 2018-2019.					
	The signs are estimated to be expensive because of MDOT breakaway requirements.					
	facade grant from fund balance					
	Removed to reflect actual reduction in fund balancer					
248-000-673-000	Gain/Loss on Sale of Assets	0	0	0	0	0
248-000-676-404	Transfer From Prop Acq Fund	169,436	0	0	169,436	169,436
248-000-676-592	Reimbursement -Admin Fee - W&S	0	0	0	0	0
248-000-681-000	Reimburse - Insurance Claims	0	5,407	0	0	0
248-000-683-000	Reimbursements-Other	0	0	0	0	0
248-000-685-000	Sponsorships	35,000	2,515	0	35,000	35,000
	Legacy sponsorship for electical panels Requested by Lions club and Dragon on the lake in children's park parking lot.					
248-000-685-000	Sponsorships	\$10,000				
	This is the estimate of outside funds that could be collected for the installation of the electrical panel requested by the Dragon on the Lake Committee and the Lion's Club.					
248-000-685-100	Transportaion Sponsorship	17,500	0	0	17,500	17,500
248-000-686-000	Downtown Events	18,500	4,082	0	18,500	18,500
	Per DDA Board no new events (removed income)					
248-000-686-002	Flower Fair Revenue	0	0	0	0	0
248-000-686-003	New Year Resolution Run Reven	0	0	0	0	0
248-000-686-004	OktoberFest Revenue	1,500	0	0	1,500	1,500
248-000-686-005	Babes On Broadway	1,500	0	0	1,500	1,500
248-000-686-006	Electrical Vehicles	500	1,529	0	500	500
248-000-687-000	Merchandise Sales	1,000	0	0	1,000	1,000
	per board					
248-000-688-000	Gift Certificate Sales	500	3,375	0	500	500
	per board					
248-000-692-000	Rent	0	0	0	0	0
248-000-694-000	Miscellaneous	2,500	8,756	0	2,500	2,500
	Personal property reimbursement moved to "Local Community Stabilization..."					
	Electrical Panel permit fees and electrical upcharge					

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	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						
248-000-696-000	PROCEEDS FROM THE SALE OF BON	0	0	0	0	0
		1,893,888	1,463,977	0	1,893,888	1,954,136
Total Department 000:		1,893,888	1,463,977	0	1,893,888	1,954,136

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	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: 260 GENERAL ACTIVITIES						
248-260-701-000	Executive Director Wages	80,000	58,462	0	80,000	80,000
248-260-704-000	Wages - Administrative Coordi	37,188	12,324	0	37,188	37,188
248-260-706-000	Asst. Executive Director wage	71,000	51,885	0	71,000	71,000
Grad program or older - \$2250 for 150 hours						
Oakland U interns: \$1,000 per semester for 150 hours.						
Per DDA Board, create new GL# for Marketing Coordinator						
248-260-706-001	Marketing Coordinator	0	0	0	0	0
Needs to be coded as contract, moved to Dept 728						
Downtown Brand Marketing Coordinator: 25 hours/week, primarily weekends and evenings (up to \$14/hr)						
2% Cost of living increase						
248-260-707-000	Wages - Grounds Coordinator	5,400	2,277	0	5,400	5,400
248-260-711-013	OVERTIME	0	0	0	0	0
248-260-715-000	Social Security	14,810	9,559	0	14,810	14,810
2% increase						
248-260-716-000	Health Insurance- Medical	12,000	14,707	0	12,000	12,000
Molly						
Pam +1						
248-260-717-000	Life & Disability Insurance	1,320	1,809	0	1,320	1,320
mol						
pam						
248-260-718-000	Dental Insurance	770	343	0	770	770
mol						
pam						
248-260-719-000	Pension	5,632	5,427	0	5,632	5,632
Mol						
pam						
248-260-720-000	Unemployment	0	0	0	0	0
248-260-721-000	Vision Care	143	637	0	143	143
mol						
pam						
248-260-722-000	Worker's Comp. Insurance	0	0	0	0	0
248-260-801-000	Contractual Services	10,000	8,968	0	10,000	10,000
248-260-801-002	Contr Services - Police Admin	60,000	45,000	0	40,000	40,000
248-260-801-003	Contract Services - DPW Admin	30,000	22,500	0	36,000	36,000
248-260-801-004	Contract Services - GF Admin	70,000	58,333	0	98,000	98,000
Cleaning - restrooms Fire Hall @\$25 100						
248-260-801-005	Contractual Services- Townshi	2,700	0	0	12,700	12,700
248-260-801-012	Contractual Services-Parking	21,000	0	0	5,000	5,000
248-260-801-022	Cont Service-Police Crowd Con	20,000	462	0	5,000	5,000
248-260-801-023	Contract Services-DPW event s	10,000	300	0	30,000	30,000
248-260-801-033	Contract Services-DPW snow re	17,000	0	0	37,000	37,000
248-260-805-000	Audit Fees	4,490	3,979	0	4,490	4,490
248-260-810-000	Legal Services	8,000	5,733	0	8,000	8,000
248-260-823-000	website/software	6,000	1,974	0	6,000	6,000
windows 10 (1) plus microsoft suite (2)						
Brightway annual						
Brightway website updates						
Web Hosting Fees - other						
municipal software fee moved to separate GL						

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	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: 260 GENERAL ACTIVITIES						
248-260-823-001	Municipal Software	3,800	0	0	3,800	3,800
	Accela					
	BS&A					
	ITRight					
248-260-829-000	Planner Services	3,500	0	0	3,500	3,500
	Tif plan update					
	parking deck					
248-260-851-000	Telephone	3,500	2,242	0	3,500	3,500
	net2phone					
	COMCAST					
248-260-900-000	Printing and Publication	500	0	0	500	500
248-260-920-000	Utilities	6,370	4,928	0	6,370	6,370
	usual electrical					
	added for electrical panel - charged back to vendor using the space (children's park)					
248-260-921-000	Municipal Street Lighting	12,040	10,247	0	12,040	12,040
248-260-930-000	Repair and Maintenance	0	0	0	0	0
248-260-930-002	Building Maintenance	1,100	281	0	1,100	1,100
248-260-940-000	Equipment Rental	750	102	0	750	750
248-260-941-000	Office Rent	16,800	16,800	0	16,800	16,800
248-260-942-000	Office Expenses	4,500	2,415	0	4,500	4,500
	new Printer					
	budget of office computer					
	office supplies					
248-260-942-019	Covid Office Expenses	0	0	0	0	0
248-260-946-000	Credit Card Fees	100	0	0	100	100
248-260-955-001	Credit Card Fees	0	0	0	0	0
248-260-956-000	Dues & Miscellaneous	1,545	1,488	0	1,545	1,545
248-260-957-000	Education & Training	5,000	1,470	0	5,000	5,000
248-260-958-000	General Activities Misc	350	214	0	350	350
248-260-961-000	Tax Tribunal Refunds	0	0	0	0	0
248-260-962-000	Mileage	1,000	54	0	1,000	1,000
248-260-965-101	Transfer Out - General Fund	0	0	0	0	0
248-260-965-401	Transfer to Capital Imp Fund	67,616	0	0	67,616	67,616
248-260-965-404	Transfer Out - DDA Property A	0	0	0	0	0
248-260-974-000	Capital Outlay - Equipment	2,000	0	0	2,000	2,000
		617,924	344,920	0	650,924	650,924
Total Department 260:		(617,924)	(344,920)	0	(650,924)	(650,924)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	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: 725 ORGANIZATION						
248-725-822-000	Newsletter	1,800	130	0	1,800	1,800
	Canva					
	SnapRetail = \$30/month until we reach higher numbers, then \$50 per month					
248-725-824-000	Volunteer Recognition & Dvp.	1,000	675	0	1,000	1,000
	Volunteer Recognition and appreciation (Holly Jolly Folly) \$30 each					
	Board Member luncheons					
	Snack Bowl and Meeting luncheons					
248-725-825-000	Gift Certificate Redemption	5,000	3,636	0	5,000	5,000
248-725-826-000	Historic Celebration/Educatio	1,000	290	0	1,000	1,000
	possible community assessment grant					
248-725-827-000	Awareness Program	1,500	218	0	1,500	1,500
	Network Talk					
	SWAG, displays					
	Chamber luncheon - Annual					
	Targeted Customer recruitment outside of Lake Orion					
	OACC events					
	projected					
248-725-864-000	Grant & Scholarship Distriubu	0	0	0	0	0
248-725-881-000	Merchandise to sell	1,000	0	0	1,000	1,000
		11,300	4,949	0	11,300	11,300
Total Department 725:		(11,300)	(4,949)	0	(11,300)	(11,300)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	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: 726 DESIGN						
248-726-745-000	Beautification Supplies	2,600	1,394	0	2,600	2,600
	Center Intersection					
	Alleyway - cedar planters (8)					
	Parklet repairs					
	Seasonal Flowers: Alleyway, Parklets, Center intersection					
248-726-746-000	Hanging Baskets	4,000	0	0	4,000	4,000
	New Flower hanging flower baskets are needed to replace the mismatched old baskets we are using.					
	Flowers for the baskets 2018 quote					
248-726-801-000	Contractual Services	5,500	3,080	0	5,500	5,500
248-726-843-000	Facade Program	23,680	14,274	0	23,680	23,680
	Change facade grant to Leave the lights on Lake Orion Grant					
	Facade Grant Program designed to influence historic preservation					
248-726-845-000	Public Art Program	2,500	391	0	2,500	2,500
248-726-883-000	Banners and Holiday Lighting	10,000	6,766	0	10,000	10,000
	Holiday lights in Downtown Trees: Birmingham Sealcoat					
	Tree Lights - replacements and additions for growth of trees - Greens Electrical					
248-726-975-001	Capital Outlay - Beautificati	5,000	344	0	5,000	5,000
	placemaking grant projects: Downtown Art, Bike Parking Lot, (matching grant?) 20% added here					
	Facade Grant money earmarked from 2019-2020 that was unused for the Light Lake Orion Project					
	Placemaking projects - matching funds (not determined yet)					
	ALLEY AND OTHER PLACEMAKING PROJECTS					
248-726-975-002	Capital Outlay - Streets	500	0	0	500	500
	Make improvements to the parklet to make it easier to transport, make other repairs.					
	maintenance and upkeep of parklet and furniture					
248-726-980-001	PUBLIC SPACE GRANT-GENERAL	353,619	15,000	0	353,619	353,619
248-726-980-002	PUBLIC SPACE GRANT-DEVELOPMEN	242,204	595	0	242,204	242,204
		649,603	41,844	0	649,603	649,603
Total Department 726:		(649,603)	(41,844)	0	(649,603)	(649,603)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	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: 728 ECONOMIC DEVELOPMENT						
248-728-801-000	Contractual Services	34,500	14,670	0	34,500	34,500
248-728-860-000	Trolley Expense	22,000	0	0	22,000	22,000
248-728-861-000	Survey Expense	468	0	0	468	468
	Survey Monkey: \$34/month					
248-728-862-000	Training Materials	500	57	0	500	500
	publication of volunteer handbook and DDA Board Handbook, other training					
248-728-864-000	Grant & Scholarship Distriubu	10,800	0	0	10,800	10,800
	DDA Business Partner Meetings					
	DDA Priority: Business Recruitment and Analysis					
248-728-886-000	Marketing Materials	2,500	11	0	2,500	2,500
	Prosper Magazine					
	Update and publish directories, property lists, doing business etc.					
	Business Cards					
	The Prosper Magazine					
	Regional Magazine - DDA Priority, Targeted Customer recruitment and Downtown Brand Marketing					
248-728-886-001	Blight Reduction	0	0	0	0	0
248-728-886-002	Social District	750	60	0	750	750
248-728-888-000	Brand Marketing	50,000	13,961	0	50,000	50,000
	LOL Brand					
	Photo Contest - January					
	Lake Orion Love - February					
	Taste of LO					
	Flower Fair					
	Construction Blues (billboards)					
	CB - Social Media Boosts					
	CB - Print					
	CB - Detour map/event postcard					
	CB - Direct Mail or insert					
	CB - Google Ads					
	CB - Banners (sponsored by merchants)					
	CB - Snap Chat Filter					
	Peach Jar					
	Hometown Holidays					
	Gazebo					
	M&B Graphics					
	Orion Living regional Magazine published quarterly					
	20 Front e-ticket					
	Social Media total 300/month					
	New Moon Visions contract (to be moved to Contract Services GL when created)					
	Downtown Brand Marketing: Snapchat geo filters \$1800 plus customized \$200 for events					
	social media influencer staged visits @ \$500 Each					
	Direct mailer - general \$2,500 per send out. Meant for strategic marketing to potential growth areas					
	Annual Magazine Celebrating the Lake Orion Experience					
	Per DDA Board (Feb18) increase budget by \$5000 for social media posts					
	Social Media Boosts (\$250/month FB, \$150/Instagram)					
	Brand Marketing					
248-728-888-001	Contractual Services Brand Ma	10,000	273	0	10,000	10,000
		131,518	29,032	0	131,518	131,518

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25	24-25	24-25	25-26	25-26
		Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND						
Department: 728 ECONOMIC DEVELOPMENT						
Total Department 728:		(131,518)	(29,032)	0	(131,518)	(131,518)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	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: 729 PROMOTION						
248-729-880-000	Event Promotion	2,000	405	0	2,000	2,000
	Potential new event: Triathalon, 4000					
	Brides on Broadway, 10000					
	Other new events, 5000					
	Per DDA Board, no new events					
248-729-880-001	Event Promo - Gazebo Series	11,000	10,600	0	11,000	11,000
	Higher to allow for more social media boosts operations					
248-729-880-004	Event Promo - Halloween Parad	2,500	1,240	0	2,500	2,500
	cider and donuts buy more this year					
	Flyers, production and delivery					
	Higher to allow for more social media boosts operations					
248-729-880-005	Event Promo - Hmtwn/Holiday V	7,500	2,832	0	7,500	7,500
	Holiday tree in Gazebo - decorations, lighting inc.					
	Sing N Stroll Shop and Caroling event that ends with tree lighting					
	Small Business Saturday and Hometown Holidays					
	Graphics: Canoe Circle					
	Three page advertisement (1800)					
	Small Business Saturday promotions projected					
248-729-880-006	Event Promo - New Years Res.	0	0	0	0	0
	Promotions on social media					
	Higher to allow for more social media boosts					
	Participation Gift - commemorative medal with logo upon it					
	Place medals: Village Trophy Shop					
	Race Management: Eastside Racing					
	Graphics: Canoe Circle					
	Event day expenses					
248-729-880-007	Event Promo - Flower Fair	0	0	0	0	0
	Advertising					
	vendor acquisition commission					
	Portajohns					
	Entertainment: Most is paid with Gift Certificates, some were paid performances (fill in). This does not show the gift certificate cost, that will show in gift certificate redemption.					
	Graphics: Canoe Circle					
	miscellaneous: booth, volunteer supplies, water					
	sponsorship needs					
	Per Pam, flower Fair vendor to vendor recruiting push cards (2500) projected					
248-729-880-008	Event Promo-Photo Contest	250	0	0	250	250
248-729-880-009	Event Promo-Lake Orion Love S	0	0	0	0	0
248-729-880-010	Babes On Broadway	1,500	0	0	1,500	1,500
248-729-880-011	Restaurant week	2,500	0	0	2,500	2,500
248-729-880-012	Sing & Stroll Tree Lighting	12,100	3,890	0	12,100	12,100
248-729-880-013	SD Nights- Stronger Together	2,500	385	0	2,500	2,500
248-729-880-014	Octoberfest	1,500	128	0	1,500	1,500
248-729-880-015	Winter Activities	12,000	5,670	0	12,000	12,000
248-729-880-016	Athletic Events-other	2,500	0	0	2,500	2,500

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	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: 729 PROMOTION						
248-729-880-017	Movie Night	3,000	1,708	0	3,000	3,000
248-729-880-100	Stronger Together- smr fall	5,000	0	0	5,000	5,000
248-729-885-000	Port-A-Johns	2,600	1,008	0	2,600	2,600
THREE BATHROOMS MAINT @ 50/WEEK EACH (52 WKS) 2%/YR						
PORTAJOHNS RENTAL FOR SUMMER						
248-729-895-000	Event Promo-Comm. Sponsorship	0	0	0	0	0
248-729-975-020	Capital Outlay Parks & rec	0	0	0	0	0
		68,450	27,866	0	68,450	68,450
Total Department 729:		(68,450)	(27,866)	0	(68,450)	(68,450)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	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: 730						
248-730-253-885	Knox Box Grant Program	0	0	0	0	0
THIS AMT ALWAYS STAYS PER FD						
248-730-885-100	Knox Box Grant Program	2,000	0	0	2,000	2,000
248-730-931-000	Repair & Maintenance-Equipmen	0	0	0	0	0
Repair and Maintenance of the light posts in downtown. Average: 6-7 poles						
Repair and maintenance: electrical (light and vendor posts at trees)						
248-730-965-101	Transfer Out - General Fund	0	0	0	0	0
248-730-965-301	Interfund TRF 2023 DDA Bond P	419,709	0	0	419,709	420,721
248-730-965-404	Transfer Out - DDA Property A	0	0	0	0	0
248-730-965-592	Transfers To Water/Sewer Fund	0	0	0	0	0
Streetscape bond: paid to the VLO Water/Sewer Fund. Paid in full June 2020						
248-730-975-000	Capital Outlay	53,075	12,787	0	53,075	53,075
Dedicated infrastructure revenue (75% agreement)						
Creation of Electrical Panel at Children's Park Parking Lot per request of Lion's Club and Dragon on the Lake						
Maintenance of electrical panel						
REIMBURSE SHARON SHARR FOR FLINT ST P LOT NEAR PET CENTRE						
248-730-975-003	DDA Capital Outlay	5,500	4,669	0	5,500	5,500
Shared Lease - 44 E Flint						
Shared Lease - 25 S. Lapeer St						
Shared Lease - 30 N. Broadway						
Shared Lease - 115 N. Broadway						
Other shared leases						
248-730-975-005	DDA Capital Outlay- wayfindin	0	0	0	0	0
Wayfinding funds - \$233,000 was appropriated for this project from proceeds of the sale of 51 N. Broadway commercial property in the fall of 2017. It is estimated that \$100,000 will be used before June 2018 and \$133,000 will be used fiscal year 2018-2019.						
The signs are estimated to be expensive because of MDOT breakaway requirements.						
Maintenance and Repair of Signage. Per J. Young						
248-730-975-006	DDA Capital Outlay - Parking	0	0	0	0	0
Purchase LOUMC Property for Parking Lot on Slater Street						
Autozone one way parking						
Lockharts - Maintenance of parking lot						
Anderson Street - Creation of new parralel parking						
Front Street - Creating of new parralel parking						
Children's Park - Creation of Parking lot between Art Center and Fire Dept. (Owned by Twp)						
Dsicreconary fund for Parking projects						
248-730-975-009	Capital Outlay - Dumpsters	22,800	0	0	22,800	22,800
120 S. Broadway designed a communal enclosed disposal area for the SW Quadrant. We would be responsible for sharing construction costs.						
19-20: NW Quadrant Communal Dumpster						
20-21: NE Quadrant Communal Dumpster						
21-22: SE Quadrant Communal Dumpster						
Per DDA Board \$15,000 per quadrant, use different materials						
Per budget workshop, add \$15,000 for larger dumpster enclosre at 120s. Broadway						
248-730-975-011	Capital Outlay - Trail Extens	4,300	0	0	4,300	4,300
Shared Costs, PCTC: we pay the costs for the mounted and cycling sheriff patrols on our portion of PCTC						
248-730-975-015	Capitla Outlay- Outdoor Sound	0	0	0	0	0
248-730-975-020	Capital Outlay Parks & rec	0	0	0	0	0
Pass through of millage for Paint Creek Bank Stabilization						
248-730-992-000	Bond Principal	0	0	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	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: 730						
248-730-995-000	Bond Interest	0	0	0	0	0
		507,384	17,456	0	507,384	508,396
	Total Department 730:	(507,384)	(17,456)	0	(507,384)	(508,396)
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND:						
TOTAL ESTIMATED REVENUES		1,893,888	1,463,977	0	1,893,888	1,954,136
TOTAL APPROPRIATIONS		1,986,179	466,067	0	2,019,179	2,020,191
NET OF REVENUES & APPROPRIATIONS:		(92,291)	997,910	0	(125,291)	(66,055)
BEG. FUND BALANCE		356,811	356,811	356,811	356,811	356,811
END FUND BALANCE		264,520	1,354,721	356,811	231,520	290,756

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 301 DOWNTOWN DEV BOND PROJECT 2023						
Department: 000 REVENUE						
301-000-300-001	2023 Downtown Dev Tax Exempt	0	0	0	0	0
301-000-300-002	2023 Downtown Dev Tax Exempt	0	0	0	0	0
301-000-664-000	Interest Earnings	900	1,335	0	900	900
301-000-671-999	Appropriation from Fund Balan	0	0	0	0	0
301-000-699-301	TRF in from DDA	419,709	0	0	419,709	420,721
		<u>420,609</u>	<u>1,335</u>	<u>0</u>	<u>420,609</u>	<u>421,621</u>
Total Department 000:		<u>420,609</u>	<u>1,335</u>	<u>0</u>	<u>420,609</u>	<u>421,621</u>

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 301 DOWNTOWN DEV BOND PROJECT 2023						
Department: 901 CAPITAL OUTLAY						
DEBT						
301-901-805-000	Audit fees	0	0	0	0	0
301-901-930-000	Repair and Maintenance	0	0	0	0	0
301-901-950-000	Demolition & Land Improvement	500,000	163,525	0	500,000	500,000
301-901-956-000	Dues & Miscellaneous	0	0	0	0	0
301-901-971-000	Capital Outlay - Buildings	0	0	0	0	0
DEBT		500,000	163,525	0	500,000	500,000
Total Department 901:		(500,000)	(163,525)	0	(500,000)	(500,000)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 301 DOWNTOWN DEV BOND PROJECT 2023						
Department: 905 Downtown Dev Bond 2023						
DEBT						
301-905-301-000	Bond Issuance Expense	0	0	0	0	0
301-905-731-000	2023 Bond Taxable Issuance E	0	0	0	0	0
301-905-731-001	2023 Tax exempt Bond Issuance	0	0	0	0	0
301-905-745-001	Property taxes-Orion Twp	0	0	0	0	0
301-905-920-000	utilities	0	0	0	0	0
301-905-992-003	2023 DDA BONDS TAXABLE PRINCI	60,000	60,000	0	60,000	60,000
301-905-992-004	2023 DDA BONDS TAX EXEMPT PRI	150,000	150,000	0	150,000	150,000
301-905-993-001	2023 DDA BOND TAXABLE INTERES	76,910	76,909	0	76,910	76,910
301-905-993-002	2023 DDA TAX EXEMPT BOND INTE	132,800	132,800	0	132,800	132,800
DEBT		419,710	419,709	0	419,710	419,710
Total Department 905:		(419,710)	(419,709)	0	(419,710)	(419,710)
Fund 301 - DOWNTOWN DEV BOND PROJECT 2023:						
TOTAL ESTIMATED REVENUES		420,609	1,335	0	420,609	421,621
TOTAL APPROPRIATIONS		919,710	583,234	0	919,710	919,710
NET OF REVENUES & APPROPRIATIONS:		(499,101)	(581,899)	0	(499,101)	(498,089)
BEG. FUND BALANCE		2,794,812	2,794,812	2,794,812	2,794,812	2,794,812
END FUND BALANCE		2,295,711	2,212,913	2,794,812	2,295,711	2,296,723

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 390 SEWER DEBT SERVICE FUND						
Department: 000 REVENUE						
390-000-664-000	Interest Earnings	0	0	0	0	0
390-000-671-999	Appropriation from Fund Balan	0	0	0	0	0
390-000-699-592	Transfers In	0	0	0	304,667	304,667
TRANSFER IN FROM WATER/SEWER FUND						
		0	0	0	304,667	304,667
Total Department 000:		0	0	0	304,667	304,667

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 390 SEWER DEBT SERVICE FUND						
Department: 548 SEWER ACTIVITIES						
390-548-801-000	Contractual Services	0	0	0	1,000	1,000
	FINANCIAL ADVISOR - CONTINUING DISCLOSURE FILING SERVICES					
390-548-992-000	Bond Principal	0	0	0	105,000	105,000
	2025 SEWER REVENUE BONDS					
390-548-995-000	DRAIN BOND INTEREST	0	0	0	198,667	198,667
	2025 SEWER REVENUE BONDS					
		0	0	0	304,667	304,667
Total Department 548:		0	0	0	(304,667)	(304,667)
Fund 390 - SEWER DEBT SERVICE FUND:						
TOTAL ESTIMATED REVENUES		0	0	0	304,667	304,667
TOTAL APPROPRIATIONS		0	0	0	304,667	304,667
NET OF REVENUES & APPROPRIATIONS:		0	0	0	0	0
BEG. FUND BALANCE		0	0	0	0	0
END FUND BALANCE		0	0	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 401 CAPITAL PROJECTS FUND						
Department: 000 REVENUE						
401-000-664-000	Interest Earnings	0	1	2	0	0
401-000-671-999	Appropriation from Fund Balan	0	0	0	0	0
401-000-676-101	Transfer In from General Fund	0	0	0	0	130,700
ATWATER PARK BASKETBALL COURT				0	0	30,700
CHILDREN'S PARK PEDESTRIAN BRIDGE				0	0	100,000
GL # FOOTNOTE TOTAL				0	0	130,700
401-000-676-125	Transfer In from DPW Fund	0	0	0	25,000	25,000
TRANSFER IN DPW ADMIN VEHICLE				0	25,000	0
401-000-676-207	Transfer from Police Fund	0	0	0	0	0
401-000-682-000	Reimbursement-CDBG	0	0	0	0	9,300
401-000-683-000	Reimbursements-Other	0	0	0	0	0
401-000-694-000	Miscellaneous Revenue	0	267	431	0	0
401-000-699-202	Interfund Transfer in - Major	0	0	0	5,000	5,000
TRANSFER IN ADMIN VEHICLE				0	5,000	0
401-000-699-203	Interfund Transfer In - Local	0	0	0	5,000	5,000
TRANSFER IN ADMIN VEHICLE				0	5,000	0
401-000-699-248	Interfund Transfer In - DDA	0	0	0	0	0
401-000-699-592	Transfers Water/Sewer	0	0	0	10,000	10,000
		0	268	433	45,000	185,000
Total Department 000:		0	268	433	45,000	185,000

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 401 CAPITAL PROJECTS FUND						
Department: 751 PARKS AND RECREATION						
401-751-801-000	Contractual Services	0	0	0	0	0
401-751-806-000	Engineering	0	0	0	0	25,000
ATWATER PARK BASLETBA;; COURT				0	0	5,000
CHILDREN'S PARK PEDESTRIAN BRIDGE				0	0	20,000
GL # FOOTNOTE TOTAL				0	0	25,000
		0	0	0	0	25,000
Total Department 751:		0	0	0	0	(25,000)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 401 CAPITAL PROJECTS FUND						
Department: 901 CAPITAL OUTLAY						
DEBT						
401-901-971-000	Capital Outlay - Buildings	0	0	0	0	0
401-901-972-751	Capital Outlay Parks	0	0	0	0	115,000
ATWATER PARK BASKETBALL COURT				0	0	35,000
CHILDREN'S PARK PEDESTRIAN BRIDGE				0	0	80,000
GL # FOOTNOTE TOTAL				0	0	115,000
401-901-973-000	Capital Outlay - Vehicles	0	0	0	45,000	45,000
DPW ADMIN VEHICLE				0	45,000	0
401-901-974-000	Capital Outlay - Equipment	0	0	0	0	0
401-901-975-000	Capital Outlay-Construction	0	0	0	0	0
DEBT		0	0	0	45,000	160,000
Total Department 901:		0	0	0	(45,000)	(160,000)
Fund 401 - CAPITAL PROJECTS FUND:						
TOTAL ESTIMATED REVENUES		0	268	433	45,000	185,000
TOTAL APPROPRIATIONS		0	0	0	45,000	185,000
NET OF REVENUES & APPROPRIATIONS:		0	268	433	0	0
BEG. FUND BALANCE		2,482	2,482	2,482	2,915	2,915
END FUND BALANCE		2,482	2,750	2,915	2,915	2,915

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 403 DDA PUBLIC INFRASTRUCTURE FUND						
Department: 000 REVENUE						
403-000-671-999	Appropriation from Fund Balan	0	0	0	0	0
403-000-699-248	Interfund Transfer In - DDA	0	0	0	0	0
		0	0	0	0	0
Total Department 000:		0	0	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25	24-25	24-25	25-26	25-26
		Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED
Fund: 403 DDA PUBLIC INFRASTRUCTURE FUND						
Department: 901 CAPITAL OUTLAY						
DEBT						
403-901-971-001	SIDEWALK IMPROVEMENT PROGRAM	0	0	0	0	0
403-901-971-002	PAINT CREEK BANK STABILIZATIO	0	0	0	0	0
DEBT		0	0	0	0	0
Total Department 901:		0	0	0	0	0
Fund 403 - DDA PUBLIC INFRASTRUCTURE FUND:						
TOTAL ESTIMATED REVENUES		0	0	0	0	0
TOTAL APPROPRIATIONS		0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		0	0	0	0	0
BEG. FUND BALANCE		0	0	0	0	0
END FUND BALANCE		0	0	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 404 DDA PROPERTY ACQUISITION						
Department: 000 REVENUE						
404-000-664-000	Interest Earnings	0	88	0	0	0
404-000-694-000	Miscellaneous Revenue	0	0	0	0	0
404-000-699-248	Interfund Transfer In - DDA	0	0	0	0	0
		0	88	0	0	0
Total Department 000:		0	88	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 404 DDA PROPERTY ACQUISITION						
Department: 901 CAPITAL OUTLAY						
DEBT						
404-901-805-000	Audit Fees	0	0	0	0	0
404-901-901-000	Debt Service- Parking Deck	0	0	0	0	0
404-901-930-000	Repair & Maintenance - Bldg	0	0	0	0	0
404-901-950-000	Demolition & Land Improvement	0	0	0	0	0
404-901-956-000	Miscellaneous	0	0	0	0	0
404-901-971-000	Capital Outlay - Building	169,436	0	0	169,436	169,436
proposed parking lot at LOUMC						
404-901-980-248	Prop Acq Transfer to DDA	0	0	0	0	0
404-901-992-000	Bond Principal	0	0	0	0	0
404-901-995-000	Bond Interest	0	0	0	0	0
DEBT		169,436	0	0	169,436	169,436
Total Department 901:		(169,436)	0	0	(169,436)	(169,436)
Fund 404 - DDA PROPERTY ACQUISITION:						
TOTAL ESTIMATED REVENUES		0	88	0	0	0
TOTAL APPROPRIATIONS		169,436	0	0	169,436	169,436
NET OF REVENUES & APPROPRIATIONS:		(169,436)	88	0	(169,436)	(169,436)
BEG. FUND BALANCE		169,465	169,465	169,465	169,465	169,465
END FUND BALANCE		29	169,553	169,465	29	29

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 445 Public Infrastructure						
Department: 000 REVENUE						
445-000-664-000	Interest Earnings	0	0	0	0	0
445-000-694-000	Miscellaneous Revenue	0	0	0	0	0
445-000-699-248	Interfund Transfer In - DDA	0	0	142,469	0	112,993
		<u>0</u>	<u>0</u>	<u>142,469</u>	<u>0</u>	<u>112,993</u>
Total Department 000:		<u>0</u>	<u>0</u>	<u>142,469</u>	<u>0</u>	<u>112,993</u>
Fund 445 - Public Infrastructure:						
TOTAL ESTIMATED REVENUES		0	0	142,469	0	112,993
TOTAL APPROPRIATIONS						
NET OF REVENUES & APPROPRIATIONS:		<u>0</u>	<u>0</u>	<u>142,469</u>	<u>0</u>	<u>112,993</u>
BEG. FUND BALANCE		0	0	0	142,469	142,469
END FUND BALANCE		0	0	142,469	142,469	255,462

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 490 SEWER CAPITAL IMPROVEMENT FUND						
Department: 000 REVENUE						
490-000-528-000	GRANTS-OTHER	100,000	0	100,000	0	0
490-000-528-300	GRANTS-FEDERAL	1,750,000	0	1,750,000	0	0
490-000-664-000	Interest Earnings	0	10	0	0	0
490-000-696-000	PROCEEDS FROM THE SALE OF BON	3,794,489	3,794,489	3,794,489	0	0
490-000-699-592	Transfers In	335,127	0	335,127	0	0
		<u>5,979,616</u>	<u>3,794,499</u>	<u>5,979,616</u>	<u>0</u>	<u>0</u>
Total Department 000:		<u>5,979,616</u>	<u>3,794,499</u>	<u>5,979,616</u>	<u>0</u>	<u>0</u>

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 490 SEWER CAPITAL IMPROVEMENT FUND						
Department: 548 SEWER ACTIVITIES						
490-548-801-000	Contractual Services	85,285	85,778	85,285	0	0
490-548-975-000	CAPITAL OUTLAY- PHASE 1	3,498,000	3,498,000	3,498,000	0	0
		<u>3,583,285</u>	<u>3,583,778</u>	<u>3,583,285</u>	<u>0</u>	<u>0</u>
Total Department 548:		<u>(3,583,285)</u>	<u>(3,583,778)</u>	<u>(3,583,285)</u>	<u>0</u>	<u>0</u>
Fund 490 - SEWER CAPITAL IMPROVEMENT FUND:						
TOTAL ESTIMATED REVENUES		5,979,616	3,794,499	5,979,616	0	0
TOTAL APPROPRIATIONS		<u>3,583,285</u>	<u>3,583,778</u>	<u>3,583,285</u>	<u>0</u>	<u>0</u>
NET OF REVENUES & APPROPRIATIONS:		<u>2,396,331</u>	<u>210,721</u>	<u>2,396,331</u>	<u>0</u>	<u>0</u>
BEG. FUND BALANCE		0	0	0	2,396,331	2,396,331
END FUND BALANCE		2,396,331	210,721	2,396,331	2,396,331	2,396,331

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 592 WATER AND SEWER FUND						
Department: 000 REVENUE						
592-000-404-002	2024 Sewer Revenue Bonds	0	0	0	0	0
592-000-445-000	Penalties & Interest on Taxes	0	0	0	0	0
592-000-540-001	State Grants -SAW	0	0	0	0	0
592-000-547-000	State Grant - Other	0	0	0	0	0
592-000-620-000	Sewer Penalty Fees	12,000	16,059	17,625	15,000	15,000
592-000-640-000	Capital/Lateral Charges Sewer	9,000	(8,873)	9,000	9,000	9,000
592-000-640-002	Capital/Lateral Charges-Water	15,000	4,675	6,000	6,000	6,000
592-000-645-000	Sewer Usage Charges	1,327,490	864,962	1,300,000	1,454,000	1,454,000
592-000-645-002	Water Usage Charges	1,453,780	1,013,493	1,374,810	1,498,945	1,498,945
592-000-648-000	Federal Grant Revenue	0	0	0	0	0
592-000-662-002	Water Penalty Fees	16,000	19,377	21,478	21,478	21,478
592-000-664-000	Sewer Interest Earned	12,000	43,939	45,000	30,000	30,000
592-000-664-002	Water Interest Earned	0	0	0	0	0
592-000-664-003	Promissory Note Interest	7,500	0	0	0	0
592-000-671-999	Appropriation from Fund Balan	0	0	0	0	0
592-000-673-000	Gain/Loss on Sale of Assets	0	0	0	0	0
592-000-683-000	Reimbursements-Other	0	0	0	0	0
592-000-694-000	Miscellaneous Revenue	500	(713)	1,000	1,000	1,000
592-000-695-002	Non-Village Water Debt	0	0	0	0	0
592-000-699-101	Interfund Transfer In - Gener	0	0	0	0	0
		2,853,270	1,952,919	2,774,913	3,035,423	3,035,423
Total Department 000:		2,853,270	1,952,919	2,774,913	3,035,423	3,035,423

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 592 WATER AND SEWER FUND						
Department: 260 GENERAL ACTIVITIES						
592-260-805-000	Audit Fees	7,350	3,523	7,000	7,000	7,000
592-260-823-001	Municipal Software	0	0	0	0	0
592-260-852-000	Miss Dig	2,451	0	0	2,000	2,000
592-260-959-000	Financial Administration	127,436	63,735	127,000	133,808	133,808
		137,237	67,258	134,000	142,808	142,808
Total Department 260:		(137,237)	(67,258)	(134,000)	(142,808)	(142,808)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 592 WATER AND SEWER FUND						
Department: 548 SEWER ACTIVITIES						
592-548-701-000	Wages	0	(597)	0	0	0
592-548-715-000	Social Security	0	0	0	0	0
592-548-716-000	Health Insurance- Medical	0	0	0	0	0
592-548-717-000	Life & Disability Insurance	0	0	0	0	0
592-548-718-000	Dental Insurance	0	0	0	0	0
592-548-719-000	Pension	0	0	0	0	0
592-548-721-000	Vision Care	0	0	0	0	0
592-548-722-000	Worker's Comp. Insurance	45	31	34	34	34
592-548-726-000	Supplies	840	0	840	840	840
592-548-801-000	Contract Services	18,955	16,269	18,955	18,000	18,000
592-548-813-000	Legal Service	0	0	0	0	0
592-548-831-000	Sewage Disposal Costs	946,480	581,811	946,480	1,064,650	1,064,650
592-548-956-000	Dues & Miscellaneous	0	0	0	0	0
592-548-965-490	TRF OUT SEWER CONTRUCTION FUN	335,127	0	0	0	0
592-548-975-001	Capital Improvements - SAW	5,803	5,803	5,803	5,803	5,803
592-548-992-000	DRAIN BOND PRINCIPAL	69,707	68,129	68,129	68,129	68,129
2010A						
2010B						
2011						
2013A						
2014A						
2015						
2015SAW						
2017 TENTATIVE						
592-548-995-000	Bond Interest	23,713	22,893	20,527	20,527	20,527
interceptor						
2010A						
2010B						
2011						
2013A						
2014A						
2015						
2015 SAW						
2017 TENTATIVE						
		1,400,670	694,339	1,060,768	1,177,983	1,177,983
Total Department 548:		(1,400,670)	(694,339)	(1,060,768)	(1,177,983)	(1,177,983)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 592 WATER AND SEWER FUND						
Department: 556 WATER ACTIVITIES						
592-556-701-000	Wages	63,717	11,430	63,717	66,266	66,266
4% CONTRACTUAL INCREASE				0	66,266	66,266
592-556-701-013	Overtime	5,250	297	4,000	4,000	4,000
592-556-714-000	Fringe Benefits	0	0	0	0	0
592-556-715-000	Social Security	5,289	3,942	5,289	5,289	5,289
592-556-716-000	Health Insurance- Medical	13,860	7,448	10,853	13,860	13,860
592-556-717-000	Life - Disability Insurance	782	762	1,111	1,111	1,111
592-556-718-000	Dental Insurance	1,323	1,118	1,596	1,596	1,596
592-556-719-000	Pension	88,732	74,780	88,732	92,281	92,281
592-556-721-000	Vision Care	276	192	274	274	274
592-556-722-000	Worker's Comp. Insurance	2,625	1,094	1,329	2,600	2,600
592-556-726-000	Supplies	7,350	2,589	4,181	4,181	4,181
592-556-741-000	Small Tools	1,500	145	1,500	1,500	1,500
592-556-745-000	Water Purchase -Orion Townshi	499,653	367,835	499,643	534,618	534,618
ADDED 5% INCREASE				0	534,618	534,618
592-556-801-000	Contract Services	16,000	13,249	16,000	16,000	16,000
592-556-806-000	Engineering	42,000	5,112	30,000	30,000	30,000
592-556-813-000	Legal Service	1,050	99	160	160	160
592-556-931-000	Equip Repair & Maint - Misc.	3,000	0	3,000	3,000	3,000
592-556-931-001	Equip Repair & Maint - Hydran	7,500	0	7,500	7,500	7,500
592-556-931-002	Equip Repair & Maint - Mains	5,000	3,975	5,000	5,000	5,000
592-556-931-003	Equip Repair & Maint - Meters	5,000	2,520	4,070	5,000	5,000
592-556-940-000	Equipment Rental	22,000	25,807	34,016	28,000	28,000
592-556-956-000	Dues & Miscellaneous	3,675	1,293	2,089	2,800	2,800
592-556-957-000	Education and Training	3,000	19	3,000	3,000	3,000
592-556-975-000	Capital Improvement	143,410	63,740	88,635	40,000	40,000
LEAD AND GALVANIZED LINE REPLACEMENT				0	30,000	30,000
TRANSFER TO 401 ADMIN VEHICLE FOR DPW DIRECTOR				0	10,000	10,000
SERVICE LINE VERIFICATION						
fire hydrant replacement						
lead line replacement						
GL # FOOTNOTE TOTAL				0	40,000	40,000
592-556-991-000	Principal Payments - Debt	0	0	0	0	0
592-556-992-001	2003 GO Bond Principal	0	0	0	0	0
592-556-992-002	DRINKING WATER SRF BOND PRINC	275,000	275,000	275,000	280,000	280,000
592-556-995-000	DRINKING WATER SRF BOND INTER	85,348	93,995	93,996	88,496	88,496
592-556-995-001	2003 GO Bond Interest	0	0	0	0	0
		1,302,340	956,441	1,244,691	1,236,532	1,236,532
Total Department 556:		(1,302,340)	(956,441)	(1,244,691)	(1,236,532)	(1,236,532)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 592 WATER AND SEWER FUND						
Department: 560 DEPRECIATION						
592-560-958-002	Water Depreciation	152,250	0	152,250	152,250	152,250
592-560-968-000	Sewer Depreciation	136,500	0	136,500	136,500	136,500
		<u>288,750</u>	<u>0</u>	<u>288,750</u>	<u>288,750</u>	<u>288,750</u>
Total Department 560:		<u>(288,750)</u>	<u>0</u>	<u>(288,750)</u>	<u>(288,750)</u>	<u>(288,750)</u>
Fund 592 - WATER AND SEWER FUND:						
TOTAL ESTIMATED REVENUES		2,853,270	1,952,919	2,774,913	3,035,423	3,035,423
TOTAL APPROPRIATIONS		3,128,997	1,718,038	2,728,209	2,846,073	2,846,073
NET OF REVENUES & APPROPRIATIONS:		<u>(275,727)</u>	<u>234,881</u>	<u>46,704</u>	<u>189,350</u>	<u>189,350</u>
BEG. FUND BALANCE		6,573,866	6,573,866	6,573,866	6,620,570	6,620,570
END FUND BALANCE		6,298,139	6,808,747	6,620,570	6,809,920	6,809,920

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 701 ESCROW						
Department: 000 REVENUE						
701-000-406-000	In Lieu of Taxes	0	0	0	0	0
701-000-664-000	Interest Earnings	0	0	0	0	0
701-000-675-000	Review/Escrow Deposits	0	(12,208)	0	0	0
701-000-965-101	Transfer Out - General Fund	0	0	0	0	0
		0	12,208	0	0	0
Total Department 000:		0	(12,208)	0	0	0
Fund 701 - ESCROW:						
TOTAL ESTIMATED REVENUES		0	(12,208)	0	0	0
TOTAL APPROPRIATIONS		0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		0	(12,208)	0	0	0
BEG. FUND BALANCE		0	0	0	0	0
FUND BALANCE ADJUSTMENTS			15,683			
END FUND BALANCE		0	3,475	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 03/31/2025

GL Number	Description	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 737 OPEB TRUST FUND						
Department: 000 REVENUE						
737-000-581-000	Contribution - General Fund (	0	0	0	0	0
737-000-669-000	Investment Gains and Losses	0	13,431	0	0	0
737-000-801-000	Contractual Services	0	0	0	0	0
		0	(13,431)	0	0	0
Total Department 000:		0	13,431	0	0	0
Fund 737 - OPEB TRUST FUND:						
TOTAL ESTIMATED REVENUES		0	13,431	0	0	0
TOTAL APPROPRIATIONS		0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		0	13,431	0	0	0
BEG. FUND BALANCE		255,063	255,063	255,063	255,063	255,063
END FUND BALANCE		255,063	268,494	255,063	255,063	255,063
Report Totals:						
TOTAL ESTIMATED REVENUES - ALL FUNDS		15,692,148	10,949,959	13,532,408	10,381,995	10,767,735
TOTAL APPROPRIATIONS - ALL FUNDS		14,519,490	9,528,425	10,985,575	10,874,452	11,246,164
NET OF REVENUES & APPROPRIATIONS:		1,172,658	1,421,534	2,546,833	(492,457)	(478,429)
BEG. FUND BALANCE - ALL FUNDS		12,786,168	12,786,168	12,786,168	15,333,001	15,333,001
FUND BALANCE ADJUSTMENTS - ALL FUNDS			15,683			
END FUND BALANCE - ALL FUNDS		13,958,826	14,223,385	15,333,001	14,840,544	14,854,572

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2024

**Oakland-Macomb Interceptor Drain Bond
Summary By Issue**

Issue	Total Principal Amount	Total Interest Payable	Total Obligation
2010A	\$ 70,352	\$ 7,209	\$ 77,561
2011	116,330	15,130	131,460
2013A	270,698	30,847	301,545
2014A	40,853	7,174	48,027
2015	40,895	8,708	49,603
2015-SAW	40,366	6,302	46,668
2019A	18,084	1,208	19,292
2019B	7,877	123	8,000
2020A	235,909	60,068	295,977
2017SRF	180,475	35,935	216,410
2017DWRF	4,699,773	785,840	5,485,613
	<u>\$ 5,721,612</u>	<u>\$ 958,544</u>	<u>\$ 6,680,156</u>

2010A Oakland-Macomb Interceptor Drain Bond
Date of Issue: January 22, 2010
Village of Lake Orion Portion \$172,415 (.6612%)
Interest Due April 1 and October 1
Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.50%	4/1/2025	\$ 9,323	\$ 1,759	\$ 11,082
2.50%	4/1/2026	9,554	1,526	11,080
2.50%	4/1/2027	9,786	1,287	11,073
2.50%	4/1/2028	10,050	1,042	11,092
2.50%	4/1/2029	10,282	791	11,073
2.50%	4/1/2030	10,546	534	11,080
2.50%	4/1/2031	10,811	270	11,081
		<u>\$ 70,352</u>	<u>\$ 7,209</u>	<u>\$ 77,561</u>

Village of Lake Orion

Schedule of Indebtedness Proprietary Funds - Unaudited

June 30, 2024

2011 Oakland-Macomb Interceptor Drain Bond
Date of Issue: November 2011
Village of Lake Orion Portion \$207,251 (.6612%)
Interest Due April 1 and October 1
Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.50%	10/1/2024	\$ 10,391	\$ 2,778	\$ 13,169
2.50%	10/1/2025	10,635	2,515	13,150
2.50%	10/1/2026	10,919	2,246	13,165
2.50%	10/1/2027	11,203	1,970	13,173
2.50%	10/1/2028	11,446	1,687	13,133
2.50%	10/1/2029	11,730	1,397	13,127
2.50%	10/1/2030	12,055	1,099	13,154
2.50%	10/1/2031	12,339	794	13,133
2.50%	10/1/2032	12,664	482	13,146
2.50%	10/1/2033	12,948	162	13,110
		<u>\$ 116,330</u>	<u>\$ 15,130</u>	<u>\$ 131,460</u>

2013A Oakland-Macomb Interceptor Drain Bond
Date of Issue: June 2013
Village of Lake Orion Portion \$452,251 (.6612%)
Interest Due April 1 and October 1
Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.00%	10/1/2024	\$ 22,252	\$ 5,191	\$ 27,443
2.00%	10/1/2025	22,668	4,742	27,410
2.00%	10/1/2026	23,154	4,284	27,438
2.00%	10/1/2027	23,605	3,816	27,421
2.00%	10/1/2028	24,091	3,339	27,430
2.00%	10/1/2029	24,543	2,853	27,396
2.00%	10/1/2030	25,063	2,357	27,420
2.00%	10/1/2031	25,549	1,851	27,400
2.00%	10/1/2032	26,070	1,335	27,405
2.00%	10/1/2033	26,591	808	27,399
2.00%	10/1/2034	27,112	271	27,383
		<u>\$ 270,698</u>	<u>\$ 30,847</u>	<u>\$ 301,545</u>

Village of Lake Orion

Schedule of Indebtedness Proprietary Funds - Unaudited

June 30, 2024

2014A Oakland-Macomb Interceptor Drain Bond

Date of Issue: September 2014

Village of Lake Orion Portion \$66,124 (.6612%)

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.00%	10/1/2024	\$ 3,153	\$ 1,168	\$ 4,321
3.00%	10/1/2025	3,245	1,088	4,333
3.00%	10/1/2026	3,382	989	4,371
3.00%	10/1/2027	3,473	886	4,359
3.00%	10/1/2028	3,564	780	4,344
3.00%	10/1/2029	3,701	671	4,372
3.00%	10/1/2030	3,793	559	4,352
3.00%	10/1/2031	3,930	443	4,373
3.00%	10/1/2032	4,067	323	4,390
2.50%	10/1/2033	4,204	199	4,403
3.125%	10/1/2034	4,341	68	4,409
		<u>\$ 40,853</u>	<u>\$ 7,174</u>	<u>\$ 48,027</u>

2015 Oakland-Macomb Interceptor Drain Bond

Date of Issue: April 2015

Village of Lake Orion Portion \$66,120 (.6612%)

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
3.00%	4/1/2025	\$ 3,174	\$ 1,338	\$ 4,512
3.00%	4/1/2026	3,273	1,242	4,515
3.00%	4/1/2027	3,372	1,144	4,516
3.00%	4/1/2028	3,471	1,043	4,514
3.25%	4/1/2029	3,570	939	4,509
3.25%	4/1/2030	3,670	823	4,493
3.25%	4/1/2031	3,802	704	4,506
3.50%	4/1/2032	3,934	580	4,514
3.50%	4/1/2033	4,066	442	4,508
3.50%	4/1/2034	4,199	300	4,499
3.50%	4/1/2035	4,364	153	4,517
		<u>\$ 40,895</u>	<u>\$ 8,708</u>	<u>\$ 49,603</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2024

2015 Oakland-Macomb Interceptor Drain Bond – SAW Loan

Date of Issue: April 2015

Village of Lake Orion Portion \$66,120 (.6612%)

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.50%	4/1/2025	\$ 3,240	\$ 1,010	\$ 4,250
2.50%	4/1/2026	3,306	928	4,234
2.50%	4/1/2027	3,405	846	4,251
2.50%	4/1/2028	3,471	760	4,231
2.50%	4/1/2029	3,570	674	4,244
2.50%	4/1/2030	3,670	584	4,254
2.50%	4/1/2031	3,769	492	4,261
2.50%	4/1/2032	3,835	398	4,233
2.50%	4/1/2033	3,934	302	4,236
2.50%	4/1/2034	4,033	204	4,237
2.50%	4/1/2035	4,133	104	4,237
		<u>\$ 40,366</u>	<u>\$ 6,302</u>	<u>\$ 46,668</u>

2019A Oakland-Macomb Interceptor Drain Bond

Date of Issue: December 19, 2019

Village of Lake Orion Portion \$29,820 (.6612%)

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
1.85%	4/1/2025	\$ 2,744	\$ 335	\$ 3,079
1.85%	4/1/2026	2,843	284	3,127
1.85%	4/1/2027	2,942	231	3,173
1.85%	4/1/2028	3,042	177	3,219
1.85%	4/1/2029	3,207	120	3,327
1.85%	4/1/2030	3,306	61	3,367
		<u>\$ 18,084</u>	<u>\$ 1,208</u>	<u>\$ 19,292</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2024

2019B Oakland-Macomb Interceptor Drain Bond

Date of Issue: December 19, 2019

Village of Lake Orion Portion \$41,000 (.7877%)

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
1.55%	4/1/2025	\$ 3,899	\$ 92	\$ 3,991
1.55%	4/1/2026	3,978	31	4,009
		<u>\$ 7,877</u>	<u>\$ 123</u>	<u>\$ 8,000</u>

2020A Oakland-Macomb Interceptor Drain Bond

Date of Issue: September 3, 2020

Village of Lake Orion Portion \$252,833 (.4419%)

Interest Due January 1 and July 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
5.00%	7/1/2024	\$ 6,783	\$ 7,521	\$ 14,304
5.00%	7/1/2025	7,115	7,174	14,289
5.00%	7/1/2026	11,025	6,720	17,745
5.00%	7/1/2027	11,578	6,155	17,733
5.00%	7/1/2028	12,152	5,562	17,714
5.00%	7/1/2029	12,771	4,939	17,710
5.00%	7/1/2030	13,412	4,284	17,696
4.00%	7/1/2031	14,097	3,667	17,764
4.00%	7/1/2032	14,649	3,092	17,741
3.00%	7/1/2033	15,268	2,570	17,838
2.00%	7/1/2034	15,710	2,184	17,894
2.00%	7/1/2035	16,041	1,867	17,908
2.00%	7/1/2036	16,372	1,542	17,914
2.00%	7/1/2037	16,726	1,211	17,937
2.00%	7/1/2038	17,057	874	17,931
2.00%	7/1/2039	17,411	529	17,940
2.00%	7/1/2040	17,742	177	17,919
		<u>\$ 235,909</u>	<u>\$ 60,068</u>	<u>\$ 295,977</u>

Village of Lake Orion

Schedule of Indebtedness Proprietary Funds - Unaudited

June 30, 2024

2017 Clinton River Water Resource Recovery Facility Drainage District Drain Bond (SRF)

Date of Issue: July 2017

Village of Lake Orion Portion \$227,045 (.7698%)

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.50%	10/1/2024	\$ 10,046	\$ 4,386	\$ 14,432
2.50%	10/1/2025	10,315	4,132	14,447
2.50%	10/1/2026	10,546	3,871	14,417
2.50%	10/1/2027	10,815	3,604	14,419
2.50%	10/1/2028	11,085	3,330	14,415
2.50%	10/1/2029	11,393	3,049	14,442
2.50%	10/1/2030	11,662	2,761	14,423
2.50%	10/1/2031	11,970	2,466	14,436
2.50%	10/1/2032	12,278	2,163	14,441
2.50%	10/1/2033	12,586	1,852	14,438
2.50%	10/1/2034	12,894	1,533	14,427
2.50%	10/1/2035	13,202	1,207	14,409
2.50%	10/1/2036	13,548	873	14,421
2.50%	10/1/2037	13,894	530	14,424
2.50%	10/1/2038	14,241	178	14,419
		<u>\$ 180,475</u>	<u>\$ 35,935</u>	<u>\$ 216,410</u>

2017 State of Michigan Department of Environmental Quality, Drinking Water Revolving Fund Loan

Total Draws: \$5,989,773

Interest Due April 1 and October 1

Loan Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.00%	4/1/2025	\$ 275,000	\$ 93,996	\$ 368,996
2.00%	4/1/2026	280,000	88,496	368,496
2.00%	4/1/2027	285,000	82,896	367,896
2.00%	4/1/2028	290,000	77,196	367,196
2.00%	4/1/2029	295,000	71,396	366,396
2.00%	4/1/2030	300,000	65,496	365,496
2.00%	4/1/2031	305,000	59,496	364,496
2.00%	4/1/2032	310,000	53,396	363,396
2.00%	4/1/2033	315,000	47,196	362,196
2.00%	4/1/2034	320,000	40,896	360,896
2.00%	4/1/2035	330,000	34,496	364,496
2.00%	4/1/2036	335,000	27,896	362,896
2.00%	4/1/2037	340,000	21,196	361,196
2.00%	4/1/2038	350,000	14,396	364,396
2.00%	4/1/2039	369,773	7,396	377,169
		<u>\$ 4,699,773</u>	<u>\$ 785,840</u>	<u>\$5,485,613</u>

Village of Lake Orion

Schedule of Indebtedness Governmental Activities - Unaudited

June 30, 2024

2023 Downtown Development Bonds Tax Exempt Series A

Date of Issue: June 2023

Total Bond Purchase Price \$3,542,104 (4% Average Coupon)

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
4.00%	4/1/2025	\$ 150,000	\$ 132,800	\$ 282,800
4.00%	4/1/2026	160,000	126,800	286,800
4.00%	4/1/2027	165,000	120,400	285,400
4.00%	4/1/2028	170,000	113,800	283,800
4.00%	4/1/2029	180,000	107,000	287,000
4.00%	4/1/2030	185,000	99,800	284,800
4.00%	4/1/2031	190,000	92,400	282,400
4.00%	4/1/2032	200,000	84,800	284,800
4.00%	4/1/2033	205,000	76,800	281,800
4.00%	4/1/2034	220,000	68,600	288,600
4.00%	4/1/2035	225,000	59,800	284,800
4.00%	4/1/2036	230,000	50,800	280,800
4.00%	4/1/2037	245,000	41,600	286,600
4.00%	4/1/2038	255,000	31,800	286,800
4.00%	4/1/2039	265,000	21,600	286,600
4.00%	4/1/2040	275,000	11,000	286,000
		<u>\$ 3,320,000</u>	<u>\$1,239,800</u>	<u>\$4,559,800</u>

2023 Downtown Development Bonds Taxable Series B

Date of Issue: June 2023

Total Bond Purchase Price \$2,318,590 (5.5242% Average Coupon)

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
4.98%	4/1/2025	\$ 60,000	\$ 76,909	\$ 136,909
4.98%	4/1/2026	60,000	73,921	133,921
4.98%	4/1/2027	65,000	70,933	135,933
4.98%	4/1/2028	70,000	67,696	137,696
5.08%	4/1/2029	70,000	64,210	134,210
5.08%	4/1/2030	75,000	60,654	135,654
5.08%	4/1/2031	80,000	56,844	136,844
5.08%	4/1/2032	85,000	52,780	137,780
5.08%	4/1/2033	90,000	48,462	138,462
5.77%	4/1/2034	90,000	43,890	133,890
5.77%	4/1/2035	100,000	38,760	138,760
5.77%	4/1/2036	105,000	33,060	138,060
5.77%	4/1/2037	110,000	27,075	137,075
5.77%	4/1/2038	115,000	20,805	135,805
5.77%	4/1/2039	120,000	14,250	134,250
5.77%	4/1/2040	130,000	7,410	137,410
		<u>\$ 1,425,000</u>	<u>\$ 757,659</u>	<u>\$2,182,659</u>

VILLAGE OF LAKE ORION
COUNTY OF OAKLAND, STATE OF MICHIGAN
WATER SUPPLY AND SEWAGE DISPOSAL SYSTEM REVENUE BONDS, SERIES 2025

Sources & Uses

Dated 01/28/2025 | Delivered 01/28/2025

Sources Of Funds

Par Amount of Bonds	\$3,650,000.00
Reoffering Premium	211,732.75
Total Sources	\$3,861,732.75

Uses Of Funds

Total Underwriter's Discount (1.050%)	38,337.50
Financial Advisor	27,000.00
Bond Counsel	32,500.00
Rating Agency Fee	21,000.00
POS/Official Statement	750.00
Printing & Publishing	2,500.00
MAC Fee	450.00
Michigan Treasury Fee	730.00
Debt Service Reserve Insurance (325.0 bp)	9,869.15
Gross Bond Insurance Premium (34.0 bp)	19,036.92
Deposit to Project Construction Fund	3,709,559.18
Total Uses	\$3,861,732.75

VILLAGE OF LAKE ORION

COUNTY OF OAKLAND, STATE OF MICHIGAN

WATER SUPPLY AND SEWAGE DISPOSAL SYSTEM REVENUE BONDS, SERIES 2025

Debt Service Schedule

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
01/28/2025	-	-	-	-	-
10/01/2025	-	-	114,127.31	114,127.31	-
04/01/2026	105,000.00	5.000%	84,538.75	189,538.75	-
06/30/2026	-	-	-	-	303,666.06
10/01/2026	-	-	81,913.75	81,913.75	-
04/01/2027	130,000.00	5.000%	81,913.75	211,913.75	-
06/30/2027	-	-	-	-	293,827.50
10/01/2027	-	-	78,663.75	78,663.75	-
04/01/2028	135,000.00	5.000%	78,663.75	213,663.75	-
06/30/2028	-	-	-	-	292,327.50
10/01/2028	-	-	75,288.75	75,288.75	-
04/01/2029	140,000.00	5.000%	75,288.75	215,288.75	-
06/30/2029	-	-	-	-	290,577.50
10/01/2029	-	-	71,788.75	71,788.75	-
04/01/2030	145,000.00	5.000%	71,788.75	216,788.75	-
06/30/2030	-	-	-	-	288,577.50
10/01/2030	-	-	68,163.75	68,163.75	-
04/01/2031	150,000.00	5.000%	68,163.75	218,163.75	-
06/30/2031	-	-	-	-	286,327.50
10/01/2031	-	-	64,413.75	64,413.75	-
04/01/2032	155,000.00	5.000%	64,413.75	219,413.75	-
06/30/2032	-	-	-	-	283,827.50
10/01/2032	-	-	60,538.75	60,538.75	-
04/01/2033	165,000.00	5.000%	60,538.75	225,538.75	-
06/30/2033	-	-	-	-	286,077.50
10/01/2033	-	-	56,413.75	56,413.75	-
04/01/2034	170,000.00	5.000%	56,413.75	226,413.75	-
06/30/2034	-	-	-	-	282,827.50
10/01/2034	-	-	52,163.75	52,163.75	-
04/01/2035	175,000.00	5.000%	52,163.75	227,163.75	-
06/30/2035	-	-	-	-	279,327.50
10/01/2035	-	-	47,788.75	47,788.75	-
04/01/2036	185,000.00	5.000%	47,788.75	232,788.75	-
06/30/2036	-	-	-	-	280,577.50
10/01/2036	-	-	43,163.75	43,163.75	-
04/01/2037	190,000.00	5.000%	43,163.75	233,163.75	-
06/30/2037	-	-	-	-	276,327.50
10/01/2037	-	-	38,413.75	38,413.75	-
04/01/2038	195,000.00	5.000%	38,413.75	233,413.75	-
06/30/2038	-	-	-	-	271,827.50
10/01/2038	-	-	33,538.75	33,538.75	-
04/01/2039	205,000.00	5.000%	33,538.75	238,538.75	-
06/30/2039	-	-	-	-	272,077.50

VILLAGE OF LAKE ORION

COUNTY OF OAKLAND, STATE OF MICHIGAN

WATER SUPPLY AND SEWAGE DISPOSAL SYSTEM REVENUE BONDS, SERIES 2025

Debt Service Schedule

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
10/01/2039	-	-	28,413.75	28,413.75	-
04/01/2040	215,000.00	4.000%	28,413.75	243,413.75	-
06/30/2040	-	-	-	-	271,827.50
10/01/2040	-	-	24,113.75	24,113.75	-
04/01/2041	220,000.00	4.000%	24,113.75	244,113.75	-
06/30/2041	-	-	-	-	268,227.50
10/01/2041	-	-	19,713.75	19,713.75	-
04/01/2042	230,000.00	4.000%	19,713.75	249,713.75	-
06/30/2042	-	-	-	-	269,427.50
10/01/2042	-	-	15,113.75	15,113.75	-
04/01/2043	240,000.00	4.000%	15,113.75	255,113.75	-
06/30/2043	-	-	-	-	270,227.50
10/01/2043	-	-	10,313.75	10,313.75	-
04/01/2044	245,000.00	4.100%	10,313.75	255,313.75	-
06/30/2044	-	-	-	-	265,627.50
10/01/2044	-	-	5,291.25	5,291.25	-
04/01/2045	255,000.00	4.150%	5,291.25	260,291.25	-
06/30/2045	-	-	-	-	265,582.50
Total	\$3,650,000.00	-	\$1,949,093.56	\$5,599,093.56	-

Yield Statistics

Bond Year Dollars	\$43,728.75
Average Life	11.980 Years
Average Coupon	4.4572359%
Net Interest Cost (NIC)	4.0607113%
True Interest Cost (TIC)	3.9640047%
Bond Yield for Arbitrage Purposes	3.8662276%
All Inclusive Cost (AIC)	4.3063015%

IRS Form 8038

Net Interest Cost	3.8132622%
Weighted Average Maturity	11.798 Years

DDA Budget	2023-2024			2025-26	2026-27	2027-28		
				Board Request	PROJECTION	PROJECTION		Notes
GL NUMBER	DESCRIPTION							
FUND 248 - DOWNTOWN DEVELOPMENT AUTHORITY								
ESTIMATED REVENUES								
Dept 000 - REVENUE					1.00%	1.00%		Projection increase (1%) per Oak Cty Equalization Best Practice
248-000-402-000	Property Tax - Current Real			1,029,190	1,039,482	1,049,877		Tax rebate for 120 S. Broadway (PA210) until 2030, Land Bank payment from taxes until 2025, Property sales affect tax income
248-000-402-100	Property Tax - Twp DDA Capture							
248-000-405-000	Property Tax - Personal							
248-000-412-000	Property Tax - DPPT P/Y & C/Y			3,000				
248-000-441-000	Local Community Stabilization Share Tax			15,000	10,000	10,000		
248-000-445-000	Penalties & Interest on Taxes			2,000	2,000	2,000		
248-000-539-000	State Grants			10,000	15,000	15,000		
248-000-540-000	COUNTY/FEDERAL PROG GRANT			595,823				
248-000-582-000	Intergovernment - Police			0				
248-000-664-000	Interest Earned			12,060	2,500	2,500		
248-000-671-999	Appropriation from Fund Balanc			171,128				
248-000-673-000	Sale Of Fixed Assets							
248-000-681-000	Reimburse - Insurance Claims			17,000	17,000	17000		
248-000-683-000	Reimbursements-Other							
248-000-685-000	Sponsorships			30,000	37,500	37,500		
248-000-685-100	Transportation sponsorship			5,000	28,000	28,000		
248-000-686-000	Downtown Events			8,000	18,500	18,500		
248-000-686-002	Flower Fair Revenue			2,500	4,025	4427.5		
248-000-686-004	ST Event Revenue			3,500	3,500	3,500		
248-000-686-006	Electrical Vehicles			3,400	3,700	4,200		
248-000-687-000	Merchandise Sales			3,500	1,000	1,000		
248-000-688-000	Gift Certificate Sales			4,000	500	500		

DDA Budget	2023-2024			2025-26	2026-27	2027-28		
				Board Request	PROJECTION	PROJECTION		Notes
GL NUMBER	DESCRIPTION							
248-000-694-000	Miscellaneous			8,000	8,000	8,000		
248-000-696-000	PROCEEDS FROM THE SALE OF BONDS/NOTES							
Totals for dept 000 - REVENUE				1,923,101	1,190,707	1,202,004		
TOTAL ESTIMATED REVENUES				1,923,101	1,190,707	1,202,004		

DDA Budget	2023-2024			2025-26	2026-27	2027-28		
				Board Request	PROJECTION	PROJECTION		Notes
GL NUMBER	DESCRIPTION							
APPROPRIATIONS								
Dept 260 - GENERAL ACTIVITIES								
248-260-701-000	Executive Director Wages			82,400	85,119	87,928		
248-260-704-000	Wages - Administrative Coordinator			32,000	33,056	34,147		
248-260-706-000	Assistant Exec Dir Wages			73,130	75,543	78,036		
248-260-707-000	Wages - Grounds Coordinator			5,400	5,400	5400		
248-260-715-000	Social Security			15,254	16,779	18,457		
248-260-716-000	Health Insurance- Medical			14,820	16,302	17,932		
248-260-717-000	Life & Disability Insurance			0	0	0		
248-260-718-000	Dental Insurance			1,132	1,245	1,370		
248-260-719-000	Pension			5,800	6,380	7,018		
248-260-721-000	Vision Care			720	792	871		
248-260-722-000	Worker's Comp. Insurance							
248-260-801-000	Contractual Services - Downtown			20,000	20,600	21,218		
248-260-801-002	Contractual Services - Public Safety			96,472	99,366	102,347		
248-260-801-003	Contractual Services - Ordinance			17,000	20,000	20,000		
248-260-801-004	Contractual Services - PA 57 Admin			74,384	76,616	78,914		
248-260-801-005	Contractual Services - Township			6,700	6,901	7,108		
248-260-801-012								
248-260-801-022								
248-260-801-023								
248-260-801-033								
248-260-805-000	Audit Fees			7,900	8,400	5,000		
248-260-810-000	Legal Services			3,500	3,500	3,500		
248-260-823-000	Website/Software			8,100	8,505	8,930		
248-260-823-001	Municipal Software			5,000	5,000	5,000		
248-260-829-000	Planner Services			1,000	1,000	1,000		
248-260-851-000	Telephone			3,500	3,535	3,570		
248-260-900-000	Printing and Publication			100	100	100		
248-260-920-000	Utilities			7,800	7,878	7,957		

DDA Budget	2023-2024			2025-26	2026-27	2027-28		
				Board Request	PROJECTION	PROJECTION		Notes
GL NUMBER	DESCRIPTION							
248-260-921-000	Municipal Street Lighting			14,900	15,049	15,199		
248-260-930-000	Repair and Maintenance			1,870	1,964	2061.675		
248-260-930-002	Building Maintenance			1,200	1,200	1,200		
248-260-940-000	Equipment Rental			2,500	3,000	4,500		
248-260-941-000	Office Rent			16,800	20,400	20,400		
248-260-942-000	Office Expenses			5,000	5,050	5,101		
248-260-946-000	Credit Card Fees			175	175	175		
248-260-956-000	Dues & Miscellaneous			1,900	1,919	1,938		
248-260-957-000	Education & Training			8,000	8,400	8,820		
248-260-958-000	General Activities & Maintenance			17,500	18,025	18,566		
248-260-961-000	Tax Tribunal Refunds							
248-260-962-000	Mileage			500	700	700		
248-260-965-101	Transfer Out - General Fund							
248-260-965-401	Transfer to Capital Imp Fund							
248-260-965-404	Transfer Out - DDA Property Acq Fund							
248-260-974-000	Capital Outlay - Equipment			2,000	2,020	2,040		
Totals for dept 260 - GENERAL ACTIVITIES				554,457	579,919	596,505		

DDA Budget	2023-2024			2025-26	2026-27	2027-28		
				Board Request	PROJECTION	PROJECTION		Notes
GL NUMBER	DESCRIPTION							
Dept 725 - ORGANIZATION								
248-725-822-000	Newsletter			1,800	1,800	1,800		
248-725-824-000	Volunteer Recognition & Dvp.			1,700	1,751	1,804		
248-725-825-000	Gift Certificate Redemption			5,000	5,000	5,000		
248-725-826-000	Historic Celebration/Education			2,500	2,575	2,652		
248-725-827-000	Awareness Program			1,500	1,515	1,530		
248-725-864-000	Grant & Scholarship Distriubution			1,000	1,000	1000		
248-725-881-000	Merchandise to Sell			1,200	1,212	1,224		
Totals for dept 725 - ORGANIZATION				14,700	14,853	15,010		
Dept 726 - DESIGN								
248-726-745-000	Beautification Supplies			7,620	8,001	8,401		
248-726-746-000	Hanging Baskets			4,120	4,244	4,371		
To be added	Seasonal Décor			2,780	2,863	2,949		
248-726-801-000	Contractual Services			5,780	5,838	5,896		
248-726-843-000	Facade Program			25,480	28,028	30,831		
248-726-845-000	Public Art Program			2,100	2,121	2,142		
248-726-883-000	Banners and Holiday Lighting			8,100	8,910	11,138		
248-726-975-001	Capital Outlay - Beautification			2,300	2,323	2,346		
248-726-975-002	Capital Outlay - Streets			2,790	2,818	2,846		
248-726-980-001	Public Space Grant - General			353,619				
248-726-980-002	Public Space Grant - Development			242,204				
Totals for dept 726 - DESIGN				656,893	65,146	70,920		

DDA Budget	2023-2024			2025-26	2026-27	2027-28		
				Board Request	PROJECTION	PROJECTION		Notes
GL NUMBER	DESCRIPTION							
Dept 728 - ECONOMIC DEVELOPMENT								
248-728-801-000	Contractual Services			17,800	19,580	24,475		
248-728-802-000	Trolley Expense			18,900	21,000	22,000		
248-728-861-000	Data and Metrics			1,460	1,475	1,489		
248-728-862-000	Training Materials			500	505	510		
248-728-864-000	Grant & Scholarship Distriubution			4,000	4,040	4,080		
248-728-886-000	Marketing Materials			2,500	2,525	2,550		
248-728-886-001	Blight Reduction							
248-728-886-002	Social District			2,350	2,350	2350		
248-728-888-000	Brand Marketing			23,700	27,255	31,343		
248-728-888-001	Contractual Services Brand Marketing			12,000	13,800	15,870		
Totals for dept 728 - ECONOMIC DEVELOPMENT				83,210	92,530	104,668		

DDA Budget	2023-2024			2025-26	2026-27	2027-28		
				Board Request	PROJECTION	PROJECTION		Notes
GL NUMBER	DESCRIPTION							
Dept 729 - PROMOTION								
248-729-880-000	Event Promotion			2,500	2,525	2,550		
248-729-880-001	Event Promo - Gazebo Series			14,500	15,225	16,748		
248-729-880-004	Event Promo - Halloween Parade			2,500	2,525	2,550		
+	Event Promo - Hmtwn/Holiday Vill			3,000	3,030	3,060		
248-729-880-006	Event Promo - New Years Res. Run			0	0			
248-729-880-007	Event Promo - Flower Fair			2,500	2,575	2703.75		
248-729-880-008	Event Promo - Ice Fest			3,500	3,850	4,428		
248-729-880-010	Event Promo - Partnered Events			1,500	1,650	1815		
248-729-880-011	Restaurant week			1,000	1,300	1,313		
248-729-880-012	Sing & Stroll Tree Lighting			7,000	7,350	8,453		
248-729-880-013	Stronger Together - Winter			2,500	2,525	2,550		
248-729-880-100	Stronger Together - Summer Fall			2,500	2,575	2,704		
**248-729-880-015	Winter Activities			4,500	4,725	5,434		
248-729-880-016	Misc Events - other			2,500	2,525	2,550		
248-729-880-017	Movie Night			3,500	3,535	3,570		
248-729-885-000	Port-A-Johns			2,400	2,424	2,448		
248-729-895-000	Event Promo-Comm. Sponsorships			0	0	0		
Totals for dept 729 - PROMOTION				55,900	58,339	62,877		

DDA Budget	2023-2024			2025-26	2026-27	2027-28		
				Board Request	PROJECTION	PROJECTION		Notes
GL NUMBER	DESCRIPTION							
Dept 730 - CAPITAL PROJECTS								
248-730-253-885	Knox Box Grant Program							
248-730-885-100	Knox Box Grant Program			2,000	2,000	2,000		
248-730-931-000	Repair & Maintenance-Equipment			1,800	1,854	1,947		
248-730-965-101	Transfer Out - General Fund							
248-730-965-301	Interfund TRF 2023 DDA Bond Project			420,840	419,000	420,000		
248-730-965-404	Transfer Out - DDA Prop Acq Fund							
248-730-965-592	Transfers To Water/Sewer Fund							
248-730-975-000	Capital Outlay			99,301	104,266	109,479		
248-730-975-003	DDA Capital Outlay			0	0	0		
248-730-975-005	DDA Capital Outlay - Wayfinding/Lighting			0	0	0		
248-730-975-006	DDA Capital Outlay - Parking			10,000	0	0		
248-730-975-009	Capital Outlay - Dumpsters			19,000	30,000	30000		
248-730-975-011	Capital Outlay - Trail Extensi			5,000	5,050	5,101		
248-730-975-015	Capital Outlay - Outdoor Sound							
248-730-975-020	Capital Outlay Parks & rec							
248-730-992-000	Bond Principal							
248-730-995-000	Bond Interest							
Totals for dept 730 - CAPITAL PROJECTS				557,941	562,170	568,527		
TOTAL APPROPRIATIONS				1,923,101	1,372,957	1,418,507		
NET OF REVENUES/APPROPRIATIONS - FUND 248				0	(182,250)	(216,503)		
BEGINNING FUND BALANCE				0	0	(182,250)		
FUND BALANCE ADJUSTMENTS								
ENDING FUND BALANCE				0	(182,250)	(398,752)		

DDA Budget	2023-2024			2025-26	2026-27	2027-28		
				Board Request	PROJECTION	PROJECTION		Notes
GL NUMBER	DESCRIPTION							
Fund 301 - DOWNTOWN DEV BOND PROJECT 2023								
Revenues								
Dept 000 - REVENUE								
301-000-300-001	2023 Downtown Dev Tax Exempt							
301-000-300-002	2023 Downtown Dev Taxable Bond							
301-000-664-000	Interest Earnings			0	-	-		
301-000-671-999	Appropriation from Fund Balance			500,000	500,000	500,000		
ADD	Capital Campaign Fundraising			419,709	420,721	421,333		
301-000-699-301	TRF in from DDA							
Total Dept 000 -	Revenue			919,709	920,721	921,333		
TOTAL REVENUES								
				919,709	920,721	921,333		
Dept 901-905								
301-901-930-000	Repair and Maintenance							
301-901-950-000	Demolition & Land Improvement			500,800				
301-901-956-000	Dues & Miscellaneous							
301-901-971-000	Capital Outlay - Buildings					500,512		
ADD	Capital Outlay - Parking				250,640			
ADD	Capital Outlay - Infrastructure				250,000			
Total Dept 901-905				500,800	500,640	500,512		
Expenditures								
Dept 905 - Downtown Dev Bond 2023								
301-905-301-000	Bond Issuance Expenses			-	-			
301-905-731-000	2023 Bond Taxable Issuance							
301-905-731-001	2023 Tax exempt Bond Issuance							
301-905-992-003	2023 DDA bonds Taxable			60,000	60,000	65,000		
301-905-992-004	2023 DDA BONDS TAX EXEMPT			150,000	160,000	165,000		

DDA Budget	2023-2024			2025-26	2026-27	2027-28		
				Board Request	PROJECTION	PROJECTION		Notes
GL NUMBER	DESCRIPTION							
301-905-993-001	2023 DDA bond taxable interest			76,909	73,921	70,933		
301-905-993-002	2023 DDA tax exempt bond interest			132,800	126,800	120,400		
Total Dept 905 - Downtown Dev Bond 2023				419,709	420,721	421,333		
TOTAL EXPENDITURES				920,509	921,361	921,845		
Fund 301 - DOWNTOWN DEV BOND PROJECT 2023:								
TOTAL REVENUES				919,709	920,721	921,333		
NET OF REVENUES & EXPENDITURES				(800)	(640)	(512)		
BEG. FUND BALANCE				0	(500,800)	(1,001,440)		
Adjustment to fund balance				(500,000)	(500,000)	(500,000)		
END FUND BALANCE				(500,800)	(1,001,440)	(1,501,952)		

DDA Budget	2023-2024			2025-26	2026-27	2027-28		
				Board Request	PROJECTION	PROJECTION		Notes
GL NUMBER	DESCRIPTION							
Fund 404 - DDA PROPERTY ACQUISITION & IMPROVEMENTS								
ESTIMATED REVENUES								
Dept 000 - REVENUE								
404-000-664-000	Interest Earnings			0	0	0		
404-000-699-248	Interfund Transfer In - DDA			0	0	0		
Totals for dept 000 - REVENUE				0	0	0		
TOTAL ESTIMATED REVENUES				0	0	0		
APPROPRIATIONS								
Dept 901 - CAPITAL OUTLAY								
248-901-971-000	Captial Outlay - Building							
404-901-901-000	Debt Service - Parking Deck			0	0	0		
404-901-992-000	Bond Principal			0	0	0		
404-901-995-000	Bond Interest			0	0	0		
Totals for dept 901 - CAPITAL OUTLAY				0	0	0		
TOTAL APPROPRIATIONS				0	0	0		
NET OF REVENUES/APPROPRIATIONS - FUND 404				0	0	0		
BEGINNING FUND BALANCE				0	0	0		
Fund Balance Adjustments								
ENDING FUND BALANCE				0	0	0		

DDA Budget	2023-2024			2025-26	2026-27	2027-28		
				Board Request	PROJECTION	PROJECTION		Notes
GL NUMBER	DESCRIPTION							
ALL FUNDS - 248, 301 AND 404								
ESTIMATED REVENUES - ALL FUNDS				2,842,810	2,111,428	2,123,337		
APPROPRIATIONS - ALL FUNDS				2,843,610	2,294,318	2,340,352		
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS				(800)	(182,890)	(217,015)		
BEGINNING FUND BALANCE - ALL FUNDS				0	(500,800)	(1,183,690)		
FUND BALANCE ADJUSTMENTS - ALL FUNDS				(500,000)	(500,000)	(500,000)		
ENDING FUND BALANCE - ALL FUNDS				(500,800)	(1,183,690)	(1,900,704)		