

Darwin D. P. McClary
Village Manager

May 6, 2026

Honorable President and Village Council
Village of Lake Orion
21 East Church Street
Lake Orion, MI 48362

RE: VILLAGE MANAGER'S PROPOSED FY 2026-27 BUDGET

Dear Honorable President Rutt and Lake Orion Village Council:

I am pleased to present to you the Village Manager's Proposed FY 2026-27 Budget in accordance with Section 8.2 of the Lake Orion Village Charter and the Michigan Uniform Budgeting and Accounting Act, Public Act 2 of 1968 as amended. This budget represents actual activity for FY 2024-25, Administration's best estimates of the projected year-end FY 2025-26 activity, and a complete financial plan for the ensuing fiscal year. In accordance with the Village Charter, the proposed budget presents (1) detailed estimates of all proposed expenditures together with current year actual year-to-date, projected year-end, and prior year actual expenditures; (2) statements of bonded and other indebtedness; (3) detailed estimates of all anticipated income from sources other than taxes or borrowings; (4) statements of estimated fund balances; and (5) estimates of monies to be raised from taxes and bond issues.

Village Council held budget work sessions on April 15, 20, 22, and 23, 2026, to review and modify the proposed budget as necessary. The only change to the proposed budget at that time was Council's request to create a Public Works Equipment Replacement Fund with the Village Manager's proposed contribution to that Fund. I created the Fund as requested with a \$25,000 proposed initial contribution.

EXECUTIVE SUMMARY

Below for the information of Council and citizens are the budget highlights providing explanation for major deviations between the proposed budget and current budget:

General Fund Revenue. The total taxable value of the Village increased from \$199,003,290 in 2025 to \$211,191,000 in 2026 based on post March Board of Review figures. After DDA capture, the Village's portion of taxable value for 2026 is \$163,518,770. Headlee and Proposal "A" continue to hamper municipal funding with millage rollbacks and inflationary caps on growth in taxable value.

Total General Fund revenues for FY 2026-27 are estimated to be \$2,537,497, an increase of 3.5% from the current year's projected total revenue. The proposed budget accounts for a Headlee millage rollback of 0.9822, which means that maximum allowable millage rates for each tax levy will decrease by 1.78%. The budget assumes that the current general operating millage levy of 9.7844 mills will remain unchanged for the next fiscal year. The charges to the DDA for handling and auditing of funds are based on the policy adopted by Council in 2025 and as amended in 2026. The Water and Sewer Fund will realize a 5% increase in its fee to the Village for financial administration and other services.

General Fund Expenditures. The following changes to the General Fund budget are noteworthy:

- **General Assumptions** – Wages are proposed to increase by 3% for all union and non-union employees. However, the Village's union contracts expire on June 30, 2026, and the resulting actual increase in wages may vary from the budgeted amounts. Health insurance benefit costs are expected to increase by 15%. Dental, optical, and life insurance/disability benefit costs are expected to increase by 5%. Contractual services costs are expected, in many instances, to increase by 5%. Many other expenses are projected to increase by 3%. Staffing will remain at current levels for the upcoming year.
- **Village Council** – No changes are proposed for the Village Council budget.
- **Village Manager** – The budget reflects a salary increase of 3% for the Village Manager.
- **Village Clerk** – The budget reflects 3% salary increases.
- **Information Technology** – The budget reflects the costs associated with the web site maintenance and hosting, agenda management system, IT services, and office software subscriptions. The budget also provides allocations for employee software training and IT hardware repair or replacement.
- **Finance/Treasury** – The budget reflects 3% salary and wage increases for the Clerk/Treasurer, and part-time positions of Deputy Finance Director/Treasurer, and Payroll/Account Clerk.
- **Community Development** – The Village does not anticipate participating in the Oakland County Community Development Block Grant (CDBG) Program during the ensuing fiscal year. Oakland County transitioned to a competitive application process rather than entitlement grant allocations beginning in PY 2025. As a result, the Village no longer receives an automatic annual allocation of about \$9,000. The Village may identify a larger project for which to seek competitive CDBG funding in future years.
- **General Activities** – The budget reflects appropriations for personnel costs, including 3% wage adjustments, for the full-time Office Coordinator and part-time Administrative Assistant positions, retirement costs, waste collection contract, municipal street lighting, Village hall repair and maintenance, and other general operations costs. Council opted to return from four-day to five-day operations in 2025 with operational hours expanded from 40 to 50 hours per week. The result is an additional \$30,000 cost annually for General Activities personnel costs.
- **Planning and Zoning** – Monies have been appropriated for the recording secretary wages, planning and zoning consulting services, and training for Planning Commission and Board of Zoning Appeals members. Much of the planning and zoning consultant work is offset through escrow fees charged to developers and permit applicants. The Village contracts with the Orion Township Building Department for building permitting and inspection services under a contract that will be re-

evaluated in October 2026 to determine operational efficiency, effectiveness, and functionality.

- **Parks and Recreation** – The budget reflects the costs for lifeguard and park attendant personnel costs at Green’s Park; miscellaneous engineering services; utilities at Green’s, Children’s, Meeks, and Atwater parks; facilities repair and maintenance; and capital outlay for Parks and Recreation Advisory Committee improvement projects. Council permits the Committee to maintain a carry-over of its unexpended capital outlay funds. Some Council discussion has occurred regarding eliminating lifeguard and park attendants and entrance fees and removing the Green’s Park fencing, but Council opted to maintain current staffing and facilities. The proposed budget assumes none of these changes.
- **Contractual Services – Legal/Accounting/Engineering** – The legal budget has been increased to accommodate the change in legal firms in early 2026 and the lack of adequate billing history with the new firm to be able to accurately estimate ongoing legal costs. The budget includes a \$5,000 appropriation for labor attorney expenses to develop a comprehensive employment manual for the Village.
- **Transfers Out** – The budget includes appropriations to supplement the Public Works and Police budgets. The budget proposes reducing the General Fund contribution to the Public Works Fund by \$15,000 to reduce the Public Works Fund reserve balance while accommodating a \$25,000 contribution from the Public Works Fund to the newly created Public Works Equipment Replacement Fund. General Fund will subsidize police operations in the amount of \$503,000. A transfer appropriation of \$17,000 to the Capital Projects Fund is proposed for the Village Hall Council Chamber ceiling repairs and replacement of one of the A/C units at Village Hall. A transfer appropriation of \$10,461 to the Sidewalk Improvement Fund is proposed for the Village’s share of sidewalk special assessments and 100% of engineering costs for the 2026 District #2 sidewalk improvement project.

Cemetery Trust Fund. This fund receives its revenue from cemetery lot sales and interest earnings. The June 30, 2025, fund balance for the Cemetery Trust Fund is \$307,948. Revenues total \$22,000. The budget assumes none of these funds will be utilized for operation and maintenance during the upcoming year.

Major and Local Streets Funds. Major and Local Streets receive Act 51 gas and weight tax revenue sharing as their main source of funding. Significant changes in Act 51 funding occurred during the past year. On Oct. 7, 2025, the State enacted seven bills in the Transportation Funding Package. This package took effect during FY 2025-26 and will continue through FY 2029-30 and beyond. This funding is broken down into several parts. The following four bills from the Transportation Funding Package have an impact on local road agencies:

- House Bill 4183 (PA 20 of 2025) amends the Motor Fuel Tax Act to increase the motor fuel tax rate from 31 cents per gallon to at least 51 cents per gallon beginning Jan. 1, 2026.
- House Bill 4951 (PA 23 of 2025) creates a new act to impose excise taxes on certain sales or transfers of marijuana tax revenue (estimated at \$420 million) and deposits the revenue into the Neighborhood Roads Fund (NRF) created in Senate Bill 578.
- House Bill 4961 (PA 24 of 2025) amends the Income Tax Act to, among other things, repeal the \$600 million in income tax revenue currently redirected to the Michigan

Transportation Fund (MTF), as well as generate additional revenue from the corporate income tax (estimated at \$680 million), to the NRF created in Senate Bill 578.

Senate Bill 578 (PA 16 of 2025) amends Act 51 to create the NRF and the Infrastructure Projects Authority Fund and prescribes the distribution of money from each fund. Until further guidance is provided by the Michigan Department of Treasury on the accounting for the NRF, these monies are accounted for in the Major Streets Fund.

As a result of the State's transportation funding changes, the Village anticipates receiving approximately \$100,000 in additional road funding for FY 2026-27. Even with this increased funding, however, road revenues do not match the estimated \$750,000 annually needed to maintain the Village's street network in good to fair condition. Special assessments or road millages, or both, as funding methods to improve streets are necessary to adequately maintain the Village's transportation facilities.

The Village will be completing the 2026 Street Improvement Project on the west side of M-24 north and east of the lake at an estimated total cost of \$1,404,000 funded through a combination of TEDF Category B grant funding (\$250,000), Act 51 funds, and special assessments.

Police Fund. The Police Fund operates with two millages and contributions from the General Fund. The police operating and Headlee override maximum millage rates will roll back this year by 1.78% or a multiplier of 0.9822. As a result, the police operating millage rate will roll back from 2.6155 mils to 2.5689 mils. The Headlee override millage rate will roll back from 1.2658 mils to 1.2432 mils. Police Chief Amundson is requesting a budget increase of approximately \$120,000 for the upcoming year mainly to address capital equipment needs. Due to the proposed increased budget, the combined millage rate will need to increase from 2.8470 mils to 3.5783 mils. Neither millage has an expiration date. The DDA captures a portion of the police millage tax levies, resulting in higher police millage rates than would otherwise be necessary. The DDA will capture an estimated \$276,000 of police funds in FY 2026-27, including the capture from the additional Village general operating millage needed to subsidize police operations.

The Village has the option of transitioning from tax millages to special assessments for police services under Michigan Public Act 33 of 1951. The advantages to this approach are that the DDA will not capture any police funds; the police funding would no longer be capped by Headlee; and the Village's general operating millage can be lowered and create an additional buffer against future Headlee rollbacks. In addition, the DDA may financially benefit from the special assessment. The Village Manager presented this option at the Council's budget work sessions, but a 3-3 vote on the matter resulted in no action.

The FY 2026-27 Police budget provides 3% salary and wage adjustments for employees, although this adjustment is dependent on the outcome of Spring 2026 POAM collective bargaining. The budget also includes appropriations for bicycle patrol equipment, body and car cameras, marine unit speed enforcement equipment, ordinance officer vehicle, and side-by-side utility vehicle.

Public Works Fund. The Public Works Fund provides appropriations for cemetery maintenance and operations, public works general operations, and Phase II storm water

management to comply with NPDES MS4 permit requirements. The Fund relies on significant appropriations from General Fund, although General Fund contributions to this Fund will be reduced by \$15,000 to reduce the excess fund reserves accumulated in the Public Works Fund. The FY 2026-27 Budget provides a 3% salary and wage adjustment for employees, pending the results of collective bargaining with AFSCME. No capital outlay projects are planned for this Fund for 2026-27.

Upon request by Council during the budget work sessions, the Village Manager has created a transfer-out account with a proposed appropriation of \$25,000 to the newly created Public Works Equipment Replacement Fund to begin to allocate a portion of equipment rental reimbursements for equipment replacement.

Downtown Development Authority Fund and DDA Property Acquisition Fund. The 2026-27 DDA captured taxable value will be \$47,672,230. Assuming all other taxing units' millage rates remain unchanged, and with the increased police millage, the DDA will capture an estimated 25.4946 mills for all non-exempt taxing units. DDA tax capture revenues will be \$1,215,385, and total revenues are estimated at \$1,399,103. Total expenditures will be \$1,408,435.

DDA staff and Board of Directors finalized the proposed DDA Budget on April 22, 2026, and the budget was presented to Council at its budget work session on April 23. I am recommending changes to the DDA budget to correct for: (1) the measurable revenue increase resulting from the increase in the police millage; (2) Public Act 57 service charge for the Village's fee for handling and auditing of DDA funds; (3) required transfer to the DDA Public Infrastructure Fund; and (4) additional \$1,000 transfer for the DDA bond payment for annual reporting. The DDA's contribution to the DDA Public Infrastructure Fund will increase considerably under the joint DDA/Village agreement due revenue increases resulting from the increased DDA District taxable value and increase in police millage levies.

The Village and DDA operate under services agreements for police and public works services negotiated in 2024. These agreements will need to be renegotiated and finalized prior to June 30, 2026, for the ensuing fiscal year.

Once Council approves the DDA budget with my proposed changes, the budget will be returned to the DDA Board for final adoption in accordance with Public Act 57.

Downtown Development Authority Bond Project 2023 Fund. This Fund accounts for all activity relating to the Downtown Development Authority's Lumber Yard at Paint Creek Development Project and the payment on the project bonds. The Village issued \$5 million in General Obligation bonds on June 29, 2023, for the Lumber Yard project. \$1.5 of which are taxable bonds that can be used for private development and \$3.5 million that must be used for public space development. The Lumber Yard project involves the redevelopment of the old lumber yard property on South Broadway Street for commercial buildings and public open space and event space.

Capital Projects Fund. The Capital Projects Fund accounts for capital projects and equipment purchases that are not more appropriately accounted for in various special revenue funds. The FY 2026-27 Proposed Budget provides appropriations for the Village Council Chambers ceiling repairs and replacement of one Village Hall A/C unit. Additional

projects may be programmed into the budget after Council's review and adoption of the 2026-2032 Capital Improvement Plan.

Downtown Development Authority Public Infrastructure Fund. Beginning in 2023, under resolutions adopted by the DDA board and Village Council in 2022, the DDA began setting aside 75% of all tax revenue increases in excess of the 2022 base year to help fund necessary public infrastructure improvements within the DDA district as determined by the Village Council. The fund is expected to have a cash balance of more than \$252,000 on June 30, 2026, and \$500,000 on June 30, 2027, unless any funds are expended before that time. Last year, the Village Council and DDA Board approved using the next several years of funding for the Paint Creek bank stabilization and sidewalk gap improvement projects.

Motor Pool Fund. This is a new fund created for the ensuing fiscal year at the request of the Council to begin allocating monies from the Public Works equipment rental fees for department equipment replacement. The Motor Pool Fund is used to record the operations of a motor vehicle pool. It has special advantages for local road agencies because the Major and Local Street Funds can be charged rent for the time the equipment is used for street work. I am proposing a \$25,000 transfer from the Public Works Fund to the Motor Pool Fund for FY 2026-27. The net effect of this Fund is that monies will be drawn from the Public Works Fund reserves to provide the initial contribution to the Motor Pool Fund.

Water and Sewer Fund. The Water and Sewer Fund derives most of its operating and capital improvement revenue from user fees and charges through water and sewer rates and capital charges. Beginning in FY 2023-24, Council and administration began reviewing and updating water and sewer rates annually utilizing a rates model provided by Michigan Rural Water Association to ensure that rate increases keep pace with inflation; changes in water sales charges by Orion Township, sanitary sewage disposal and treatment charges by Clinton-Oakland Sewage Disposal System (COSDS), and sanitary sewer operation and maintenance charges by Oakland County Water Resources Commissioner (WRC); and necessary capital investments. Water rates for the average customer will decrease by an estimated 9.1% for FY 2026-27, while sanitary sewer rates will increase by an estimated 32.9% due mainly to the new bonded debt of approximately \$8.1 million for Phases II and III of the sanitary sewer pump stations improvement project.

The Village, through the Oakland County Water Resources Commission, is currently completing Phase I of the sanitary sewer pump stations improvement project at a cost of \$3.5 million and is expecting to start Phases II and III improvements this upcoming year at a cost of \$10.8 million. The pump stations project involves the rehabilitation of all 16 sanitary sewer pump stations and replacement of two sections of force mains under the lake. The Village received \$1.75 million in EPA grant funding for Phase I and has applied for \$8.6 million in additional funding for Phases II and III. The Village issued bonds for 100% of the Phase I project, and sewer usage rates were adjusted to accommodate the resulting debt retirement over the next 20 years. A total of \$2,710,000 in grant reimbursement funds and Sewer Fund reserves will be utilized to help offset the costs of Phases II and III, with an anticipated \$8,126,000 in additional bonds being issued. Further sewer usage rate adjustments will be necessary to cover payments on the additional bonded debt.

The water system east of M-24 is in need of significant upgrades totaling about \$7 million within the next few years, but this project is not yet reflected in the Village's current water rate schedule.

CONCLUSION

I would like to take this opportunity to express my deep gratitude to Village staff for their diligent efforts in assisting with the preparation of this proposed budget. I appreciate so much their willingness and commitment to engage in, and work on, their departmental budgets and for their outstanding support and assistance with other budgetary centers, as their insight and efforts have been invaluable to this process.

I look forward to the public hearing on the proposed budget scheduled for May 11, 2026. I also look forward to our continued discussions and work on the water and sewer rate schedules, the Village's comprehensive fee schedule, the Capital Improvement Plan, and the final levy and certification of the necessary tax millage rates during May and June.

Sincerely,

VILLAGE OF LAKE ORION, MICHIGAN



Darwin D. P. McClary
Village Manager



BUDGET INTRODUCTION

BUDGET ADOPTION RESOLUTION

VILLAGE OF LAKE ORION
COUNTY OF OAKLAND
STATE OF MICHIGAN

GENERAL APPROPRIATIONS ACT RESOLUTION

A RESOLUTION PROVIDING FOR THE GENERAL APPROPRIATIONS OF THE VILLAGE AND ADOPTING THE FISCAL YEAR 2026-27 BUDGET AND OPERATING TAX LEVIES PURSUANT TO THE MICHIGAN UNIFORM BUDGETING AND ACCOUNTING ACT AND VILLAGE CHARTER AND AUTHORIZING CERTAIN TRANSFERS BETWEEN BUDGET ACTIVITIES.

By _____:

WHEREAS, a Proposed Budget for the Fiscal Year 2026-27 (July 1, 2026 through June 30, 2027) has been presented by the Village Manager to the Lake Orion Village Council, and

WHEREAS, the requirements of the Charter of the Village of Lake Orion, Section 8.4, Budget Hearing, the requirements of the Uniform Budgeting and Accounting Act, Public Act No. 2 of Public Acts of 1968, as amended, the requirements of Section 2 of Act No. 43 of the Second Extra Session of 1963, Section 141.412 of MCL, have been met through publication of notices on April 24, 2026, on the Village of Lake Orion web site and in the Lake Orion Review newspaper on April 22, 2026, and through the holding of a Public Hearing on the proposed budget and tax millage rates on May 11, 2026; and

WHEREAS, this Budget includes wage adjustments for administrative employees, seasonal employees, and represented employees.

NOW, THEREFORE, BE IT RESOLVED: That the Proposed Budget, including wage adjustments for Fiscal Year 2026-27, allocating funds required for municipal purposes during Fiscal Year 2026-27, and providing for a Charter tax rate general operating levy, voted police operating levy, and voted Headlee override levy upon real and personal property for municipal purposes within the jurisdiction at the



BUDGET INTRODUCTION

Charter tax rate of 9.7844 mils for general operating, 2.5689 mils for police operating, and 1.0094 mils for Headlee override respectively per \$1,000 of Taxable Valuation of \$211,191,000 in said Village of Lake Orion and setting forth the amount appropriated by the Village Council to defray the expenditures and meet the liabilities of the Village of Lake Orion in said Fiscal Year, and setting forth a statement of estimated revenues and expenditures in each fund for said Fiscal Year, is hereby adopted as follows:

FUND	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE
General	1,238,163	2,537,497	2,526,450	1,249,210
Cemetery Trust Fund	326,448	22,000	0	348,448
Major Streets	619,909	419,454	271,787	767,576
Local Streets	84,598	727,429	783,604	28,423
Police	221,829	1,302,850	1,302,850	221,829
Public Works	158,677	594,920	630,618	122,979
Parking Meter/ System	10,982	0	0	10,982
Capital Projects	2,751	17,000	17,000	2,751
Sidewalk Improvement Fund	5,102	29,804	29,804	5,102
Water & Sewer	4,706,067	3,044,260	2,958,760	4,791,567
Motor Pool-DPW	0	25,000	0	25,000
Escrow	5,475	0	0	5,475
OPEB Trust	292,352	0	0	292,352
TOTALS:		8,720,214	8,520,873	

Note: Some of the above Funds may be using Carry Forward Funds from the previous Fiscal Year to cover current Fiscal Year's expenditures; and



BUDGET INTRODUCTION

BE IT FURTHER RESOLVED: That the budgets indicated above will be the "activity" type with the following stipulations:

1. Transfers between line items within an activity may be made by the Village Finance Director/Treasurer with the approval of the Village Manager.
2. Any other transfers will be made only with the approval of the Village Council.
3. All appropriation transfers between activities will be made only with prior approval, as prescribed in the Uniform Budgeting and Accounting Act.

Seconded by Council Member _____.

Ayes:

Nays:

Absent:

Resolution declared adopted.

I, Sonja Stout, Clerk of the Village of Lake Orion, do hereby certify that the foregoing is a true and complete copy of a Resolution, duly adopted by the Village Council of the Village of Lake Orion at its Regular Meeting held on the 11th day of May 2026.

Sonja Stout, Village Clerk

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 101 GENERAL FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
101-000-402-000	Current Real Property Taxes	1,281,538	1,415,145	1,513,672	1,513,672	1,442,693	1,432,099	1,605,003	1,599,925
101-000-405-000	Property Tax - Personal	37,316	38,582	0	0	42,189	42,189	0	0
101-000-406-000	In Lieu of Taxes	51,621	40,716	0	0	67,643	42,752	0	0
101-000-412-000	Property Tax - DPPT P/Y & C/Y	7	0	0	0	0	0	0	0
101-000-439-000	State Grant-Adult Use Marijuana	59,333	58,452	50,000	50,000	54,017	54,017	50,000	50,000
101-000-441-000	Local Community Stabilization Sh	0	1,430	1,000	1,000	0	1,000	1,000	1,000
101-000-445-000	Penalties & Interest on Taxes	3,581	3,511	3,000	3,000	4,180	3,000	3,000	3,000
101-000-460-000	Dog License Revenue	0	0	0	0	571	571	0	0
101-000-476-000	Buisness Licenses and Permits	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
101-000-528-100	Federal Grants Other - State CRL	0	0	0	0	0	0	0	0
101-000-528-200	Federal Grants Other - County CA	0	0	0	0	0	0	0	0
101-000-547-000	State Grant - Other	0	0	0	0	0	0	0	0
101-000-567-000	STATE GRANTS- MRE REVENUE	0	0	0	0	0	0	0	0
101-000-574-000	State Grants- State Shared Reven	333,967	337,243	330,000	330,000	279,404	330,000	323,000	323,000
101-000-574-003	State Shared Relief Assistance	0	0	0	0	0	0	0	0
101-000-576-000	METRO (Act 48) Revenue	10,625	11,629	10,000	10,000	500	10,000	10,000	10,000
101-000-607-000	Fees	149,060	19,375	10,000	10,000	10,345	10,000	10,000	10,000
101-000-634-000	Cemetery Opening/Closing Rev	0	0	0	0	0	0	0	0
101-000-636-000	Cemetery Foundations	0	0	0	0	0	0	0	0
101-000-640-000	Garbage Collection Fees	250,809	259,983	271,719	271,719	217,209	271,719	281,232	281,232
101-000-643-000	Cemetery Lot Sale	0	0	0	0	0	0	0	0
101-000-653-000	Park Fees	16,278	17,426	12,000	12,000	11,729	12,000	12,000	12,000
101-000-655-000	Boat Dock Pass Fees	15,000	14,925	15,000	15,000	4,650	15,000	15,000	15,000
101-000-664-000	Interest Earnings	16,271	28,182	15,000	15,000	24,946	22,000	15,000	15,000
101-000-671-999	Appropriation from Fund Balanc	0	0	0	0	0	0	0	0
101-000-673-000	Gain/Loss on Sale of Assets	0	0	0	0	0	0	0	0
101-000-675-000	Donations	27,572	28,941	0	0	30,388	0	0	0
101-000-676-248	Reimbursement - Admin Fee - DDA	70,000	70,000	62,643	62,643	62,643	62,643	78,775	69,481
101-000-676-395	Trnsf from Road Debt Fund	0	0	0	0	0	0	0	0
101-000-676-592	Reimbursement -Admin Fee - W&S	121,368	127,436	131,295	131,295	103,692	131,295	137,859	137,859
101-000-679-000	Reimbursements-Worker's Comp	0	6,835	0	0	0	0	0	0
101-000-681-000	Reimb - Insurance Claims	0	0	0	0	0	0	0	0
101-000-682-000	Reimbursement-CDBG	88,392	0	9,348	9,348	0	0	0	0
101-000-682-001	Reimburse - NSP	0	0	0	0	0	0	0	0
101-000-683-000	Reimbursements-Other	17	0	0	0	0	0	0	0
101-000-683-248	Reimbursement- DDA	0	0	0	0	0	0	0	0
101-000-689-000	Reimburse Insurance Dividends	5,896	6,070	0	0	5,676	5,676	5,000	5,000
101-000-694-000	Miscellaneous	(707)	22,863	2,500	2,500	344	0	0	0
101-000-699-202	Interfund Transfer in - Major St	0	0	0	0	0	0	0	0
101-000-699-203	Interfund Transfer In - Local St	0	0	0	0	0	0	0	0
101-000-699-248	Interfund Transfer In - DDA	0	0	0	0	0	0	0	0
101-000-699-592	Transfers Water Sewer	(1,903)	0	0	0	0	0	0	0
101-000-699-711	Transfers Cemetery	0	0	0	0	0	0	0	0
Total Department 000:		2,546,041	2,513,744	2,442,177	2,442,177	2,367,819	2,450,961	2,551,869	2,537,497
Estimated Revenues		2,546,041	2,513,744	2,442,177	2,442,177	2,367,819	2,450,961	2,551,869	2,537,497
Account Category: Appropriations									

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

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Fund: 101 GENERAL FUND									
Account Category: Appropriations									
Department: 101 VILLAGE COUNCIL									
101-101-701-000	Wages	2,284	1,844	2,620	2,620	1,130	2,620	2,620	2,620
101-101-715-000	Social Security	176	141	201	201	86	201	201	201
101-101-956-000	Dues & Miscellaneous	(2)	0	0	0	0	0	0	0
101-101-957-000	Education & Training	0	392	3,500	3,500	698	1,500	3,500	3,500
101-101-960-000	Mileage	0	0	700	700	0	300	700	700
Total Department 101:		2,458	2,377	7,021	7,021	1,914	4,621	7,021	7,021
Department: 171 VILLAGE MANAGER									
101-171-701-000	Wages	88,835	95,894	101,320	101,320	85,430	101,320	104,300	104,300
101-171-715-000	Social Security	7,491	7,942	8,388	8,388	7,102	8,388	8,649	8,649
101-171-716-000	Health Insurance- Medical	6,000	8,404	9,245	9,245	7,279	9,245	8,773	8,773
101-171-717-000	Life & Disability Insurance	997	1,060	1,131	1,131	953	1,131	1,188	1,188
101-171-718-000	Dental Insurance	0	0	0	0	0	0	0	0
101-171-719-000	Pension	14,741	25,522	24,830	24,830	22,767	24,830	25,575	25,575
101-171-721-000	Vision Care	0	0	0	0	0	0	0	0
101-171-956-000	Dues & Miscellaneous	1,105	1,096	1,700	3,200	3,088	3,200	1,200	1,200
101-171-957-000	Education & Training	1,184	865	4,000	2,500	0	2,500	4,000	4,000
101-171-960-000	Mileage	6,180	7,847	8,335	8,335	7,409	8,335	8,752	8,752
101-171-977-000	Capital Outlay	0	0	0	0	0	0	0	0
Total Department 171:		126,533	148,630	158,949	158,949	134,028	158,949	162,437	162,437
Department: 215 VILLAGE CLERK									
101-215-701-000	Deputy Clerk/Treasurer	69,633	65,297	67,704	67,704	57,011	67,704	70,406	70,406
101-215-715-000	Social Security	5,327	4,995	5,180	5,180	4,361	5,335	5,390	5,390
101-215-716-000	Health Insurance- Medical	8,199	8,878	9,518	9,518	9,754	10,685	12,288	12,288
101-215-717-000	Life & Disability Insurance	505	817	810	810	735	820	861	861
101-215-718-000	Dental Insurance	511	1,028	1,130	1,130	972	1,030	1,082	1,082
101-215-719-000	Pension	4,642	6,495	6,771	6,771	4,675	6,010	6,311	6,311
101-215-721-000	Vision Care	82	108	136	136	98	111	117	117
101-215-727-000	Supplies	377	17	100	100	4	52	100	100
101-215-727-001	Election Supplies	15,632	0	0	0	0	0	0	0
101-215-801-000	Contractual Services	7,249	4,635	26,000	26,000	625	0	5,000	5,000
101-215-900-000	Printing and Publication	2,383	2,882	4,000	4,000	1,526	2,000	2,500	2,500
101-215-956-000	Dues & Miscellaneous	84	589	1,040	1,040	395	515	441	441
101-215-957-000	Education & Training	300	1,288	2,600	2,600	1,383	1,400	1,500	1,500
101-215-960-000	Mileage	0	650	700	700	193	309	300	300
101-215-977-000	Capital Outlay	0	0	0	0	0	0	0	0
Total Department 215:		114,924	97,679	125,689	125,689	81,732	95,971	106,296	106,296
Department: 228 Information Technology									
101-228-801-000	Contractual Services	33,086	95,791	45,108	66,108	62,511	66,108	76,279	76,279
101-228-931-000	Repair & Maintenance-Equipment	2,535	0	4,000	4,000	0	4,000	4,000	4,000
101-228-957-000	Education & Training	0	0	5,000	5,000	0	5,000	5,000	5,000
Total Department 228:		35,621	95,791	54,108	75,108	62,511	75,108	85,279	85,279
Department: 253 FINANCE TREASURY									
101-253-701-000	Clerk/Treasurer Wages	70,642	78,517	81,354	81,354	68,426	81,370	84,616	84,616
101-253-702-000	Wages Part Time	63,518	66,145	66,358	66,358	50,060	61,096	67,388	67,388
101-253-702-001	Overtime Wages	0	0	0	0	0	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 101 GENERAL FUND									
Account Category: Appropriations									
Department: 253 FINANCE TREASURY									
101-253-715-000	Social Security	10,263	11,067	10,892	10,892	9,064	10,900	11,628	11,628
101-253-716-000	Health Insurance- Medical	6,000	8,240	8,240	8,240	6,180	8,240	8,240	8,649
101-253-717-000	Life & Disability Insurance	1,241	1,222	1,058	1,058	1,054	1,161	1,218	1,218
101-253-718-000	Dental Insurance	559	989	1,125	1,125	972	1,074	1,128	1,128
101-253-719-000	Pension	4,613	8,662	8,136	8,136	6,147	7,613	8,200	8,462
101-253-721-000	Vision Care	116	108	118	118	98	108	115	115
101-253-801-000	Contractual Services	9,937	730	24,000	24,000	22,239	22,239	15,000	15,000
101-253-956-000	Dues & Miscellaneous	99	199	200	200	0	200	300	300
101-253-957-000	Education & Training	2,007	3,378	3,744	3,744	2,099	2,600	1,500	1,500
101-253-960-000	Mileage	255	344	520	520	175	300	200	200
Total Department 253:		169,250	179,601	205,745	205,745	166,514	196,901	199,533	200,204
Department: 255 COMMUNITY DEVELOPMENT									
101-255-975-001	Sidewalks	0	0	9,348	9,348	0	0	0	0
101-255-975-002	Street Trees	0	0	0	0	0	0	0	0
Total Department 255:		0	0	9,348	9,348	0	0	0	0
Department: 260 GENERAL ACTIVITIES									
101-260-701-000	Wages	47,751	34,918	46,120	46,120	32,891	46,120	47,504	47,504
101-260-702-000	Wages Part Time	8,795	231	0	16,781	9,174	15,100	25,000	25,000
101-260-702-001	Overtime Wages	0	0	0	0	0	0	0	0
101-260-702-002	Wages Part Time Clerk	0	0	0	0	0	0	0	0
101-260-702-003	Wages-Parks	0	0	0	0	0	0	0	0
101-260-702-004	Stipends-Interns	0	0	0	0	0	0	0	0
101-260-715-000	Social Security	4,147	2,449	3,530	3,530	3,029	4,683	5,550	5,550
101-260-716-000	Health Insurance- Medical	9,793	9,449	9,546	9,546	10,745	11,657	13,410	13,410
101-260-716-001	Health Insurance-Retirees	10,313	10,538	14,277	14,277	9,989	10,907	12,550	12,550
101-260-716-002	Retiree Health 115 Trust	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
101-260-717-000	Life & Disability Insurance	733	750	732	732	708	726	762	762
101-260-718-000	Dental Insurance	522	537	643	643	508	560	585	585
101-260-719-000	Pension	91,499	87,448	92,400	92,400	85,239	116,110	116,368	116,368
101-260-721-000	Vision Care	109	108	118	118	98	110	115	115
101-260-722-000	Worker's Comp. Insurance	1,596	1,303	4,500	4,500	1,600	1,500	1,575	1,575
101-260-722-001	Workers Comp-Elected/Lifeguard	37	73	100	100	265	122	0	0
101-260-727-000	Supplies	6,287	7,321	9,515	9,515	4,852	9,515	9,800	9,800
101-260-727-001	Election Supplies	0	0	0	0	0	0	0	0
101-260-728-000	Cleaning Supplies	784	1,243	1,352	1,352	632	1,352	1,133	1,133
101-260-729-000	Postage	3,187	6,116	5,408	5,408	3,200	5,400	6,300	6,300
101-260-730-000	Copier Lease	6,259	8,020	7,280	7,280	6,780	9,020	12,640	12,640
101-260-801-000	Contractual Services	228	0	312	312	135	270	300	300
101-260-823-000	Website/Software	4,865	516	1,040	1,040	819	1,110	1,150	1,150
101-260-830-000	Solid Waste Collection	232,203	261,732	271,719	271,719	225,614	270,904	281,240	281,240
101-260-851-000	Telephone	7,744	6,730	9,360	9,360	6,367	7,310	7,600	7,600
101-260-900-000	Printing and Publication	273	346	520	520	0	500	500	500
101-260-920-000	Utilities	25,224	30,167	31,200	31,200	25,084	33,525	35,535	35,535
101-260-921-000	Municipal Street Lighting	47,367	50,736	43,680	43,680	38,665	52,610	54,187	54,187
101-260-922-000	Repair & Mtn-Lights	0	0	0	0	0	0	0	0
101-260-930-000	Repair and Maintenance	20,214	29,207	26,910	76,910	68,218	74,000	25,000	25,000

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 101 GENERAL FUND									
Account Category: Appropriations									
Department: 260 GENERAL ACTIVITIES									
101-260-930-001	Building Renovation	4,509	0	0	0	0	0	0	0
101-260-931-000	Repair & Maintenance-Equipment	2,181	1,233	2,704	2,704	633	1,200	1,236	1,236
101-260-956-000	Dues & Miscellaneous	12,945	8,006	14,560	14,560	5,851	6,631	5,000	5,000
101-260-961-000	Tax Tribunal Refunds	0	0	0	0	0	0	0	0
101-260-977-000	Capital Outlay	1,341	7,070	0	14,305	9,265	0	7,000	7,000
Total Department 260:		560,906	576,247	607,526	688,612	560,361	690,942	682,040	682,040
Department: 721 PLANNING AND ZONING									
101-721-702-000	Wages Part Time	408	330	0	400	350	500	500	500
101-721-715-000	Social Security	30	24	0	60	27	39	39	39
101-721-716-000	Health Insurance- Medical	0	0	0	0	0	0	0	0
101-721-717-000	Life & Disability Insurance	0	0	0	0	0	0	0	0
101-721-718-000	Dental Insurance	0	0	0	0	0	0	0	0
101-721-719-000	Pension	0	0	0	0	0	0	0	0
101-721-726-000	Supplies	48	0	200	200	0	200	200	200
101-721-801-000	Contractual Services	3,590	1,695	1,800	1,800	1,200	1,200	1,800	1,800
101-721-829-000	Planner Services	52,083	49,958	39,312	39,312	43,863	51,000	51,000	51,000
101-721-832-000	Planner Retainer	1,300	0	0	0	0	0	0	0
101-721-832-001	Planner-Other Services	1,650	13,122	21,320	20,860	7,929	15,000	37,000	37,000
101-721-840-000	Planner - Retainer	10,150	13,050	16,392	16,392	7,350	9,500	10,000	10,000
101-721-863-000	Travel Expense	0	0	0	0	0	0	0	0
101-721-956-000	Dues & Miscellaneous	0	0	0	0	0	0	0	0
101-721-957-000	Education & Training	1,993	0	4,000	4,000	0	4,000	4,000	4,000
101-721-960-000	Mileage	0	0	0	0	0	0	0	0
Total Department 721:		71,252	78,179	83,024	83,024	60,719	81,439	104,539	104,539
Department: 751 PARKS AND RECREATION									
101-751-702-001	Overtime Wages	0	88	300	800	796	800	800	800
101-751-708-000	Wages - Lifeguards	28,336	30,609	33,200	33,200	19,786	33,200	34,196	34,196
101-751-715-000	Social Security	2,168	2,348	2,540	2,540	1,575	2,540	2,616	2,616
101-751-726-000	Supplies	1,323	1,782	2,000	2,000	0	1,000	2,500	2,500
101-751-801-000	Contractual Services	866	2,264	1,500	1,500	122	1,000	1,500	1,500
101-751-806-000	Engineering	0	0	1,500	1,500	0	0	1,500	1,500
101-751-829-000	Planner Services	0	0	0	0	0	0	0	0
101-751-850-000	Telephone - Green's Park	0	0	0	0	0	0	660	660
101-751-920-000	Utilities	1,428	1,289	1,500	2,100	3,224	3,800	3,200	3,200
101-751-931-000	Repair/Maint - Equipment	427	697	1,000	1,000	67	1,000	1,000	1,000
101-751-932-000	Repair/Maint - Grounds	5,943	5,894	6,000	6,000	2,717	6,000	6,000	6,000
101-751-956-000	Dues & Miscellaneous	0	0	0	0	0	0	0	0
101-751-977-000	Capital Outlay	2,243	0	12,757	12,757	0	0	17,757	17,757
Total Department 751:		42,734	44,971	62,297	63,397	28,287	49,340	71,729	71,729
Department: 851 INSURANCE AND BONDS									
101-851-911-000	Insurance Coverage	70,143	70,277	73,791	74,601	74,601	74,601	76,840	76,840
Total Department 851:		70,143	70,277	73,791	74,601	74,601	74,601	76,840	76,840
Department: 880 CONTRACT SERV - LEAGAL/ACCTING/ENGINEER									
101-880-801-000	Contractual Services	0	0	0	0	0	0	0	0
101-880-805-000	Audit Fees	4,861	1,019	2,000	2,000	7,718	7,718	8,104	8,104

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 101 GENERAL FUND									
Account Category: Appropriations									
Department: 880 CONTRACT SERV - LEAGAL/ACCTING/ENGINEER									
101-880-806-000	Engineering	20,294	15,707	10,000	12,500	7,093	12,500	10,000	10,000
101-880-810-000	Legal Service Retainer	0	0	0	0	0	0	0	0
101-880-811-000	Legal Services - Other	20,634	28,353	40,000	40,000	32,195	30,000	50,000	50,000
101-880-812-000	Legal Services - Labor	0	305	10,000	10,000	2,442	10,000	5,000	5,000
101-880-814-000	OPEB Valuation	1,200	4,000	4,200	4,200	1,300	1,300	1,500	1,500
Total Department 880:		46,989	49,384	66,200	68,700	50,748	61,518	74,604	74,604
Department: 964 TRANSFERS OUT									
101-964-965-125	Transfers DPW	450,000	412,500	430,000	430,000	322,500	340,000	440,000	425,000
101-964-965-202	Transfers Major Streets	0	0	0	0	0	0	0	0
101-964-965-203	Transfer Out - Local Streets	0	0	0	0	0	0	0	0
101-964-965-207	Transfers Police	400,000	560,000	500,000	500,000	375,000	500,000	520,000	503,000
101-964-965-231	Transfer to Parking Fund	0	0	0	0	0	0	0	0
101-964-965-398	Transfer Out - N Shore Bridge De	0	0	0	0	0	0	0	0
101-964-965-401	Transfer to Capital Imp Fund	0	0	140,000	160,950	0	120,950	0	17,000
101-964-965-410	TRANSFER OUT TO SIDEWALK IMPROVE	0	30,000	0	0	0	0	0	10,461
101-964-965-661	TRANSFER OUT- MOTORPOOL	0	0	0	0	0	0	0	0
Total Department 964:		850,000	1,002,500	1,070,000	1,090,950	697,500	960,950	960,000	955,461
Appropriations		2,090,810	2,345,636	2,523,698	2,651,144	1,918,915	2,450,340	2,530,318	2,526,450
Fund 101 - GENERAL FUND:									
TOTAL ESTIMATED REVENUES		2,546,041	2,513,744	2,442,177	2,442,177	2,367,819	2,450,961	2,551,869	2,537,497
TOTAL APPROPRIATIONS		2,090,810	2,345,636	2,523,698	2,651,144	1,918,915	2,450,340	2,530,318	2,526,450
NET OF REVENUES & APPROPRIATIONS:		455,231	168,108	(81,521)	(208,967)	448,904	621	21,551	11,047
BEG. FUND BALANCE		864,896	1,279,025	1,447,130	1,447,130	1,447,130	1,447,130	1,447,751	1,447,751
FUND BALANCE ADJUSTMENTS		(41,106)	0			0			
END FUND BALANCE		1,279,021	1,447,133	1,365,609	1,238,163	1,896,034	1,447,751	1,469,302	1,458,798

BUDGET REPORT FOR VILLAGE OF LAKE ORION

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INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 151 CEMETERY TRUST FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
151-000-643-000	Lot Sales	14,300	23,490	16,000	16,000	23,680	23,512	22,000	19,000
151-000-664-000	Interest Earned	2,037	4,124	2,500	2,500	3,727	3,964	4,000	3,000
151-000-664-001	Interest - Interfund Advances	3,253	2,829	0	0	2,392	3,186	0	0
151-000-694-000	Miscellaneous	0	0	0	0	0	0	0	0
Total Department 000:		19,590	30,443	18,500	18,500	29,799	30,662	26,000	22,000
Estimated Revenues		19,590	30,443	18,500	18,500	29,799	30,662	26,000	22,000
Account Category: Appropriations									
Department: 276 CEMETERY									
151-276-965-000	Transfer to DPW Fund	0	0	0	0	0	0	0	0
151-276-965-125	Transfer to DPW Fund	5,250	5,000	0	0	0	0	0	0
151-276-977-000	Capital Outlay	60,000	39,034	0	0	0	0	0	0
Total Department 276:		65,250	44,034	0	0	0	0	0	0
Appropriations		65,250	44,034	0	0	0	0	0	0
Fund 151 - CEMETERY TRUST FUND:									
TOTAL ESTIMATED REVENUES		19,590	30,443	18,500	18,500	29,799	30,662	26,000	22,000
TOTAL APPROPRIATIONS		65,250	44,034	0	0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		(45,660)	(13,591)	18,500	18,500	29,799	30,662	26,000	22,000
BEG. FUND BALANCE		367,198	321,539	307,948	307,948	307,948	307,948	338,610	338,610
END FUND BALANCE		321,538	307,948	326,448	326,448	337,747	338,610	364,610	360,610

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 202 MAJOR STREET FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
202-000-546-000	State Grant - Highway and Street	237,934	249,087	241,830	241,830	182,123	241,830	367,431	412,244
202-000-547-000	State Grant - Other	0	0	0	0	0	0	0	0
202-000-664-000	Interest Earnings	6,684	13,825	7,000	7,000	11,154	13,266	7,210	7,210
202-000-671-999	Appropriation from Fund Balanc	0	0	0	0	0	0	0	0
202-000-683-000	Reimbursements-Other	0	0	0	0	0	0	0	0
202-000-694-000	Miscellaneous	0	0	10,000	10,000	0	0	0	0
Total Department 000:		244,618	262,912	258,830	258,830	193,277	255,096	374,641	419,454
Estimated Revenues		244,618	262,912	258,830	258,830	193,277	255,096	374,641	419,454
Account Category: Appropriations									
Department: 260 GENERAL ACTIVITIES									
202-260-722-000	Worker's Comp. Insurance	1,261	1,774	1,550	1,550	1,892	2,164	1,597	1,597
202-260-801-000	Contractual Services	7,676	9,675	10,000	13,800	1,258	919	12,000	12,000
202-260-805-000	Audit Fees	559	313	1,000	1,000	487	649	1,030	1,030
202-260-965-101	Transfer Out - General Fund	0	0	0	0	0	0	0	0
202-260-965-203	Transfer Out - Local Streets	68,000	78,000	75,000	75,000	62,500	74,932	110,229	110,229
Total Department 260:		77,496	89,762	87,550	91,350	66,137	78,664	124,856	124,856
Department: 463 ROUTINE MAINTENANCE									
202-463-701-000	Wages	14,832	14,485	14,171	14,171	13,211	15,638	14,596	14,596
202-463-701-013	Overtime	566	505	1,201	1,201	207	276	1,200	1,200
202-463-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
202-463-715-000	Social Security	1,178	1,147	1,243	1,243	1,027	1,217	1,280	1,280
202-463-716-000	Health Insurance- Medical	3,563	4,003	3,520	3,520	3,527	4,155	3,626	3,626
202-463-717-000	Life & Disability Insurance	172	220	182	182	160	185	200	200
202-463-718-000	Dental Insurance	347	353	400	400	269	314	412	412
202-463-719-000	Pension	2,847	3,168	2,365	2,365	2,251	2,020	3,200	3,200
202-463-721-000	Vision Care	62	61	75	75	44	52	77	77
202-463-726-000	Supplies	1,059	1,252	2,000	2,000	1,062	1,414	5,000	5,000
202-463-801-000	Contractual Services	8,271	28,303	28,000	28,000	7,904	25,000	28,000	28,000
202-463-940-000	Equipment Rental	14,464	9,992	15,000	15,000	9,658	12,110	15,000	15,000
202-463-977-000	Capital Outlay	0	0	0	0	0	5,000	0	0
Total Department 463:		47,361	63,489	68,157	68,157	39,320	67,381	72,591	72,591
Department: 474 TRAFFIC SERVICES									
202-474-701-000	Wages	481	1,671	2,952	2,952	1,922	2,248	3,041	3,041
202-474-701-013	OVERTIME	0	0	327	327	0	0	0	0
202-474-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
202-474-715-000	Social Security	37	128	244	244	147	172	251	251
202-474-716-000	Health Insurance- Medical	133	195	500	500	652	631	515	515
202-474-717-000	Life & Disability Insurance	4	13	70	70	22	23	72	72
202-474-718-000	Dental Insurance	11	16	100	100	43	43	103	103
202-474-719-000	Pension	1,068	1,188	844	844	844	758	869	869
202-474-721-000	Vision Care	2	3	10	10	7	7	10	10
202-474-726-000	Supplies	3,004	1,121	6,000	6,000	3,443	4,587	10,000	10,000
202-474-801-000	Contractual Services	4,085	5,198	15,000	15,000	1,261	1,680	5,000	5,000
202-474-940-000	Equipment Rental	229	232	2,625	2,625	790	1,052	800	800
202-474-977-000	Capital Outlay	0	0	0	0	0	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected Dept.	26-27 Requested	26-27 Mgr Approved
Fund: 202 MAJOR STREET FUND									
Account Category: Appropriations									
Department: 474 TRAFFIC SERVICES									
Total Department 474:		9,054	9,765	28,672	28,672	9,131	11,201	20,661	20,661
Department: 478 WINTER MAINTENANCE									
202-478-701-000	Wages	3,337	6,701	7,085	7,085	9,227	12,010	8,000	8,000
202-478-701-013	Overtime	1,669	3,342	6,879	6,879	3,398	4,527	6,800	6,800
202-478-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
202-478-715-000	Social Security	383	768	1,050	1,050	966	1,265	1,082	1,082
202-478-716-000	Health Insurance- Medical	479	1,251	2,100	2,100	2,881	3,679	2,163	2,163
202-478-717-000	Life & Disability Insurance	36	89	130	130	170	222	134	134
202-478-718-000	Dental Insurance	86	172	300	300	279	362	309	309
202-478-719-000	Pension	5,695	6,337	5,000	5,000	4,501	4,041	5,150	5,150
202-478-721-000	Vision Care	15	30	40	40	47	61	41	41
202-478-726-000	Supplies	6,300	12,465	13,200	13,200	12,492	12,492	15,000	15,000
202-478-801-000	Contractual Services	0	0	0	0	0	0	0	0
202-478-940-000	Equipment Rental	4,114	11,958	6,615	6,615	16,504	16,473	6,813	10,000
202-478-977-000	Capital Outlay	29,352	0	5,000	5,000	0	0	0	0
Total Department 478:		51,466	43,113	47,399	47,399	50,465	55,132	45,492	48,679
Department: 875 CONSTRUCTION									
202-875-806-000	Engineering	0	0	4,000	4,000	0	0	5,000	5,000
202-875-940-000	Equipment Rental	0	0	0	0	0	0	0	0
Total Department 875:		0	0	4,000	4,000	0	0	5,000	5,000
Appropriations		185,377	206,129	235,778	239,578	165,053	212,378	268,600	271,787
Fund 202 - MAJOR STREET FUND:									
TOTAL ESTIMATED REVENUES		244,618	262,912	258,830	258,830	193,277	255,096	374,641	419,454
TOTAL APPROPRIATIONS		185,377	206,129	235,778	239,578	165,053	212,378	268,600	271,787
NET OF REVENUES & APPROPRIATIONS:		59,241	56,783	23,052	19,252	28,224	42,718	106,041	147,667
BEG. FUND BALANCE		484,628	543,873	600,657	600,657	600,657	600,657	643,375	643,375
FUND BALANCE ADJUSTMENTS		2	0			0			
END FUND BALANCE		543,871	600,656	623,709	619,909	628,881	643,375	749,416	791,042

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 203 LOCAL STREET FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
203-000-546-000	State Grant - Highway and Street	103,578	108,486	103,642	103,642	79,344	103,642	101,217	124,170
203-000-547-000	State Grant - Other	0	0	0	0	0	0	250,000	250,000
203-000-664-000	Interest Earnings	969	1,894	1,000	1,000	1,507	1,787	1,030	1,030
203-000-671-999	Appropriation from Fund Balanc	0	0	0	0	0	0	0	0
203-000-683-000	Reimbursements-Other	0	26,292	0	0	0	0	0	240,000
203-000-694-000	Miscellaneous	11,157	2,915	0	0	8,251	8,359	2,000	2,000
203-000-699-202	Interfund Transfer in - Major St	68,000	78,000	75,000	75,000	62,500	74,932	110,229	110,229
Total Department 000:		183,704	217,587	179,642	179,642	151,602	188,720	464,476	727,429
Estimated Revenues		183,704	217,587	179,642	179,642	151,602	188,720	464,476	727,429
Account Category: Appropriations									
Department: 260 GENERAL ACTIVITIES									
203-260-722-000	Worker's Comp. Insurance	1,261	1,774	1,345	1,345	1,892	2,164	1,385	1,385
203-260-801-000	Contractual Services	3,213	23,624	10,000	13,800	4,483	5,340	5,000	5,000
203-260-805-000	Audit Fees	459	241	389	389	394	525	401	401
203-260-965-398	Transfer Out - N Shore Bridge De	0	0	0	0	0	0	0	0
Total Department 260:		4,933	25,639	11,734	15,534	6,769	8,029	6,786	6,786
Department: 463 ROUTINE MAINTENANCE									
203-463-701-000	Wages	28,038	29,805	34,320	34,320	23,566	28,215	35,350	35,350
203-463-701-013	OVERTIME	1,015	1,076	3,000	3,000	492	655	3,090	3,090
203-463-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
203-463-715-000	Social Security	2,223	2,362	2,700	2,700	1,840	2,209	2,781	2,781
203-463-716-000	Health Insurance- Medical	6,871	6,723	7,000	7,000	6,317	7,659	7,210	7,210
203-463-717-000	Life & Disability Insurance	328	540	581	581	311	376	599	599
203-463-718-000	Dental Insurance	573	578	600	600	459	563	618	618
203-463-719-000	Pension	5,339	5,940	5,758	5,758	4,220	3,788	5,931	5,931
203-463-721-000	Vision Care	103	102	89	89	77	95	92	92
203-463-726-000	Supplies	666	1,102	1,027	1,027	782	1,041	4,000	4,000
203-463-801-000	Contractual Services	10,942	7,295	9,000	9,000	300	400	9,000	9,000
203-463-806-000	Engineering	150	0	0	0	0	0	35,000	35,000
203-463-940-000	Equipment Rental	24,446	27,481	17,543	17,543	19,201	22,966	20,000	20,000
203-463-977-000	Capital Outlay	0	0	0	0	0	5,000	250,000	0
Total Department 463:		80,694	83,004	81,618	81,618	57,565	72,967	373,671	123,671
Department: 474 TRAFFIC SERVICES									
203-474-701-000	Wages	710	2,326	5,000	5,000	2,341	3,118	5,150	5,150
203-474-701-013	Overtime	32	0	200	200	594	166	206	206
203-474-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
203-474-715-000	Social Security	57	178	43	43	225	251	45	45
203-474-716-000	Health Insurance- Medical	101	435	25	25	773	554	26	26
203-474-717-000	Life & Disability Insurance	3	22	40	40	29	24	41	41
203-474-718-000	Dental Insurance	6	35	25	25	49	36	26	26
203-474-719-000	Pension	1,424	1,584	1,536	1,536	1,125	1,010	1,582	1,582
203-474-721-000	Vision Care	1	6	2	2	8	6	2	2
203-474-726-000	Supplies	3,244	3,266	4,000	4,000	3,005	4,003	6,000	6,000
203-474-940-000	Equipment Rental	624	354	2,867	2,867	1,834	2,443	5,000	5,000
Total Department 474:		6,202	8,206	13,738	13,738	9,983	11,611	18,078	18,078

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 203 LOCAL STREET FUND									
Account Category: Appropriations									
Department: 478 WINTER MAINTENANCE									
203-478-701-000	Wages	8,341	8,025	15,354	15,354	16,046	19,977	15,815	15,815
203-478-701-013	Overtime	3,205	6,612	9,172	9,172	3,559	4,742	9,447	9,447
203-478-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
203-478-715-000	Social Security	883	1,120	1,600	1,600	1,500	1,891	1,648	1,648
203-478-716-000	Health Insurance- Medical	1,171	1,661	2,515	2,515	3,390	3,793	2,591	2,591
203-478-717-000	Life & Disability Insurance	67	128	190	190	224	271	196	196
203-478-718-000	Dental Insurance	128	196	293	293	287	348	302	302
203-478-719-000	Pension	6,762	7,525	6,800	6,800	5,345	4,798	7,004	7,004
203-478-721-000	Vision Care	23	34	51	51	49	60	53	53
203-478-726-000	Supplies	8,457	11,333	5,131	5,131	4,640	6,181	8,000	8,000
203-478-801-000	Contractual Services	0	0	0	0	0	0	0	0
203-478-940-000	Equipment Rental	9,392	19,366	14,182	14,182	26,403	25,492	20,000	20,000
203-478-977-000	Capital outlay	5,000	0	0	0	0	0	0	0
Total Department 478:		43,429	56,000	55,288	55,288	61,443	67,553	65,056	65,056
Department: 875 CONSTRUCTION									
203-875-726-000	Supplies	0	8	13	13	0	0	13	13
203-875-977-000	Capital outlay	0	99,537	5,000	6,000	5,594	6,000	250,000	570,000
Total Department 875:		0	99,545	5,013	6,013	5,594	6,000	250,013	570,013
Appropriations		135,258	272,394	167,391	172,191	141,354	166,160	713,604	783,604
Fund 203 - LOCAL STREET FUND:									
TOTAL ESTIMATED REVENUES		183,704	217,587	179,642	179,642	151,602	188,720	464,476	727,429
TOTAL APPROPRIATIONS		135,258	272,394	167,391	172,191	141,354	166,160	713,604	783,604
NET OF REVENUES & APPROPRIATIONS:		48,446	(54,807)	12,251	7,451	10,248	22,560	(249,128)	(56,175)
BEG. FUND BALANCE		83,507	131,953	77,147	77,147	77,147	77,147	99,707	99,707
FUND BALANCE ADJUSTMENTS		(1)	0			0			
END FUND BALANCE		131,952	77,146	89,398	84,598	87,395	99,707	(149,421)	43,532

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 207 POLICE FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
207-000-404-001	Property Tax - Police Millage	393,036	415,759	440,439	440,439	430,341	440,439	467,013	586,850
207-000-406-000	In Lieu of Taxes	0	0	0	0	0	0	0	0
207-000-408-000	Property Tax - PA 78 Senior & Di	0	0	0	0	0	0	0	0
207-000-412-000	Property Tax - DPPT P/Y & C/Y	0	0	0	0	0	0	0	0
207-000-445-000	Penalties & Interest on Taxes	0	0	0	0	0	0	0	0
207-000-451-000	Liquor License Fees	13,677	7,153	7,500	7,500	4,571	7,500	10,000	10,000
207-000-480-000	Services Provided - DDA	101,000	60,000	103,000	103,000	103,000	103,000	106,090	107,000
207-000-528-000	GRANTS-OTHER	0	0	0	24,750	24,750	0	0	0
207-000-528-001	MCOLES ACADEMY GRANT	0	40,000	0	0	0	0	0	0
207-000-528-200	Federal Grants Other - County CA	0	0	0	0	0	0	0	0
207-000-541-000	PA 302/32 MJTC Fund	1,614	1,320	1,500	1,500	1,982	1,982	1,678	1,500
207-000-564-100	PA 302 - Training	2,000	0	0	0	0	0	0	0
207-000-565-000	CPE LAW ENFORCEMENT	0	4,000	4,500	4,500	3,000	3,000	8,000	8,000
207-000-661-000	Parking Fines	2,889	60	3,000	3,000	2,421	2,800	4,000	4,000
207-000-662-000	Court Penal Fines	30,292	30,368	50,000	50,000	37,092	43,708	50,000	50,000
207-000-663-000	Drug Forfeiture	0	0	0	0	0	0	0	0
207-000-663-001	Forfeitures	0	0	0	0	0	0	0	0
207-000-664-000	Interest Earnings	5,598	11,315	7,800	7,800	9,168	11,868	10,000	10,000
207-000-671-999	Appropriation from Fund Balanc	0	0	0	0	0	0	0	0
207-000-673-000	Gain/Loss on Sale of Assets	0	0	50,000	50,000	5,391	6,000	5,000	5,000
207-000-674-101	Transfer from General Fund	400,000	560,000	500,000	500,000	375,000	500,000	515,000	503,000
207-000-683-000	Reimbursements-Other	(642)	0	0	0	135	135	0	0
207-000-684-000	Reimburse - OUIL	0	984	0	0	0	0	0	0
207-000-694-000	Miscellaneous Revenue	3,672	5,980	6,000	10,473	14,588	9,400	10,000	10,000
207-000-694-001	DRIVING WHILE LIC SUSPENDED	150	175	200	200	175	175	0	0
207-000-694-002	POLICE FOIA FEE	0	286	1,000	1,000	1,684	1,750	2,000	0
207-000-694-003	CONTRACT OT REIMBURSEMENT	0	745	5,000	5,000	268	800	7,500	7,500
207-000-695-000	Loan Proceeds	0	0	0	0	0	0	0	0
207-000-697-000	Vehicle Leases	0	0	0	0	0	0	0	0
Total Department 000:		953,286	1,138,145	1,179,939	1,209,162	1,013,566	1,132,557	1,196,281	1,302,850
Estimated Revenues		953,286	1,138,145	1,179,939	1,209,162	1,013,566	1,132,557	1,196,281	1,302,850
Account Category: Appropriations									
Department: 301 POLICE/SHERIFF/CONSTABLE									
207-301-701-000	Police Chief Wages	83,973	84,436	94,000	94,000	80,187	94,187	96,500	96,500
207-301-701-001	Wages Full time	147,841	245,758	340,000	340,000	308,063	364,262	378,216	375,000
207-301-701-013	FT Overtime	47,079	58,839	20,000	20,000	11,729	15,000	15,000	15,000
207-301-702-000	Wages Part Time	15,803	40,900	50,000	50,000	47,267	50,000	45,000	45,000
207-301-702-001	PT Overtime Wages	2,761	11,820	10,000	10,000	9,974	13,000	10,000	10,000
207-301-702-002	Wages Part Time Clerk	4,349	1,840	2,500	2,500	2,256	2,500	2,500	2,500
207-301-702-013	WAGES PART-TIME CLERK OVERTIME	2,959	73	200	200	0	0	500	500
207-301-703-000	Wages - Full-timeClerk	61,184	40,217	43,000	43,000	37,038	43,816	45,130	46,000
207-301-703-001	Overtime Clerk FT	218	86	1,000	1,000	0	0	500	1,000
207-301-709-000	Wages - Marine Unit	1,220	871	5,000	4,380	2,353	4,380	5,000	5,000
207-301-709-013	Marine Unit-Overtime	0	179	0	620	620	620	1,000	1,000
207-301-711-000	Wages - CMV Enforcement	381	0	0	0	0	0	0	0
207-301-711-013	CMV-Overtime	0	0	0	0	0	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 207 POLICE FUND									
Account Category: Appropriations									
Department: 301 POLICE/SHERIFF/CONSTABLE									
207-301-712-000	Wages - Ordinance Enforcement	38,991	31,235	69,500	69,500	46,761	65,000	75,000	75,000
207-301-712-001	Overtime Code Enforcement	0	3,518	2,500	2,500	654	1,000	1,500	1,500
207-301-712-013	Overtime	923	0	0	0	0	0	0	0
207-301-713-000	WAGES-ACADEMY	0	27,960	0	0	0	0	0	0
207-301-713-001	CONTRACT OVERTIME	0	38	5,000	5,000	5,106	5,500	7,500	0
207-301-715-000	Social Security	38,563	41,904	44,000	44,000	42,228	49,216	42,000	42,000
207-301-715-001	SOCIAL SECURITY ACADEMY	0	0	0	0	0	0	0	0
207-301-716-000	Health Insurance- Medical	31,853	41,279	76,800	76,800	69,913	75,000	76,500	76,500
207-301-716-001	Health Insurance - Retired	26,096	31,055	26,220	26,220	19,647	24,000	25,000	25,000
207-301-717-000	Life & Disability Insurance	2,793	5,265	6,000	6,000	6,219	6,300	5,700	5,700
207-301-718-000	Dental Insurance	3,190	3,591	3,900	3,900	6,420	6,600	8,100	8,100
207-301-719-000	Pension	76,320	85,962	85,000	85,000	103,082	117,818	167,000	167,000
207-301-721-000	Vision Care	540	518	600	600	960	968	600	600
207-301-722-000	Worker's Comp Insurance	5,464	6,308	6,400	6,400	8,040	6,400	6,600	6,600
207-301-723-000	Unemployment	0	0	0	0	0	0	0	0
207-301-724-000	City taxes	0	0	0	0	0	0	0	0
207-301-727-000	Office Supplies	1,776	703	2,000	2,000	389	2,000	2,000	2,060
207-301-730-000	Copier Lease	2,157	2,620	3,000	3,000	2,516	2,900	3,000	3,000
207-301-740-000	Operating Supplies	5,518	5,835	8,000	9,000	3,928	8,000	8,240	8,240
207-301-742-000	Shooting Program	888	5,736	3,350	3,350	3,818	3,818	3,500	3,500
207-301-743-000	Bullet Proof Vests	0	7,754	2,500	1,827	0	1,827	2,000	2,500
207-301-801-000	Contractual Services	282,978	75,907	35,000	35,000	11,265	25,000	30,000	30,000
207-301-802-000	Attorney Fees - Prosecutions	48,760	54,028	50,000	50,000	38,022	50,000	50,000	50,000
207-301-804-000	County Dispatch Contract	38,767	46,456	47,500	47,500	39,784	47,974	50,000	50,000
207-301-805-000	Audit Fees	0	1,350	1,418	2,091	2,090	2,091	0	0
207-301-807-000	Clemis Service Fees	13,737	12,528	12,500	12,500	8,058	12,500	13,000	13,000
207-301-808-000	RESERVE OFFICER PROGRAM	0	0	0	0	0	0	5,000	5,000
207-301-820-000	Uniform Purchases	5,380	7,619	6,000	6,000	5,313	6,000	6,200	6,200
207-301-821-000	Uniform Cleaning	0	995	1,250	1,250	102	500	1,250	1,250
207-301-851-000	Telephone	9,591	8,380	9,500	9,500	6,286	8,200	9,000	9,000
207-301-863-000	Travel Expense	84	8,851	4,000	6,628	2,453	5,000	5,250	5,250
207-301-865-000	Gasoline & Oil	7,607	9,259	10,500	10,500	6,842	10,500	10,000	10,000
207-301-920-000	Utilities	0	0	0	0	0	0	0	0
207-301-930-000	Repair and Maintenance	7,890	4,876	5,000	5,000	0	5,000	4,500	4,500
207-301-930-003	Repair and Maintenance/Watercraf	420	1,608	1,500	1,500	924	1,500	1,750	1,750
207-301-931-000	Repair & Maint - Equipment	1,025	925	3,000	3,000	1,100	3,000	3,100	3,100
207-301-932-000	Repair & Maint - Vehicles	7,467	7,859	8,500	8,500	3,921	8,500	8,750	8,750
207-301-932-001	EQUIPMENT ACADEMY	0	853	0	0	0	0	0	0
207-301-935-000	Vehicle Capital Outlay	0	55,813	35,000	35,000	0	0	35,000	35,000
207-301-940-000	Equipment Rental	0	0	0	0	0	0	0	0
207-301-956-000	Dues & Miscellaneous	1,299	981	1,200	1,200	831	1,200	1,250	1,250
207-301-957-000	Education & Training	2,806	3,366	8,000	8,845	5,423	8,445	8,000	8,000
207-301-957-001	TRAINING ACADEMY	0	10,000	0	0	0	0	0	0
207-301-957-002	CPE TRAINING	0	2,050	4,500	4,500	3,796	3,796	8,000	8,000
207-301-965-231	Transfer to Parking Fund	5,000	12,250	0	0	0	0	0	0
207-301-965-401	Transfer to Capital Imp Fund	0	0	0	0	0	0	0	0
207-301-977-000	Capital Outlay	3,922	25,480	25,000	59,668	8,580	34,918	28,000	28,000

BUDGET REPORT FOR VILLAGE OF LAKE ORION
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
 INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 207 POLICE FUND									
Account Category: Appropriations									
Department: 301 POLICE/SHERIFF/CONSTABLE									
Total Department 301:		1,039,573	1,137,734	1,179,838	1,218,979	963,958	1,198,236	1,311,636	1,302,850
Appropriations		1,039,573	1,137,734	1,179,838	1,218,979	963,958	1,198,236	1,311,636	1,302,850
Fund 207 - POLICE FUND:									
TOTAL ESTIMATED REVENUES		953,286	1,138,145	1,179,939	1,209,162	1,013,566	1,132,557	1,196,281	1,302,850
TOTAL APPROPRIATIONS		1,039,573	1,137,734	1,179,838	1,218,979	963,958	1,198,236	1,311,636	1,302,850
NET OF REVENUES & APPROPRIATIONS:		(86,287)	411	101	(9,817)	49,608	(65,679)	(115,355)	0
BEG. FUND BALANCE		317,519	231,235	231,646	231,646	231,646	231,646	165,967	165,967
END FUND BALANCE		231,232	231,646	231,747	221,829	281,254	165,967	50,612	165,967

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 225 DEPT OF PUBLIC WORKS FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
225-000-528-200	Federal Grants Other - County CA	0	0	0	0	0	0	0	0
225-000-580-000	Services Provided-DDA Admin/Snow	54,186	47,300	27,210	27,210	27,211	27,210	28,026	28,026
225-000-603-000	Equipment Rental	78,438	102,304	88,000	88,000	102,712	127,235	96,453	96,453
225-000-604-000	WINTER MAINT. AGREEMENTS	0	0	0	0	524	699	0	0
225-000-634-000	Cemetery Open/Close	18,364	27,461	22,000	22,000	16,900	22,000	22,660	22,660
225-000-636-000	Cemetery Foundations	4,453	6,606	6,000	6,000	9,596	10,000	6,000	6,000
225-000-643-000	Cemetery Lot Sales	0	0	0	0	0	0	0	0
225-000-664-000	Interest Income	624	1,231	700	700	1,436	1,236	721	721
225-000-671-999	Appropriation from Fund Balanc	0	0	0	0	0	0	0	0
225-000-673-000	Gain/Loss on Sale of Assets	0	0	8,000	8,000	12,100	16,119	6,000	6,000
225-000-676-101	Transfer In from General Fund	450,000	412,500	430,000	430,000	322,500	340,000	440,000	425,000
225-000-681-000	Reimb - Insurance Claims	0	0	0	0	500	666	0	0
225-000-683-000	Reimbursements-Other	0	0	0	0	0	0	0	0
225-000-694-000	Miscellaneous	3,650	2,657	10,000	10,000	5,094	6,786	8,000	8,000
225-000-699-711	Transfers In	5,250	5,000	2,000	2,000	0	0	2,060	2,060
Total Department 000:		614,965	605,059	593,910	593,910	498,573	551,951	609,920	594,920
Estimated Revenues		614,965	605,059	593,910	593,910	498,573	551,951	609,920	594,920
Account Category: Appropriations									
Department: 276 CEMETERY									
225-276-701-001	Wages	46,960	44,381	47,240	47,240	31,828	33,783	43,657	43,657
225-276-701-013	Overtime	2,051	2,147	2,356	2,356	1,002	276	2,427	2,427
225-276-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
225-276-715-000	Social Security	3,749	3,559	5,556	5,556	2,511	2,605	4,500	4,500
225-276-716-000	Health Insurance- Medical	11,194	8,249	13,087	13,087	9,246	9,409	10,000	10,000
225-276-717-000	Life & Disability Insurance	622	741	1,140	1,140	502	510	1,174	1,174
225-276-718-000	Dental Insurance	1,035	926	1,082	1,082	757	785	1,114	1,114
225-276-719-000	Pension	0	0	0	0	0	0	0	0
225-276-721-000	Vision Care	189	162	199	199	128	133	205	205
225-276-740-000	Operating Supplies	1,663	2,484	2,500	2,500	2,227	2,967	2,500	2,500
225-276-748-000	Foundations	0	1,368	600	600	597	795	2,000	2,000
225-276-801-000	Contractual Services	0	502	500	500	759	811	500	500
225-276-830-000	Solid waste Collection	0	0	0	0	0	0	0	0
225-276-920-000	Utilities	760	1,125	1,000	1,000	1,036	925	1,400	1,400
225-276-930-000	Repair and Maintenance	3,870	3,499	5,000	5,000	3,693	3,799	5,000	5,000
225-276-956-000	Dues & Miscellaneous	0	0	0	0	0	0	0	0
225-276-977-000	Capital Outlay	0	0	0	0	0	0	0	0
225-276-985-000	Land Improvement	2,002	1,109	3,500	3,500	175	234	3,000	3,000
Total Department 276:		74,095	70,252	83,760	83,760	54,461	57,032	77,477	77,477
Department: 441 DEPARTMENT OF PUBLIC WORKS									
225-441-701-000	DPW DIRECTOR WAGES	45,127	47,888	42,000	42,000	42,250	42,000	50,000	50,000
225-441-701-001	Wages	105,556	112,270	109,200	109,200	92,531	103,066	112,476	112,476
225-441-701-013	Overtime	3,425	2,279	5,625	5,625	956	5,000	4,000	4,000
225-441-702-000	Wages Part Time	0	0	0	0	0	0	0	0
225-441-702-003	Wages-Parks	32,213	25,254	35,200	35,200	21,609	29,000	28,000	28,000
225-441-702-013	Overtime	760	699	1,000	1,000	290	221	1,000	1,000
225-441-715-000	Social Security	14,139	14,412	15,211	15,211	12,059	13,919	15,667	15,667

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 225 DEPT OF PUBLIC WORKS FUND									
Account Category: Appropriations									
Department: 441 DEPARTMENT OF PUBLIC WORKS									
225-441-716-000	Health Insurance- Medical	49,470	49,113	44,017	44,017	45,685	49,000	49,281	49,281
225-441-716-001	Health Insurance-Retirees	39,965	35,798	40,000	40,000	40,446	41,000	41,200	41,200
225-441-717-000	Life - Disability Insurance	2,168	2,944	3,654	3,654	2,051	2,167	3,764	3,764
225-441-718-000	Dental Insurance	4,232	3,908	4,470	4,470	3,620	3,836	4,605	4,605
225-441-719-000	Pension	43,816	48,510	55,000	55,000	39,177	46,545	56,650	56,650
225-441-721-000	Vision Care	760	677	650	650	597	634	670	670
225-441-722-000	Worker's Comp. Insurance	545	1,306	3,028	3,028	3,097	3,516	3,119	3,119
225-441-740-000	Operating Supplies	7,853	9,215	8,000	8,000	4,304	4,931	8,240	8,240
225-441-740-001	Operating Supplies-Cemetery	0	0	0	0	0	0	0	0
225-441-741-000	Small Tools	4,633	3,321	4,500	4,500	4,366	3,773	4,635	4,635
225-441-801-000	Contractual Services	8,487	9,674	9,000	9,000	8,753	9,000	15,000	15,000
225-441-805-000	Audit Fees	0	876	900	900	1,123	1,496	927	927
225-441-820-000	Uniform Purchase	4,001	4,284	7,000	7,000	3,225	5,500	7,000	7,000
225-441-821-000	Uniform Cleaning	4,897	5,893	4,975	4,975	4,770	4,900	5,500	5,500
225-441-851-000	Telephone	5,493	7,189	6,800	6,800	6,624	6,500	7,200	7,200
225-441-863-000	Travel Expense	0	0	0	0	0	0	0	0
225-441-865-000	Gasoline & Oil	18,175	13,879	24,452	24,452	6,100	19,000	22,000	22,000
225-441-920-000	Utilities	11,101	11,750	11,000	11,000	10,731	13,336	12,000	12,000
225-441-930-000	Repair & Maint-Building	2,511	4,361	10,000	10,000	3,419	7,500	10,000	10,000
225-441-931-000	Repair & Maint-Equip	5,939	6,207	6,000	6,000	3,697	3,156	6,000	6,000
225-441-932-000	Repair & Maint - Vehicles	12,625	20,873	20,000	20,000	17,460	22,833	22,000	22,000
225-441-940-000	Equipment Rental	0	0	0	0	0	0	0	0
225-441-956-000	Dues & Miscellaneous	707	706	1,200	1,200	1,072	1,428	1,200	1,200
225-441-957-000	Education & Training	3,729	1,835	5,000	5,000	3,202	3,500	5,000	5,000
225-441-977-000	Capital Outlay	0	0	25,000	25,000	1,607	26,600	0	0
225-441-995-003	Interest Expense - Interfund Adv	3,253	2,829	4,000	4,000	2,392	2,829	4,120	2,392
Total Department 441:		435,580	447,950	506,882	506,882	387,213	476,186	501,254	499,526
Department: 443 PHASE II STORMWATER									
225-443-701-001	Wages	7,520	6,455	6,022	6,022	6,187	4,351	6,203	6,203
225-443-701-013	Overtime	164	0	300	300	0	0	500	500
225-443-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
225-443-715-000	Social Security	588	494	408	408	473	333	600	600
225-443-716-000	Health Insurance- Medical	2,084	1,080	1,800	1,800	1,198	48	1,854	1,854
225-443-717-000	Life & Disability Insurance	93	109	111	111	70	49	114	114
225-443-718-000	Dental Insurance	175	172	200	200	153	109	206	206
225-443-721-000	Vision Care	32	29	100	100	25	17	103	103
225-443-740-000	Operating Supplies	0	338	500	500	195	260	515	515
225-443-801-000	Contractual Services	9,384	11,585	5,275	5,275	4,215	4,425	7,000	7,000
225-443-900-000	Printing	0	0	0	0	0	0	0	0
225-443-930-000	Repair and Maintenance	15,067	4,386	8,000	8,000	5,162	6,876	10,000	10,000
225-443-955-000	DEQ Permit Fees	0	0	1,020	1,020	1,000	1,332	1,020	1,020
225-443-956-000	Dues & Misc.	0	0	500	500	0	0	500	500
225-443-977-000	Capital Outlay	0	0	5,000	5,000	0	0	0	0
Total Department 443:		35,107	24,648	29,236	29,236	18,678	17,800	28,615	28,615
Department: 964 TRANSFERS OUT									
225-964-965-401	Transfer to Capital Imp Fund	0	0	0	0	0	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 225 DEPT OF PUBLIC WORKS FUND									
Account Category: Appropriations									
Department: 964 TRANSFERS OUT									
225-964-965-661	TRANSFER OUT- MOTORPOOL	0	0	0	0	0	0	0	25,000
Total Department 964:		0	0	0	0	0	0	0	25,000
Appropriations		544,782	542,850	619,878	619,878	460,352	551,018	607,346	630,618
Fund 225 - DEPT OF PUBLIC WORKS FUND:									
TOTAL ESTIMATED REVENUES		614,965	605,059	593,910	593,910	498,573	551,951	609,920	594,920
TOTAL APPROPRIATIONS		544,782	542,850	619,878	619,878	460,352	551,018	607,346	630,618
NET OF REVENUES & APPROPRIATIONS:		70,183	62,209	(25,968)	(25,968)	38,221	933	2,574	(35,698)
BEG. FUND BALANCE		52,251	122,437	184,645	184,645	184,645	184,645	185,578	185,578
FUND BALANCE ADJUSTMENTS		1	0			0			
END FUND BALANCE		122,435	184,646	158,677	158,677	222,866	185,578	188,152	149,880

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 231 PARKING METER/SYSTEM FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
231-000-607-000	Fees	0	0	0	0	0	0	0	0
231-000-661-000	Parking Fines Revenue	28	2,231	0	0	0	0	0	0
231-000-664-000	Interest Earnings	20	13	0	0	0	0	0	0
231-000-674-101	Transfer from General Fund	0	0	0	0	0	0	0	0
231-000-674-207	Transfer From Police Fund	5,000	12,250	0	0	0	0	0	0
231-000-694-000	Miscellaneous Revenue	0	0	0	0	0	0	0	0
Total Department 000:		5,048	14,494	0	0	0	0	0	0
Estimated Revenues		5,048	14,494	0	0	0	0	0	0
Account Category: Appropriations									
Department: 333 PARKING									
231-333-702-000	Wages Part Time	4,350	5,982	0	0	0	0	0	0
231-333-702-001	Overtime Wages	0	0	0	0	0	0	0	0
231-333-715-000	Social Security	333	458	0	0	0	0	0	0
231-333-717-000	Life & Disability Insurance	21	44	0	0	0	0	0	0
231-333-722-000	Worker's Comp. Insurance	210	144	0	0	0	0	0	0
231-333-727-000	Supplies	0	0	0	0	0	0	0	0
231-333-740-000	Operating Supplies	0	0	0	0	0	0	0	0
231-333-820-000	Uniform Purchase	0	0	0	0	0	0	0	0
231-333-851-000	Telephone	450	490	0	0	0	0	0	0
231-333-863-000	Travel Expense	0	0	0	0	0	0	0	0
Total Department 333:		5,364	7,118	0	0	0	0	0	0
Appropriations		5,364	7,118	0	0	0	0	0	0
Fund 231 - PARKING METER/SYSTEM FUND:									
TOTAL ESTIMATED REVENUES		5,048	14,494	0	0	0	0	0	0
TOTAL APPROPRIATIONS		5,364	7,118	0	0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		(316)	7,376	0	0	0	0	0	0
BEG. FUND BALANCE		3,916	3,606	10,982	10,982	10,982	10,982	10,982	10,982
FUND BALANCE ADJUSTMENTS		5	0			0			
END FUND BALANCE		3,605	10,982	10,982	10,982	10,982	10,982	10,982	10,982

BUDGET REPORT FOR VILLAGE OF LAKE ORION
VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 401 CAPITAL PROJECTS FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
401-000-664-000	Interest Earnings	2	2	0	0	(7)	(10)	0	0
401-000-671-999	Appropriation from Fund Balanc	0	0	0	0	0	0	0	0
401-000-676-101	Transfer In from General Fund	0	0	140,000	160,950	0	120,950	17,000	17,000
401-000-676-125	Transfer In from DPW Fund	0	0	25,000	25,000	0	24,984	0	0
401-000-676-207	Transfer from Police Fund	0	0	0	0	0	5,000	0	0
401-000-682-000	Reimbursement-CDBG	0	0	0	0	0	0	0	0
401-000-683-000	Reimbursements-Other	0	0	0	0	0	0	0	0
401-000-694-000	Miscellaneous Revenue	0	267	0	0	0	0	0	0
401-000-699-202	Interfund Transfer in - Major St	0	0	5,000	5,000	0	0	0	0
401-000-699-203	Interfund Transfer In - Local St	0	0	5,000	5,000	0	0	0	0
401-000-699-248	Interfund Transfer In - DDA	0	0	0	0	0	0	0	0
401-000-699-592	Transfers Water/Sewer	0	0	10,000	10,000	0	0	0	0
Total Department 000:		2	269	185,000	205,950	(7)	150,924	17,000	17,000
Estimated Revenues		2	269	185,000	205,950	(7)	150,924	17,000	17,000
Account Category: Appropriations									
Department: 751 PARKS AND RECREATION									
401-751-801-000	Contractual Services	0	0	0	0	0	0	0	0
401-751-806-000	Engineering	0	0	25,000	45,950	11,815	30,000	35,000	0
Total Department 751:		0	0	25,000	45,950	11,815	30,000	35,000	0
Department: 901 CAPITAL OUTLAY									
401-901-971-000	Capital Outlay - Buildings	0	0	0	0	0	0	17,000	17,000
401-901-972-751	Capital Outlay Parks	890	0	115,000	115,000	0	75,000	118,450	0
401-901-973-000	Capital Outlay - Vehicles	0	0	45,000	45,000	44,984	24,984	0	0
401-901-974-000	Capital Outlay - Equipment	0	0	0	17,275	0	17,275	0	0
401-901-975-000	Capital Outlay-Construction	0	0	0	0	0	0	0	0
Total Department 901:		890	0	160,000	177,275	44,984	117,259	135,450	17,000
Appropriations		890	0	185,000	223,225	56,799	147,259	170,450	17,000
Fund 401 - CAPITAL PROJECTS FUND:									
TOTAL ESTIMATED REVENUES		2	269	185,000	205,950	(7)	150,924	17,000	17,000
TOTAL APPROPRIATIONS		890	0	185,000	223,225	56,799	147,259	170,450	17,000
NET OF REVENUES & APPROPRIATIONS:		(888)	269	0	(17,275)	(56,806)	3,665	(153,450)	0
BEG. FUND BALANCE		3,370	2,482	2,751	2,751	2,751	2,751	6,416	6,416
END FUND BALANCE		2,482	2,751	2,751	(14,524)	(54,055)	6,416	(147,034)	6,416

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 410 SIDEWALK IMPROVEMENT FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
410-000-404-101	DISTRICT 1 SPEC ASSESSMENT	0	0	0	0	13,636	0	0	19,343
410-000-404-102	DISTRICT 2 SPEC ASSESSMENT	0	0	0	0	0	0	0	0
410-000-404-103	DISTRICT 3 SPEC ASSESSMENT	0	0	0	0	0	0	0	0
410-000-664-000	Interest Earnings	0	1	0	0	15	0	0	0
410-000-699-410	TRANSFER IN-GENERAL FUND	0	30,000	0	0	0	0	0	10,461
Total Department 000:		0	30,001	0	0	13,651	0	0	29,804
Estimated Revenues		0	30,001	0	0	13,651	0	0	29,804
Account Category: Appropriations									
Department: 260 GENERAL ACTIVITIES									
410-260-801-000	Contractual Services	0	24,899	0	0	4,482	0	0	7,000
410-260-940-001	DISTRICT 1 SIDEWALK REPAIR	0	0	0	0	0	0	0	0
410-260-940-002	DISTRICT 2 SIDEWALK REPAIR	0	0	0	0	2,100	0	0	22,804
410-260-940-003	DISTRICT 3 SIDEWALK REPAIR	0	0	0	0	0	0	0	0
Total Department 260:		0	24,899	0	0	6,582	0	0	29,804
Appropriations		0	24,899	0	0	6,582	0	0	29,804
Fund 410 - SIDEWALK IMPROVEMENT FUND:									
TOTAL ESTIMATED REVENUES		0	30,001	0	0	13,651	0	0	29,804
TOTAL APPROPRIATIONS		0	24,899	0	0	6,582	0	0	29,804
NET OF REVENUES & APPROPRIATIONS:		0	5,102	0	0	7,069	0	0	0
BEG. FUND BALANCE		0	0	5,102	5,102	5,102	5,102	5,102	5,102
END FUND BALANCE		0	5,102	5,102	5,102	12,171	5,102	5,102	5,102

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 592 WATER AND SEWER FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
592-000-300-003	BONDS PAYABLE -2025 ISSUE	0	3,650,000	0	0	0	0	0	0
592-000-404-002	2024 Sewer Revenue Bonds	0	0	0	0	0	0	0	0
592-000-445-000	Penalties & Interest on Taxes	0	0	0	0	0	0	0	0
592-000-540-001	State Grants -SAW	0	0	0	0	0	0	0	0
592-000-547-000	State Grant - Other	0	0	0	0	0	0	0	0
592-000-620-000	Sewer Penalty Fees	12,771	19,198	15,000	15,000	36,176	48,191	15,450	15,450
592-000-640-000	Capital/Lateral Charges Sewer	0	(8,873)	9,000	9,000	0	0	9,270	9,270
592-000-640-002	Capital/Lateral Charges-Water	8,693	4,675	6,000	6,000	0	0	6,180	6,180
592-000-645-000	Sewer Usage Charges	1,007,698	1,120,118	1,652,458	1,652,458	1,325,894	1,436,240	1,626,308	1,626,308
592-000-645-002	Water Usage Charges	1,162,796	1,325,442	1,498,945	1,498,945	1,230,129	1,315,025	1,333,000	1,333,000
592-000-648-000	Federal Grant Revenue	0	0	0	1,750,000	656,984	1,750,000	0	0
592-000-662-002	Water Penalty Fees	12,029	21,773	21,478	21,478	36,079	48,061	22,122	22,122
592-000-664-000	Sewer Interest Earned	29,303	60,714	30,000	30,000	50,368	58,389	30,900	30,900
592-000-664-002	Water Interest Earned	0	0	0	0	0	0	0	0
592-000-664-003	Promissory Note Interest	15,000	0	0	0	0	0	0	0
592-000-671-999	Appropriation from Fund Balanc	0	0	0	0	0	0	0	0
592-000-673-000	Gain/Loss on Sale of Assets	0	0	0	0	0	0	0	0
592-000-683-000	Reimbursements-Other	0	0	0	0	0	0	0	0
592-000-694-000	Miscellaneous Revenue	22,485	(713)	1,000	1,000	300	133	1,030	1,030
592-000-695-002	Non-Village Water Debt	0	0	0	0	0	0	0	0
592-000-699-101	Interfund Transfer In - General	1,903	0	0	0	0	0	0	0
Total Department 000:		2,272,678	6,192,334	3,233,881	4,983,881	3,335,930	4,656,039	3,044,260	3,044,260
Estimated Revenues		2,272,678	6,192,334	3,233,881	4,983,881	3,335,930	4,656,039	3,044,260	3,044,260
Account Category: Appropriations									
Department: 260 GENERAL ACTIVITIES									
592-260-805-000	Audit Fees	5,922	3,523	7,000	7,000	8,195	8,195	7,210	7,210
592-260-823-001	Municipal Software	0	0	0	0	0	0	0	0
592-260-852-000	Miss Dig	2,334	0	2,000	2,000	0	0	2,060	2,060
592-260-959-000	Financial Administration	121,368	127,436	133,808	133,808	103,692	127,000	137,822	137,822
Total Department 260:		129,624	130,959	142,808	142,808	111,887	135,195	147,092	147,092
Department: 548 SEWER ACTIVITIES									
592-548-701-000	Wages	0	(806)	0	0	0	0	0	0
592-548-715-000	Social Security	0	0	0	0	0	0	0	0
592-548-716-000	Health Insurance- Medical	0	0	0	0	0	0	0	0
592-548-717-000	Life & Disability Insurance	0	0	0	0	0	0	0	0
592-548-718-000	Dental Insurance	0	0	0	0	0	0	0	0
592-548-719-000	Pension	0	0	0	0	0	0	0	0
592-548-721-000	Vision Care	0	0	0	0	0	0	0	0
592-548-722-000	Worker's Comp. Insurance	0	31	34	34	10	0	35	35
592-548-726-000	Supplies	901	781	840	840	0	0	865	865
592-548-801-000	Contract Services	28,316	177,590	504,872	505,872	380,405	505,000	526,106	526,106
592-548-813-000	Legal Service	0	0	0	0	0	0	0	0
592-548-831-000	Sewage Disposal Costs	990,887	991,081	577,778	577,778	446,820	529,082	631,497	631,497
592-548-956-000	Dues & Miscellaneous	0	0	0	0	0	0	0	0
592-548-965-390	TRF OUT-SEWER DEBT FUND	0	0	304,667	0	0	0	0	0
592-548-965-490	TRF OUT SEWER CONTRUCTION FUND	0	0	0	0	0	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 592 WATER AND SEWER FUND									
Account Category: Appropriations									
Department: 548 SEWER ACTIVITIES									
592-548-975-001	Capital Improvements - SAW	0	5,803	5,803	5,803	2,063	7,747	0	0
592-548-992-000	DRAIN BOND PRINCIPAL	0	0	68,129	68,129	69,022	69,022	78,531	78,531
592-548-992-005	2025 BOND PRINCIPAL	0	0	0	105,000	105,000	105,000	130,000	130,000
592-548-995-000	Bond Interest	59,307	113,194	20,527	20,527	23,823	31,735	21,649	21,649
592-548-995-005	2025 BOND INTEREST	0	0	0	198,667	198,666	198,666	163,900	163,900
Total Department 548:		1,079,411	1,287,674	1,482,650	1,482,650	1,225,809	1,446,252	1,552,583	1,552,583
Department: 556 WATER ACTIVITIES									
592-556-701-000	Wages	50,877	19,143	66,266	66,266	2,532	25,000	68,254	68,254
592-556-701-013	Overtime	3,590	297	4,000	4,000	0	0	4,120	4,120
592-556-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
592-556-715-000	Social Security	4,030	5,709	5,289	5,289	4,760	5,531	5,448	5,448
592-556-716-000	Health Insurance- Medical	10,015	11,677	13,860	13,860	11,898	13,072	14,276	14,276
592-556-717-000	Life - Disability Insurance	570	1,021	1,111	1,111	716	792	1,145	1,145
592-556-718-000	Dental Insurance	1,248	1,589	1,596	1,596	1,293	1,479	1,644	1,644
592-556-719-000	Pension	99,417	93,226	92,281	92,281	80,760	92,281	95,049	95,049
592-556-721-000	Vision Care	219	273	274	274	212	242	282	282
592-556-722-000	Worker's Comp. Insurance	3,026	1,337	2,600	2,600	1,886	2,164	2,678	2,678
592-556-726-000	Supplies	5,800	6,355	4,181	4,181	1,327	1,088	4,000	4,000
592-556-741-000	Small Tools	82	145	1,500	1,500	249	0	1,500	1,500
592-556-745-000	Water Purchase -Orion Township	500,035	561,040	534,618	534,618	449,926	534,618	566,695	566,695
592-556-801-000	Contract Services	9,582	18,510	16,000	16,000	14,251	16,000	25,000	25,000
592-556-806-000	Engineering	7,043	7,976	30,000	30,000	1,063	1,415	15,000	15,000
592-556-813-000	Legal Service	1,031	99	160	160	239	319	165	165
592-556-931-000	Equip Repair & Maint - Misc.	2,316	0	3,000	3,000	2,506	155	3,090	3,090
592-556-931-001	Equip Repair & Maint - Hydrant	5,628	6,653	7,500	7,500	1,758	939	7,725	7,725
592-556-931-002	Equip Repair & Maint - Mains	3,266	4,575	5,000	5,000	819	364	5,150	5,150
592-556-931-003	Equip Repair & Maint - Meters	50	915	5,000	5,000	365	5,876	5,150	5,150
592-556-940-000	Equipment Rental	25,515	32,921	28,000	28,000	28,324	32,762	28,840	28,840
592-556-956-000	Dues & Miscellaneous	1,617	2,400	2,800	2,800	0	0	2,884	2,884
592-556-957-000	Education and Training	2,019	1,194	3,000	3,000	495	659	3,090	3,090
592-556-975-000	Capital Improvement	0	84,507	40,000	40,000	59,687	73,922	30,000	30,000
592-556-991-000	Principal Payments - Debt	0	0	0	0	0	0	0	0
592-556-992-001	2003 GO Bond Principal	0	0	0	0	0	0	0	0
592-556-992-002	DRINKING WATER SRF BOND PRINCIPA	0	0	280,000	280,000	0	0	285,000	285,000
592-556-995-000	DRINKING WATER SRF BOND INTEREST	91,815	93,995	88,496	88,496	88,495	88,495	82,900	82,900
592-556-995-001	2003 GO Bond Interest	0	0	0	0	0	0	0	0
Total Department 556:		828,791	955,557	1,236,532	1,236,532	753,561	897,173	1,259,085	1,259,085
Department: 560 DEPRECIATION									
592-560-958-002	Water Depreciation	141,217	141,217	152,250	152,250	152,162	152,250	0	0
592-560-968-000	Sewer Depreciation	128,642	128,642	136,500	136,500	123,587	136,500	0	0
Total Department 560:		269,859	269,859	288,750	288,750	275,749	288,750	0	0
Appropriations		2,307,685	2,644,049	3,150,740	3,150,740	2,367,006	2,767,370	2,958,760	2,958,760
Fund 592 - WATER AND SEWER FUND:									
TOTAL ESTIMATED REVENUES		2,272,678	6,192,334	3,233,881	4,983,881	3,335,930	4,656,039	3,044,260	3,044,260

BUDGET REPORT FOR VILLAGE OF LAKE ORION
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
 INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 592 WATER AND SEWER FUND									
TOTAL APPROPRIATIONS		2,307,685	2,644,049	3,150,740	3,150,740	2,367,006	2,767,370	2,958,760	2,958,760
NET OF REVENUES & APPROPRIATIONS:		(35,007)	3,548,285	83,141	1,833,141	968,924	1,888,669	85,500	85,500
BEG. FUND BALANCE		7,181,312	6,573,866	10,122,154	10,122,154	10,122,154	10,122,154	12,010,823	12,010,823
FUND BALANCE ADJUSTMENTS		(572,441)	0			0			
END FUND BALANCE		6,573,864	10,122,151	10,205,295	11,955,295	11,091,078	12,010,823	12,096,323	12,096,323

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 661 MOTOR POOL-DPW									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
661-000-664-000	Interest Earnings	0	0	0	0	0	0	0	0
661-000-671-999	Appropriation from Fund Balanc	0	0	0	0	0	0	0	0
661-000-676-101	Transfer In from General Fund	0	0	0	0	0	0	0	0
661-000-676-125	Transfer In from DPW Fund	0	0	0	0	0	0	0	25,000
Total Department 000:		0	0	0	0	0	0	0	25,000
Estimated Revenues		0	0	0	0	0	0	0	25,000
Account Category: Appropriations									
Department: 901 CAPITAL OUTLAY									
661-901-975-021	CAPITAL OUTLAY- DPW	0	0	0	0	0	0	0	0
Total Department 901:		0	0	0	0	0	0	0	0
Appropriations		0	0	0	0	0	0	0	0
Fund 661 - MOTOR POOL-DPW:									
TOTAL ESTIMATED REVENUES		0	0	0	0	0	0	0	25,000
TOTAL APPROPRIATIONS		0	0	0	0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		0	0	0	0	0	0	0	25,000
BEG. FUND BALANCE		0	0	0	0	0	0	0	0
END FUND BALANCE		0	0	0	0	0	0	0	25,000

BUDGET REPORT FOR VILLAGE OF LAKE ORION
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
 INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 701 ESCROW									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
701-000-406-000	In Lieu of Taxes	0	0	0	0	0	0	0	0
701-000-664-000	Interest Earnings	0	0	0	0	0	0	0	0
701-000-675-000	Review/Escrow Deposits	1	(10,208)	0	0	477	0	0	0
Total Department 000:		1	(10,208)	0	0	477	0	0	0
Estimated Revenues		1	(10,208)	0	0	477	0	0	0
Account Category: Appropriations									
Department: 000 REVENUE									
701-000-965-101	Transfer Out - General Fund	0	0	0	0	0	0	0	0
Total Department 000:		0	0	0	0	0	0	0	0
Appropriations		0	0	0	0	0	0	0	0
Fund 701 - ESCROW:									
TOTAL ESTIMATED REVENUES		1	(10,208)	0	0	477	0	0	0
TOTAL APPROPRIATIONS		0	0	0	0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		1	(10,208)	0	0	477	0	0	0
BEG. FUND BALANCE		15,683	0	5,475	5,475	5,475	5,475	5,475	5,475
FUND BALANCE ADJUSTMENTS		(15,683)	15,683			0			
END FUND BALANCE		1	5,475	5,475	5,475	5,952	5,475	5,475	5,475

BUDGET REPORT FOR VILLAGE OF LAKE ORION

VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET
INCLUDING POLICE MILLAGE LEVIES

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 737 OPEB TRUST FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
737-000-581-000	Contribution - General Fund (OPE	0	0	0	0	0	0	0	0
737-000-669-000	Investment Gains and Losses	42,304	37,289	0	0	9,549	21,000	0	0
Total Department 000:		42,304	37,289	0	0	9,549	21,000	0	0
Estimated Revenues		42,304	37,289	0	0	9,549	21,000	0	0
Account Category: Appropriations									
Department: 000 REVENUE									
737-000-801-000	Contractual Services	0	0	0	0	0	0	0	0
Total Department 000:		0	0	0	0	0	0	0	0
Appropriations		0	0	0	0	0	0	0	0
Fund 737 - OPEB TRUST FUND:									
TOTAL ESTIMATED REVENUES		42,304	37,289	0	0	9,549	21,000	0	0
TOTAL APPROPRIATIONS		0	0	0	0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		42,304	37,289	0	0	9,549	21,000	0	0
BEG. FUND BALANCE		212,759	255,063	292,352	292,352	292,352	292,352	313,352	313,352
END FUND BALANCE		255,063	292,352	292,352	292,352	301,901	313,352	313,352	313,352
Report Totals:									
TOTAL ESTIMATED REVENUES - ALL FUNDS		6,882,237	11,032,069	8,091,879	9,892,052	7,614,236	9,437,910	8,284,447	8,720,214
TOTAL APPROPRIATIONS - ALL FUNDS		6,374,989	7,224,843	8,062,323	8,275,735	6,080,019	7,492,761	8,560,714	8,520,873
NET OF REVENUES & APPROPRIATIONS:		507,248	3,807,226	29,556	1,616,317	1,534,217	1,945,149	(276,267)	199,341
BEG. FUND BALANCE - ALL FUNDS		9,587,040	9,465,079	13,287,989	13,287,989	13,287,989	13,287,989	15,233,138	15,233,138
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(629,223)	15,683			0			
END FUND BALANCE - ALL FUNDS		9,465,065	13,287,988	13,317,545	14,904,306	14,822,206	15,233,138	14,956,871	15,432,479

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2025

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

Issue	Total Principal Amount	Total Interest Payable	Total Obligation
2010A	\$ 61,029	\$ 5,450	\$ 66,479
2011	105,939	12,352	118,291
2013A	248,446	25,656	274,102
2014A	37,700	6,006	43,706
2015	37,721	7,370	45,091
2015-SAW	37,126	5,292	42,418
2019A	15,340	873	16,213
2019B	3,978	31	4,009
2020A	229,126	52,547	281,673
2017SRF	170,429	31,549	201,978
2017DWRF	4,424,773	691,844	5,116,617
2025 W&S Revenue	3,650,000	1,949,103	5,599,103
	<u>\$ 9,021,607</u>	<u>\$ 2,788,073</u>	<u>\$ 11,809,680</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%	4/1/2026	\$ 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>\$ 61,029</u>	<u>\$ 5,450</u>	<u>\$ 66,479</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2025

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%	10/1/2025	\$ 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>\$ 105,939</u>	<u>\$ 12,352</u>	<u>\$ 118,291</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%	10/1/2025	\$ 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>\$ 248,446</u>	<u>\$ 25,656</u>	<u>\$ 274,102</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2025

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
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>\$ 37,700</u>	<u>\$ 6,006</u>	<u>\$ 43,706</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%	4/1/2026	\$ 3,273.00	\$ 1,242.00	\$ 4,515.00
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>\$ 37,721</u>	<u>\$ 7,370</u>	<u>\$ 45,091</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2025

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%	4/1/2026	\$ 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>\$ 37,126</u>	<u>\$ 5,292</u>	<u>\$ 42,418</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%	4/1/2026	\$ 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>\$ 15,340</u>	<u>\$ 873</u>	<u>\$ 16,213</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2025

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%	4/1/2026	\$ 3,978	\$ 31	\$ 4,009
		<u>\$ 3,978</u>	<u>\$ 31</u>	<u>\$ 4,009</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%	7/1/2025	\$ 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>\$ 229,126</u>	<u>\$ 52,547</u>	<u>\$ 281,673</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2025

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%	10/1/2025	\$ 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>\$ 170,429</u>	<u>\$ 31,549</u>	<u>\$ 201,978</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%	4/1/2026	\$ 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>\$ 4,424,773</u>	<u>\$ 691,844</u>	<u>\$5,116,617</u>

Village of Lake Orion

Schedule of Indebtedness
 Proprietary Funds - Unaudited

June 30, 2025

2025 Water Supply and Sewage Disposal System Revenue Bonds

Date of Issue: January 2025

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
5.00%	4/1/2026	\$ 105,000	\$ 198,666	\$ 303,666
5.00%	4/1/2027	130,000	163,828	293,828
5.00%	4/1/2028	135,000	157,328	292,328
5.00%	4/1/2029	140,000	150,578	290,578
5.00%	4/1/2030	145,000	143,578	288,578
5.00%	4/1/2031	150,000	136,328	286,328
5.00%	4/1/2032	155,000	128,828	283,828
5.00%	4/1/2033	165,000	121,078	286,078
5.00%	4/1/2034	170,000	112,828	282,828
5.00%	4/1/2035	175,000	104,328	279,328
5.00%	4/1/2036	185,000	95,578	280,578
5.00%	4/1/2037	190,000	86,328	276,328
5.00%	4/1/2038	195,000	76,828	271,828
5.00%	4/1/2039	205,000	67,078	272,078
5.00%	4/1/2040	215,000	56,828	271,828
5.00%	4/1/2041	220,000	48,228	268,228
5.00%	4/1/2042	230,000	39,428	269,428
5.00%	4/1/2043	240,000	30,228	270,228
5.00%	4/1/2044	245,000	20,628	265,628
5.00%	4/1/2045	255,000	10,583	265,583
		<u>\$ 3,650,000</u>	<u>\$1,949,103</u>	<u>\$5,599,103</u>

Village of Lake Orion

Schedule of Indebtedness
Governmental Activities - Unaudited

June 30, 2025

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%	4/1/2026	\$ 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>\$ 3,170,000</u>	<u>\$1,107,000</u>	<u>\$4,277,000</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%	4/1/2026	\$ 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>\$ 1,365,000</u>	<u>\$ 680,750</u>	<u>\$2,045,750</u>