

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND								
Department: 000 REVENUE								
101-000-402-000	Current Real Property Taxes	1,189,194	1,261,205	1,457,768	1,393,709	1,377,768	1,539,624	1,513,672
101-000-405-000	Property Tax - Personal	27,780	37,316	0	38,582	39,000	0	0
101-000-406-000	In Lieu of Taxes	37,032	51,621	0	40,716	41,000	0	0
101-000-412-000	Property Tax - DPPT P/Y & C/Y	75	7	0	0	0	0	0
101-000-439-000	State Grant-Adult Use Marijuana	51,933	59,333	50,000	58,452	58,229	50,000	50,000
101-000-441-000	Local Community Stabilization	1,231	0	1,000	1,430	1,430	1,000	1,000
101-000-445-000	Penalties & Interest on Taxes	1,560	3,581	3,000	3,511	4,000	3,000	3,000
101-000-476-000	Business Licenses and Permits	10,000	10,000	10,000	5,000	5,000	5,000	5,000
101-000-574-000	State Grants- State Shared Re	329,849	228,220	330,000	226,836	330,000	330,000	330,000
101-000-576-000	METRO (Act 48) Revenue	11,134	0	10,000	0	10,000	10,000	10,000
101-000-607-000	Fees	7,726	145,210	10,000	17,700	18,000	10,000	10,000
101-000-640-000	Garbage Collection Fees	260,809	149,201	262,495	203,586	262,495	271,719	271,719
101-000-653-000	Park Fees	14,636	10,281	12,000	10,635	12,000	12,000	12,000
101-000-655-000	Boat Dock Pass Fees	12,750	8,850	20,000	9,750	15,000	15,000	15,000
101-000-664-000	Interest Earnings	9,209	12,791	5,000	23,099	25,000	15,000	15,000
101-000-675-000	Donations	27,050	10	0	0	0	0	0
101-000-676-248	Reimbursement - Admin Fee - DD	70,000	58,333	70,000	70,000	70,000	87,550	62,643
101-000-676-592	Reimbursement -Admin Fee - W&S	116,700	101,140	127,470	95,603	127,470	131,295	131,295
101-000-679-000	Reimbursements-Worker's Comp	0	0	0	6,835	6,835	0	0
101-000-682-000	Reimbursement-CDBG	0	49,089	9,000	0	0	9,348	9,348
101-000-683-000	Reimbursements-Other	0	17	0	0	0	0	0
101-000-689-000	Reimburse Insurance Dividends	6,722	5,896	5,000	6,070	6,100	0	0
101-000-694-000	Miscellaneous	8,698	(751)	2,500	12,903	13,000	2,500	2,500
Total Department 000:		2,194,088	2,191,350	2,385,233	2,224,417	2,422,327	2,493,036	2,442,177

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Fund: 101 GENERAL FUND								
Department: 101 VILLAGE COUNCIL								
101-101-701-000	Wages	1,811	1,114	2,500	704	2,500	2,620	2,620
101-101-715-000	Social Security	77	87	192	54	192	201	201
101-101-956-000	Dues & Miscellaneous	113	0	0	0	0	0	0
101-101-957-000	Education & Training	1,091	0	2,100	392	1,000	3,500	3,500
101-101-960-000	Mileage	0	0	700	0	200	700	700
Total Department 101:		(3,092)	(1,201)	(5,492)	(1,150)	(3,892)	(7,021)	(7,021)

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Fund: 101 GENERAL FUND								
Department: 171 VILLAGE MANAGER								
101-171-701-000	Wages	110,752	80,721	95,500	84,493	97,200	101,320	101,320
101-171-715-000	Social Security	8,857	6,683	7,914	7,014	8,044	8,388	8,388
101-171-716-000	Health Insurance- Medical	6,120	4,510	8,404	6,303	8,404	9,245	9,245
101-171-717-000	Life & Disability Insurance	825	833	1,077	967	1,077	1,131	1,131
101-171-718-000	Dental Insurance	345	2	0	0	0	0	0
101-171-719-000	Pension	8,569	11,928	23,875	22,490	23,875	24,830	24,830
101-171-721-000	Vision Care	64	9	0	0	0	0	0
101-171-956-000	Dues & Miscellaneous	1,227	1,105	1,650	1,096	1,100	1,700	1,700
101-171-957-000	Education & Training	805	1,184	4,000	865	1,000	4,000	4,000
101-171-960-000	Mileage	0	4,920	7,944	7,119	7,944	8,335	8,335
101-171-977-000	Capital outlay	0	0	1,000	0	2,000	0	0
Total Department 171:		(137,564)	(111,895)	(151,364)	(130,347)	(150,644)	(158,949)	(158,949)

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Fund: 101 GENERAL FUND								
Department: 215 VILLAGE CLERK								
101-215-701-000	Deputy Clerk/Treasurer	65,823	57,710	65,100	57,526	65,100	67,704	67,704
101-215-715-000	Social Security	5,035	4,415	5,655	4,401	5,655	5,180	5,180
101-215-716-000	Health Insurance- Medical	10,041	5,598	8,820	8,005	8,820	9,518	9,518
101-215-717-000	Life & Disability Insurance	646	305	848	743	848	810	810
101-215-718-000	Dental Insurance	475	265	981	934	981	1,130	1,130
101-215-719-000	Pension	5,555	3,688	6,510	5,494	6,510	6,771	6,771
101-215-721-000	Vision Care	99	55	131	98	131	136	136
101-215-727-000	Supplies	160	377	450	17	450	100	100
101-215-727-001	Election Supplies	0	15,632	0	0	0	0	0
101-215-801-000	Contractual Services	4,811	7,249	25,000	1,521	15,000	26,000	26,000
101-215-900-000	Printing and Publication	1,706	941	4,200	2,634	4,200	4,000	4,000
101-215-956-000	Dues & Miscellaneous	0	84	1,000	589	1,000	1,040	1,040
101-215-957-000	Education & Training	0	0	2,300	1,288	2,300	2,600	2,600
101-215-960-000	Mileage	0	0	700	612	700	700	700
Total Department 215:		(94,351)	(96,319)	(121,695)	(83,862)	(111,695)	(125,689)	(125,689)

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Fund: 101 GENERAL FUND								
Department: 228 Information Technology								
101-228-801-000	Contractual Services	29,636	30,586	96,666	87,509	93,666	45,108	45,108
101-228-931-000	Repair & Maintenance-Equipmen	0	2,535	1,620	0	3,120	4,000	4,000
101-228-957-000	Education & Training	0	0	1,500	0	3,000	5,000	5,000
Total Department 228:		(29,636)	(33,121)	(99,786)	(87,509)	(99,786)	(54,108)	(54,108)

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Fund: 101 GENERAL FUND								
Department: 253 FINANCE TREASURY								
101-253-701-000	Clerk/Treasurer Wages	48,568	55,999	78,225	69,179	78,225	81,354	81,354
101-253-702-000	Wages Part Time	50,235	51,210	63,806	59,023	63,806	66,358	66,358
101-253-715-000	Social Security	7,202	8,201	10,473	9,807	10,473	10,892	10,892
101-253-716-000	Health Insurance- Medical	0	4,500	8,240	6,180	8,240	8,240	8,240
101-253-717-000	Life & Disability Insurance	709	1,052	1,214	1,116	1,214	1,058	1,058
101-253-718-000	Dental Insurance	266	474	1,025	895	1,025	1,125	1,125
101-253-719-000	Pension	0	3,317	7,855	7,252	7,855	8,136	8,136
101-253-721-000	Vision Care	56	98	131	98	131	118	118
101-253-801-000	Contractual Services	9,600	190	8,750	730	8,750	10,000	24,000
101-253-956-000	Dues & Miscellaneous	0	99	500	199	500	200	200
101-253-957-000	Education & Training	295	1,303	3,600	3,451	3,600	3,744	3,744
101-253-960-000	Mileage	0	88	500	344	500	520	520
Total Department 253:		(116,931)	(126,531)	(184,319)	(158,274)	(184,319)	(191,745)	(205,745)

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Fund: 101 GENERAL FUND								
Department: 255 COMMUNITY DEVELOPMENT								
101-255-975-001	Sidewalks	0	0	9,000	0	0	9,348	9,348
101-255-975-004	Meeks Park Bridge Project	105,265	0	0	0	0	0	0
Total Department 255:		(105,265)	0	(9,000)	0	0	(9,348)	(9,348)

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Fund: 101 GENERAL FUND								
Department: 260 GENERAL ACTIVITIES								
101-260-701-000	Wages	42,501	38,567	41,346	28,932	36,000	46,120	46,120
101-260-701-019	COVID 19 PAYROLL	2,360	0	0	0	0	0	0
101-260-702-000	Wages Part Time	13,575	7,429	651	231	2,000	0	0
101-260-715-000	Social Security	4,352	3,389	4,810	2,039	2,907	3,530	3,530
101-260-716-000	Health Insurance- Medical	8,508	8,316	10,375	8,574	10,375	9,546	9,546
101-260-716-001	Health Insurance-Retirees	10,904	9,457	13,728	9,638	13,728	14,277	14,277
101-260-716-002	Retiree Health 115 Trust	10,000	0	10,000	0	10,000	10,000	10,000
101-260-717-000	Life & Disability Insurance	795	601	881	683	881	732	732
101-260-718-000	Dental Insurance	475	436	718	488	718	643	643
101-260-719-000	Pension	89,200	76,797	90,610	79,041	90,610	92,400	92,400
101-260-721-000	Vision Care	99	91	129	98	129	118	118
101-260-722-000	Worker's Comp. Insurance	5,240	1,548	4,371	1,303	2,000	4,500	4,500
101-260-722-001	Workers Comp-Elected/Lifeguar	79	0	104	73	104	100	100
101-260-727-000	Supplies	9,698	5,278	9,149	5,918	7,000	9,515	9,515
101-260-727-019	OFFICE SUPPLIES-COVID	90	0	0	0	0	0	0
101-260-728-000	Cleaning Supplies	1,036	545	1,300	1,203	1,300	1,352	1,352
101-260-729-000	Postage	2,516	2,027	6,200	6,042	7,000	5,408	5,408
101-260-730-000	Copier Lease	6,467	4,592	7,000	5,811	7,000	7,280	7,280
101-260-801-000	Contractual Services	162	228	300	0	300	312	312
101-260-823-000	Website/Software	4,357	4,755	1,000	469	1,000	1,040	1,040
101-260-830-000	Solid Waste Collection	223,559	189,543	262,495	239,857	262,495	272,995	271,719
101-260-851-000	Telephone	8,343	6,664	8,000	6,139	8,000	9,360	9,360
101-260-900-000	Printing and Publication	313	273	500	346	500	520	520
101-260-920-000	Utilities	29,009	20,223	30,000	26,899	30,000	31,200	31,200
101-260-921-000	Municipal Street Lighting	41,399	35,140	52,000	42,078	47,000	43,680	43,680
101-260-930-000	Repair and Maintenance	21,460	12,881	25,875	24,764	25,875	26,910	26,910
101-260-930-001	Building Renovation	0	4,509	60,000	0	60,000	62,400	0
101-260-931-000	Repair & Maintenance-Equipmen	2,630	2,181	2,600	544	2,600	2,704	2,704
101-260-956-000	Dues & Miscellaneous	5,693	11,908	14,000	6,150	7,000	14,560	14,560
101-260-977-000	Capital Outlay	0	1,341	10,700	7,070	10,700	11,128	0
Total Department 260:		(544,820)	(448,719)	(668,842)	(504,390)	(647,222)	(682,330)	(607,526)

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GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND								
Department: 721 PLANNING AND ZONING								
101-721-702-000	Wages Part Time	222	228	1,100	130	500	0	0
101-721-715-000	Social Security	17	17	85	8	39	0	0
101-721-726-000	Supplies	33	48	200	0	100	200	200
101-721-801-000	Contractual Services	940	2,055	2,000	1,395	2,000	1,800	1,800
101-721-829-000	Planner Services	40,923	37,385	47,250	35,513	47,250	39,312	39,312
101-721-832-001	Planner-Other Services	0	1,500	26,000	11,898	26,000	21,320	21,320
101-721-840-000	Planner - Retainer	8,900	8,850	12,000	10,050	12,000	16,392	16,392
101-721-957-000	Education & Training	0	0	4,000	0	4,000	4,000	4,000
Total Department 721:		(51,035)	(50,083)	(92,635)	(58,994)	(91,889)	(83,024)	(83,024)

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Fund: 101 GENERAL FUND								
Department: 751 PARKS AND RECREATION								
101-751-702-001	Overtime Wages	153	0	300	0	300	300	300
101-751-708-000	Wages - Lifeguards	20,860	17,623	22,712	16,802	22,712	33,200	33,200
101-751-715-000	Social Security	1,608	1,348	1,761	1,285	1,761	2,540	2,540
101-751-726-000	Supplies	685	593	2,000	509	2,000	2,000	2,000
101-751-801-000	Contractual Services	2,672	866	3,000	511	1,000	1,500	1,500
101-751-806-000	Engineering	0	0	3,000	0	0	1,500	1,500
101-751-920-000	Utilities	781	1,075	1,200	960	1,200	1,500	1,500
101-751-931-000	Repair/Maint - Equipment	405	359	1,000	525	1,000	1,000	1,000
101-751-932-000	Repair/Maint - Grounds	41,271	5,694	6,000	1,976	6,000	6,000	6,000
101-751-977-000	Capital Outlay	13,943	1,443	7,757	817	0	12,757	12,757
Total Department 751:		(82,378)	(29,001)	(48,730)	(23,385)	(35,973)	(62,297)	(62,297)

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Fund: 101 GENERAL FUND								
Department: 851 INSURANCE AND BONDS								
101-851-911-000	Insurance Coverage	67,872	70,143	74,000	70,277	70,277	73,791	73,791
	Total Department 851:	(67,872)	(70,143)	(74,000)	(70,277)	(70,277)	(73,791)	(73,791)

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Fund: 101 GENERAL FUND								
Department: 880 CONTRACT SERV - LEAGAL/ACCTING/ENGINEER								
101-880-801-000	Contractual Services	150	243	0	0	0	0	0
101-880-805-000	Audit Fees	3,448	4,861	5,100	1,019	1,019	2,000	2,000
101-880-806-000	Engineering	20,515	14,799	10,000	9,316	10,000	10,000	10,000
101-880-811-000	Legal Services - Other	70,599	16,862	40,000	23,258	31,000	40,000	40,000
101-880-812-000	Legal Services - Labor	116	0	5,624	305	500	10,000	10,000
101-880-814-000	OPEB Valuation	3,800	1,200	4,000	4,000	4,000	4,200	4,200
Total Department 880:		(98,628)	(37,965)	(64,724)	(37,898)	(46,519)	(66,200)	(66,200)

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Fund: 101 GENERAL FUND								
Department: 964 TRANSFERS OUT								
101-964-965-125	Transfers DPW	450,000	375,000	450,000	412,500	400,000	430,000	430,000
101-964-965-207	Transfers Police	331,000	343,330	400,000	366,663	564,000	400,000	500,000
101-964-965-401	Transfer to Capital Imp Fund	7,695	0	0	0	0	0	140,000
Total Department 964:		(788,695)	(718,330)	(850,000)	(779,163)	(964,000)	(830,000)	(1,070,000)
Fund 101 - GENERAL FUND:								
TOTAL ESTIMATED REVENUES		2,194,088	2,191,350	2,385,233	2,224,417	2,422,327	2,493,036	2,442,177
TOTAL APPROPRIATIONS		2,120,267	1,723,308	2,370,587	1,935,249	2,406,216	2,344,502	2,523,698
NET OF REVENUES & APPROPRIATIONS:		73,821	468,042	14,646	289,168	16,111	148,534	(81,521)
BEG. FUND BALANCE		791,075	864,896	1,279,025	1,279,025	1,279,025	1,295,136	1,295,136
FUND BALANCE ADJUSTMENTS		0	(41,106)		0			
END FUND BALANCE		864,896	1,291,832	1,293,671	1,568,193	1,295,136	1,443,670	1,213,615

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		Activity	Activity	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED
Fund: 151 CEMETERY TRUST FUND								
Department: 000 REVENUE								
151-000-643-000	Lot Sales	17,400	7,700	17,000	12,490	15,327	16,000	16,000
151-000-664-000	Interest Earned	1,351	1,560	1,000	3,356	3,690	2,500	2,500
151-000-664-001	Interest - Interfund Advances	3,665	3,253	0	2,829	0	0	0
151-000-694-000	Miscellaneous	10,164	0	0	0	0	0	0
Total Department 000:		32,580	12,513	18,000	18,675	19,017	18,500	18,500

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Fund: 151 CEMETERY TRUST FUND								
Department: 276 CEMETERY								
151-276-965-125	Transfer to DPW Fund	5,000	4,375	5,000	4,583	4,710	0	0
151-276-977-000	Capital Outlay	0	60,000	40,000	39,034	0	0	0
Total Department 276:		(5,000)	(64,375)	(45,000)	(43,617)	(4,710)	0	0
Fund 151 - CEMETERY TRUST FUND:								
TOTAL ESTIMATED REVENUES		32,580	12,513	18,000	18,675	19,017	18,500	18,500
TOTAL APPROPRIATIONS		5,000	64,375	45,000	43,617	4,710	0	0
NET OF REVENUES & APPROPRIATIONS:		27,580	(51,862)	(27,000)	(24,942)	14,307	18,500	18,500
BEG. FUND BALANCE		339,618	367,198	321,539	321,539	321,539	335,846	335,846
END FUND BALANCE		367,198	315,336	294,539	296,597	335,846	354,346	354,346

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Fund: 202 MAJOR STREET FUND								
Department: 000 REVENUE								
202-000-546-000	State Grant - Highway and Str	232,130	161,909	239,294	189,560	239,294	241,830	241,830
202-000-664-000	Interest Earnings	2,793	5,106	2,000	11,248	0	7,000	7,000
202-000-683-000	Reimbursements-Other	0	0	7,875	0	0	0	0
202-000-694-000	Miscellaneous	0	0	0	20,422	20,422	10,000	10,000
Total Department 000:		234,923	167,015	249,169	221,230	259,716	258,830	258,830

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND								
Department: 260 GENERAL ACTIVITIES								
202-260-722-000	Worker's Comp. Insurance	789	1,261	1,774	1,774	1,500	1,550	1,550
202-260-801-000	Contractual Services	0	5,356	10,000	7,408	10,000	10,000	10,000
202-260-805-000	Audit Fees	866	559	880	313	313	1,000	1,000
202-260-965-203	Transfer Out - Local Streets	70,000	56,667	78,000	62,333	78,000	75,000	75,000
Total Department 260:		(71,655)	(63,843)	(90,654)	(71,828)	(89,813)	(87,550)	(87,550)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND								
Department: 463	ROUTINE MAINTENANCE							
202-463-701-000	Wages	8,088	12,052	13,626	12,470	13,626	14,171	14,171
202-463-701-013	Overtime	433	566	1,005	505	1,000	1,201	1,201
202-463-715-000	Social Security	652	965	1,130	993	1,130	1,243	1,243
202-463-716-000	Health Insurance- Medical	2,042	3,091	3,200	3,594	3,200	3,520	3,520
202-463-717-000	Life & Disability Insurance	127	153	316	204	200	182	182
202-463-718-000	Dental Insurance	201	305	420	321	420	400	400
202-463-719-000	Pension	2,132	2,391	2,965	2,657	2,365	2,365	2,365
202-463-721-000	Vision Care	37	54	75	55	75	75	75
202-463-726-000	Supplies	536	1,059	1,400	178	2,000	2,000	2,000
202-463-801-000	Contractual Services	0	8,205	28,450	27,768	28,450	28,000	28,000
202-463-940-000	Equipment Rental	14,615	13,141	15,000	8,520	14,000	15,000	15,000
Total Department 463:		(28,863)	(41,982)	(67,587)	(57,265)	(66,466)	(68,157)	(68,157)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND								
Department: 474	TRAFFIC SERVICES							
202-474-701-000	Wages	908	328	2,839	1,157	2,839	2,952	2,952
202-474-701-013	OVERTIME	0	0	315	0	315	327	327
202-474-715-000	Social Security	69	25	244	89	244	244	244
202-474-716-000	Health Insurance- Medical	120	79	1,050	183	500	500	500
202-474-717-000	Life & Disability Insurance	9	3	63	11	70	70	70
202-474-718-000	Dental Insurance	23	8	210	15	100	100	100
202-474-719-000	Pension	798	897	844	996	844	844	844
202-474-721-000	Vision Care	4	1	21	3	10	10	10
202-474-726-000	Supplies	2,090	1,467	6,000	1,121	6,000	6,000	6,000
202-474-801-000	Contractual Services	1,761	1,516	5,250	3,691	5,250	15,000	15,000
202-474-940-000	Equipment Rental	179	189	2,625	175	2,625	2,625	2,625
Total Department 474:		(5,961)	(4,513)	(19,461)	(7,441)	(18,797)	(28,672)	(28,672)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND								
Department: 478	WINTER MAINTENANCE							
202-478-701-000	Wages	4,081	3,337	6,813	5,802	6,813	7,085	7,085
202-478-701-013	Overtime	2,284	1,669	6,615	3,342	6,615	6,879	6,879
202-478-715-000	Social Security	487	383	1,043	700	1,050	1,050	1,050
202-478-716-000	Health Insurance- Medical	1,375	479	2,100	1,224	2,100	2,100	2,100
202-478-717-000	Life & Disability Insurance	63	36	131	86	130	130	130
202-478-718-000	Dental Insurance	122	86	315	167	300	300	300
202-478-719-000	Pension	4,269	4,782	5,000	5,314	5,000	5,000	5,000
202-478-721-000	Vision Care	22	15	39	29	40	40	40
202-478-726-000	Supplies	13,071	6,296	13,230	9,697	13,200	13,200	13,200
202-478-940-000	Equipment Rental	6,898	4,114	6,615	11,958	6,615	6,615	6,615
202-478-977-000	Capital Outlay	0	29,352	16,820	0	0	5,000	5,000
Total Department 478:		(32,672)	(50,549)	(58,721)	(38,319)	(41,863)	(47,399)	(47,399)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND								
Department: 875 CONSTRUCTION								
202-875-806-000	Engineering	0	0	3,308	0	3,308	4,000	4,000
	Total Department 875:	0	0	(3,308)	0	(3,308)	(4,000)	(4,000)
Fund 202 - MAJOR STREET FUND:								
	TOTAL ESTIMATED REVENUES	234,923	167,015	249,169	221,230	259,716	258,830	258,830
	TOTAL APPROPRIATIONS	139,151	160,887	239,731	174,853	220,247	235,778	235,778
	NET OF REVENUES & APPROPRIATIONS:	95,772	6,128	9,438	46,377	39,469	23,052	23,052
	BEG. FUND BALANCE	388,859	484,628	543,873	543,873	543,873	583,342	583,342
	FUND BALANCE ADJUSTMENTS	0	2		0			
	END FUND BALANCE	484,631	490,758	553,311	590,250	583,342	606,394	606,394

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND								
Department: 000 REVENUE								
203-000-546-000	State Grant - Highway and Str	100,970	70,482	104,169	82,560	104,169	103,642	103,642
203-000-664-000	Interest Earnings	614	748	400	1,545	1,200	1,000	1,000
203-000-683-000	Reimbursements-Other	0	0	20,422	0	0	0	0
203-000-694-000	Miscellaneous	0	11,157	5,300	2,915	0	0	0
203-000-699-202	Interfund Transfer in - Major	70,000	56,667	78,000	62,333	78,000	75,000	75,000
Total Department 000:		171,584	139,054	208,291	149,353	183,369	179,642	179,642

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND								
Department: 260 GENERAL ACTIVITIES								
203-260-722-000	Worker's Comp. Insurance	1,113	1,261	1,783	1,774	1,345	1,345	1,345
203-260-801-000	Contractual Services	0	1,253	20,500	6,111	16,000	10,000	10,000
203-260-805-000	Audit Fees	866	459	541	241	389	389	389
Total Department 260:		(1,979)	(2,973)	(22,824)	(8,126)	(17,734)	(11,734)	(11,734)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND								
Department: 463	ROUTINE MAINTENANCE							
203-463-701-000	Wages	29,099	23,082	33,000	24,418	33,000	34,320	34,320
203-463-701-013	OVERTIME	2,310	750	6,064	797	3,000	3,000	3,000
203-463-715-000	Social Security	2,403	1,823	3,915	1,929	1,868	2,700	2,700
203-463-716-000	Health Insurance- Medical	6,766	6,195	8,085	5,845	5,852	7,000	7,000
203-463-717-000	Life & Disability Insurance	388	294	735	493	581	581	581
203-463-718-000	Dental Insurance	810	518	1,544	505	506	600	600
203-463-719-000	Pension	4,002	4,483	4,454	4,982	5,758	5,758	5,758
203-463-721-000	Vision Care	145	93	287	89	89	89	89
203-463-726-000	Supplies	605	581	1,300	636	1,027	1,027	1,027
203-463-801-000	Contractual Services	5,479	10,250	9,000	7,295	9,000	9,000	9,000
203-463-806-000	Engineering	0	150	0	0	0	0	0
203-463-940-000	Equipment Rental	26,350	21,416	20,000	21,880	17,543	17,543	17,543
Total Department 463:		(78,357)	(69,635)	(88,384)	(68,869)	(78,224)	(81,618)	(81,618)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND								
Department: 474	TRAFFIC SERVICES							
203-474-701-000	Wages	944	680	5,408	1,698	5,000	5,000	5,000
203-474-701-013	Overtime	54	32	315	0	200	200	200
203-474-715-000	Social Security	76	55	439	130	43	43	43
203-474-716-000	Health Insurance- Medical	153	101	551	419	25	25	25
203-474-717-000	Life & Disability Insurance	11	3	66	22	10	40	40
203-474-718-000	Dental Insurance	13	6	110	33	12	25	25
203-474-719-000	Pension	1,066	1,196	1,861	1,329	1,536	1,536	1,536
203-474-721-000	Vision Care	2	1	17	6	2	2	2
203-474-726-000	Supplies	4,348	1,781	4,613	2,247	5,513	4,000	4,000
203-474-940-000	Equipment Rental	1,557	281	2,867	312	2,867	2,867	2,867
Total Department 474:		(8,224)	(4,136)	(16,247)	(6,196)	(15,208)	(13,738)	(13,738)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND								
Department: 478	WINTER MAINTENANCE							
203-478-701-000	Wages	14,819	8,316	14,763	7,585	8,984	15,354	15,354
203-478-701-013	Overtime	4,213	3,205	8,820	6,612	8,820	9,172	9,172
203-478-715-000	Social Security	1,456	881	1,651	1,086	1,651	1,600	1,600
203-478-716-000	Health Insurance- Medical	2,127	1,157	4,620	1,661	2,515	2,515	2,515
203-478-717-000	Life & Disability Insurance	138	66	243	127	190	190	190
203-478-718-000	Dental Insurance	234	126	331	194	293	293	293
203-478-719-000	Pension	5,070	5,679	6,095	6,311	6,800	6,800	6,800
203-478-721-000	Vision Care	42	23	66	34	51	51	51
203-478-726-000	Supplies	13,234	8,457	13,500	11,333	5,131	5,131	5,131
203-478-940-000	Equipment Rental	21,311	9,378	9,000	19,366	14,182	14,182	14,182
203-478-977-000	Capital Outlay	0	5,000	0	0	0	0	0
Total Department 478:		(62,644)	(42,288)	(59,089)	(54,309)	(48,617)	(55,288)	(55,288)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND								
Department: 875 CONSTRUCTION								
203-875-726-000	Supplies	0	0	0	8	13	13	13
203-875-977-000	Capital Outlay	0	0	100,000	99,287	99,006	5,000	5,000
Total Department 875:		0	0	(100,000)	(99,295)	(99,019)	(5,013)	(5,013)
Fund 203 - LOCAL STREET FUND:								
TOTAL ESTIMATED REVENUES		171,584	139,054	208,291	149,353	183,369	179,642	179,642
TOTAL APPROPRIATIONS		151,204	119,032	286,544	236,795	258,802	167,391	167,391
NET OF REVENUES & APPROPRIATIONS:		20,380	20,022	(78,253)	(87,442)	(75,433)	12,251	12,251
BEG. FUND BALANCE		63,125	83,507	131,953	131,953	131,953	56,520	56,520
FUND BALANCE ADJUSTMENTS		0	(1)		0			
END FUND BALANCE		83,505	103,528	53,700	44,511	56,520	68,771	68,771

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 207 POLICE FUND								
Department: 000 REVENUE								
207-000-404-001	Property Tax - Police Millage	332,231	387,027	421,967	409,522	421,967	443,000	440,439
207-000-451-000	Liquor License Fees	8,554	8,884	9,000	7,153	7,153	7,500	7,500
207-000-480-000	Services Provided - DDA	101,000	87,533	101,000	60,000	101,000	124,000	103,000
207-000-528-001	MCOLES ACADEMY GRANT	0	0	40,000	40,000	40,000	0	0
207-000-541-000	PA 302/32 MJTC Fund	1,116	1,614	1,000	1,320	1,320	1,500	1,500
207-000-564-100	PA 302 - Training	0	0	1,000	0	0	0	0
207-000-565-000	CPE LAW ENFORCEMENT	0	0	4,000	4,000	4,000	4,500	4,500
207-000-661-000	Parking Fines	1,445	2,571	0	60	0	3,000	3,000
207-000-662-000	Court Penal Fines	48,025	28,070	50,000	27,566	30,000	50,000	50,000
207-000-664-000	Interest Earnings	3,634	4,293	1,650	9,210	9,210	7,800	7,800
207-000-673-000	Gain/Loss on Sale of Assets	0	0	0	0	0	50,000	50,000
207-000-674-101	Transfer from General Fund	331,000	343,330	400,000	366,663	564,000	400,000	500,000
207-000-683-000	Reimbursements-Other	291	7,325	2,500	0	0	0	0
207-000-684-000	Reimburse - OUIL	4,359	0	4,000	0	0	0	0
207-000-694-000	Miscellaneous Revenue	6,748	3,340	7,300	5,703	5,703	6,000	6,000
207-000-694-001	DRIVING WHILE LIC SUSPENDED	1,883	150	200	175	175	200	200
207-000-694-002	POLICE FOIA FEE	0	0	0	75	150	1,000	1,000
207-000-694-003	CONTRACT OT REIMBURSEMENT	0	0	0	745	745	5,000	5,000
Total Department 000:		840,286	874,137	1,043,617	932,192	1,185,423	1,103,500	1,179,939

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 207 POLICE FUND								
Department: 301	POLICE/SHERIFF/CONSTABLE							
207-301-701-000	Police Chief Wages	99,426	69,164	86,775	73,991	85,075	94,000	94,000
207-301-701-001	Wages Full time	240,763	107,186	244,241	212,012	243,691	340,000	340,000
207-301-701-013	FT Overtime	13,641	40,761	62,124	57,508	61,124	20,000	20,000
207-301-702-000	Wages Part Time	58,215	13,209	47,000	32,354	41,000	50,000	50,000
207-301-702-001	PT Overtime Wages	6,872	2,647	11,000	11,284	13,500	10,000	10,000
207-301-702-002	Wages Part Time Clerk	4,429	3,763	2,785	1,683	2,500	2,500	2,500
207-301-702-013	WAGES PART-TIME CLERK OVERTIME	0	2,393	500	73	200	200	200
207-301-703-000	Wages - Full-time Clerk	43,825	37,893	40,000	35,190	40,000	43,000	43,000
207-301-703-001	Overtime Clerk FT	47	218	500	71	250	1,000	1,000
207-301-709-000	Wages - Marine Unit	133	1,220	3,650	0	3,650	5,000	5,000
207-301-709-013	Marine Unit-Overtime	1,101	0	300	110	300	0	0
207-301-711-000	Wages - CMV Enforcement	760	381	0	0	0	0	0
207-301-712-000	Wages - Ordinance Enforcement	27,827	30,876	35,927	29,889	35,227	69,500	69,500
207-301-712-001	Overtime Code Enforcement	76	0	4,100	3,492	4,100	2,500	2,500
207-301-712-013	Overtime	0	923	0	0	0	0	0
207-301-713-000	WAGES-ACADEMY	0	0	29,000	25,440	29,000	0	0
207-301-713-001	CONTRACT OVERTIME	0	0	0	0	0	5,000	5,000
207-301-715-000	Social Security	37,014	23,511	43,938	36,957	43,000	44,000	44,000
207-301-716-000	Health Insurance- Medical	66,409	28,049	40,469	32,909	42,979	76,800	76,800
207-301-716-001	Health Insurance - Retired	12,151	23,911	32,000	29,377	37,500	26,220	26,220
207-301-717-000	Life & Disability Insurance	4,473	2,349	5,000	4,762	5,400	6,000	6,000
207-301-718-000	Dental Insurance	7,163	2,557	3,560	3,192	3,400	3,900	3,900
207-301-719-000	Pension	83,237	63,526	80,219	75,332	85,000	85,000	85,000
207-301-721-000	Vision Care	987	444	500	458	500	600	600
207-301-722-000	Worker's Comp Insurance	3,239	5,464	6,309	6,308	6,309	6,400	6,400
207-301-727-000	Office Supplies	1,029	783	2,500	703	2,500	2,000	2,000
207-301-730-000	Copier Lease	1,536	1,699	2,805	2,223	2,700	3,000	3,000
207-301-740-000	Operating Supplies	9,550	2,320	7,181	3,029	6,000	8,000	8,000
207-301-742-000	Shooting Program	4,900	175	6,000	5,736	6,000	3,350	3,350
207-301-743-000	Bullet Proof Vests	1,320	0	8,000	7,754	7,754	2,500	2,500
207-301-801-000	Contractual Services	8,381	133,117	91,650	68,175	91,650	35,000	35,000
207-301-802-000	Attorney Fees - Prosecutions	63,091	42,161	50,000	42,488	50,000	50,000	50,000
207-301-804-000	County Dispatch Contract	49,899	31,087	46,689	38,525	46,458	47,500	47,500
207-301-805-000	Audit Fees	0	0	1,350	1,350	1,350	1,418	1,418
207-301-807-000	Clemis Service Fees	11,495	10,238	11,600	9,714	11,600	12,500	12,500
207-301-820-000	Uniform Purchases	2,639	3,006	5,000	4,527	4,502	6,000	6,000
207-301-821-000	Uniform Cleaning	259	0	1,000	686	1,500	1,250	1,250
207-301-851-000	Telephone	9,793	8,087	10,500	7,521	8,200	9,500	9,500
207-301-863-000	Travel Expense	0	84	9,100	8,851	8,112	4,000	4,000
207-301-865-000	Gasoline & Oil	13,202	5,365	10,000	7,010	9,000	10,500	10,500
207-301-930-000	Repair and Maintenance	504	7,801	8,266	1,897	5,000	5,000	5,000
207-301-930-003	Repair and Maintenance/Waterc	28	383	1,609	1,608	1,609	1,500	1,500
207-301-931-000	Repair & Maint - Equipment	2,211	880	5,000	900	4,000	3,000	3,000
207-301-932-000	Repair & Maint - Vehicles	6,802	701	16,000	3,437	10,000	8,500	8,500
207-301-932-001	EQUIPMENT ACADEMY	0	0	1,200	0	1,200	0	0
207-301-933-000	Vehicle Changeover	16,519	0	0	0	0	0	0
207-301-935-000	Vehicle Capital Outlay	0	0	56,000	51,041	56,000	35,000	35,000
207-301-940-000	Equipment Rental	0	0	1,000	0	1,000	0	0
207-301-956-000	Dues & Miscellaneous	832	1,049	1,200	981	1,000	1,200	1,200
207-301-957-000	Education & Training	1,950	2,719	3,900	3,184	3,500	8,000	8,000

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 207 POLICE FUND								
Department: 301 POLICE/SHERIFF/CONSTABLE								
207-301-957-001	TRAINING ACADEMY	0	0	10,000	10,000	10,000	0	0
207-301-957-002	CPE TRAINING	0	0	4,000	1,529	4,000	4,500	4,500
207-301-965-231	Transfer to Parking Fund	12,000	0	12,250	12,250	12,250	0	0
207-301-977-000	Capital Outlay	33,644	0	25,523	25,480	25,523	25,000	25,000
Total Department 301:		(963,372)	(712,100)	(1,189,220)	(992,991)	(1,176,113)	(1,179,838)	(1,179,838)
Fund 207 - POLICE FUND:								
TOTAL ESTIMATED REVENUES		840,286	874,137	1,043,617	932,192	1,185,423	1,103,500	1,179,939
TOTAL APPROPRIATIONS		963,372	712,100	1,189,220	992,991	1,176,113	1,179,838	1,179,838
NET OF REVENUES & APPROPRIATIONS:		(123,086)	162,037	(145,603)	(60,799)	9,310	(76,338)	101
BEG. FUND BALANCE		440,604	317,519	231,235	231,235	231,235	240,545	240,545
END FUND BALANCE		317,518	479,556	85,632	170,436	240,545	164,207	240,646

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 225 DEPT OF PUBLIC WORKS FUND								
Department: 000 REVENUE								
225-000-580-000	Services Provided-DDA Admin/S	55,000	46,667	52,000	47,300	52,000	27,211	27,210
225-000-603-000	Equipment Rental	98,011	67,654	82,690	91,939	88,000	88,000	88,000
225-000-634-000	Cemetery Open/Close	23,584	12,134	20,000	21,136	22,000	22,000	22,000
225-000-636-000	Cemetery Foundations	6,258	2,680	5,500	6,333	5,500	6,000	6,000
225-000-664-000	Interest Income	545	480	315	1,003	700	700	700
225-000-671-999	Appropriation from Fund Balan	0	0	0	0	0	21,000	0
225-000-673-000	Gain/Loss on Sale of Assets	0	0	0	0	0	8,000	8,000
225-000-676-101	Transfer In from General Fund	450,000	375,000	450,000	412,500	400,000	430,000	430,000
225-000-694-000	Miscellaneous	10,733	3,650	9,000	2,032	2,171	10,000	10,000
225-000-699-711	Transfers In	5,000	4,375	5,000	4,583	4,710	2,000	2,000
Total Department 000:		649,131	512,640	624,505	586,826	575,081	614,911	593,910

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23	23-24	24-25	24-25	24-25	25-26	25-26
		Activity	Activity	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED
Fund: 225 DEPT OF PUBLIC WORKS FUND								
Department: 276 CEMETERY								
225-276-701-001	Wages	44,021	32,677	45,423	36,047	36,986	47,240	47,240
225-276-701-013	Overtime	1,592	1,779	2,266	1,293	1,509	2,356	2,356
225-276-715-000	Social Security	3,489	2,636	5,343	2,857	5,343	5,556	5,556
225-276-716-000	Health Insurance- Medical	10,122	7,959	11,897	6,610	11,897	13,087	13,087
225-276-717-000	Life & Disability Insurance	514	441	1,136	639	1,136	1,140	1,140
225-276-718-000	Dental Insurance	934	727	1,082	767	1,082	1,082	1,082
225-276-721-000	Vision Care	166	133	184	134	184	199	199
225-276-740-000	Operating Supplies	3,133	772	3,245	1,937	3,245	2,500	2,500
225-276-748-000	Foundations	30	0	1,541	1,048	600	600	600
225-276-801-000	Contractual Services	520	0	600	502	500	500	500
225-276-920-000	Utilities	619	507	1,000	845	1,000	1,000	1,000
225-276-930-000	Repair and Maintenance	7,195	3,001	6,180	2,371	5,000	5,000	5,000
225-276-956-000	Dues & Miscellaneous	0	0	108	0	0	0	0
225-276-985-000	Land Improvement	3,466	1,386	3,226	1,109	3,500	3,500	3,500
Total Department 276:		(75,801)	(52,018)	(83,231)	(56,159)	(71,982)	(83,760)	(83,760)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 225 DEPT OF PUBLIC WORKS FUND								
Department: 441 DEPARTMENT OF PUBLIC WORKS								
225-441-701-000	DPW DIRECTOR WAGES	34,648	36,165	35,000	45,395	42,000	42,000	42,000
225-441-701-001	Wages	107,066	88,837	105,000	100,397	105,000	109,200	109,200
225-441-701-013	Overtime	2,955	2,728	5,408	2,239	5,408	5,625	5,625
225-441-701-019	COVID 19 PAYROLL	3,197	0	0	0	0	0	0
225-441-702-003	Wages-Parks	29,701	22,610	35,203	19,700	35,203	35,200	35,200
225-441-702-013	Overtime	540	608	2,758	580	615	1,000	1,000
225-441-715-000	Social Security	12,999	11,548	13,828	12,876	15,839	15,211	15,211
225-441-716-000	Health Insurance- Medical	35,521	41,624	50,016	44,062	40,016	44,017	44,017
225-441-716-001	Health Insurance-Retirees	44,566	36,785	48,301	32,455	40,000	40,000	40,000
225-441-717-000	Life - Disability Insurance	1,406	1,881	2,696	2,755	3,654	3,654	3,654
225-441-718-000	Dental Insurance	2,649	3,639	5,516	3,594	4,470	4,470	4,470
225-441-719-000	Pension	54,788	36,524	57,000	36,566	57,000	55,000	55,000
225-441-721-000	Vision Care	470	654	595	623	595	650	650
225-441-722-000	Worker's Comp. Insurance	1,432	378	3,028	1,306	3,028	3,028	3,028
225-441-740-000	Operating Supplies	7,133	5,260	8,000	5,617	8,000	8,000	8,000
225-441-741-000	Small Tools	2,369	3,603	4,500	2,090	4,500	4,500	4,500
225-441-801-000	Contractual Services	32,951	6,813	9,100	6,669	9,100	9,000	9,000
225-441-805-000	Audit Fees	0	0	900	876	876	900	900
225-441-820-000	Uniform Purchase	4,687	2,754	6,000	3,189	7,000	7,000	7,000
225-441-821-000	Uniform Cleaning	4,586	3,991	5,975	5,050	4,975	4,975	4,975
225-441-851-000	Telephone	7,109	4,614	6,800	6,409	6,800	6,800	6,800
225-441-865-000	Gasoline & Oil	22,118	14,443	23,793	12,988	23,739	24,452	24,452
225-441-920-000	Utilities	12,288	9,373	11,000	10,833	8,963	11,000	11,000
225-441-930-000	Repair & Maint-Building	7,245	1,585	6,000	4,093	10,000	10,000	10,000
225-441-931-000	Repair & Maint-Equip	11,990	4,534	6,000	5,966	6,000	6,000	6,000
225-441-932-000	Repair & Maint - Vehicles	10,883	11,325	22,000	19,927	18,000	20,000	20,000
225-441-940-000	Equipment Rental	0	0	500	0	0	0	0
225-441-956-000	Dues & Miscellaneous	566	706	1,200	706	1,200	1,200	1,200
225-441-957-000	Education & Training	3,141	3,729	5,000	1,795	5,000	5,000	5,000
225-441-977-000	Capital Outlay	58,453	0	0	0	0	25,000	25,000
225-441-995-003	Interest Expense - Interfund	3,665	3,253	4,218	2,829	4,218	4,000	4,000
Total Department 441:		(521,122)	(359,964)	(485,335)	(391,585)	(471,199)	(506,882)	(506,882)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 225 DEPT OF PUBLIC WORKS FUND								
Department: 443	PHASE II STORMWATER							
225-443-701-001	Wages	8,906	6,218	5,791	5,504	5,338	6,022	6,022
225-443-701-013	Overtime	0	164	300	0	300	300	300
225-443-715-000	Social Security	681	488	521	421	408	408	408
225-443-716-000	Health Insurance- Medical	2,242	1,733	1,800	1,080	1,800	1,800	1,800
225-443-717-000	Life & Disability Insurance	93	84	165	103	111	111	111
225-443-718-000	Dental Insurance	223	152	200	161	200	200	200
225-443-721-000	Vision Care	39	28	135	27	100	100	100
225-443-740-000	Operating Supplies	0	0	500	338	500	500	500
225-443-801-000	Contractual Services	5,428	6,649	8,275	5,724	5,275	5,275	5,275
225-443-930-000	Repair and Maintenance	12,290	15,067	9,625	3,395	8,000	8,000	8,000
225-443-955-000	DEQ Permit Fees	0	0	500	0	1,020	1,020	1,020
225-443-956-000	Dues & Misc.	0	0	500	0	500	500	500
225-443-977-000	Capital Outlay	0	0	0	0	0	0	5,000
Total Department 443:		(29,902)	(30,583)	(28,312)	(16,753)	(23,552)	(24,236)	(29,236)
Fund 225 - DEPT OF PUBLIC WORKS FUND:								
TOTAL ESTIMATED REVENUES		649,131	512,640	624,505	586,826	575,081	614,911	593,910
TOTAL APPROPRIATIONS		626,825	442,565	596,878	464,497	566,733	614,878	619,878
NET OF REVENUES & APPROPRIATIONS:		22,306	70,075	27,627	122,329	8,348	33	(25,968)
BEG. FUND BALANCE		29,945	52,251	122,437	122,437	122,437	130,785	130,785
FUND BALANCE ADJUSTMENTS		0	1		0			
END FUND BALANCE		52,251	122,327	150,064	244,766	130,785	130,818	104,817

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GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 231 PARKING METER/SYSTEM FUND								
Department: 000 REVENUE								
231-000-661-000	Parking Fines Revenue	585	28	5,000	1,935	3,000	0	0
231-000-664-000	Interest Earnings	5	19	0	9	0	0	0
231-000-674-207	Transfer From Police Fund	12,000	0	12,250	12,250	12,250	0	0
Total Department 000:		12,590	47	17,250	14,194	15,250	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 231 PARKING METER/SYSTEM FUND								
Department: 333 PARKING								
231-333-702-000	Wages Part Time	8,856	3,832	6,825	3,116	6,825	0	0
231-333-715-000	Social Security	677	293	523	238	166	0	0
231-333-717-000	Life & Disability Insurance	59	17	200	22	22	0	0
231-333-722-000	Worker's Comp. Insurance	73	210	250	144	144	0	0
231-333-727-000	Supplies	0	0	600	0	0	0	0
231-333-740-000	Operating Supplies	0	0	600	0	0	0	0
231-333-820-000	Uniform Purchase	0	0	500	0	0	450	0
231-333-851-000	Telephone	428	401	500	490	0	1,000	0
Total Department 333:		(10,093)	(4,753)	(9,998)	(4,010)	(7,157)	(1,450)	0
Fund 231 - PARKING METER/SYSTEM FUND:								
TOTAL ESTIMATED REVENUES		12,590	47	17,250	14,194	15,250	0	0
TOTAL APPROPRIATIONS		10,093	4,753	9,998	4,010	7,157	1,450	0
NET OF REVENUES & APPROPRIATIONS:		2,497	(4,706)	7,252	10,184	8,093	(1,450)	0
BEG. FUND BALANCE		1,420	3,916	3,606	3,606	3,606	11,699	11,699
FUND BALANCE ADJUSTMENTS		0	5		0			
END FUND BALANCE		3,917	(785)	10,858	13,790	11,699	10,249	11,699

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 390 SEWER DEBT SERVICE FUND								
Department: 000 REVENUE								
390-000-699-592	Transfers In	0	0	0	0	0	304,667	304,667
Total Department 000:		0	0	0	0	0	304,667	304,667

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 390 SEWER DEBT SERVICE FUND								
Department: 548 SEWER ACTIVITIES								
390-548-801-000	Contractual Services	0	0	0	0	0	1,000	1,000
390-548-992-000	Bond Principal	0	0	0	0	0	105,000	105,000
390-548-995-000	DRAIN BOND INTEREST	0	0	0	0	0	198,667	198,667
Total Department 548:		0	0	0	0	0	(304,667)	(304,667)
Fund 390 - SEWER DEBT SERVICE FUND:								
TOTAL ESTIMATED REVENUES		0	0	0	0	0	304,667	304,667
TOTAL APPROPRIATIONS		0	0	0	0	0	304,667	304,667
NET OF REVENUES & APPROPRIATIONS:		0	0	0	0	0	0	0
BEG. FUND BALANCE		0	0	0	0	0	0	0
END FUND BALANCE		0	0	0	0	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 401 CAPITAL PROJECTS FUND								
Department: 000 REVENUE								
401-000-664-000	Interest Earnings	39	2	0	1	2	0	0
401-000-676-101	Transfer In from General Fund	7,695	0	0	0	0	0	140,000
401-000-676-125	Transfer In from DPW Fund	0	0	0	0	0	25,000	25,000
401-000-694-000	Miscellaneous Revenue	0	0	0	267	431	0	0
401-000-699-202	Interfund Transfer in - Major	0	0	0	0	0	5,000	5,000
401-000-699-203	Interfund Transfer In - Local	0	0	0	0	0	5,000	5,000
401-000-699-592	Transfers Water/Sewer	0	0	0	0	0	10,000	10,000
Total Department 000:		7,734	2	0	268	433	45,000	185,000

BUDGET REPORT FOR VILLAGE OF LAKE ORION

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GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 401 CAPITAL PROJECTS FUND								
Department: 751 PARKS AND RECREATION								
401-751-806-000	Engineering	19,512	0	0	0	0	0	25,000
	Total Department 751:	(19,512)	0	0	0	0	0	(25,000)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 401 CAPITAL PROJECTS FUND								
Department: 901 CAPITAL OUTLAY								
401-901-972-751	Capital Outlay Parks	67,236	890	0	0	0	0	115,000
401-901-973-000	Capital Outlay - Vehicles	0	0	0	0	0	45,000	45,000
401-901-975-000	Capital Outlay-Construction	109,582	0	0	0	0	0	0
Total Department 901:		(176,818)	(890)	0	0	0	(45,000)	(160,000)
Fund 401 - CAPITAL PROJECTS FUND:								
TOTAL ESTIMATED REVENUES		7,734	2	0	268	433	45,000	185,000
TOTAL APPROPRIATIONS		196,330	890	0	0	0	45,000	185,000
NET OF REVENUES & APPROPRIATIONS:		(188,596)	(888)	0	268	433	0	0
BEG. FUND BALANCE		191,965	3,370	2,482	2,482	2,482	2,915	2,915
END FUND BALANCE		3,369	2,482	2,482	2,750	2,915	2,915	2,915

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23	23-24	24-25	24-25	24-25	25-26	25-26
		Activity	Activity	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED
Fund: 490 SEWER CAPITAL IMPROVEMENT FUND								
Department: 000 REVENUE								
490-000-528-000	GRANTS-OTHER	0	0	100,000	0	100,000	0	0
490-000-528-300	GRANTS-FEDERAL	0	0	1,750,000	0	1,750,000	0	0
490-000-664-000	Interest Earnings	0	0	0	20	0	0	0
490-000-696-000	PROCEEDS FROM THE SALE OF BON	0	0	3,794,489	3,794,489	3,794,489	0	3,122,288
490-000-699-592	Transfers In	0	0	335,127	0	335,127	0	0
Total Department 000:		0	0	5,979,616	3,794,509	5,979,616	0	3,122,288

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Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 490 SEWER CAPITAL IMPROVEMENT FUND								
Department: 548 SEWER ACTIVITIES								
490-548-801-000	Contractual Services	0	0	85,285	86,403	85,285	0	90,000
490-548-975-000	CAPITAL OUTLAY- PHASE 1	0	0	3,498,000	3,498,000	3,498,000	0	5,428,619
Total Department 548:		0	0	(3,583,285)	(3,584,403)	(3,583,285)	0	(5,518,619)
Fund 490 - SEWER CAPITAL IMPROVEMENT FUND:								
TOTAL ESTIMATED REVENUES		0	0	5,979,616	3,794,509	5,979,616	0	3,122,288
TOTAL APPROPRIATIONS		0	0	3,583,285	3,584,403	3,583,285	0	5,518,619
NET OF REVENUES & APPROPRIATIONS:		0	0	2,396,331	210,106	2,396,331	0	(2,396,331)
BEG. FUND BALANCE		0	0	0	0	0	2,396,331	2,396,331
END FUND BALANCE		0	0	2,396,331	210,106	2,396,331	2,396,331	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

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GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 592 WATER AND SEWER FUND								
Department: 000 REVENUE								
592-000-620-000	Sewer Penalty Fees	15,144	13,322	12,000	22,993	17,625	15,000	15,000
592-000-640-000	Capital/Lateral Charges Sewer	3,500	0	9,000	(8,873)	9,000	9,000	9,000
592-000-640-002	Capital/Lateral Charges-Water	5,373	5,705	15,000	4,675	6,000	6,000	6,000
592-000-645-000	Sewer Usage Charges	1,100,538	536,385	1,327,490	866,095	1,300,000	1,454,000	1,454,000
592-000-645-002	Water Usage Charges	1,425,288	561,074	1,453,780	1,023,464	1,374,810	1,498,945	1,498,945
592-000-662-002	Water Penalty Fees	23,470	12,642	16,000	26,739	21,478	21,478	21,478
592-000-664-000	Sewer Interest Earned	22,128	22,342	12,000	49,371	45,000	30,000	30,000
592-000-664-003	Promissory Note Interest	10,000	15,000	7,500	0	0	0	0
592-000-694-000	Miscellaneous Revenue	22,964	20,648	500	(713)	1,000	1,000	1,000
592-000-695-002	Non-Village Water Debt	0	517,894	0	0	0	0	0
Total Department 000:		2,628,405	1,705,012	2,853,270	1,983,751	2,774,913	3,035,423	3,035,423

BUDGET REPORT FOR VILLAGE OF LAKE ORION

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GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 592 WATER AND SEWER FUND								
Department: 260 GENERAL ACTIVITIES								
592-260-805-000	Audit Fees	7,526	5,922	7,350	3,523	7,000	7,000	7,000
592-260-852-000	Miss Dig	1,356	2,334	2,451	0	0	2,000	2,000
592-260-959-000	Financial Administration	116,700	103,043	127,436	95,603	127,000	133,808	133,808
Total Department 260:		(125,582)	(111,299)	(137,237)	(99,126)	(134,000)	(142,808)	(142,808)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 592 WATER AND SEWER FUND								
Department: 548	SEWER ACTIVITIES							
592-548-701-000	Wages	0	0	0	(597)	0	0	0
592-548-722-000	Worker's Comp. Insurance	0	0	45	31	34	34	34
592-548-726-000	Supplies	435	846	840	0	840	840	840
592-548-801-000	Contract Services	13,680	23,185	18,955	17,331	0	504,872	504,872
592-548-831-000	Sewage Disposal Costs	876,241	714,539	946,480	786,446	946,480	577,778	577,778
592-548-956-000	Dues & Miscellaneous	52	0	0	0	0	0	0
592-548-965-490	TRF OUT SEWER CONTRUCTION FUN	0	0	335,127	0	0	0	0
592-548-975-001	Capital Improvements - SAW	0	0	5,803	5,803	5,803	5,803	5,803
592-548-992-000	DRAIN BOND PRINCIPAL	9,545	0	69,707	78,157	68,129	68,129	68,129
592-548-995-000	Bond Interest	7,393	18,190	23,713	28,386	20,527	20,527	20,527
Total Department 548:		(907,346)	(756,760)	(1,400,670)	(915,557)	(1,041,813)	(1,177,983)	(1,177,983)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23	23-24	Amended Budget	24-25	24-25	24-25	25-26	25-26
		Activity	Activity		Activity	Projected	DEPT. REQUESTED	MGR APPROVED	
Fund: 592 WATER AND SEWER FUND									
Department: 556 WATER ACTIVITIES									
592-556-701-000	Wages	52,077	39,429	63,717	11,430	63,717	66,266	66,266	
592-556-701-013	Overtime	1,994	2,396	5,250	297	4,000	4,000	4,000	
592-556-715-000	Social Security	4,032	3,200	5,289	5,004	5,289	5,289	5,289	
592-556-716-000	Health Insurance- Medical	10,982	8,228	13,860	10,744	10,853	13,860	13,860	
592-556-717-000	Life - Disability Insurance	541	459	1,282	955	1,111	1,111	1,111	
592-556-718-000	Dental Insurance	1,161	1,008	1,323	1,463	1,596	1,596	1,596	
592-556-719-000	Pension	88,009	82,916	88,732	91,309	88,732	92,281	92,281	
592-556-721-000	Vision Care	205	176	276	251	274	274	274	
592-556-722-000	Worker's Comp. Insurance	0	3,026	2,625	1,094	1,329	2,600	2,600	
592-556-726-000	Supplies	6,818	2,320	7,350	5,605	4,181	4,181	4,181	
592-556-741-000	Small Tools	0	0	1,200	145	1,500	1,500	1,500	
592-556-745-000	Water Purchase -Orion Townshi	474,971	331,054	499,653	452,765	499,643	534,618	534,618	
592-556-801-000	Contract Services	14,963	5,091	16,000	13,471	16,000	16,000	16,000	
592-556-806-000	Engineering	54,569	2,338	42,000	5,112	30,000	30,000	30,000	
592-556-813-000	Legal Service	0	800	1,050	99	160	160	160	
592-556-931-000	Equip Repair & Maint - Misc.	919	2,316	3,000	0	3,000	3,000	3,000	
592-556-931-001	Equip Repair & Maint - Hydran	3,133	2,148	7,500	6,653	7,500	7,500	7,500	
592-556-931-002	Equip Repair & Maint - Mains	3,072	333	5,000	4,365	5,000	5,000	5,000	
592-556-931-003	Equip Repair & Maint - Meters	9,431	50	5,000	4,195	4,070	5,000	5,000	
592-556-940-000	Equipment Rental	28,246	19,191	32,000	29,729	34,016	28,000	28,000	
592-556-956-000	Dues & Miscellaneous	3,743	1,618	3,675	1,293	2,089	2,800	2,800	
592-556-957-000	Education and Training	900	1,769	3,000	1,194	3,000	3,000	3,000	
592-556-975-000	Capital Improvement	507,884	0	133,210	77,628	88,635	40,000	40,000	
592-556-992-002	DRINKING WATER SRF BOND PRINC	0	265,000	275,000	0	275,000	280,000	280,000	
592-556-995-000	DRINKING WATER SRF BOND INTER	94,238	91,815	85,348	93,995	93,996	88,496	88,496	
Total Department 556:		(1,361,888)	(866,681)	(1,302,340)	(818,796)	(1,244,691)	(1,236,532)	(1,236,532)	

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 592 WATER AND SEWER FUND								
Department: 560 DEPRECIATION								
592-560-958-002	Water Depreciation	141,215	0	152,250	0	152,250	152,250	152,250
592-560-968-000	Sewer Depreciation	128,642	0	136,500	0	136,500	136,500	136,500
Total Department 560:		(269,857)	0	(288,750)	0	(288,750)	(288,750)	(288,750)
Fund 592 - WATER AND SEWER FUND:								
TOTAL ESTIMATED REVENUES		2,628,405	1,705,012	2,853,270	1,983,751	2,774,913	3,035,423	3,035,423
TOTAL APPROPRIATIONS		2,664,673	1,734,740	3,128,997	1,833,479	2,709,254	2,846,073	2,846,073
NET OF REVENUES & APPROPRIATIONS:		(36,268)	(29,728)	(275,727)	150,272	65,659	189,350	189,350
BEG. FUND BALANCE		7,217,578	7,181,312	6,573,866	6,573,866	6,573,866	6,639,525	6,639,525
FUND BALANCE ADJUSTMENTS		0	(572,441)		0			
END FUND BALANCE		7,181,310	6,579,143	6,298,139	6,724,138	6,639,525	6,828,875	6,828,875

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 701 ESCROW								
Department: 000 REVENUE								
701-000-675-000	Review/Escrow Deposits	15,683	(9,398)	0	(12,208)	0	0	0
	Total Department 000:	15,683	(9,398)	0	(12,208)	0	0	0
Fund 701 - ESCROW:								
	TOTAL ESTIMATED REVENUES	15,683	(9,398)	0	(12,208)	0	0	0
	TOTAL APPROPRIATIONS	0	0	0	0	0	0	0
	NET OF REVENUES & APPROPRIATIONS:	15,683	(9,398)	0	(12,208)	0	0	0
	BEG. FUND BALANCE	0	15,683	0	0	0	0	0
	FUND BALANCE ADJUSTMENTS	0	(15,683)		15,683			
	END FUND BALANCE	15,683	(9,399)	0	3,475	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2024

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 737 OPEB TRUST FUND								
Department: 000 REVENUE								
737-000-669-000	Investment Gains and Losses	31,853	29,810	0	8,962	0	0	0
Total Department 000:		31,853	29,810	0	8,962	0	0	0
Fund 737 - OPEB TRUST FUND:								
TOTAL ESTIMATED REVENUES		31,853	29,810	0	8,962	0	0	0
TOTAL APPROPRIATIONS		0	0	0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		31,853	29,810	0	8,962	0	0	0
BEG. FUND BALANCE		180,906	212,759	255,063	255,063	255,063	255,063	255,063
END FUND BALANCE		212,759	242,569	255,063	264,025	255,063	255,063	255,063
Report Totals:								
TOTAL ESTIMATED REVENUES - ALL FUNDS		6,818,857	5,622,182	13,378,951	9,922,169	13,415,145	8,053,509	11,320,376
TOTAL APPROPRIATIONS - ALL FUNDS		6,876,915	4,962,650	11,450,240	9,269,894	10,932,517	7,739,577	13,580,942
NET OF REVENUES & APPROPRIATIONS:		(58,058)	659,532	1,928,711	652,275	2,482,628	313,932	(2,260,566)
BEG. FUND BALANCE - ALL FUNDS		9,645,096	9,587,040	9,465,079	9,465,079	9,465,079	11,947,707	11,947,707
FUND BALANCE ADJUSTMENTS - ALL FUNDS		0	(629,223)		15,683			
END FUND BALANCE - ALL FUNDS		9,587,038	9,617,349	11,393,790	10,133,037	11,947,707	12,261,639	9,687,141

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2024

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

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

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

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

Village of Lake Orion

Schedule of Indebtedness Proprietary Funds - Unaudited

June 30, 2024

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

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

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

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

Village of Lake Orion

Schedule of Indebtedness Proprietary Funds - Unaudited

June 30, 2024

2014A Oakland-Macomb Interceptor Drain Bond

Date of Issue: September 2014

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

2015 Oakland-Macomb Interceptor Drain Bond

Date of Issue: April 2015

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2024

2015 Oakland-Macomb Interceptor Drain Bond – SAW Loan

Date of Issue: April 2015

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

2019A Oakland-Macomb Interceptor Drain Bond

Date of Issue: December 19, 2019

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2024

2019B Oakland-Macomb Interceptor Drain Bond

Date of Issue: December 19, 2019

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

2020A Oakland-Macomb Interceptor Drain Bond

Date of Issue: September 3, 2020

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

Interest Due January 1 and July 1

Bonds Due As Follows:

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

Village of Lake Orion

Schedule of Indebtedness Proprietary Funds - Unaudited

June 30, 2024

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

Date of Issue: July 2017

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

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

Total Draws: \$5,989,773

Interest Due April 1 and October 1

Loan Due As Follows:

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

Village of Lake Orion

Schedule of Indebtedness Governmental Activities - Unaudited

June 30, 2024

2023 Downtown Development Bonds Tax Exempt Series A

Date of Issue: June 2023

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

2023 Downtown Development Bonds Taxable Series B

Date of Issue: June 2023

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

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

Sources & Uses

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

Sources Of Funds

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

Uses Of Funds

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

VILLAGE OF LAKE ORION

COUNTY OF OAKLAND, STATE OF MICHIGAN

WATER SUPPLY AND SEWAGE DISPOSAL SYSTEM REVENUE BONDS, SERIES 2025

Debt Service Schedule

Part 1 of 2

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

VILLAGE OF LAKE ORION

COUNTY OF OAKLAND, STATE OF MICHIGAN

WATER SUPPLY AND SEWAGE DISPOSAL SYSTEM REVENUE BONDS, SERIES 2025

Debt Service Schedule

Part 2 of 2

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

Yield Statistics

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

IRS Form 8038

Net Interest Cost	3.8132622%
Weighted Average Maturity	11.798 Years