



Office of the Village Manager

Darwin D. P. McClary
Village Manager

April 8, 2024

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

RE: SUBMITTAL OF VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET

Dear Honorable President Narsh and Lake Orion Village Council:

I am pleased to present to you the Village Manager's Proposed FY 2024-25 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 administration's best estimates of the projected year-end FY 2023-24 activity as well as 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 will hold budget work sessions on April 10, 11, and 15, 2024, to review and modify the proposed budget as necessary. Department directors will present their proposed budgets and provide additional detail at those work sessions.

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 \$175,590,800 in 2023 to \$185,241,170 in 2024 based on preliminary assessment figures. After DDA capture, the village's portion of taxable value for 2024 is \$132,982,770. Headlee and Proposal "A" continue to hamper municipal funding. While inflation during the previous year was 5.1% according to the Michigan Department of Treasury, Proposal "A" capped taxable value increases at the maximum five percent (5%). Total General Fund revenues for FY 2024-25 are estimated to be \$2,317,775, a decrease of 0.84% from the current year's estimated total revenue. The proposed budget assumes no Headlee rollback, which means that maximum allowable millage rates for each tax levy will remain the same as the current year. The budget assumes that the current millage levy of 9.7844 mils will continue for the

next fiscal year. Total revenues will decrease by about \$20,000 due mainly to the \$88,000 Community Development Block Grant (CDBG) Meek's Park Pedestrian Bridge Project reimbursement received in FY 2023-24 and anticipated reduction in general fee receipts. A 5% increase is proposed in charges to the DDA and Water and Sewer Fund 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 5% for all union and non-union employees. Health insurance benefit costs are expected to increase by 10%. 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 4%, even though the inflation rate for 2024 is 5.1%. Employee education and training budgets have been increased in many instances to accommodate annual comprehensive general and specialized training. Staffing will remain at current levels for the upcoming year.
- **Village Council** – The budget for education and training and mileage have been increased to provide \$300 per council member to promote council attendance at MML conferences and training.
- **Village Manager** – The budget reflects a salary increase of 5% for the Village Manager, an increase in the retirement contribution, and an increase in the health insurance opt-out payment. Appropriations are included for the Village Manager's education, training, and professional memberships in accordance with the manager's employment contract. The budget also includes a \$1,000 appropriation for the replacement of the conference phone in the Village Manager's office.
- **Village Clerk** – The budget reflects the personnel costs for the new Deputy Clerk/Treasurer position and includes appropriations for the recodification of ordinances. The budget also increases appropriations for employee training.
- **Information Technology** – The budget reflects the costs associated with the web site maintenance and hosting, agenda management system, IT services, and office software maintenance.
- **Finance/Treasury** – The budget reflects the personnel costs for the Clerk/Treasurer, and part-time positions of Deputy Finance Director/Treasurer, and Payroll/Account Clerk. The budget also includes appropriations for financial software maintenance and other contractual services and for employee training.
- **Community Development** – The budget provides an allocation for the implementation of the Program Year 2023 sidewalk handicap replacement project within the CDBG-eligible area in the amount of \$9,000. The Village will be reimbursed through the grant program for these costs.
- **General Activities** – The budget reflects appropriations for the personnel costs for the full-time Office Coordinator and part-time Utility Billing Clerk positions, retirement costs, waste collection contract, municipal street lighting, village hall repair and maintenance, and other general operations costs. Monies have been appropriated in the amount of \$60,000 for village hall steeple and council chamber ceiling repairs and the replacement of council chambers and conference room chairs and phone.
- **Planning and Zoning** – Monies have been appropriated for the recording secretary personnel costs, planning and zoning consulting services, and training for planning commission and zoning board of appeals members.

- **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 appropriation of \$5,000 for Parks and Recreation Advisory Committee improvement projects. The Public Works Director is concerned about the Village’s ability to recruit adequate lifeguard staffing for Green’s Park Beach this year, and it may be necessary to eliminate lifeguard staffing and install “SWIM AT OWN RISK” signage.
- **Contractual Services – Legal/Accounting/Engineering** – The legal budget has been reduced considerably due to council’s recent adoption of a policy placing legal services under the supervision and management of the Village Manager. The budget also includes an appropriation for general engineering services.
- **Transfers Out** – The budget includes appropriations to supplement the Public Works and Police budgets. Council must consider levying the full police millages to close the gap in funding relating to capital outlay and operating costs and to prevent the depletion of the Police Fund reserves.

Cemetery Trust Fund. This fund receives its revenue from cemetery lot sales and interest earnings. The June 30, 2023, fund balance for Cemetery Perpetual Care is \$367,198. Revenues total \$18,000, and the village expends approximately \$83,000 for cemetery operations and maintenance. In addition, this year, the budget includes an appropriation of \$40,000 for two (2) lawn mowers. The village is authorized by state law to levy up to one (1) mil in property taxes for cemetery operation, maintenance, and capital improvements and equipment, and the council should give serious consideration to levying the millage. If levied, the millage would generate approximately \$133,000 annually (after DDA capture) for cemetery purposes based on the preliminary FY 2024 property assessment figures. Without this additional revenue, the Village risks depleting fund reserves to cover operating and capital projects and negatively impacting the ability to fund other capital needs through the General Fund.

Major and Local Streets Funds. Major and Local Streets receive Act 51 gas and weight tax revenue sharing as their main source of funding. Major Streets and Local Streets continue to see relatively flat revenues, and Local Streets operates with annual budget shortfalls requiring transfers from the Major Street Fund. While the Major Streets Fund operates at a small surplus each year, neither fund produces any substantial funds to be able to complete street repair or replacement projects. The village council must consider special assessments or road millages, or both, as funding methods to improve streets.

Police Fund. The Police Fund operates with two millages and contributions from the General Fund. The budget assumes that the police operating and Headlee override millages will remain unchanged for the upcoming fiscal year at 2.6748 mils and 0.2126 mils respectively. The maximum allowable millage rates for police are 2.6748 mils for police operating and 1.3018 mils for the voted Headlee override. Neither millages have expiration dates. The FY 2024-25 budget includes appropriations for the replacement of a police vehicle and purchase of weapons for police officers. Without an increase in the police millages or elimination of planned capital purchases, the Police Fund reserves will be reduced by \$99,914 from \$317,518 to \$217,604 (from 28.6% to 19.6% of budgeted expenditures).

Public Works Fund. Revenues remain relatively flat for this fund. Administration has been working to increase the Public Works Fund reserves and will need to continue to monitor the fund closely to ensure that it does not run a deficit at year end. The 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.

Downtown Development Authority Fund and DDA Property Acquisition Fund. DDA staff have not yet entered budget projections or departmental budget requests for the ensuing fiscal year into the BS&A system due to the very recent transition to the new administration and the need to become accustomed to the system. However, staff prepared a spreadsheet budget, which is attached for Council consideration. The Village and DDA have been operating under a services agreement between the entities that appears to have never been formally executed, and the agreement does not provide adjustments in service costs from one year to the next. Administration will be negotiating a new service agreement with the DDA this year. Also, beginning in 2023, under resolutions adopted by the DDA board and Village Council, the DDA will begin setting aside 75% of all tax revenue increases in excess of the 2022 base year to help fund necessary public improvements within the DDA district as determined by the village council. A new fund will be created prior to June 30, 2024, to account for these monies, and DDA will need to transfer a 2023-24 amount of \$67,507 in June in accordance with the resolutions. The FY 2024-25 estimated transfer based on the 2023 total millages captured will be \$101,344.

Capital Projects Fund. Capital improvements and purchases are currently budgeted in the relative funds and are not currently programmed in the Capital Projects Fund. Capital expenditures included in this year's budget include:

- Village Hall steeple and council chambers ceiling repairs (General Fund)
- Replacement of council chambers and conference room chairs (General Fund)
- Replacement of Village Manager and conference room conference phones (General Fund)
- Public Works lawn mowers (2) (Cemetery Trust Fund)
- Police vehicle and weapons (Police Fund)
- Sanitary sewer pump stations improvements – phase I (Water & Sewer 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 and necessary capital investments. Also, the village, through the Oakland County Water Resources Commission, will be undertaking a \$10.1 million sanitary sewer pump stations improvement project beginning with phase I in 2024 and will issue bonds for the project. The village received a \$1.75 million grant through the 2024 Congressional Community Projects Program for phase I. Administration has submitted another grant application for 80% funding for phases II and III in March 2024. In addition, the water system east of M-24 is in need of significant upgrades totaling about \$7 million within the next few years, and this project is also not reflected in the village's current water rate schedule. Council will be receiving a presentation shortly on the recently completed water and sewer rates study and will discuss necessary rate adjustments during water and sewer rate discussions in April, May, and June.

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. Staff has not been involved in most of the budget preparation process during the past several years, and I appreciate so much their willingness and commitment to engage in, and work on, their departmental budgets. I wish to express additional appreciation to Clerk/Treasurer Stout and Deputy Finance Director/Treasurer Hedrick for their outstanding support and assistance, as their insight and efforts have been invaluable to this process.

I look forward to the upcoming budget work sessions and our discussion on the proposed budget. 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 certification of the necessary tax millage rates during May and June.

Sincerely,

VILLAGE OF LAKE ORION, MICHIGAN



Darwin D. P. McClary
Village Manager

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
101-000-402-000	Current Real Property Taxes	1,189,194	1,309,818	1,282,734	1,282,734	1,346,870	1,346,870
101-000-405-000	Property Tax - Personal	27,780	1,411	30,000	38,000		
101-000-406-000	In Lieu of Taxes	37,032	38,913	37,000	37,000	37,000	37,000
101-000-412-000	Property Tax - DPPT P/Y & C/Y	75	7		1		
101-000-439-000	State Grant-Adult Use Marijuana	51,933	59,086	45,000	59,086	50,000	50,000
101-000-441-000	Local Community Stabilization Sha	1,231		1,000	1,000	1,000	1,000
101-000-445-000	Penalties & Interest on Taxes	1,560	3,581	4,000	4,000	3,000	3,000
101-000-460-000	Dog License Revenue			100	100		
101-000-476-000	Buisness Licenses and Permits	10,000	10,000	10,000	10,000	10,000	10,000
101-000-528-100	Federal Grants Other - State CRLGC						
101-000-528-200	Federal Grants Other - County CARE						
101-000-547-000	State Grant - Other						
101-000-567-000	STATE GRANTS- MRE REVENUE						
101-000-574-000	State Grants- State Shared Revenue	329,849	176,102	300,000	300,000	330,000	330,000
101-000-574-003	State Shared Relief Assistance						
101-000-576-000	METRO (Act 48) Revenue	11,134		10,000	10,000	10,000	10,000
101-000-607-000	Fees	7,726	142,935	25,000	15,000	10,000	10,000
101-000-634-000	Cemetery Opening/Closing Rev						
101-000-636-000	Cemetery Foundations						
101-000-640-000	Garbage Collection Fees	260,809	86,198	213,200	253,711	262,495	262,495
101-000-643-000	Cemetery Lot Sale						
101-000-653-000	Park Fees	14,636	10,206	10,000	12,000	12,000	12,000
101-000-655-000	Boat Dock Pass Fees	12,750	1,500	15,000	15,000	20,000	20,000
101-000-664-000	Interest Earnings	9,209	11,284	4,000	12,000	5,000	5,000
101-000-671-999	Appropriation from Fund Balanc						
101-000-673-000	Gain/Loss on Sale of Assets						
101-000-675-000	Donations	27,050					
101-000-676-248	Reimbursement - Admin Fee - DDA	70,000	52,500	72,800	70,000	76,440	76,440
101-000-676-395	Trnsf from Road Debt Fund						
101-000-676-592	Reimbursement -Admin Fee - W&S	116,700	91,026	121,400	121,400	127,470	127,470
101-000-679-000	Reimbursements-Worker's Comp						
101-000-681-000	Reimb - Insurance Claims						
101-000-682-000	Reimbursement-CDBG		39,303		88,000	9,000	9,000
101-000-682-001	Reimburse - NSP						
101-000-683-000	Reimbursements-Other		17				
101-000-683-248	Reimbursement- DDA						
101-000-689-000	Reimburse Insurance Dividends	6,722	5,896		5,896	5,000	5,000
101-000-694-000	Miscellaneous	8,698	(646)	2,500	2,500	2,500	2,500
101-000-699-202	Interfund Transfer in - Major Stre						
101-000-699-203	Interfund Transfer In - Local Stre						
101-000-699-248	Interfund Transfer In - DDA						
101-000-699-592	Transfers Water Sewer						
101-000-699-711	Transfers Cemetery						
Totals for dept 000 - REVENUE		2,194,088	2,039,137	2,183,734	2,337,428	2,317,775	2,317,775

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

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ESTIMATED REVENUES							
Function: Unclassified							
	Total - Function Unclassified	2,194,088	2,039,137	2,183,734	2,337,428	2,317,775	2,317,775
TOTAL ESTIMATED REVENUES							
		2,194,088	2,039,137	2,183,734	2,337,428	2,317,775	2,317,775
APPROPRIATIONS							
Function: Unclassified							
Dept 101 - VILLAGE COUNCIL							
101-101-701-000	Wages	1,811	1,114	2,500	2,500	2,500	2,500
101-101-701-019	COVID 19 PAYROLL						
101-101-715-000	Social Security	77	87	192	192	192	192
101-101-956-000	Dues & Miscellaneous	113		120			
101-101-957-000	Education & Training	1,091		1,800	1,800	2,100	2,100
101-101-960-000	Mileage					700	700
	Totals for dept 101 - VILLAGE COUNCIL	3,092	1,201	4,612	4,492	5,492	5,492

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APPROPRIATIONS							
Function: Unclassified							
Dept 171 - VILLAGE MANAGER							
101-171-701-000	Wages	110,752	73,724	91,052	91,052	95,500	95,500
101-171-701-019	COVID 19 PAYROLL						
101-171-715-000	Social Security	8,857	6,100	7,533	7,531	7,914	7,914
101-171-716-000	Health Insurance- Medical	6,120	4,510	6,000	6,000	8,240	8,240
101-171-717-000	Life & Disability Insurance	825	750	1,035	1,035	1,077	1,077
101-171-718-000	Dental Insurance	345	2				
101-171-719-000	Pension	8,569	10,784	13,260	13,658	23,000	23,000
101-171-721-000	Vision Care	64	9				
101-171-956-000	Dues & Miscellaneous	1,227	1,105	1,250	1,225	1,650	1,650
101-171-957-000	Education & Training	805	1,184	3,500	3,500	4,000	4,000
101-171-960-000	Mileage		4,290	7,500	7,380	7,944	7,944
101-171-977-000	Capital Outlay					1,000	1,000
Totals for dept 171 - VILLAGE MANAGER		137,564	102,458	131,130	131,381	150,325	150,325

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APPROPRIATIONS							
Function: Unclassified							
Dept 215 - VILLAGE CLERK							
101-215-701-000	Deputy Clerk/Treasurer	65,823	54,133	70,395	62,000	65,100	65,100
101-215-701-019	COVID 19 PAYROLL						
101-215-702-000	Wages Part Time						
101-215-715-000	Social Security	5,035	4,141	5,386	5,229	5,655	5,655
101-215-716-000	Health Insurance- Medical	10,041	5,598	12,400	12,400	8,820	8,820
101-215-717-000	Life & Disability Insurance	646	305	900	994	788	788
101-215-718-000	Dental Insurance	475	265	680	680	541	541
101-215-719-000	Pension	5,555	3,331	6,300	6,300	6,510	6,510
101-215-721-000	Vision Care	99	55	125	125	131	131
101-215-727-000	Supplies	160	377	450	450	450	450
101-215-727-001	Election Supplies		15,632	15,633	15,633		
101-215-801-000	Contractual Services	4,811	7,054	10,000	10,000	25,000	25,000
101-215-900-000	Printing and Publication	1,706	363	4,000	4,000	4,200	4,200
101-215-956-000	Dues & Miscellaneous			500	500	1,000	1,000
101-215-957-000	Education & Training			1,500	1,500	3,000	3,000
101-215-960-000	Mileage			100	100	500	500
101-215-977-000	Capital Outlay						
Totals for dept 215 - VILLAGE CLERK		94,351	91,254	128,369	119,911	121,695	121,695

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APPROPRIATIONS							
Function: Unclassified							
Dept 228 - Information Technology							
101-228-801-000	Contractual Services	29,636	28,158	29,000	33,318	34,986	34,986
101-228-931-000	Repair & Maintenance-Equipment		2,535	3,000	3,000	3,120	3,120
101-228-957-000	Education & Training					3,000	3,000
	Totals for dept 228 - Information Technology	29,636	30,693	32,000	36,318	41,106	41,106

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APPROPRIATIONS							
Function: Unclassified							
Dept 253 - FINANCE TREASURY							
101-253-701-000	Clerk/Treasurer Wages	48,568	50,268	74,500	74,500	78,225	78,225
101-253-701-019	COVID 19 PAYROLL						
101-253-702-000	Wages Part Time	50,235	46,282	57,943	56,255	63,806	63,806
101-253-702-001	Overtime Wages						
101-253-715-000	Social Security	7,202	7,386	9,974	9,277	10,473	10,473
101-253-716-000	Health Insurance- Medical		4,500	23,230	6,000	6,000	8,240
101-253-717-000	Life & Disability Insurance	709	954	1,785	1,785	994	994
101-253-718-000	Dental Insurance	266	431	566	566	595	595
101-253-719-000	Pension		2,042	4,630	3,500	7,855	7,855
101-253-721-000	Vision Care	56	90	124	124	131	131
101-253-801-000	Contractual Services	9,600	190	10,080	10,080	10,000	10,000
101-253-956-000	Dues & Miscellaneous		99	150	150	500	500
101-253-957-000	Education & Training	295	1,303	3,000	3,000	3,000	3,000
101-253-960-000	Mileage		88	350	350	500	500
Totals for dept 253 - FINANCE TREASURY		116,931	113,633	186,332	165,587	182,079	184,319

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APPROPRIATIONS							
Function: Unclassified							
Dept 255 - COMMUNITY DEVELOPMENT							
101-255-882-000	Women's Survival						
101-255-930-000	NSP - Repair and Maintenance						
101-255-956-000	NSP - Miscellaneous						
101-255-971-000	NSP - Property Acquisition						
101-255-975-001	Sidewalks					9,000	9,000
101-255-975-002	Street Trees						
101-255-975-003	Storm Drains						
101-255-975-004	Meeks Park Bridge Project						
	Totals for dept 255 - COMMUNITY DEVELOPMENT		105,265			9,000	9,000

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 260 - GENERAL ACTIVITIES							
101-260-701-000	Executive Director Wages	42,501	34,894	43,919	42,640	44,346	44,346
101-260-701-019	COVID 19 PAYROLL	2,360					
101-260-702-000	Wages Part Time	13,575	6,751	17,813	12,000	18,526	18,526
101-260-702-001	Overtime Wages						
101-260-702-002	Wages Part Time Clerk						
101-260-702-003	Wages-Parks						
101-260-702-004	Stipends-Interns						
101-260-715-000	Social Security	4,352	3,075	4,753	4,625	4,810	4,810
101-260-716-000	Health Insurance- Medical	8,508	7,578	9,976	9,976	10,375	10,375
101-260-716-001	Health Insurance-Retirees	10,904	8,601	13,200	13,200	13,728	13,728
101-260-716-002	Retiree Health 115 Trust	10,000		10,000	10,000	10,400	10,000
101-260-717-000	Life & Disability Insurance	795	536	847	847	881	881
101-260-718-000	Dental Insurance	475	394	690	690	718	718
101-260-719-000	Pension	89,200	69,078	87,125	87,125	90,610	90,610
101-260-721-000	Vision Care	99	82	124	124	129	129
101-260-722-000	Worker's Comp. Insurance	5,240	1,548	4,203	4,203	4,371	4,371
101-260-722-001	Workers Comp-Elected/Lifeguard	79		100	100	104	104
101-260-727-000	Supplies	9,698	4,849	8,797	8,797	9,149	9,149
101-260-727-001	Election Supplies						
101-260-727-019	OFFICE SUPPLIES-COVID	90					
101-260-728-000	Cleaning Supplies	1,036	351	1,300	1,300	1,352	1,300
101-260-729-000	Postage	2,516	2,571	5,000	5,000	5,200	5,200
101-260-730-000	Copier Lease	6,467	4,204	8,320	7,000	8,653	7,000
101-260-801-000	Contractual Services	162	228	100	228	104	300
101-260-823-000	Website/Software	4,357	4,746	7,000	7,000	7,280	1,000
101-260-830-000	Solid Waste Collection	223,559	168,400	213,200	253,711	262,495	262,495
101-260-851-000	Telephone	8,343	5,162	9,500	9,500	9,880	9,000
101-260-900-000	Printing and Publication	313	150	500	500	520	500
101-260-920-000	Utilities	29,009	17,667	31,500	31,500	32,760	30,000
101-260-921-000	Municipal Street Lighting	41,399	31,003	42,000	42,000	43,680	42,000
101-260-922-000	Repair & Mtn-Lights						
101-260-930-000	Repair and Maintenance	21,460	10,637	24,000	12,000	24,960	15,000
101-260-930-001	Building Renovation		4,509	7,000	4,600	60,000	60,000
101-260-931-000	Repair & Maintenance-Equipment	2,630	2,181	2,500	2,500	2,600	2,600
101-260-956-000	Dues & Miscellaneous	5,693	11,874	10,600	12,000	14,000	14,000
101-260-961-000	Tax Tribunal Refunds						
101-260-977-000	Capital Outlay		1,341	3,500	3,500	3,640	10,700
Totals for dept 260 - GENERAL ACTIVITIES		544,820	402,410	567,567	586,666	685,271	668,842

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 721 - PLANNING AND ZONING							
101-721-702-000	Wages Part Time	222	228		500	1,100	1,100
101-721-715-000	Social Security	17	17		39	85	85
101-721-716-000	Health Insurance- Medical						
101-721-717-000	Life & Disability Insurance						
101-721-718-000	Dental Insurance						
101-721-719-000	Pension						
101-721-726-000	Supplies	33	48	500	500	200	200
101-721-801-000	Contractual Services	940	1,830	10,000	5,000	10,400	2,000
101-721-829-000	Planner Services	40,923	33,335	47,250	47,250	47,250	47,250
101-721-832-000	Planner Retainer						
101-721-832-001	Planner-Other Services		1,500	4,000	4,000	4,000	4,000
101-721-840-000	Planner - Retainer	8,900	8,300	11,000	11,000	12,000	12,000
101-721-863-000	Travel Expense						
101-721-956-000	Dues & Miscellaneous						
101-721-957-000	Education & Training			2,500	2,500	4,000	4,000
101-721-960-000	Mileage						
Totals for dept 721 - PLANNING AND ZONING		51,035	45,258	75,250	70,789	79,035	70,635

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 751 - PARKS AND RECREATION							
101-751-702-001	Overtime Wages	153		300	300	300	300
101-751-708-000	Wages - Lifeguards	20,860	17,623	21,630	21,630	22,712	22,712
101-751-715-000	Social Security	1,608	1,348	1,957	1,957	1,761	1,761
101-751-726-000	Supplies	685	615	4,000	4,000	2,000	2,000
101-751-801-000	Contractual Services	2,672	300	3,000	3,000	3,000	3,000
101-751-806-000	Engineering			3,000		3,000	3,000
101-751-829-000	Planner Services						
101-751-850-000	Telephone - Green's Park						
101-751-920-000	Utilities	781	857	1,100	1,100	1,200	1,200
101-751-931-000	Repair/Maint - Equipment	405	399	500	500	500	1,000
101-751-932-000	Repair/Maint - Grounds	41,271	5,168	6,000	6,000	6,000	6,000
101-751-956-000	Dues & Miscellaneous						
101-751-977-000	Capital Outlay	13,943		5,000	5,000	5,000	5,000
Totals for dept 751 - PARKS AND RECREATION		82,378	26,310	46,487	43,487	45,473	45,973

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 851 - INSURANCE AND BONDS							
101-851-911-000	Insurance Coverage	67,872	70,143	74,000	70,143	74,000	74,000
Totals for dept 851 - INSURANCE AND BONDS		67,872	70,143	74,000	70,143	74,000	74,000

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 880 - CONTRACT SERV - LEAGAL/ACCTING/ENGINEER							
101-880-801-000	Contractual Services	150	243		500		
101-880-805-000	Audit Fees	3,448	4,861	4,000	4,861	4,160	5,100
101-880-806-000	Engineering	20,515	12,739	10,000	15,000	10,000	10,000
101-880-810-000	Legal Service Retainer						
101-880-811-000	Legal Services - Other	70,599	16,062	45,000	30,000	45,000	45,000
101-880-812-000	Legal Services - Labor	116		600		624	624
101-880-814-000	OPEB Valuation	3,800	1,200	4,000	1,200	4,000	4,000
Totals for dept 880 - CONTRACT SERV - LEAGAL/ACCT		98,628	35,105	63,600	51,561	63,784	64,724

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 964 - TRANSFERS OUT							
101-964-965-125	Transfers DPW	450,000	337,500	456,819	456,819	450,000	450,000
101-964-965-202	Transfers Major Streets						
101-964-965-203	Transfer Out - Local Streets						
101-964-965-207	Transfers Police	331,000	52,000	400,000	400,000	400,000	400,000
101-964-965-231	Transfer to Parking Fund						
101-964-965-398	Transfer Out - N Shore Bridge Debt						
101-964-965-401	Transfer to Capital Imp Fund	7,695					
Totals for dept 964 - TRANSFERS OUT		788,695	389,500	856,819	856,819	850,000	850,000
Total - Function Unclassified		2,120,267	1,307,965	2,166,166	2,137,154	2,307,260	2,286,111
TOTAL APPROPRIATIONS		2,120,267	1,307,965	2,166,166	2,137,154	2,307,260	2,286,111
NET OF REVENUES/APPROPRIATIONS - FUND 101		73,821	731,172	17,568	200,274	10,515	31,664
BEGINNING FUND BALANCE		791,075	864,896	864,896	864,896	1,065,170	1,065,170
ENDING FUND BALANCE		864,896	1,596,068	882,464	1,065,170	1,075,685	1,096,834

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
151-000-643-000	Lot Sales	17,400	4,700	19,200	19,200	19,000	17,000
151-000-664-000	Interest Earned	1,351	1,366	1,050	1,500	1,000	1,000
151-000-664-001	Interest - Interfund Advances	3,665	3,253		3,253		
151-000-694-000	Miscellaneous	10,164					
	Totals for dept 000 - REVENUE	<u>32,580</u>	<u>9,319</u>	<u>20,250</u>	<u>23,953</u>	<u>20,000</u>	<u>18,000</u>

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
	Total - Function Unclassified	32,580	9,319	20,250	23,953	20,000	18,000
TOTAL ESTIMATED REVENUES		32,580	9,319	20,250	23,953	20,000	18,000
APPROPRIATIONS							
Function: Unclassified							
Dept 276 - CEMETERY							
151-276-965-000	Transfer to DPW Fund						
151-276-965-125	Transfer to DPW Fund	5,000	3,938	5,250	5,250	5,000	5,000
151-276-977-000	Capital Outlay		60,000	60,000	60,000	40,000	40,000
	Totals for dept 276 - CEMETERY	5,000	63,938	65,250	65,250	45,000	45,000
	Total - Function Unclassified	5,000	63,938	65,250	65,250	45,000	45,000
TOTAL APPROPRIATIONS		5,000	63,938	65,250	65,250	45,000	45,000
NET OF REVENUES/APPROPRIATIONS - FUND 151		27,580	(54,619)	(45,000)	(41,297)	(25,000)	(27,000)
	BEGINNING FUND BALANCE	339,618	367,198	367,198	367,198	325,901	325,901
	ENDING FUND BALANCE	367,198	312,579	322,198	325,901	300,901	298,901

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
202-000-546-000	State Grant - Highway and Streets	232,130	140,852	228,000	228,000	239,294	239,294
202-000-547-000	State Grant - Other						
202-000-664-000	Interest Earnings	2,793	4,459	1,200	4,500	2,000	2,000
202-000-671-999	Appropriation from Fund Balanc						
202-000-683-000	Reimbursements-Other						7,875
202-000-694-000	Miscellaneous						
Totals for dept 000 - REVENUE		234,923	145,311	229,200	232,500	241,294	249,169

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
	Total - Function Unclassified	234,923	145,311	229,200	232,500	241,294	249,169
TOTAL ESTIMATED REVENUES		234,923	145,311	229,200	232,500	241,294	249,169
APPROPRIATIONS							
Function: Unclassified							
Dept 260 - GENERAL ACTIVITIES							
202-260-722-000	Worker's Comp. Insurance	789	1,261	1,575	1,575	1,654	1,654
202-260-801-000	Contractual Services		4,836	10,500	10,500	10,000	10,000
202-260-805-000	Audit Fees	866	559	1,000	559	1,000	1,000
202-260-965-101	Transfer Out - General Fund						
202-260-965-203	Transfer Out - Local Streets	70,000	51,000	68,000	68,000	68,000	68,000
	Totals for dept 260 - GENERAL ACTIVITIES	71,655	57,656	81,075	80,634	80,654	80,654

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 463 - ROUTINE MAINTENANCE							
202-463-701-000	Wages	8,088	10,376	12,978	12,600	13,626	13,626
202-463-701-013	Overtime	433	566	1,100	1,100	1,155	1,155
202-463-714-000	Fringe Benefits						
202-463-715-000	Social Security	652	837	1,076	1,045	1,130	1,130
202-463-716-000	Health Insurance- Medical	2,042	2,550	3,200	3,200	3,200	3,200
202-463-717-000	Life & Disability Insurance	127	126	158	158	166	166
202-463-718-000	Dental Insurance	201	256	400	400	420	420
202-463-719-000	Pension	2,132	1,973	2,363	2,363	2,365	2,365
202-463-721-000	Vision Care	37	46	74	74	75	75
202-463-726-000	Supplies	536	821	2,000	2,000	2,000	2,000
202-463-801-000	Contractual Services		8,143	8,300	8,300	8,700	24,450
202-463-940-000	Equipment Rental	14,615	12,179	16,800	16,800	15,000	15,000
202-463-977-000	Capital Outlay			14,648	14,648	15,750	
Totals for dept 463 - ROUTINE MAINTENANCE		28,863	37,873	63,097	62,688	63,587	63,587

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 474 - TRAFFIC SERVICES							
202-474-701-000	Wages	908	295	2,704	2,625	2,839	2,839
202-474-701-013	OVERTIME			300	300	315	315
202-474-714-000	Fringe Benefits						
202-474-715-000	Social Security	69	23	232	225	244	244
202-474-716-000	Health Insurance- Medical	120	79	1,000	1,000	1,050	1,050
202-474-717-000	Life & Disability Insurance	9	3	60	60	63	63
202-474-718-000	Dental Insurance	23	8	200	200	210	210
202-474-719-000	Pension	798	740	804	804	844	844
202-474-721-000	Vision Care	4	1	20	20	21	21
202-474-726-000	Supplies	2,090	1,125	8,400	8,400	6,000	6,000
202-474-801-000	Contractual Services	1,761	1,477	5,000	5,000	5,250	5,250
202-474-940-000	Equipment Rental	179	189	2,500	2,500	2,625	2,625
202-474-977-000	Capital Outlay						
Totals for dept 474 - TRAFFIC SERVICES		5,961	3,940	21,220	21,134	19,461	19,461

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 478 - WINTER MAINTENANCE							
202-478-701-000	Wages	4,081	3,286	6,489	6,300	6,813	6,813
202-478-701-013	Overtime	2,284	1,669	6,300	6,300	6,615	6,615
202-478-714-000	Fringe Benefits						
202-478-715-000	Social Security	487	379	993	964	1,043	1,043
202-478-716-000	Health Insurance- Medical	1,375	433	2,000	2,000	2,100	2,100
202-478-717-000	Life & Disability Insurance	63	35	125	125	131	131
202-478-718-000	Dental Insurance	122	84	300	300	315	315
202-478-719-000	Pension	4,269	3,945	5,000	5,000	5,000	5,000
202-478-721-000	Vision Care	22	15	37	37	39	39
202-478-726-000	Supplies	13,071	6,296	12,600	12,600	13,230	13,230
202-478-801-000	Contractual Services						
202-478-940-000	Equipment Rental	6,898	3,959	6,300	6,300	6,615	6,615
202-478-977-000	Capital Outlay		29,352	29,352	29,352	30,820	30,820
Totals for dept 478 - WINTER MAINTENANCE		32,672	49,453	69,496	69,278	72,721	72,721

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 875 - CONSTRUCTION							
202-875-806-000	Engineering			3,150		3,308	3,308
202-875-940-000	Equipment Rental						
Totals for dept 875 - CONSTRUCTION				3,150		3,308	3,308
Total - Function Unclassified		139,151	148,922	238,038	233,734	239,731	239,731
TOTAL APPROPRIATIONS		139,151	148,922	238,038	233,734	239,731	239,731
NET OF REVENUES/APPROPRIATIONS - FUND 202		95,772	(3,611)	(8,838)	(1,234)	1,563	9,438
BEGINNING FUND BALANCE		388,859	484,628	484,628	484,628	483,394	483,394
ENDING FUND BALANCE		484,631	481,017	475,790	483,394	484,957	492,832

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
203-000-546-000	State Grant - Highway and Streets	100,970	61,315	101,000	101,000	104,169	104,169
203-000-547-000	State Grant - Other						
203-000-664-000	Interest Earnings	614	653	200	650	500	400
203-000-671-999	Appropriation from Fund Balanc						
203-000-683-000	Reimbursements-Other						
203-000-694-000	Miscellaneous		11,157	5,300	11,157	5,300	5,300
203-000-699-202	Interfund Transfer in - Major Stre	70,000	51,000	68,000	68,000	68,000	68,000
Totals for dept 000 - REVENUE		171,584	124,125	174,500	180,807	177,969	177,869

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
	Total - Function Unclassified	171,584	124,125	174,500	180,807	177,969	177,869
TOTAL ESTIMATED REVENUES		171,584	124,125	174,500	180,807	177,969	177,869
APPROPRIATIONS							
Function: Unclassified							
Dept 260 - GENERAL ACTIVITIES							
203-260-722-000	Worker's Comp. Insurance	1,113	1,261	1,281	1,281	1,345	1,345
203-260-801-000	Contractual Services		993	10,500	10,500	10,000	5,000
203-260-805-000	Audit Fees	866	459	924	924	970	970
203-260-965-398	Transfer Out - N Shore Bridge Debt						
	Totals for dept 260 - GENERAL ACTIVITIES	1,979	2,713	12,705	12,705	12,315	7,315

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 463 - ROUTINE MAINTENANCE							
203-463-701-000	Wages	29,099	21,489	37,853	30,000	39,746	33,000
203-463-701-013	OVERTIME	2,310	750	5,775	5,775	6,064	6,064
203-463-714-000	Fringe Benefits						
203-463-715-000	Social Security	2,403	1,701	3,729	3,620	3,915	3,915
203-463-716-000	Health Insurance- Medical	6,766	5,629	7,700	7,700	8,085	8,085
203-463-717-000	Life & Disability Insurance	388	271	700	700	735	735
203-463-718-000	Dental Insurance	810	471	1,470	1,470	1,544	1,544
203-463-719-000	Pension	4,002	3,698	4,242	4,242	4,454	4,454
203-463-721-000	Vision Care	145	85	273	273	287	287
203-463-726-000	Supplies	605	581	1,260	1,260	1,300	1,300
203-463-801-000	Contractual Services	5,479	10,062	9,850	11,000	10,000	10,000
203-463-806-000	Engineering		150				
203-463-940-000	Equipment Rental	26,350	20,468	22,000	22,000	20,000	20,000
203-463-977-000	Capital Outlay						
Totals for dept 463 - ROUTINE MAINTENANCE		78,357	65,355	94,852	88,040	96,130	89,384

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 474 - TRAFFIC SERVICES							
203-474-701-000	Wages	944	680	5,150	3,500	5,408	5,408
203-474-701-013	Overtime	54	32	300	300	315	315
203-474-714-000	Fringe Benefits						
203-474-715-000	Social Security	76	55	418	406	439	439
203-474-716-000	Health Insurance- Medical	153	101	525	525	551	551
203-474-717-000	Life & Disability Insurance	11	3	63	63	66	66
203-474-718-000	Dental Insurance	13	6	105	105	110	110
203-474-719-000	Pension	1,066	986	915	915	961	961
203-474-721-000	Vision Care	2	1	16	16	17	17
203-474-726-000	Supplies	4,348	1,781	5,250	5,250	5,513	5,513
203-474-940-000	Equipment Rental	1,557	281	2,730	2,730	2,867	2,867
Totals for dept 474 - TRAFFIC SERVICES		8,224	3,926	15,472	13,810	16,247	16,247

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 478 - WINTER MAINTENANCE							
203-478-701-000	Wages	14,819	8,215	14,060	13,650	14,763	14,763
203-478-701-013	Overtime	4,213	3,205	8,400	4,400	8,820	8,820
203-478-714-000	Fringe Benefits						
203-478-715-000	Social Security	1,456	874	1,572	1,526	1,651	1,651
203-478-716-000	Health Insurance- Medical	2,127	1,087	4,400	3,000	4,620	4,620
203-478-717-000	Life & Disability Insurance	138	65	231	231	243	243
203-478-718-000	Dental Insurance	234	123	315	315	331	331
203-478-719-000	Pension	5,070	4,685	6,095	6,095	6,095	6,095
203-478-721-000	Vision Care	42	22	63	63	66	66
203-478-726-000	Supplies	13,234	8,457	14,700	12,000	13,500	13,500
203-478-801-000	Contractual Services						
203-478-940-000	Equipment Rental	21,311	9,378	6,349	10,000	9,000	9,000
203-478-977-000	Capital Outlay		5,000	5,000	5,000	5,000	
Totals for dept 478 - WINTER MAINTENANCE		62,644	41,111	61,185	56,280	64,089	59,089

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 875 - CONSTRUCTION							
203-875-726-000	Supplies						
203-875-977-000	Capital Outlay						
Totals for dept 875 - CONSTRUCTION							
Total - Function Unclassified		151,204	113,105	184,214	170,835	188,781	172,035
TOTAL APPROPRIATIONS		151,204	113,105	184,214	170,835	188,781	172,035
NET OF REVENUES/APPROPRIATIONS - FUND 203		20,380	11,020	(9,714)	9,972	(10,812)	5,834
BEGINNING FUND BALANCE		63,125	83,507	83,507	83,507	93,479	93,479
ENDING FUND BALANCE		83,505	94,527	73,793	93,479	82,667	99,313

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. 2024-25 REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
207-000-404-001	Property Tax - Police Millage	332,231	387,027	379,036	379,036	379,036	383,972
207-000-406-000	In Lieu of Taxes			3,600			
207-000-408-000	Property Tax - PA 78 Senior & Disa						
207-000-412-000	Property Tax - DPPT P/Y & C/Y						
207-000-445-000	Penalties & Interest on Taxes						
207-000-451-000	Liquor License Fees	8,554	8,884	21,000	9,000	21,000	9,000
207-000-480-000	Services Provided - DDA	101,000	78,780	105,040	105,040	105,040	150,886
207-000-528-200	Federal Grants Other - County CARE						
207-000-541-000	PA 302/32 MJTC Fund	1,116	950	1,000	1,000	1,000	1,000
207-000-564-001	PA 32 Revenue						
207-000-564-100	PA 32 - Training			1,000	1,000	1,000	1,000
207-000-661-000	Parking Fines	1,445	2,571	5,000	5,000	3,000	
207-000-662-000	Court Penal Fines	48,025	27,421	70,000	35,000	50,000	50,000
207-000-663-000	Drug Forfeiture						
207-000-663-001	Forfeitures						
207-000-664-000	Interest Earnings	3,634	3,747	1,650	3,500	1,650	1,650
207-000-671-999	Appropriation from Fund Balanc						
207-000-673-000	Gain/Loss on Sale of Assets						
207-000-674-101	Transfer from General Fund	331,000	52,000	400,000	400,000	400,000	400,000
207-000-683-000	Reimbursements-Other	291		3,000		2,500	2,500
207-000-684-000	Reimburse - OUIL	4,359		5,000	3,000	4,000	4,000
207-000-694-000	Miscellaneous Revenue	6,748	3,088	6,000	4,000	6,000	6,000
207-000-694-001	DRIVING WHILE LIC SUSPENDED	1,883	150		200	2,000	200
207-000-695-000	Loan Proceeds						
207-000-697-000	Vehicle Leases						
Totals for dept 000 - REVENUE		840,286	564,618	1,001,326	945,776	976,226	1,010,208

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		840,286	564,618	1,001,326	945,776	976,226	1,010,208
TOTAL ESTIMATED REVENUES		840,286	564,618	1,001,326	945,776	976,226	1,010,208
APPROPRIATIONS							
Function: Unclassified							
Dept 301 - POLICE/SHERIFF/CONSTABLE							
207-301-701-000	Wages	99,426	62,395	87,500	80,164	91,875	91,875
207-301-701-001	Wages	240,763	95,740	150,515	188,849	204,241	204,241
207-301-701-013	Overtime	13,641	40,224	14,000	45,000	15,500	15,500
207-301-701-019	Wages Covid						
207-301-702-000	Wages Part Time	58,215	12,945	61,800	16,000	65,000	65,000
207-301-702-001	Overtime Wages	6,872	2,571	12,000	5,000	12,600	12,600
207-301-702-002	Wages Part Time Clerk	4,429	3,409	4,120	4,000	4,285	4,285
207-301-702-013	OVERTIME		2,393			500	500
207-301-703-000	Wages - Clerk	43,825	34,306	45,056	43,744	46,864	46,864
207-301-703-001	Overtime Clerk FT	47	218	500	500	500	500
207-301-709-000	Wages - Marine Unit	133	1,220	3,605	3,500	3,650	3,650
207-301-709-013	Overtime	1,101		300	300	300	300
207-301-711-000	Wages - CMV Enforcement	760	381	1,545	1,500	1,560	1,560
207-301-711-013	Overtime			150	150	150	150
207-301-712-000	Wages - Ordinance Enforcement	27,827	27,769	28,840	28,000	30,427	30,427
207-301-712-001	Overtime Code Enforcement	76		500	500	1,500	1,500
207-301-712-013	Overtime		858				
207-301-715-000	Social Security	37,014	21,544	43,003	30,000	43,938	43,938
207-301-716-000	Health Insurance- Medical	66,409	26,147	82,279	45,000	82,279	82,279
207-301-716-001	Health Insurance - Retired	12,151	21,726	13,500	28,000	13,500	13,500
207-301-717-000	Life & Disability Insurance	4,473	2,162	5,000	5,000	5,000	5,000
207-301-718-000	Dental Insurance	7,163	2,147	8,700	5,000	8,700	8,700
207-301-719-000	Pension	83,237	57,668	99,000	99,000	99,000	99,000
207-301-721-000	Vision Care	987	389	1,381	1,000	1,500	1,500
207-301-722-000	Worker's Comp Insurance	3,239	5,464	5,000	5,500	5,000	5,000
207-301-723-000	Unemployment						
207-301-724-000	City taxes						
207-301-727-000	Supplies	1,029	663	2,500	2,500	2,500	2,500
207-301-730-000	Copier Lease	1,536	1,504	1,500	1,900	1,805	1,805
207-301-740-000	Operating Supplies	9,550	2,320	8,240	8,240	8,000	8,000
207-301-742-000	Shooting Program	4,900	350	6,000	6,000	6,000	6,000
207-301-743-000	Bullet Proof Vests	1,320		4,000	4,000	8,000	8,000
207-301-801-000	Contractual Services	8,381	92,020	137,000	93,000	93,000	93,000
207-301-802-000	Attorney Fees - Prosecutions	63,091	38,644	50,000	50,000	50,000	50,000
207-301-804-000	County Dispatch Contract	49,899	27,247	41,000	41,000	48,998	48,998
207-301-807-000	Clemis Service Fees	11,495	7,012	11,600	11,600	11,600	11,600
207-301-820-000	Uniform Purchases	2,639	2,102	5,000	5,000	5,000	5,000
207-301-821-000	Uniform Cleaning	259		2,000	2,000	1,750	1,750
207-301-851-000	Telephone	9,793	6,205	10,000	10,000	10,500	10,500
207-301-863-000	Travel Expense		84	1,000	1,000	1,200	1,200
207-301-865-000	Gasoline & Oil	13,202	4,932	15,000	10,000	10,000	10,000
207-301-920-000	Utilities						
207-301-930-000	Repair and Maintenance	504	7,801	10,000	10,000	10,000	10,000
207-301-930-003	Repair and Maintenance/Watercraft	28	383	1,500	1,500	1,200	1,200
207-301-931-000	Repair & Maint - Equipment	2,211	980	5,000	5,000	5,000	5,000
207-301-932-000	Repair & Maint - Vehicles	6,802	572	16,000	10,000	16,000	16,000

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 301 - POLICE/SHERIFF/CONSTABLE							
207-301-933-000	Vehicle Changeover	16,519					
207-301-934-000	Vehicle Leases						
207-301-934-001	Vehicle Lease Interest						
207-301-935-000	Vehicle Capital Outlay			2,000	2,000	56,000	56,000
207-301-940-000	Equipment Rental			1,000	1,000	1,000	1,000
207-301-956-000	Dues & Miscellaneous	832	1,049	1,100	1,100	1,200	1,200
207-301-957-000	Education & Training	1,950	1,394	3,100	3,100	3,500	3,500
207-301-965-231	Transfer to Parking Fund	12,000		5,000	5,000	5,000	5,000
207-301-965-401	Transfer to Capital Imp Fund						
207-301-977-000	Capital Outlay	33,644		10,000	10,000	15,000	15,000
Totals for dept 301 - POLICE/SHERIFF/CONSTABLE		963,372	616,938	1,017,834	930,647	1,110,122	1,110,122
Total - Function Unclassified		963,372	616,938	1,017,834	930,647	1,110,122	1,110,122
TOTAL APPROPRIATIONS		963,372	616,938	1,017,834	930,647	1,110,122	1,110,122
NET OF REVENUES/APPROPRIATIONS - FUND 207		(123,086)	(52,320)	(16,508)	15,129	(133,896)	(99,914)
BEGINNING FUND BALANCE		440,604	317,519	317,519	317,519	332,648	332,648
ENDING FUND BALANCE		317,518	265,199	301,011	332,648	198,752	232,734

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
225-000-528-200	Federal Grants Other - County CARE						
225-000-580-000	Services Provided-DDA Admin/Snow	55,000	42,000	57,200	57,200	57,200	60,060
225-000-603-000	Equipment Rental	98,011	64,053	78,750	78,750	82,690	82,690
225-000-634-000	Cemetery Open/Close	23,584	10,090	30,000	16,000	30,000	20,000
225-000-636-000	Cemetery Foundations	6,258	1,888	6,300	6,300	6,500	5,500
225-000-643-000	Cemetery Lot Sales					10,000	
225-000-664-000	Interest Income	545	421	315	425	315	315
225-000-671-999	Appropriation from Fund Balanc						
225-000-673-000	Gain/Loss on Sale of Assets						
225-000-676-101	Transfer In from General Fund	450,000	337,500	456,819	456,819	450,000	450,000
225-000-681-000	Reimb - Insurance Claims						
225-000-683-000	Reimbursements-Other						
225-000-694-000	Miscellaneous	10,733	3,650	9,000	9,000	12,000	9,000
225-000-699-711	Transfers In	5,000	3,938	5,000	5,000	5,000	5,000
Totals for dept 000 - REVENUE		649,131	463,540	643,384	629,494	653,705	632,565

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
	Total - Function Unclassified	649,131	463,540	643,384	629,494	653,705	632,565
TOTAL ESTIMATED REVENUES		649,131	463,540	643,384	629,494	653,705	632,565
APPROPRIATIONS							
Function: Unclassified							
Dept 276 - CEMETERY							
225-276-701-001	Wages	44,021	29,508	43,260	42,000	45,423	45,423
225-276-701-013	Overtime	1,592	1,779	2,200	2,200	2,266	2,266
225-276-714-000	Fringe Benefits						
225-276-715-000	Social Security	3,489	2,393	5,343	5,187	5,343	5,343
225-276-716-000	Health Insurance- Medical	10,122	7,264	11,550	11,550	11,897	11,897
225-276-717-000	Life & Disability Insurance	514	407	1,103	1,103	1,136	1,136
225-276-718-000	Dental Insurance	934	668	1,050	1,050	1,082	1,082
225-276-719-000	Pension						
225-276-721-000	Vision Care	166	122	179	179	184	184
225-276-740-000	Operating Supplies	3,133	772	3,150	3,150	3,245	3,245
225-276-748-000	Foundations	30		525	525	541	541
225-276-801-000	Contractual Services	520		2,100	2,100	500	500
225-276-830-000	Solid Waste Collection						
225-276-920-000	Utilities	619	253	2,100	1,000	2,163	1,000
225-276-930-000	Repair and Maintenance	7,195	3,001	6,000	6,000	6,180	6,180
225-276-956-000	Dues & Miscellaneous			105	105	108	108
225-276-977-000	Capital Outlay						
225-276-985-000	Land Improvement	3,466	1,386	4,200	4,200	4,326	4,326
	Totals for dept 276 - CEMETERY	75,801	47,553	82,865	80,349	84,394	83,231

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
225-441-701-000	Wages	34,648	34,083	33,527	36,000	35,000	35,000
225-441-701-001	Wages	107,066	80,403	98,550	95,680	105,000	105,000
225-441-701-013	Overtime	2,955	2,728	5,250	5,250	5,408	5,408
225-441-701-019	COVID 19 PAYROLL	3,197		3,675		3,675	
225-441-702-000	Wages Part Time						
225-441-702-003	Wages-Parks	29,701	19,097	33,527	32,550	35,203	35,203
225-441-702-013	Overtime	540	532	2,678	2,678	2,758	2,758
225-441-715-000	Social Security	12,999	10,469	13,828	13,425	13,828	13,828
225-441-716-000	Health Insurance- Medical	35,521	38,435	38,850	38,850	40,016	40,016
225-441-716-001	Health Insurance-Retirees	44,566	33,604	56,700	56,700	58,401	58,401
225-441-717-000	Life - Disability Insurance	1,406	1,703	2,520	2,520	2,596	2,596
225-441-718-000	Dental Insurance	2,649	3,293	5,355	5,355	5,516	5,516
225-441-719-000	Pension	54,788	32,760	57,750	57,750	57,000	57,000
225-441-721-000	Vision Care	470	592	578	578	595	595
225-441-722-000	Worker's Comp. Insurance	1,432	378	2,940	2,940	3,028	3,028
225-441-740-000	Operating Supplies	7,133	5,039	8,000	8,000	8,000	8,000
225-441-740-001	Operating Supplies-Cemetery						
225-441-741-000	Small Tools	2,369	3,594	4,725	4,725	4,500	4,500
225-441-801-000	Contractual Services	32,951	6,813	30,000	15,000	10,000	10,000
225-441-820-000	Uniform Purchase	4,687	2,519	7,350	7,350	7,000	7,000
225-441-821-000	Uniform Cleaning	4,586	3,379	4,830	4,830	4,975	4,975
225-441-851-000	Telephone	7,109	3,983	6,300	6,300	6,800	6,800
225-441-863-000	Travel Expense						
225-441-865-000	Gasoline & Oil	22,118	13,651	23,100	23,100	23,793	23,793
225-441-920-000	Utilities	12,288	7,859	11,550	11,550	11,000	11,000
225-441-930-000	Repair & Maint-Building	7,245	1,591	13,650	10,000	10,000	10,000
225-441-931-000	Repair & Maint-Equip	11,990	2,900	6,300	6,300	6,000	6,000
225-441-932-000	Repair & Maint - Vehicles	10,883	11,200	18,216	18,216	18,000	18,000
225-441-940-000	Equipment Rental			525	525	500	500
225-441-956-000	Dues & Miscellaneous	566	706	1,575	1,575	1,200	1,200
225-441-957-000	Education & Training	3,141	3,729	5,250	5,250	5,000	5,000
225-441-965-401	Transfer to Capital Imp Fund			14,281			
225-441-977-000	Capital Outlay	58,453					
225-441-995-003	Interest Expense - Interfund Advar	3,665	3,253	4,095	4,095	4,218	4,218
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		521,122	328,293	515,475	477,092	489,010	485,335

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 443 - PHASE II STORMWATER							
225-443-701-001	Wages	8,906	5,287	5,516	8,000	5,791	5,791
225-443-701-013	Overtime		164	525	525	300	300
225-443-701-019	COVID 19 PAYROLL						
225-443-714-000	Fringe Benefits						
225-443-715-000	Social Security	681	417	521	653	521	521
225-443-716-000	Health Insurance- Medical	2,242	1,354	1,313	2,000	1,800	1,800
225-443-717-000	Life & Disability Insurance	93	72	63	63	65	65
225-443-718-000	Dental Insurance	223	123	173	173	200	200
225-443-721-000	Vision Care	39	23	131	131	135	135
225-443-740-000	Operating Supplies			1,050	1,050	500	500
225-443-801-000	Contractual Services	5,428	5,114	11,049	11,049	3,000	3,000
225-443-900-000	Printing						
225-443-930-000	Repair and Maintenance	12,290	15,067	16,800	16,800	15,000	15,000
225-443-955-000	DEQ Permit Fees			525	525	1,000	500
225-443-956-000	Dues & Misc.			525	525	541	500
225-443-977-000	Capital Outlay						
Totals for dept 443 - PHASE II STORMWATER		29,902	27,621	38,191	41,494	28,853	28,312
Total - Function Unclassified		626,825	403,467	636,531	598,935	602,257	596,878
TOTAL APPROPRIATIONS		626,825	403,467	636,531	598,935	602,257	596,878
NET OF REVENUES/APPROPRIATIONS - FUND 225		22,306	60,073	6,853	30,559	51,448	35,687
BEGINNING FUND BALANCE		29,945	52,251	52,251	52,251	82,810	82,810
ENDING FUND BALANCE		52,251	112,324	59,104	82,810	134,258	118,497

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
231-000-607-000	Fees						
231-000-661-000	Parking Fines Revenue	585		5,000	5,000	5,000	5,000
231-000-664-000	Interest Earnings	5	19				
231-000-674-101	Transfer from General Fund						
231-000-674-207	Transfer From Police Fund	12,000		5,000	5,000	5,000	5,000
231-000-694-000	Miscellaneous Revenue						
Totals for dept 000 - REVENUE		12,590	19	10,000	10,000	10,000	10,000

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
	Total - Function Unclassified	12,590	19	10,000	10,000	10,000	10,000
TOTAL ESTIMATED REVENUES		12,590	19	10,000	10,000	10,000	10,000
APPROPRIATIONS							
Function: Unclassified							
Dept 333 - PARKING							
231-333-701-019	COVID 19 PAYROLL						
231-333-702-000	Wages Part Time	8,856	3,357	6,695	6,500	6,825	6,825
231-333-702-001	Overtime Wages						
231-333-715-000	Social Security	677	257	513	498	523	523
231-333-717-000	Life & Disability Insurance	59	14	200	100	200	200
231-333-722-000	Worker's Comp. Insurance	73	210	200	250	250	250
231-333-727-000	Supplies			600	200	600	600
231-333-740-000	Operating Supplies			700	500	600	600
231-333-820-000	Uniform Purchase			500	500	500	500
231-333-851-000	Telephone	428	312	300	450	500	500
231-333-863-000	Travel Expense						
	Totals for dept 333 - PARKING	10,093	4,150	9,708	8,998	9,998	9,998
	Total - Function Unclassified	10,093	4,150	9,708	8,998	9,998	9,998
TOTAL APPROPRIATIONS		10,093	4,150	9,708	8,998	9,998	9,998
NET OF REVENUES/APPROPRIATIONS - FUND 231		2,497	(4,131)	292	1,002	2	2
	BEGINNING FUND BALANCE	1,420	3,916	3,916	3,916	4,918	4,918
	ENDING FUND BALANCE	3,917	(215)	4,208	4,918	4,920	4,920

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
248-000-402-000	Current Real Property Taxes	934,065	772,911	903,236	903,236		
248-000-402-100	Property Tax - Twp DDA Capture						
248-000-405-000	Property Tax - Personal						
248-000-412-000	Property Tax - DPPT P/Y & C/Y	972	1,475				
248-000-441-000	Local Community Stabilization Sha	10,094	15,971	10,000	10,000		
248-000-445-000	Penalties & Interest on Taxes			2,000	2,000		
248-000-539-000	State Grants	2,813	3,500	109,028	109,028		
248-000-582-000	Intergovernment - Police	15,927	201,996				
248-000-664-000	Interest Earned	4,973	5,088	2,500	2,500		
248-000-671-999	Appropriation from Fund Balanc			107,459	107,459		
248-000-673-000	Gain/Loss on Sale of Assets						
248-000-676-404	Transfer From Prop Acq Fund						
248-000-676-592	Reimbursement -Admin Fee - W&S						
248-000-681-000	Reimburse - Insurance Claims	12,465	7,218				
248-000-683-000	Reimbursements-Other	10,000					
248-000-685-000	Sponsorships	38,750	8,802	102,400	102,400		
248-000-685-100	Transportaion Sponsorship	16,183	16,907	28,000	28,000		
248-000-686-000	Downtown Events	19	5,018	20,000	20,000		
248-000-686-002	Flower Fair Revenue		305				
248-000-686-003	New Year Resolution Run Revenue						
248-000-686-004	OktoberFest Revenue	20,361					
248-000-686-005	Babes On Broadway						
248-000-686-006	Electircal Vehicles	16	634				
248-000-687-000	Merchandise Sales	195		10,000	10,000		
248-000-688-000	Gift Certificate Sales	3,425	355	5,000	5,000		
248-000-692-000	Rent						
248-000-694-000	Miscellaneous	683	315				
248-000-696-000	PROCEEDS FROM THE SALE OF BONDS/NC						
Totals for dept 000 - REVENUE		1,070,941	1,040,495	1,299,623	1,299,623		

BUDGET REPORT FOR VILLAGE OF LAKE ORION
 Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND
 VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		1,070,941	1,040,495	1,299,623	1,299,623		
TOTAL ESTIMATED REVENUES		1,070,941	1,040,495	1,299,623	1,299,623		
APPROPRIATIONS							
Function: Unclassified							
Dept 260 - GENERAL ACTIVITIES							
248-260-701-000	Wages	58,299	39,322	73,272	45,248		
248-260-701-019	COVID 19 PAYROLL						
248-260-704-000	Wages - Administrative Coordinator	20,248	28,242	34,278	33,280		
248-260-706-000	Asst. Executive Director	24,068	21,915	46,852	33,280		
248-260-706-001	Marketing Coordinator						
248-260-707-000	Wages - Grounds Coordinator	1,403	1,819	5,150	5,000		
248-260-711-013	OVERTIME	947					
248-260-715-000	Social Security	7,930	6,942	9,708	9,688		
248-260-716-000	Health Insurance- Medical	6,630	2,878	7,451	7,200		
248-260-717-000	Life & Disability Insurance	917	331	1,220	1,200		
248-260-718-000	Dental Insurance	475	222	700	700		
248-260-719-000	Pension	5,003	3,819	8,039	5,120		
248-260-720-000	Unemployment						
248-260-721-000	Vision Care	99	46	130	130		
248-260-722-000	Worker's Comp. Insurance						
248-260-801-000	Contractual Services	234	18,000	16,499	16,499		
248-260-801-002	Contr Services - Police Admin Fee	60,000	46,800	60,000	60,000		
248-260-801-003	Contract Services - DPW Admin Fee	30,000	23,194	30,000	30,000		
248-260-801-004	Contract Services - GF Admin Fee	70,000	52,500	70,000	70,000		
248-260-801-005	Contractual Services- Township	2,700		2,700	2,700		
248-260-801-012	Contractual Services-Parking Code	21,000	16,380	21,000	21,000		
248-260-801-022	Cont Service-Police Crowd Control	20,000	15,600	20,000	20,000		
248-260-801-023	Contract Services-DPW event support	10,000	7,800	10,000	10,000		
248-260-801-033	Contract Services-DPW snow removal	15,000	11,700	15,000	15,000		
248-260-805-000	Audit Fees	1,545	2,950	2,000	2,000		
248-260-810-000	Legal Services	12,726	17,365	17,984	16,484		
248-260-823-000	Website/Software	6,828	4,146	6,000	6,000		
248-260-823-001	Municipal Software	1,248	3,387	3,501	3,501		
248-260-829-000	Planner Services	4,715	675	2,629	5,000		
248-260-851-000	Telephone	3,247	2,617	3,500	3,500		
248-260-900-000	Printing and Publication	182		100	100		
248-260-920-000	Utilities	4,199	4,141	4,000	4,000		
248-260-921-000	Municipal Street Lighting	29,474	6,376	6,500	6,500		
248-260-930-000	Repair and Maintenance	705	58				
248-260-930-002	Building Maintenance	1,020	287	400	400		
248-260-940-000	Equipment Rental	70					
248-260-941-000	Office Rent	12,000	12,000	12,000	12,000		
248-260-942-000	Office Expenses	5,150	1,200	3,313	3,865		
248-260-942-019	Covid Office Expenses						
248-260-946-000	Credit Card Fees	9		100	100		
248-260-955-001	Credit Card Fees						
248-260-956-000	Dues & Miscellaneous	1,036	1,209	1,500	1,500		
248-260-957-000	Education & Training	8,965	919	920	4,500		
248-260-958-000	General Activities Misc	739					
248-260-958-019	Covid General Activities						
248-260-961-000	Tax Tribunal Refunds						

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 260 - GENERAL ACTIVITIES							
248-260-962-000	Mileage	1,537	38	500	500		
248-260-965-101	Transfer Out - General Fund						
248-260-965-401	Transfer to Capital Imp Fund						
248-260-965-404	Transfer Out - DDA Property Acq Fu	110,000	157,500	157,500	157,500		
248-260-974-000	Capital Outlay - Equipment	5,200	1,235	1,235	1,235		
Totals for dept 260 - GENERAL ACTIVITIES		565,548	513,613	655,681	614,730		

BUDGET REPORT FOR VILLAGE OF LAKE ORION
 Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND
 VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 725 - ORGANIZATION							
248-725-822-000	Newsletter	882	455	1,720	1,720		
248-725-824-000	Volunteer Recognition & Dvp.	282					
248-725-825-000	Gift Certificate Redemption	9,365	2,625	5,000	5,000		
248-725-826-000	Historic Celebration/Education	1,588	580	580	580		
248-725-827-000	Awareness Program	1,637	233	1,200	1,200		
248-725-827-019	Covid Awareness Program/Organizati						
248-725-864-000	Grant & Scholarship Distriubution	1,000					
248-725-881-000	Merchandise to Sell	75	211	500	500		
Totals for dept 725 - ORGANIZATION		14,829	4,104	9,000	9,000		

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 726 - DESIGN							
248-726-745-000	Beautification Supplies	1,574	648	1,500	1,500		
248-726-746-000	Hanging Baskets	3,353		3,400	3,400		
248-726-801-000	Contractual Services	5,172	2,900	5,200	5,200		
248-726-843-000	Facade Program		5	7,800	7,800		
248-726-845-000	Public Art Program	2,250					
248-726-883-000	Banners and Holiday Lighting	9,639	6,000	6,600	6,600		
248-726-975-001	Capital Outlay - Beautification	473					
248-726-975-002	Capital Outlay - Streets						
248-726-975-019	Covid Capital Outlay						
Totals for dept 726 - DESIGN		22,461	9,553	24,500	24,500		

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 728 - ECONOMIC DEVELOPMENT							
248-728-801-000	Contractual Services	6,563	4,750	16,472	34,500		
248-728-860-000	Trolley Expense	34,246	12,998	28,000	28,000		
248-728-861-000	Survey Expense						
248-728-862-000	Training Materials	457					
248-728-864-000	Grant & Scholarship Distriubution						
248-728-886-000	Marketing Materials	1,325					
248-728-886-001	Blight Reduction						
248-728-886-002	Social District	3,390	232	1,000	1,000		
248-728-888-000	Brand Marketing	29,945	15,485	23,831	20,731		
248-728-888-001	Contractual Services Brand Marketi	27,500	23,255	19,700	29,700		
Totals for dept 728 - ECONOMIC DEVELOPMENT		103,426	56,720	89,003	113,931		

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 729 - PROMOTION							
248-729-880-000	Event Promotion	1,796	308	500	500		
248-729-880-001	Event Promo - Gazebo Series	17,342	10,170	10,170	10,170		
248-729-880-004	Event Promo - Halloween Parade	2,015	2,451	2,500	2,500		
248-729-880-005	Event Promo - Hmtwn/Holiday Vill	8,215	7,934	8,356	8,356		
248-729-880-006	Event Promo - New Years Res. Run						
248-729-880-007	Event Promo - Flower Fair						
248-729-880-008	Event Promo-Photo Contest						
248-729-880-009	Event Promo-Lake Orion Love Shop t						
248-729-880-010	Babes On Broadway						
248-729-880-011	Restaurant week						
248-729-880-012	Sing & Stroll Tree Lighting	12,212	11,808	12,000	12,000		
248-729-880-013	SD Nights- Stronger Together Winte	682	259	600	600		
248-729-880-014	Octoberfest	22,704					
248-729-880-015	Winter Activities	8,658	7,019	7,100	10,200		
248-729-880-016	Athletic Events-other						
248-729-880-017	Movie Night	2,194	999	999	999		
248-729-880-019	Covid Event Promotion						
248-729-880-100	Stronger Together- smr fall	553	722	3,300	3,300		
248-729-885-000	Port-A-Johns	2,124	1,794	2,200	2,200		
248-729-895-000	Event Promo-Comm. Sponsorships	43					
248-729-975-020	Capital Outlay Parks & rec						
Totals for dept 729 - PROMOTION		78,538	43,464	47,725	50,825		

BUDGET REPORT FOR VILLAGE OF LAKE ORION
 Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND
 VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 730 - CAPITAL PROJECTS							
248-730-253-885	Knox Box Grant Program						
248-730-885-100	Knox Box Grant Program			4,000	4,000		
248-730-931-000	Repair & Maintenance-Equipment	3,146					
248-730-965-101	Transfer Out - General Fund						
248-730-965-301	Interfund TRF 2023 DDA Bond Projec			422,709	422,709		
248-730-965-404	Transfer Out - DDA Property Acq Fu	104,178					
248-730-965-592	Transfers To Water/Sewer Fund						
248-730-975-000	Capital Outlay	387	1,636	23,969	23,969		
248-730-975-003	DDA Capital Outlay	2,521	5,871	5,871	5,000		
248-730-975-005	DDA Capital Outlay- Wayfinding/Liç	39,266					
248-730-975-006	DDA Capital Outlay - Parking	251,181					
248-730-975-009	Capital Outlay - Dumpsters			30,000	30,000		
248-730-975-011	Capital Outlay - Trail Extensi				10,000		
248-730-975-015	Captial Outlay- Outdoor Sound						
248-730-975-020	Capital Outlay Parks & rec	25,705					
248-730-992-000	Bond Principal						
248-730-995-000	Bond Interest						
Totals for dept 730 - CAPITAL PROJECTS		426,384	7,507	486,549	495,678		
Total - Function Unclassified		1,211,186	634,961	1,312,458	1,308,664		
TOTAL APPROPRIATIONS		1,211,186	634,961	1,312,458	1,308,664		
NET OF REVENUES/APPROPRIATIONS - FUND 248		(140,245)	405,534	(12,835)	(9,041)		
BEGINNING FUND BALANCE		638,446	498,200	498,200	498,200	489,159	489,159
ENDING FUND BALANCE		498,201	903,734	485,365	489,159	489,159	489,159

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
301-000-300-001	2023 DOWNTOWN DEV TAX EXEMPT BOND	3,533,382					
301-000-300-002	2023 DOWNTOWN DEV TAX EXEMPT BOND	1,480,827					
301-000-664-000	INTEREST EARNINGS	91	1,490				
301-000-671-999	APPROPRIATION FROM FUND BALANC			2,755,000	2,755,000		
301-000-699-301	TRF IN FROM DDA						
Totals for dept 000 - REVENUE		5,014,300	1,490	2,755,000	2,755,000		

BUDGET REPORT FOR VILLAGE OF LAKE ORION
 Fund: 301 DOWNTOWN DEV BOND PROJECT 2023
 VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
	Total - Function Unclassified	5,014,300	1,490	2,755,000	2,755,000		
TOTAL ESTIMATED REVENUES		5,014,300	1,490	2,755,000	2,755,000		
APPROPRIATIONS							
Function: DEBT SERVICE FUNDS							
Dept 901 - 905							
301-901-930-000	Repair and Maintenance						
301-901-950-000	Demolition & Land Improvement		2,154	296,647	296,647		
301-901-956-000	Dues & Miscellaneous						
301-901-971-000	Capital Outlay - Buildings		2,120,875	2,200,000	2,200,000		
	Totals for dept 901 - 905		2,123,029	2,496,647	2,496,647		

BUDGET REPORT FOR VILLAGE OF LAKE ORION
 Fund: 301 DOWNTOWN DEV BOND PROJECT 2023
 VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: DEBT SERVICE FUNDS							
Dept 905 - Downtown Dev Bond 2023							
301-905-301-000	Bond Issuance Expense						
301-905-731-000	2023 Bond Taxable Issuance Expense	69,350	500	1,000	1,000		
301-905-731-001	2023 Tax exempt Bond Issuance Expense		500	1,000	1,000		
301-905-745-001	Property taxes-Orion Twp		3,353	3,353	3,353		
301-905-920-000	Utilities						
301-905-992-003	2023 DDA bonds Taxable		75,000	75,000	75,000		
301-905-992-004	2023 DDA BONDS TAX EXEMPT		180,000	180,000	180,000		
301-905-993-001	2023 DDA bond taxable interest		60,931	62,000	62,000		
301-905-993-002	2023 DDA tax exempt bond interest		105,778	106,000	106,000		
Totals for dept 905 - Downtown Dev Bond 2023		69,350	426,062	428,353	428,353		
Total - Function DEBT SERVICE FUNDS		69,350	2,549,091	2,925,000	2,925,000		
TOTAL APPROPRIATIONS		69,350	2,549,091	2,925,000	2,925,000		
NET OF REVENUES/APPROPRIATIONS - FUND 301		4,944,950	(2,547,601)	(170,000)	(170,000)		
BEGINNING FUND BALANCE			4,944,950	4,944,950	4,944,950	4,774,950	4,774,950
ENDING FUND BALANCE		4,944,950	2,397,349	4,774,950	4,774,950	4,774,950	4,774,950

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
401-000-664-000	Interest Earnings	39	2				
401-000-671-999	Appropriation from Fund Balanc						
401-000-676-101	Transfer In from General Fund	7,695					
401-000-676-125	Transfer In from DPW Fund						
401-000-676-207	Transfer from Police Fund						
401-000-682-000	Reimbursement-CDBG						
401-000-683-000	Reimbursements-Other						
401-000-694-000	Miscellaneous Revenue						
401-000-699-202	Interfund Transfer in - Major Stre						
401-000-699-203	Interfund Transfer In - Local Stre						
401-000-699-248	Interfund Transfer In - DDA						
401-000-699-592	Transfers Water/Sewer						
Totals for dept 000 - REVENUE		7,734	2				

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
	Total - Function Unclassified	7,734	2				
TOTAL ESTIMATED REVENUES							
		7,734	2				
APPROPRIATIONS							
Function: Unclassified							
Dept 000 - REVENUE							
401-000-882-000	Downtown Street Broadcast Syst						
	Totals for dept 000 - REVENUE						

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 751 - PARKS AND RECREATION							
401-751-801-000	Contractual Services						
401-751-806-000	Engineering		19,512				
Totals for dept 751 - PARKS AND RECREATION			19,512				

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
	Total - Function Unclassified	19,512					
Function: DEBT SERVICE FUNDS							
Dept 901 - 905							
401-901-971-000	Capital Outlay - Buildings						
401-901-972-751	Capital Outlay Parks	67,236	890	890	890		
401-901-973-000	Capital Outlay - Vehicles						
401-901-974-000	Capital Outlay - Equipment						
401-901-975-000	Capital Outlay-Construction	109,582					
	Totals for dept 901 - 905	176,818	890	890	890		
	Total - Function DEBT SERVICE FUNDS	176,818	890	890	890		
TOTAL APPROPRIATIONS		196,330	890	890	890		
NET OF REVENUES/APPROPRIATIONS - FUND 401		(188,596)	(888)	(890)	(890)		
	BEGINNING FUND BALANCE	191,965	3,370	3,370	3,370	2,480	2,480
	ENDING FUND BALANCE	3,369	2,482	2,480	2,480	2,480	2,480

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
404-000-664-000	Interest Earnings	189	95	150	150		
404-000-694-000	Miscellaneous Revenue						
404-000-699-248	Interfund Transfer In - DDA	214,178	157,500	483,750	483,750		
	Totals for dept 000 - REVENUE	214,367	157,595	483,900	483,900		

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
	Total - Function Unclassified	214,367	157,595	483,900	483,900		
TOTAL ESTIMATED REVENUES		214,367	157,595	483,900	483,900		
APPROPRIATIONS							
Function: DEBT SERVICE FUNDS							
Dept 901 - 905							
404-901-901-000	Debt Service- Parking Deck			168,750	168,750		
404-901-930-000	Repair & Maintenance - Bldg						
404-901-950-000	Demolition & Land Improvement						
404-901-956-000	Miscellaneous						
404-901-971-000	Capital Outlay - Building						
404-901-980-248	Prop Acq Transfer to DDA						
404-901-992-000	Bond Principal	100,000	300,000	300,000	300,000		
404-901-995-000	Bond Interest	10,000	15,000	15,000	15,000		
	Totals for dept 901 - 905	110,000	315,000	483,750	483,750		
	Total - Function DEBT SERVICE FUNDS	110,000	315,000	483,750	483,750		
TOTAL APPROPRIATIONS		110,000	315,000	483,750	483,750		
NET OF REVENUES/APPROPRIATIONS - FUND 404		104,367	(157,405)	150	150		
	BEGINNING FUND BALANCE	222,473	326,841	326,841	326,841	326,991	326,991
	ENDING FUND BALANCE	326,840	169,436	326,991	326,991	326,991	326,991

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
592-000-445-000	Penalties & Interest on Taxes						
592-000-540-001	State Grants -SAW						
592-000-547-000	State Grant - Other					100,000	100,000
592-000-620-000	Sewer Penalty Fees	15,144	13,379	12,000	12,000	12,000	12,000
592-000-640-000	Capital/Lateral Charges Sewer	3,500		9,000	9,000	9,000	9,000
592-000-640-002	Capital/Lateral Charges-Water	5,373	5,705	10,000	10,000	15,000	15,000
592-000-645-000	Sewer Usage Charges	1,100,538	298,339	1,136,296	1,136,296	1,327,490	1,327,490
592-000-645-002	Water Usage Charges	1,425,288	264,443	1,388,806	1,388,806	1,453,780	1,453,780
592-000-648-000	Federal Grant Revenue						
592-000-662-002	Water Penalty Fees	23,470	12,724	16,000	16,000	16,000	16,000
592-000-664-000	Sewer Interest Earned	22,128	19,501	9,000	18,000	9,000	12,000
592-000-664-002	Water Interest Earned						
592-000-664-003	Promissory Note Interest	10,000	15,000	7,500	15,000	7,500	7,500
592-000-671-999	Appropriation from Fund Balanc						
592-000-673-000	Gain/Loss on Sale of Assets						
592-000-683-000	Reimbursements-Other						
592-000-694-000	Miscellaneous Revenue	22,964	20,648	500	22,000	500	500
592-000-695-002	Non-Village Water Debt		517,894				
592-000-699-101	Interfund Transfer In - General Fu						
Totals for dept 000 - REVENUE		2,628,405	1,167,633	2,589,102	2,627,102	2,950,270	2,953,270

BUDGET REPORT FOR VILLAGE OF LAKE ORION
 Fund: 592 WATER AND SEWER FUND
 VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
	Total - Function Unclassified	2,628,405	1,167,633	2,589,102	2,627,102	2,950,270	2,953,270
TOTAL ESTIMATED REVENUES							
		2,628,405	1,167,633	2,589,102	2,627,102	2,950,270	2,953,270
APPROPRIATIONS							
Function: Unclassified							
Dept 260 - GENERAL ACTIVITIES							
592-260-805-000	Audit Fees	7,526	5,922	7,000	5,922	7,350	7,350
592-260-823-001	Municipal Software						
592-260-852-000	Miss Dig	1,356	2,334	2,334	2,500	2,451	2,451
592-260-959-000	Financial Administration	116,700	92,929	121,368	121,368	127,436	127,436
	Totals for dept 260 - GENERAL ACTIVITIES	125,582	101,185	130,702	129,790	137,237	137,237

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 548 - SEWER ACTIVITIES							
592-548-701-000	Wages						
592-548-715-000	Social Security						
592-548-716-000	Health Insurance- Medical						
592-548-717-000	Life & Disability Insurance						
592-548-718-000	Dental Insurance						
592-548-719-000	Pension						
592-548-721-000	Vision Care						
592-548-722-000	Worker's Comp. Insurance						
592-548-726-000	Supplies	435	846	800	900	840	840
592-548-801-000	Contract Services	13,680	19,637	12,000	20,000	15,000	15,000
592-548-813-000	Legal Service						
592-548-831-000	Sewage Disposal Costs	876,241	558,456	943,480	943,480	946,480	946,480
592-548-956-000	Dues & Miscellaneous	52					
592-548-975-001	Capital Improvements - SAW						
592-548-992-000	Interceptor Drain Bond Princip	9,545		63,353	63,353	69,707	69,707
592-548-995-000	Bond Interest	7,393	14,343	22,781	22,781	23,713	23,713
Totals for dept 548 - SEWER ACTIVITIES		907,346	593,282	1,042,414	1,050,514	1,055,740	1,055,740

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 556 - WATER ACTIVITIES							
592-556-701-000	Wages	52,077	35,379	60,683	58,916	63,717	63,717
592-556-701-013	Overtime	1,994	2,283	5,000	5,000	5,250	5,250
592-556-714-000	Fringe Benefits						
592-556-715-000	Social Security	4,032	2,881	5,037	4,890	5,289	5,289
592-556-716-000	Health Insurance- Medical	10,982	7,244	13,200	13,200	13,860	13,860
592-556-717-000	Life - Disability Insurance	541	412	745	745	782	782
592-556-718-000	Dental Insurance	1,161	907	1,260	1,260	1,323	1,323
592-556-719-000	Pension	88,009	73,952	88,732	88,732	88,732	88,732
592-556-721-000	Vision Care	205	158	263	263	276	276
592-556-722-000	Worker's Comp. Insurance		3,026	2,500	4,000	2,625	2,625
592-556-726-000	Supplies	6,818	2,320	7,000	7,000	7,350	7,350
592-556-741-000	Small Tools			1,500	1,500	1,500	1,500
592-556-745-000	Water Purchase -Orion Township	474,971	331,054	485,100	485,100	499,653	499,653
592-556-801-000	Contract Services	14,963	4,441	11,666	12,000	12,000	12,000
592-556-806-000	Engineering	54,569	2,338	50,000	20,000	52,500	50,000
592-556-813-000	Legal Service		553	1,000	1,000	1,050	1,050
592-556-831-000	Sewage Disposal Costs						
592-556-931-000	Equip Repair & Maint - Misc.	919	2,316	3,000	3,000	3,000	3,000
592-556-931-001	Equip Repair & Maint - Hydrant	3,133	2,148	7,500	7,500	7,500	7,500
592-556-931-002	Equip Repair & Maint - Mains	3,072	333	5,000	5,000	5,000	5,000
592-556-931-003	Equip Repair & Maint - Meters	9,431		5,000	5,000	5,000	5,000
592-556-940-000	Equipment Rental	28,246	17,654	22,000	22,000	22,000	22,000
592-556-956-000	Dues & Miscellaneous	3,743	1,618	3,500	3,500	3,675	3,675
592-556-957-000	Education and Training	900	1,769	3,000	3,000	3,000	3,000
592-556-975-000	Capital Improvement	507,884				143,410	143,410
592-556-977-001	Capital Improvements-Fairview						
592-556-991-000	Principal Payments - Debt						
592-556-992-001	2003 GO Bond Principal						
592-556-992-002	State Revolving Bond Principal		265,000	270,000	265,000	275,000	275,000
592-556-995-000	Bond Interest Expense	94,238	91,815	90,214	91,815	85,348	85,348
592-556-995-001	2003 GO Bond Interest						
592-556-995-002	98 Revenue Bond Interest						
Totals for dept 556 - WATER ACTIVITIES		1,361,888	849,601	1,142,900	1,109,421	1,308,840	1,306,340

BUDGET REPORT FOR VILLAGE OF LAKE ORION
 Fund: 592 WATER AND SEWER FUND

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 560 - DEPRECIATION							
592-560-958-002	Water Depreciation	141,215		145,000	145,000	152,250	152,250
592-560-968-000	Sewer Depreciation	128,642		130,000	130,000	136,500	136,500
	Totals for dept 560 - DEPRECIATION	269,857		275,000	275,000	288,750	288,750
	Total - Function Unclassified	2,664,673	1,544,068	2,591,016	2,564,725	2,790,567	2,788,067
TOTAL APPROPRIATIONS		2,664,673	1,544,068	2,591,016	2,564,725	2,790,567	2,788,067
NET OF REVENUES/APPROPRIATIONS - FUND 592		(36,268)	(376,435)	(1,914)	62,377	159,703	165,203
	BEGINNING FUND BALANCE	7,217,578	7,181,312	7,181,312	7,181,312	7,243,689	7,243,689
	ENDING FUND BALANCE	7,181,310	6,804,877	7,179,398	7,243,689	7,403,392	7,408,892

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
701-000-406-000	In Lieu of Taxes						
701-000-664-000	Interest Earnings						
701-000-675-000	Review/Escrow Deposits						
	Totals for dept 000 - REVENUE	15,683	2,715		2,715		

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
	Total - Function Unclassified	15,683	2,715		2,715		
TOTAL ESTIMATED REVENUES		15,683	2,715		2,715		
APPROPRIATIONS							
Function: Unclassified							
Dept 000 - REVENUE							
701-000-965-101	Transfer Out - General Fund						
	Totals for dept 000 - REVENUE						
	Total - Function Unclassified						
TOTAL APPROPRIATIONS							
NET OF REVENUES/APPROPRIATIONS - FUND 701		15,683	2,715		2,715		
	BEGINNING FUND BALANCE		15,683	15,683	15,683	18,398	18,398
	ENDING FUND BALANCE	15,683	18,398	15,683	18,398	18,398	18,398

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
737-000-581-000	Contribution - General Fund (OPEB)						
737-000-669-000	Investment Gains and Losses	31,853	14,305		15,000		
Totals for dept 000 - REVENUE		31,853	14,305		15,000		

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
 Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
	Total - Function Unclassified	31,853	14,305		15,000		
TOTAL ESTIMATED REVENUES		31,853	14,305		15,000		
APPROPRIATIONS							
Function: Unclassified							
Dept 000 - REVENUE							
737-000-801-000	Contractual Services						
	Totals for dept 000 - REVENUE						
	Total - Function Unclassified						
TOTAL APPROPRIATIONS							
NET OF REVENUES/APPROPRIATIONS - FUND 737		31,853	14,305		15,000		
	BEGINNING FUND BALANCE	180,906	212,759	212,759	212,759	227,759	227,759
	ENDING FUND BALANCE	212,759	227,064	212,759	227,759	227,759	227,759
ESTIMATED REVENUES - ALL FUNDS		13,118,465	5,730,304	11,390,019	11,543,298	7,347,239	7,368,856
APPROPRIATIONS - ALL FUNDS		8,267,451	7,702,495	11,630,855	11,428,582	7,293,716	7,247,942
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		4,851,014	(1,972,191)	(240,836)	114,716	53,523	120,914
BEGINNING FUND BALANCE - ALL FUNDS		10,506,016	15,357,031	15,357,031	15,357,031	15,471,747	15,471,747
ENDING FUND BALANCE - ALL FUNDS		15,357,030	13,384,840	15,116,195	15,471,747	15,525,270	15,592,661

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2023

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

Issue	Total Principal Amount	Total Interest Payable	Total Obligation
2010A	\$ 79,443	\$ 9,193	\$ 88,636
2011	126,478	18,165	144,643
2013A	292,498	36,479	328,977
2014A	43,960	8,403	52,363
2015	44,003	10,126	54,129
2015-SAW	43,508	7,389	50,897
2019A	20,729	1,591	22,320
2019B	11,737	275	12,012
2020A	248,042	67,914	315,956
2017SRF	190,251	33,427	223,678
2017DWRF	4,446,878	797,430	5,244,308
	<u>\$ 5,547,527</u>	<u>\$ 990,392</u>	<u>\$6,537,919</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%	4/1/2024	\$ 9,092	\$ 1,986	\$ 11,078
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	1,286	11,072
2.50%	4/1/2028	10,050	1,042	11,092
2.50%	4/1/2029	10,282	790	11,072
2.50%	4/1/2030	10,545	534	11,079
2.50%	4/1/2031	10,811	270	11,081
		<u>\$ 79,443</u>	<u>\$ 9,193</u>	<u>\$ 88,636</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2023

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%	10/1/2023	\$ 10,148	\$ 3,035	\$ 13,183
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>\$ 126,478</u>	<u>\$ 18,165</u>	<u>\$ 144,643</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%	10/1/2023	\$ 21,800	\$ 5,632	\$ 27,432
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>\$ 292,498</u>	<u>\$ 36,479</u>	<u>\$ 328,977</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2023

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%	10/1/2023	\$ 3,107	\$ 1,231	\$ 4,338
2.00%	10/1/2024	3,153	1,168	4,321
3.00%	10/1/2025	3,245	1,087	4,332
3.00%	10/1/2026	3,382	988	4,370
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>\$ 43,960</u>	<u>\$ 8,403</u>	<u>\$ 52,363</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
2.75%	4/1/2024	\$ 3,108	\$ 1,422	\$ 4,530
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	1,042	4,513
3.25%	4/1/2029	3,570	938	4,508
3.25%	4/1/2030	3,670	822	4,492
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	152	4,516
		<u>\$ 44,003</u>	<u>\$ 10,126</u>	<u>\$ 54,129</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2023

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%	4/1/2024	\$ 3,141	\$ 1,088	\$ 4,229
2.50%	4/1/2025	3,240	1,009	4,249
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	4,034	204	4,238
2.50%	4/1/2035	4,133	104	4,237
		<u>\$ 43,508</u>	<u>\$ 7,389</u>	<u>\$ 50,897</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%	4/1/2024	\$ 2,645	\$ 383	\$ 3,028
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>\$ 20,729</u>	<u>\$ 1,591</u>	<u>\$ 22,320</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2023

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%	4/1/2024	\$ 3,860	\$ 152	\$ 4,012
1.55%	4/1/2025	3,899	92	3,991
1.55%	4/1/2026	3,978	31	4,009
		<u>\$ 11,737</u>	<u>\$ 275</u>	<u>\$ 12,012</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%	7/1/2023	\$ 6,452	\$ 7,852	\$ 14,304
5.00%	7/1/2024	6,783	7,520	14,303
5.00%	7/1/2025	7,115	7,172	14,287
5.00%	7/1/2026	11,025	6,719	17,744
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	4,283	17,695
4.00%	7/1/2031	14,097	3,667	17,764
4.00%	7/1/2032	14,649	3,093	17,742
3.00%	7/1/2033	15,268	2,571	17,839
2.00%	7/1/2034	15,710	2,183	17,893
2.00%	7/1/2035	16,041	1,865	17,906
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	23,423	177	23,600
		<u>\$ 248,042</u>	<u>\$ 67,914</u>	<u>\$ 315,956</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2023

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

Date of Issue: July 2017

Village of Lake Orion Portion \$208,331 (.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%	10/1/2023	\$ 9,776	\$ 4,166	\$ 13,942
2.50%	10/1/2024	10,046	3,918	13,964
2.50%	10/1/2025	10,315	3,664	13,979
2.50%	10/1/2026	10,546	3,403	13,949
2.50%	10/1/2027	10,815	3,136	13,951
2.50%	10/1/2028	11,085	2,862	13,947
2.50%	10/1/2029	11,393	2,581	13,974
2.50%	10/1/2030	11,662	2,293	13,955
2.50%	10/1/2031	11,970	1,998	13,968
2.50%	10/1/2032	12,278	1,695	13,973
2.50%	10/1/2033	12,586	1,384	13,970
2.50%	10/1/2034	12,894	1,065	13,959
2.50%	10/1/2035	13,202	739	13,941
2.50%	10/1/2036	13,548	405	13,953
2.50%	10/1/2037	13,894	118	14,012
2.50%	10/1/2038	14,241	-	14,241
		<u>\$ 190,251</u>	<u>\$ 33,427</u>	<u>\$ 223,678</u>

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

Total Draws: \$4,971,878 (82.5% of \$6,030,000)

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%	4/1/2024	\$ 270,000	\$ 90,214	\$ 360,214
2.00%	4/1/2025	275,000	85,348	360,348
2.00%	4/1/2026	280,000	80,391	360,391
2.00%	4/1/2027	285,000	75,344	360,344
2.00%	4/1/2028	290,000	70,207	360,207
2.00%	4/1/2029	295,000	64,979	359,979
2.00%	4/1/2030	305,000	59,662	364,662
2.00%	4/1/2031	310,000	54,165	364,165
2.00%	4/1/2032	315,000	48,577	363,577
2.00%	4/1/2033	320,000	42,899	362,899
2.00%	4/1/2034	325,000	37,131	362,131
2.00%	4/1/2035	335,000	31,273	366,273
2.00%	4/1/2036	340,000	25,235	365,235
2.00%	4/1/2037	345,000	19,106	364,106
2.00%	4/1/2038	156,878	12,899	169,777
		<u>\$ 4,446,878</u>	<u>\$ 797,430</u>	<u>\$5,244,308</u>

DDA Budget	2023-2024	2019-20	2020-21	2021-2022	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	Board Request	PROJECTION	PROJECTION	PROJECTION	Notes
FUND 248 - DOWNTOWN DEVELOPMENT AUTHORITY ESTIMATED REVENUES											
Dept 000 - REVENUE											
248-000-402-000	Property Tax - Current Real	304,910	322,661	658,713	934,065	903,236	912,268	921,391	930,605	939,911	Projection increase (1%) per Oak Cty Equalization Best Practice
248-000-402-100	Property Tax - Twp DDA Capture	344,763	372,527	392,840							
248-000-405-000	Property Tax - Personal										
248-000-412-000	Property Tax - DPPT P/Y & C/Y	866	678	(3,397)	972						
248-000-441-000	Local Community Stabilization Share T	18,059	8,128	8,015	10,094	10,000	10,000	10,000	10,000	10,000	
248-000-445-000	Penalties & Interest on Taxes	2,063	2,113	2,022	0	2,000	2,000	2,000	2,000	2,000	
248-000-539-000	State Grants	5,000	32,418	3,688	2,813	109,028					MSOC, MEDC, etc
248-000-582-000	Intergovernment - Police	81,030	95,649	87,764	15,927						
248-000-664-000	Interest Earned	7,068	2,482	2,297	4,973	2,500	2,500	2,500	2,500	2,500	
248-000-671-999	Appropriation from Fund Balanc					107,459					\$20,000 for façade grant
248-000-673-000	Sale Of Fixed Assets				0						
248-000-681-000	Reimburse - Insurance Claims				12,465						insurance payment for street light damage
248-000-683-000	Reimbursements-Other	6,500			10,000						
248-000-685-000	Sponsorships	7,000	17,210	17,283	38,750	102,400					as of 23-24 on: goal to cover expenses for departments Economic Vitality and Promotion minus Trolley, see below minus contract for grant writing, see above
248-000-685-100	Transportation sponsorship				16,183	28,000	28,000	28,000	28,000	28,000	100% sponsorship for Trolley
248-000-686-000	Downtown Events				19	20,000	18,500	18,500	18,500	18,500	fundraising beyond event budget
248-000-686-002	Flower Fair Revenue	(8)	2660								
248-000-686-003	New Year Resolution Run Revenue										
248-000-686-004	OktoberFest Revenue			13,309	20,361		1,500	1,500	1,500	25,000	Oktoberfest on hold until property can be used. Trolley pub crawl income is here too.
248-000-686-005	Babes On Broadway										
248-000-686-006	Electrical Vehicles				16		500	500	500	500	
248-000-687-000	Merchandise Sales	25	1255	3,563	195	10,000	1,000	1,000	1,000	1,000	
248-000-688-000	Gift Certificate Sales	1,000	21913	20,900	3,425	5,000	500	500	500	500	
248-000-694-000	Miscellaneous	1,874	40	3,786	683						
248-000-696-000	PROCEEDS FROM THE SALE OF BC	500,000									
Totals for dept 000 - REVENUE		1,280,150	879,734	1,210,783	1,070,941	1,299,623	976,768	985,891	995,105	1,027,911	

DDA Budget	2023-2024	2019-20	2020-21	2021-2022	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	Board Request	PROJECTION	PROJECTION	PROJECTION	Notes
TOTAL ESTIMATED REVENUES		1,280,150	879,734	1,210,783	1,070,941	1,299,623	976,768	985,891	995,105	1,027,911	

DDA Budget	2023-2024	2019-20	2020-21	2021-2022	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	Board Request	PROJECTION	PROJECTION	PROJECTION	Notes
GL NUMBER	DESCRIPTION										
APPROPRIATIONS											
Dept 260 - GENERAL ACTIVITIES											
248-260-701-000	Wages	54,449	55,386	55,602	56,354	60,248	65,000	67,145	69,361	71,650	full time director salary (with COLA)
248-260-704-000	Wages - Administrative Coordinator	12,664	14,719	24,068	18,680	36,000	36,000	37,188	38,415	39,683	\$22/hour, up to 32 hours weekly
248-260-706-000	Wages - Event Coordinator	13,707	14,117	22,633	23,842	33,280	36,000	37,188	38,415	39,683	\$22/hour, up to 32 hours weekly
248-260-707-000	Wages - Grounds Coordinator	2,038	1,782	1,255	792	5,000	5,400	5,400	5400	5400	May - August, \$18/hr 20 hours weekly
248-260-715-000	Social Security	5,886	6,579	7,929	7,601	9,688	10,657	11,722	12,895	14,184	full time director benefits
248-260-716-000	Health Insurance- Medical	5,865	5,500	6,828	6,698	7,200	7,920	8,712	9,583	10,542	full time director benefits
248-260-717-000	Life & Disability Insurance	911	1,070	971	927	1,200	1,320	1,452	1,597	1,757	full time director benefits
248-260-718-000	Dental Insurance	472	463	489	480	700	770	847	932	1,025	full time director benefits
248-260-719-000	Pension	3,782	3,561	636	5,003	5,120	5,632	6,195	6,815	7,496	full time director benefits
248-260-721-000	Vision Care	96	108	107	100	130	143	157	173	190	full time director benefits
248-260-722-000	Worker's Comp. Insurance										
248-260-801-000	Contractual Services - general		1,599			15,000	20,000	20,600	21,218	21,855	Interns (\$5,000/qtr) & Interim Staff
248-260-801-002	Contr Services-Police Dtn Law Enforce	81,030	85,429	60,000	60,000	60,000	60,000	60,000	60,000	60,000	Change to original approval
248-260-801-003	Contract Services-DPW maintenance	31,200	31,200	26,196	30,000	30,000	30,000	30,000	30,000	30,000	Change to original approval
248-260-801-004	Contractual Services - administrative	1,739	66,738	68,004	70,000	70,000	70,000	70,000	70,000	70,000	Change to original approval
248-260-801-005	Contractual Services - Township			2,700	2,700	2,700					Change to reflect costs
248-260-801-012	Contr Services-Police Dtn parking & Code enforcement			20,004	21,000	21,000	21,000	21,000	21,000	21,000	Change to original approval
248-260-801-022	Contr Services-Police Crowd Control			9,996	20,000	20,000	20,000	20,000	20,000	20,000	Change to original approval
248-260-801-023	Contract Services-DPW event support			5,004	10,000	10,000	10,000	10,000	10,000	10,000	Change to original approval
248-260-801-033	Contract Services-DPW snow removal			12,000	15,000	15,000	15,000	15,000	15,000	15,000	Change to original approval
248-260-805-000	Audit Fees	2,200	1,839	1,560	1,545	2,000	2,000	2,000	2,000	2,000	Shared cost with VLO
248-260-810-000	Legal Services	3,152	4,364	6,868	12,132	5,340	5,000	5,000	5,000	5,000	Mr. Davis, legal counsel
248-260-823-000	Website/Software	2,645	5,862	4,968	6,706	6,000	6,000	6,000	6,000	6,000	downtownlakeorion.org
248-260-823-001	Municipal Software	3,599	1,249	4,035	1,248	5,000	5,000	5,000	5,000	5,000	Minutetrace, BS&A etc shared cost with
248-260-829-000	Planner Services	14,074			950	5,000	5,000	5,000	5,000	5,000	
248-260-851-000	Telephone	3,362	2,535	3,452	3,247	3,500	3,535	3,570	3,606	3,642	To reflect increase in cost
248-260-900-000	Printing and Publication	82	76	90	182	100	100	100	100	100	
248-260-920-000	Utilities	3,734	3,004	3,084	3,922	4,000	3,500	3,535	3,570	3,606	To reflect increase in cost
248-260-921-000	Municipal Street Lighting	20,039	7,645	6,782	28,967	6,500	6,500	6,565	6,631	6,697	utility bill plus light pole replacement (from fund balance as needed)
248-260-930-000	Repair and Maintenance	270	438	1,092	705	0	500	500	500	500	Office Related
248-260-930-002	Building Maintenance			47	1,019	0	500	500	500	500	DDA Office Maintenance
248-260-940-000	Equipment Rental				70	0	0	0	0	0	
248-260-941-000	Office Rent	12,000	12,000	12,000	12,000	12,000	15,000	15,000	15,000	15,000	New contract 24-25, recommend three year lease if possible

DDA Budget	2023-2024	2019-20	2020-21	2021-2022	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	Board Request	PROJECTION	PROJECTION	PROJECTION	Notes
248-260-942-000	Office Expenses	3,468	3,550	5,689	4,979	4,000	5,000	5,050	5,101	5,152	
248-260-946-000	Credit Card Fees	477	168	65	9	100	50	50	50	50	for when DDA is paying cc fees from VLO instead customer
248-260-956-000	Dues & Miscellaneous	3,096	1,257	947	1,036	1,500	1,545	1,560	1,576	1,592	MDA, MSA, Chamber,
248-260-957-000	Education & Training	4,811	2,359	4,379	8,784	1,000	5,000	5,050	5,101	5,152	Main Street Now, MDA, Oak Cty
248-260-958-000	General Activities Misc	1,017	1,186	168	739	150	150	150	150	150	
248-260-961-000	Tax Tribunal Refunds										from Fund Balance if needed
248-260-962-000	Mileage	266	7	794	1,537	500	1,500	1,500	1,500	1,500	
248-260-965-101	Transfer Out - General Fund	66,738		120,000							
248-260-965-401	Transfer to Capital Imp Fund										
248-260-965-404	Transfer Out - DDA Property Acq Fund		14,250		110,000	157,500					2020 Parking Debt Service transfers to 404-000-699-248. Final payment paid August 17, 2023
248-260-974-000	Capital Outlay - Equipment	32	260	1,587	1,174	1,500	2,000	2,020	2,040	2,061	computer equipment upgrades
Totals for dept 260 - GENERAL ACTIVITIES		358,901	350,300	502,029	550,128	617,956	482,722	490,758	499,228	508,165	

DDA Budget	2023-2024	2019-20	2020-21	2021-2022	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	Board Request	PROJECTION	PROJECTION	PROJECTION	Notes
Dept 725 - ORGANIZATION											
248-725-822-000	Newsletter	509	984	1,125	817	1,800	1,800	1,800	1,800	1,800	snapretail, flowcode, canva
248-725-824-000	Volunteer Recognition & Dvp.	1,129	41	373	0	0	1,000	1,010	1,020	1,030	volunteer appreciation luncheon and other recognition
248-725-825-000	Gift Certificate Redemption	2,900	15,270	29,601	9,365	5,000	5,000	5,000	5,000	5,000	Consider offering limited time offer dbi redemption to businesses
248-725-826-000	Historic Celebration/Education				1,588	500	2,500	2,525	2,550	2,576	Orion Historical Society building signs research and website info.
248-725-827-000	Awareness Program	942	400	1,209	1,637	1,200	1,500	1,515	1,530	1,545	Chamber luncheon, job advertisements, other board and committee related expenses
248-725-864-000	Grant & Scholarship Distribution		32,011	1,188	1,000	0		0			MSOC and MSA pass through
248-725-881-000	Merchandise to Sell	1,140	46	137	75	500	5,000	5,050	5,101	5,152	Shop OC Main Streets E-commerce merch
Totals for dept 725 - ORGANIZATION		6,620	48,752	33,633	14,482	9,000	16,800	16,900	17,001	17,103	
Dept 726 - DESIGN											
248-726-745-000	Beautification Supplies	1,484	1,796	1,302	1,574	1,500	1,500	1,515	1,530	1,545	Main Intersection urns
248-726-746-000	Hanging Baskets		4,652		3,353	3,400	3,502	3,537	3,572	3,608	Summer flower on streetlights
To be added	#ST Fall Décor						1,500	1,515	1,530	1,545	September - October decorations to complement Oxford's Scarecrow Festival. Piechnik's is a likely sponsor/supplier
248-726-801-000	Contractual Services	1,625	3,555	2,285	5,172	5,200	5,252	5,305	5,358	5,411	cleaning: office and pub restroom at fire hall
248-726-843-000	Facade Program	20,150			0	7,800	25,680	45,419	36,186	28,552	Façade grant offered to businesses at Max \$20,000 per grant
248-726-845-000	Public Art Program			780	2,250	0	5,000	5,050	5,101	5,152	Window art, mural, matching funds for art related grant
248-726-883-000	Banners and Holiday Lighting	30,685	3,881	9,962	9,639	6,600	10,000	50,000	50,500	51,005	purchase light, installation, banners, and sponsor offset. Recommend 3 year contract. Added funds for spanner and ridgeline lights
248-726-975-001	Capital Outlay - Beautification	8,247	4,557	253	473		5,000	5,050	5,101	5,152	adopt a garden program, MSOC grant received, piechnik's supplier
248-726-975-002	Capital Outlay - Streets					0	500	505	510	515	Parklet creation, park benches, trash cans, cigarette urns
Totals for dept 726 - DESIGN		62,191	18,441	14,582	22,461	24,500	57,934	117,896	109,387	102,485	

DDA Budget	2023-2024	2019-20	2020-21	2021-2022	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	Board Request	PROJECTION	PROJECTION	PROJECTION	Notes
Dept 728 - ECONOMIC DEVELOPMENT											
248-728-801-000	Contractual Services				5,563	34,500	34,500	34,500	34,500	34,500	G&G Grant services
248-728-802-000	Trolley Expense				28,064	28,000	28,000	28,000	28,000	28,000	Daily costs plus Maintenance paid through sponsorship then remainde split 50/50 Oxford/LODDA
248-728-861-000	Survey Expense				0	0	468	473	477	482	Survey Monkey ind plan Advantage Annual
248-728-862-000	Training Materials	817			457	0	1,500	1,515	1,530	1,545	Volunteer handbook, DDA Board handbook, other training/reference materials
248-728-864-000	Grant & Scholarship Distriubution	14,544	10				15,000	15,150	15,302	15,455	Pass Through for third party Grants awarded to dtn businesses and DDA funds to fulfill match requirements for grants applied for by DDA
248-728-886-000	Marketing Materials	4,113	1,575		1,325	0	1,500	1,515	1,530	1,545	used to be prosper mag, now E-commerce fee
248-728-886-001	Blight Reduction				0	0					
248-728-886-002	Social District		175	1,731	3,390	1,000	750	750	750	750	Fire wood, fire pits, propane, etc.
248-728-888-000	Brand Marketing	21,795	31,564	16,090	28,976	20,000	50,000	50,500	51,005	51,515	Banners, Signs, Graphics, news ads, media boosts, direct mail, Orion Living Mag, event related marketing,etc
248-728-888-001	Contractual Services Brand Marketing	21,000	18,320	17,748	29,545	29,700	75,000	75,750	76,508	77,273	Hudson Marketing - contract ends 6/30/2023. recommend adding crisis communication in addition to normal branding and a Pay to Play option for Businesses based upon frequency requested
Totals for dept 728 - ECONOMIC DEVELOPMENT		62,269	51,644	35,569	97,320	113,200	206,718	208,153	209,602	211,065	

DDA Budget	2023-2024	2019-20	2020-21	2021-2022	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	Board Request	PROJECTION	PROJECTION	PROJECTION	Notes
Dept 729 - PROMOTION											
248-729-880-000	Event Promotion	1,038	17,898	2,655	1,796	500	2,500	1,000			Pop-up events
248-729-880-001	Event Promo - Gazebo Series	7,726	7,152	13,389	17,342	10,000	10,000	10,000	10,000	10,000	LOLive! 7 concerts, July 10 to August 28. Partial Sponsor by 20 Front Street
248-729-880-004	Event Promo - Halloween Parade	1,003	2,373	2,848	2,015	2,500	2,500	2,525	2,550	2,576	Halloween Extravaganza
+	Event Promo - Hmtwn/Holiday Vill	6,620	1,019	11,204	8,215	8,500	7,500	7,575	7,651	7,727	Horse & Carriage rides, Shop Small Sat
248-729-880-006	Event Promo - New Years Res. Run					0	0	0			
248-729-880-007	Event Promo - Flower Fair	1,084				0	0	0			
248-729-880-008	Event Promo-Photo Contest					0	250	50	50	50	
248-729-880-009	Event Promo-Lake Orion Love Shop to Win				0	0	0	0			
248-729-880-010	Babes On Broadway	372					0	0			
248-729-880-011	Restaurant week					0	2,500	2,525	2,550	2,576	ticketed event has giveaway and branded print materials for the restaurants (table tents, menus)
248-729-880-012	Sing & Stroll Tree Lighting	28	999	1,470	12,212	12,000	12,120	12,241	12,364	12,487	Production Co, marshmallow roasting supplies, Cocoa cups, candy canes. Once property is available for use, production may cost less.
248-729-880-013	Stronger together Winter		2400	3,629	682	600	2,500	2,525	2,550	2,576	letterboxing, passport
**248-729-880-014	Octoberfest			11,350	22,704		2,500	2,525	2,550	20,000	#ST trolley crawl (ticketed) until property can be used for full event. Free gift with purchase of ticket.
**248-729-880-015	Winter Activities			10,219	8,618	10,200	15,000	15,150	15,302	15,455	IceFest
248-729-880-016	Athletic Events - other					0	2,500	2,525	2,550	2,576	May Fitness month and July summer event
248-729-880-017	Movie Night				2,044	1,700	3,500	3,535	3,570	3,606	
248-729-880-100	Stronger Together -smr and fall				351	3,500	5,000	5,050	5,101	5,152	Giveaways for the following ticketed events: OktoberFest Trolley Crawl stein = \$1,250 plus costs for scavenger hunts or retail events during events like jubilee and dragon on the lake (both close roads)
248-729-885-000	Port-A-Johns	180		310	2,125	2,200	5,000	5,050	5,101	5,152	in children's Park May to Nov and additional at gateway property
248-729-895-000	Event Promo-Comm. Sponsorships	250	250	500	43	0	0	0	0	0	
Totals for dept 729 - PROMOTION		18,301	32,091	57,574	78,147	51,700	73,370	72,276	71,888	89,931	

DDA Budget	2023-2024	2019-20	2020-21	2021-2022	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	Board Request	PROJECTION	PROJECTION	PROJECTION	Notes
Dept 730 - CAPITAL PROJECTS											
248-730-253-885	Knox Box Grant Program										
248-730-885-100	Knox Box Grant Program		2,680		0	4,000	4,000	5,000	6,000	10,000	Orion Twp Fire Dept collaboration for public safety
248-730-931-000	Repair & Maintenance-Equipment	2,235	999		3,146			0	0	0	
248-730-965-101	Transfer Out - General Fund	29,000	29,000	19,333							
248-730-965-301	Interfund TRF 2023 DDA Bond Project					422,709		0	0	0	Bond paid through 301 fund
248-730-965-404	Transfer Out - DDA Prop Acq Fund	35,000			104,178						Used to pay other debt, currently no other debt
248-730-965-592	Transfers To Water/Sewer Fund	124,800			0						Used to pay other debt specifically from VLO
248-730-975-000	Capital Outlay				387	23,969	53,075	37,584	44,494	51,474	for Village use within district (TIF Rev minus \$871,279)*.75 plus funds unused at end of current fiscal year. But also correct for TIF revenue at end of year for the unused funds
248-730-975-003	DDA Capital Outlay	4,419	5,271	2,324	2,521	5,000	5,150	5,305	5,464	5,628	Shared Lease payments: Caruso, 115 S. Broadway, Anderson/Flint lot, LO Community Schools
248-730-975-005	DDA Capital Outlay - Wayfinding/Lighting	1,050			39,266	0	0	0	0	0	
248-730-975-006	DDA Capital Outlay - Parking	544,374	32,903	1,056	251,182	0		0	0	0	Maintenance of lots
248-730-975-009	Capital Outlay - Dumpsters			155	0	30,000	75,000	30,000	30000	30000	Dumpsters in each quadrant of downtown and 1-2 on new property
248-730-975-011	Capital Outlay - Trail Extensi				0	10,000	2,000	2,020	2,040	2,061	Trail connector, bike lot, and fix it stations maintenance
248-730-975-015	Capital Outlay - Outdoor Sound				0						
248-730-975-020	Capital Outlay Parks & rec				25,705						
248-730-992-000	Bond Principal		120,000								
248-730-995-000	Bond Interest		14,900								
Totals for dept 730 - CAPITAL PROJECTS		740,878	205,753	22,868	426,385	495,678	139,225	79,909	87,998	99,162	#REF!
TOTAL APPROPRIATIONS		1,249,160	706,981	666,255	1,188,923	1,312,034	976,769	985,891	995,105	1,027,911	matches 248-000-671-999
NET OF REVENUES/APPROPRIATIONS - FUND 248		30,990	172,753	544,528	(117,982)	(12,411)	(0)	0	0	(0)	
BEGINNING FUND BALANCE		354,248	387,237	559,269	638,446	520,464	508,053	508,052	508,052	508,053	
FUND BALANCE ADJUSTMENTS		1,998									

DDA Budget	2023-2024	2019-20	2020-21	2021-2022	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	Board Request	PROJECTION	PROJECTION	PROJECTION	Notes
ENDING FUND BALANCE		387,236	559,269	638,446	520,464	508,053	508,052	508,052	508,053	508,052	fund balance uses the cents we don't show to round up or down. Caluculations are based upon percentages.

DDA Budget	2023-2024	2019-20	2020-21	2021-2022	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	Board Request	PROJECTION	PROJECTION	PROJECTION	Notes
Fund 301 - DOWNTOWN DEV BOND PROJECT 2023											
Revenues											To be developed with input from finance director
Dept 000 - REVENUE											Fund 301 - Bond issuance 6/29/23
301-000-300-001	2023 Downtown Dev Tax Exempt					-					
301-000-300-002	2023 Downtown Dev Taxable Bond					-					
301-000-664-000	Interest Earnings					1,000	800	640	512	410	less interest as funds are spent
301-000-671-999	Appropriation from Fund Balance						500,000	500,000	500,000	444,950	disbursement of bond revenue
ADD	Capital Campaign Fundraising						419,709	420,721	421,333	423,115	Equal to total bond payments
301-000-699-301	TRF in from DDA					-					Transfer from 248-730-965-301
Total Dept 000 - Revenue						1,000	920,509	921,361	921,845	868,475	
TOTAL REVENUES						1,000	920,509	921,361	921,845	868,475	
Dept 901-905											
301-901-930-000	Repair and Maintenance										
301-901-950-000	Demolition & Land Improvement					300,000	500,800				
301-901-956-000	Dues & Miscellaneous					0					
301-901-971-000	Capital Outlay - Buildings					2,200,000			500,512		
ADD	Capital Outlay - Parking							250,640			
ADD	Capital Outlay - Infrastructure							250,000		445,360	
Total Dept 901-905						2,500,000	500,800	500,640	500,512	445,360	
Expenditures											
Dept 905 - Downtown Dev Bond 2023											
301-905-301-000	Bond Issuance Expenses					0	-	-			
301-905-731-000	2023 Bond Taxable Issuance					1,000					
301-905-731-001	2023 Tax exempt Bond Issuance					1,000					
301-905-992-003	2023 DDA bonds Taxable					75,000	60,000	60,000	65,000	70,000	
301-905-992-004	2023 DDA BONDS TAX EXEMPT					180,000	150,000	160,000	165,000	170,000	
301-905-993-001	2023 DDA bond taxable interest					62,000	76,909	73,921	70,933	69,315	
301-905-993-002	2023 DDA tax exempt bond interest										
Total Dept 905 - Downtown Dev Bond 2023						425,000	419,709	420,721	421,333	423,115	
TOTAL EXPENDITURES						2,925,000	920,509	921,361	921,845	868,475	
Fund 301 - DOWNTOWN DEV BOND PROJECT 2023:											

DDA Budget	2023-2024	2019-20	2020-21	2021-2022	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	Board Request	PROJECTION	PROJECTION	PROJECTION	Notes
TOTAL REVENUES						1,000	920,509	921,361	921,845	868,475	
NET OF REVENUES & EXPENDITURES						(2,924,000)	0	0	0	(0)	
BEG. FUND BALANCE					4,944,950	4,944,950	2,020,950	1,520,950	1,020,950	520,950	
Adjustment to fund balance							(500,000)	(500,000)	(500,000)	(444,950)	removing appropriation from fund balance shown in revenue
END FUND BALANCE					4,944,950	2,020,950	1,520,950	1,020,950	520,950	75,999	

DDA Budget	2023-2024	2019-20	2020-21	2021-2022	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	Board Request	PROJECTION	PROJECTION	PROJECTION	Notes
Fund 404 - DDA PROPERTY ACQUISITION & IMPROVEMENTS											
ESTIMATED REVENUES											
Dept 000 - REVENUE											
404-000-664-000	Interest Earnings	138	138	162	150	150	0	0	0	0	
404-000-699-248	Interfund Transfer In - DDA	35,000	14,250	120,000	214,178	483,750	0	0	0	0	transfer from 248-260-965-404
Totals for dept 000 - REVENUE		35,138	14,388	120,162	214,328	483,900	0	0	0	0	
TOTAL ESTIMATED REVENUES		35,138	14,388	120,162	214,328	483,900	0	0	0	0	
APPROPRIATIONS											
Dept 901 - CAPITAL OUTLAY											
248-901-971-000	Capital Outlay - Building										
404-901-901-000	Debt Service - Parking Deck					168,750	0	0	0	0	
404-901-992-000	Bond Principal			100,000	300,000	300,000	0	0	0	0	Debt Service - Road improvements
404-901-995-000	Bond Interest			12,500	10,000	15,000	0	0	0	0	Interest - Road Improvements
Totals for dept 901 - CAPITAL OUTLAY				112,500	310,000	483,750	0	0	0	0	
TOTAL APPROPRIATIONS				112,500	310,000	483,750	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - FUND 404		35,138	14,388	7,662	(95,672)	150	0	0	0	0	
BEGINNING FUND BALANCE		165,286	200,424	214,812	222,474	126,802	126,952	126,952	126,952	126,952	
Fund Balance Adjustments											
ENDING FUND BALANCE		200,424	214,812	222,474	126,802	126,952	126,952	126,952	126,952	126,952	

DDA Budget	2023-2024	2019-20	2020-21	2021-2022	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	Board Request	PROJECTION	PROJECTION	PROJECTION	Notes
ALL FUNDS - 248, 301 AND 404											
ESTIMATED REVENUES - ALL FUNDS		1,315,288	894,122	1,330,945	1,285,269	1,784,523	1,897,277	1,907,252	1,916,950	1,896,386	
APPROPRIATIONS - ALL FUNDS		1,249,160	706,981	778,755	1,498,923	4,720,784	1,897,278	1,907,252	1,916,950	1,896,386	
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		66,128	187,141	552,190	(213,654)	(2,936,261)	(0)	0	0	(1)	
BEGINNING FUND BALANCE - ALL FUNDS		519,534	587,661	774,081	860,920	5,592,215	2,655,954	2,155,953	1,655,954	1,155,954	
FUND BALANCE ADJUSTMENTS - ALL FUNDS		1,998	0			0	(500,000)	(500,000)	(500,000)	(444,950)	
ENDING FUND BALANCE - ALL FUNDS		587,660	774,081	860,920	5,592,215	2,655,954	2,155,953	1,655,954	1,155,954	711,003	