

VILLAGE OF LAKE ORION
COUNTY OF OAKLAND
STATE OF MICHIGAN

GENERAL APPROPRIATIONS ACT RESOLUTION

A RESOLUTION PROVIDING FOR THE GENERAL APPROPRIATIONS OF THE VILLAGE AND ADOPTING THE FISCAL YEAR 2025-26 BUDGET AND OPERATING TAX LEVIES PURSUANT TO THE MICHIGAN UNIFORM BUDGETING AND ACCOUNTING ACT AND VILLAGE CHARTER AND AUTHORIZING CERTAIN TRANSFERS BETWEEN BUDGET ACTIVITIES.

WHEREAS, a Proposed Budget for the Fiscal Year 2025-26 (July 1, 2025, through June 30, 2026) has been presented by the Village Manager to the Lake Orion Village Council, and

WHEREAS, the requirements of the Charter of the Village of Lake Orion, Section 8.4, Budget Hearing, the requirements of the Uniform Budgeting and Accounting Act, Public Act No. 2 of Public Acts of 1968, as amended, the requirements of Section 2 of Act No. 43 of the Second Extra Session of 1963, Section 141.412 of MCL, have been met through publication of notices on April 24, 2025, on the Village of Lake Orion web site and in the Lake Orion Review newspaper on April 30, 2025, and through the holding of a Public Hearing on the proposed budget and tax millage rates on May 12, 2025; and

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

NOW, THEREFORE, BE IT RESOLVED: That the Proposed Budget, including wage adjustments for Fiscal Year 2025-26, allocating funds required for municipal purposes during Fiscal Year 2025-26, and providing for a Charter tax rate general operating levy, voted police operating levy, and voted Headlee override levy upon real and personal property for municipal purposes within the jurisdiction at the Charter tax rate of 9.7844 mils, 2.6155 mils, and 0.2315 mils respectively per \$1,000 of Taxable Valuation of \$189,182,040 in said Village of Lake Orion and setting forth the amount appropriated by the Village Council to defray the expenditures and meet the liabilities of the Village of Lake Orion in said Fiscal Year, and setting forth a statement of estimated revenues and expenditures in each fund for said Fiscal Year, is hereby adopted as follows:

FUND	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE
General	1,293,671	2,460,236	2,523,698	1,230,209
Cemetery Trust Fund	294,539	18,500	0	313,039
Major Streets	553,311	258,830	235,778	576,363
Local Streets	58,200	179,642	167,391	70,451
Police	249,632	1,194,139	1,193,838	249,933
Public Works	150,064	621,700	639,878	131,886
Parking Meter/ System	10,858	14,000	14,000	10,858
Sewer Debt Service Fund	0	304,667	304,667	0
Capital Projects	2,482	185,000	185,000	2,482
Sewer Capital Improvement Fund	2,396,331	3,122,288	5,518,619	0
Water & Sewer	6,298,139	3,035,423	2,846,073	6,487,489
Escrow	0	0	0	0
OPEB Trust	255,063	0	0	255,063
TOTALS:		11,394,425	13,628,942	

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

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

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

I, Sonja Stout, Clerk of the Village of Lake Orion, do hereby certify that the foregoing is a true and complete copy of a Resolution, duly adopted by the Village Council of the Village of Lake Orion at its Regular Meeting held on the 12th day of May 2025.

Sonja Stout, Village Clerk

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 101 GENERAL FUND									
Department: 000 REVENUE									
101-000-402-000	Current Real Property Taxes	1,282,734	1,457,768	1,457,768	1,393,709	1,377,768	1,539,624	1,513,672	0
MBOR TV AFTER DDA CAPTURE = \$154,702,510; G.O. TAX RATE = 9.7844 MILS									
101-000-405-000	Property Tax - Personal	30,000	0	0	38,582	39,000	0	0	0
101-000-406-000	In Lieu of Taxes	37,000	0	0	40,716	41,000	0	0	0
101-000-412-000	Property Tax - DPPT P/Y & C/Y	0	0	0	0	0	0	0	0
101-000-439-000	State Grant-Adult Use Marijua	45,000	50,000	50,000	58,452	58,229	50,000	50,000	0
101-000-441-000	Local Community Stabilization	1,000	1,000	1,000	1,430	1,430	1,000	1,000	0
101-000-445-000	Penalties & Interest on Taxes	4,000	3,000	3,000	3,511	4,000	3,000	3,000	0
101-000-460-000	Dog License Revenue	100	0	0	0	0	0	0	0
101-000-476-000	Buisness Licenses and Permits	10,000	10,000	10,000	5,000	5,000	5,000	5,000	0
101-000-528-100	Federal Grants Other - State	0	0	0	0	0	0	0	0
101-000-528-200	Federal Grants Other - County	0	0	0	0	0	0	0	0
101-000-547-000	State Grant - Other	0	0	0	0	0	0	0	0
101-000-567-000	STATE GRANTS- MRE REVENUE	0	0	0	0	0	0	0	0
101-000-574-000	State Grants- State Shared Re	300,000	330,000	330,000	226,836	330,000	330,000	330,000	0
101-000-574-003	State Shared Relief Assistanc	0	0	0	0	0	0	0	0
101-000-576-000	METRO (Act 48) Revenue	10,000	10,000	10,000	0	10,000	10,000	10,000	0
101-000-607-000	Fees	25,000	10,000	10,000	15,150	13,000	10,000	10,000	0
101-000-634-000	Cemetery Opening/Closing Rev	0	0	0	0	0	0	0	0
101-000-636-000	Cemetery Foundations	0	0	0	0	0	0	0	0
101-000-640-000	Garbage Collection Fees	253,712	262,495	262,495	202,145	262,495	271,719	271,719	0
2025-26 RUBBISH RATE - \$18.56/MO X 1220 CUSTOMERS									
101-000-643-000	Cemetery Lot Sale	0	0	0	0	0	0	0	0
101-000-653-000	Park Fees	10,000	12,000	12,000	10,585	12,000	12,000	12,000	0
101-000-655-000	Boat Dock Pass Fees	15,000	20,000	20,000	5,700	15,000	15,000	15,000	0
101-000-664-000	Interest Earnings	4,000	5,000	5,000	23,099	20,000	15,000	15,000	0
101-000-671-999	Appropriation from Fund Balan	0	0	0	0	0	0	0	0
101-000-673-000	Gain/Loss on Sale of Assets	0	0	0	0	0	0	0	0
101-000-675-000	Donations	0	0	0	0	0	0	0	0
101-000-676-248	Reimbursement - Admin Fee - DD	72,800	85,055	70,000	58,333	70,000	87,550	80,702	0
101-000-676-395	Trnsf from Road Debt Fund	0	0	0	0	0	0	0	0
101-000-676-592	Reimbursement -Admin Fee - w&S	121,400	127,470	127,470	95,603	127,470	131,295	131,295	0
PROPOSED 3% INCREASE									
101-000-679-000	Reimbursements-worker's Comp	0	0	0	6,835	0	0	0	0
101-000-681-000	Reimb - Insurance Claims	0	0	0	0	0	0	0	0
101-000-682-000	Reimbursement-CDBG	0	9,000	9,000	0	0	9,348	9,348	0
PY 2024 SIDEWALK HANDICAP RAMPS									
101-000-682-001	Reimburse - NSP	0	0	0	0	0	0	0	0
101-000-683-000	Reimbursements-Other	0	0	0	0	0	0	0	0
101-000-683-248	Reimbursement- DDA	0	0	0	0	0	0	0	0
101-000-689-000	Reimburse Insurance Dividends	0	5,000	5,000	6,070	6,100	0	0	0
101-000-694-000	Miscellaneous	2,500	2,500	2,500	8,397	8,000	2,500	2,500	0
101-000-699-202	Interfund Transfer in - Major	0	0	0	0	0	0	0	0
101-000-699-203	Interfund Transfer In - Local	0	0	0	0	0	0	0	0
101-000-699-248	Interfund Transfer In - DDA	0	0	0	0	0	0	0	0
101-000-699-592	Transfers Water Sewer	0	0	0	0	0	0	0	0
101-000-699-711	Transfers Cemetery	0	0	0	0	0	0	0	0
		2,224,246	2,400,288	2,385,233	2,200,153	2,400,492	2,493,036	2,460,236	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL	ADOPTED
Fund: 101 GENERAL FUND										
Department: 000 REVENUE										
Total Department 000:		2,224,246	2,400,288		2,385,233	2,200,153	2,400,492	2,493,036	2,460,236	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 101 GENERAL FUND									
Department: 101 VILLAGE COUNCIL									
101-101-701-000	Wages	2,500	2,500	2,500	704	2,500	2,620	2,620	0
PER CHARTER, \$10/MTG UP TO 36 MEETINGS + \$100 ADDITIONAL FOR PRESIDENT									
101-101-715-000	Social Security	192	192	192	54	192	201	201	0
7.65% of wages									
101-101-956-000	Dues & Miscellaneous	120	0	0	0	0	0	0	0
ALL DUES AND MEMBERSHIPS MOVED TO GENERAL ACTIVITIES DEPARTMENT IN 2023									
101-101-957-000	Education & Training	1,800	2,100	2,100	392	2,100	3,500	3,500	0
PROPOSED INCREASE FROM \$300 TO \$500 PER COUNCIL MEMBER ANNUALLY									
101-101-960-000	Mileage	0	700	700	0	700	700	700	0
\$100 PER COUNCIL MEMBER ANNUALLY									
		4,612	5,492	5,492	1,150	5,492	7,021	7,021	0
Total Department 101:		(4,612)	(5,492)	(5,492)	(1,150)	(5,492)	(7,021)	(7,021)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 101 GENERAL FUND									
Department: 171 VILLAGE MANAGER									
101-171-701-000	Wages	98,214	95,500	95,500	77,146	97,200	101,320	101,320	0
	PROPOSED 4% SALARY ADJUSTMENT; INCLUDES \$2,000 FOR ACTING VILLAGE MANAGER WAGES								
101-171-715-000	Social Security	7,533	7,914	7,914	6,402	8,044	8,388	8,388	0
	7.65% OF WAGES AND AUTO ALLOWANCE								
101-171-716-000	Health Insurance- Medical	6,000	8,240	8,404	6,303	8,404	9,245	9,245	0
	40% OF ELIGIBLE INSURANCE PREMIUM COSTS PER EMPLOYMENT CONTRACT; ESTIMATED 10% INCREASE								
101-171-717-000	Life & Disability Insurance	1,035	1,077	1,077	881	1,077	1,131	1,131	0
	ANTICIPATED 5% INCREASE IN LIFE/DISABILITY INSURANCE PREMIUMS								
101-171-718-000	Dental Insurance	0	0	0	0	0	0	0	0
	Manager opts out of dental insurance								
101-171-719-000	Pension	14,836	23,000	23,875	20,488	23,875	24,830	24,830	0
	25% OF BASE SALARY PER EMPLOYMENT CONTRACT								
101-171-721-000	Vision Care	0	0	0	0	0	0	0	0
	Manager opts of vision insurance								
101-171-956-000	Dues & Miscellaneous	1,105	1,650	1,650	1,096	1,650	1,700	1,700	0
	MME Membership								
	MPELRA Membership								
	ICMA Membership								
101-171-957-000	Education & Training	1,184	4,000	4,000	865	1,000	4,000	4,000	0
	ICMA Annual Conference								
	MPELRA Quarterly Training Sessions								
	MML Cap-Con								
	MME Winter Institute and Summer Workshop								
101-171-960-000	Mileage	6,181	7,944	7,944	6,458	7,944	8,335	8,335	0
	AUTO ALLOWANCE INCREASES BY 5% ANNUALLY PER EMPLOYMENT CONTRACT								
101-171-977-000	Capital Outlay	0	1,000	1,000	0	2,000	0	0	0
		136,088	150,325	151,364	119,639	151,194	158,949	158,949	0
Total Department 171:		(136,088)	(150,325)	(151,364)	(119,639)	(151,194)	(158,949)	(158,949)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 101 GENERAL FUND									
Department: 215 VILLAGE CLERK									
101-215-701-000	Deputy Clerk/Treasurer	70,395	65,100	65,100	52,518	67,704	67,704	67,704	0
101-215-715-000	Social Security	5,386	5,655	5,655	4,018	5,881	5,180	5,180	0
101-215-716-000	Health Insurance- Medical	12,400	8,820	8,820	7,212	9,173	9,518	9,518	0
101-215-717-000	Life & Disability Insurance	900	788	848	675	882	810	810	0
101-215-718-000	Dental Insurance	680	541	981	849	1,020	1,130	1,130	0
101-215-719-000	Pension	6,300	6,510	6,510	5,494	6,770	6,771	6,771	0
101-215-721-000	Vision Care	125	131	131	90	136	136	136	0
101-215-727-000	Supplies	450	450	450	17	100	100	100	0
101-215-727-001	Election Supplies	15,633	0	0	0	0	0	0	0
101-215-801-000	Contractual Services	10,000	25,000	25,000	1,521	26,000	26,000	26,000	0
RECORDING SECRETARY PC									
RECORDING SECRETARY BZA									
CODIFICATION COSTS?									
ORDINANCE WEBSITE HOSTING									
ORDINANCE SUPPLEMENTAL UPDATES									
DOCUMENT DESTRUCTION/SHREDDING									
ZONING ORDINANCE CODIFICATION REDUCED TO QUARTERLY									
101-215-900-000	Printing and Publication	4,000	4,200	4,200	1,950	4,368	4,000	4,000	0
101-215-956-000	Dues & Miscellaneous	500	1,000	1,000	567	1,040	1,040	1,040	0
MMT MEMBERSHIP									
CLERK MEMBERSHIP									
IIMC DUES									
MAMC DUES									
MINUTE BOOKS									
101-215-957-000	Education & Training	1,500	3,000	2,300	1,288	2,600	2,600	2,600	0
MMT Conference									
Clerks conference									
101-215-960-000	Mileage	100	500	700	612	700	700	700	0
mileage 236 MMT conference									
mileage 236 Clerks institute									
101-215-977-000	Capital Outlay	0	0	0	0	0	0	0	0
		128,369	121,695	121,695	76,811	126,374	125,689	125,689	0
Total Department 215:		(128,369)	(121,695)	(121,695)	(76,811)	(126,374)	(125,689)	(125,689)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

		23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
GL Number	Description	Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 101 GENERAL FUND									
Department: 228 Information Technology									
101-228-801-000	Contractual Services	34,148	34,986	93,666	87,073	93,666	45,108	45,108	0
BS&A SOFTWARE						0	19,677	19,677	0
CIVIC PLUS WEB SITE						0	4,868	4,868	0
CIVICPLUS MEETING ESSENTIALS						0	3,539	3,539	0
GOGOV GOENFORCE SOFTWARE						0	6,552	6,552	0
GOGOV PERMITS & LICENSING SOFTWARE						0	6,552	6,552	0
MICROSOFT 265 SUBSCRIPTIONS						0	3,000	3,000	0
IONOS CLOUD DATA RECOVERY						0	120	120	0
ZOOM PRO FOR 5 USERS						0	800	800	0
GL # FOOTNOTE TOTAL						0	45,108	45,108	0
101-228-931-000	Repair & Maintenance-Equipmen	3,000	3,120	3,120	0	3,120	4,000	4,000	0
101-228-957-000	Education & Training	0	3,000	3,000	0	3,000	5,000	5,000	0
		37,148	41,106	99,786	87,073	99,786	54,108	54,108	0
Total Department 228:		(37,148)	(41,106)	(99,786)	(87,073)	(99,786)	(54,108)	(54,108)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 101 GENERAL FUND									
Department: 253 FINANCE TREASURY									
101-253-701-000	Clerk/Treasurer Wages	74,500	78,225	78,225	63,162	81,354	81,354	81,354	0
	Treas/FD position reduced from 29 hour week to 16 hours								
	Deputy Treas/FD reduced from 29 to 16 hours week								
	Payroll PT position 29 hours week included								
101-253-702-000	Wages Part Time	63,543	63,806	63,806	54,707	66,358	66,358	66,358	0
	Deputy Treas/FD reduced from 29 to 16 hrs week 2018								
	Payroll Account Clerk reclassified 2018								
101-253-702-001	Overtime Wages	0	0	0	0	0	0	0	0
101-253-715-000	Social Security	11,174	10,473	10,473	9,017	10,892	10,892	10,892	0
101-253-716-000	Health Insurance- Medical	16,330	8,240	8,240	6,180	8,570	8,240	8,240	0
101-253-717-000	Life & Disability Insurance	1,785	994	1,214	1,019	1,263	1,058	1,058	0
101-253-718-000	Dental Insurance	666	595	1,025	810	1,066	1,125	1,125	0
101-253-719-000	Pension	4,630	7,855	7,855	7,252	8,169	8,136	8,136	0
101-253-721-000	Vision Care	124	131	131	90	136	118	118	0
101-253-801-000	Contractual Services	10,080	10,000	8,750	730	15,000	10,000	24,000	0
TAX COLLECTION SERVICES-ORION TOWNSHIP									
101-253-956-000	Dues & Miscellaneous	150	500	500	199	520	200	200	0
101-253-957-000	Education & Training	3,000	3,000	3,600	2,918	3,744	3,744	3,744	0
101-253-960-000	Mileage	350	500	500	172	520	520	520	0
		186,332	184,319	184,319	146,256	197,592	191,745	205,745	0
Total Department 253:		(186,332)	(184,319)	(184,319)	(146,256)	(197,592)	(191,745)	(205,745)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED	
Fund: 101 GENERAL FUND										
Department: 255 COMMUNITY DEVELOPMENT										
101-255-975-001	Sidewalks	0	9,000	9,000	0	0	9,348	9,348	0	
PY 2023 - Handicap Sidewalk Ramps						0	9,348	9,348	0	
101-255-975-002	Street Trees	0	0	0	0	0	0	0	0	
		0	9,000	9,000	0	0	9,348	9,348	0	
Total Department 255:		0	(9,000)	(9,000)	0	0	(9,348)	(9,348)	0	

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 101 GENERAL FUND									
Department: 260 GENERAL ACTIVITIES									
101-260-701-000	Wages	47,793	44,346	44,346	25,074	36,000	46,120	46,120	0
101-260-702-000	Wages Part Time	8,813	18,526	7,651	231	2,000	0	0	0
101-260-702-001	Overtime Wages	0	0	0	0	0	0	0	0
101-260-702-002	Wages Part Time Clerk	0	0	0	0	0	0	0	0
101-260-702-003	Wages-Parks	0	0	0	0	0	0	0	0
101-260-702-004	Stipends-Interns	0	0	0	0	0	0	0	0
101-260-715-000	Social Security	4,753	4,810	4,810	1,774	2,907	3,530	3,530	0
101-260-716-000	Health Insurance- Medical	11,454	10,375	10,375	7,778	10,375	9,546	9,546	0
101-260-716-001	Health Insurance-Retirees	13,200	13,728	13,728	9,638	13,728	14,277	14,277	0
101-260-716-002	Retiree Health 115 Trust	10,000	10,000	10,000	0	10,000	10,000	10,000	0
101-260-717-000	Life & Disability Insurance	947	881	881	622	881	732	732	0
101-260-718-000	Dental Insurance	690	718	718	444	718	643	643	0
101-260-719-000	Pension	94,476	90,610	90,610	71,406	90,610	92,400	92,400	0
MERS Recap									
MERS Report									
MERS Project to 2023									
101-260-721-000	Vision Care	134	129	129	90	129	118	118	0
101-260-722-000	Worker's Comp. Insurance	3,403	4,371	4,371	1,303	2,000	4,500	4,500	0
101-260-722-001	Workers Comp-Elected/Lifeguar	100	104	104	73	104	100	100	0
101-260-727-000	Supplies	7,897	9,149	9,149	4,127	7,000	9,515	9,515	0
Xerox lease to lump sum 2018									
101-260-727-001	Election Supplies	0	0	0	0	0	0	0	0
101-260-728-000	Cleaning Supplies	1,300	1,300	1,300	1,203	1,300	1,352	1,352	0
101-260-729-000	Postage	4,000	5,200	5,200	3,839	5,200	5,408	5,408	0
101-260-730-000	Copier Lease	6,242	7,000	7,000	5,811	7,000	7,280	7,280	0
Xerox lease combined in 2018 copies in ac 727- lump sum									
101-260-801-000	Contractual Services	230	300	300	0	300	312	312	0
101-260-823-000	website/Software	7,000	1,000	1,000	362	1,000	1,040	1,040	0
web site annual hosting and updates; domain names									
Webpage update \$1859 OSC Design 2019									
101-260-830-000	Solid Waste Collection	253,712	262,495	262,495	217,983	262,495	272,995	271,719	0
FY 2025-26 RATES - \$18.56/MO; 1220 CUSTOMERS									
101-260-851-000	Telephone	8,500	9,000	9,000	5,536	8,000	9,360	9,360	0
101-260-900-000	Printing and Publication	500	500	500	71	500	520	520	0
101-260-920-000	Utilities	26,500	30,000	30,000	24,625	30,000	31,200	31,200	0
101-260-921-000	Municipal Street Lighting	47,000	42,000	42,000	37,444	42,000	43,680	43,680	0
LED street light conversion in 2018 \$46,000									
LED fixtures at Front Anderson									
101-260-922-000	Repair & Mtn-Lights	0	0	0	0	0	0	0	0
101-260-930-000	Repair and Maintenance	23,000	15,000	25,875	23,101	25,875	26,910	26,910	0
101-260-930-001	Building Renovation	7,000	60,000	60,000	0	60,000	62,400	0	0
101-260-931-000	Repair & Maintenance-Equipmen	2,500	2,600	2,600	544	2,600	2,704	2,704	0
101-260-956-000	Dues & Miscellaneous	13,435	14,000	14,000	6,115	14,000	14,560	14,560	0
101-260-961-000	Tax Tribunal Refunds	0	0	0	0	0	0	0	0
101-260-977-000	Capital Outlay	3,500	10,700	10,700	7,070	10,700	11,128	0	0
		608,079	668,842	668,842	456,264	647,422	682,330	607,526	0
Total Department 260:		(608,079)	(668,842)	(668,842)	(456,264)	(647,422)	(682,330)	(607,526)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 101 GENERAL FUND									
Department: 721 PLANNING AND ZONING									
101-721-702-000	Wages Part Time	300	1,100	1,100	130	500	0	0	0
101-721-715-000	Social Security	50	85	85	8	39	0	0	0
101-721-716-000	Health Insurance- Medical	0	0	0	0	0	0	0	0
101-721-717-000	Life & Disability Insurance	0	0	0	0	0	0	0	0
101-721-718-000	Dental Insurance	0	0	0	0	0	0	0	0
101-721-719-000	Pension	0	0	0	0	0	0	0	0
101-721-726-000	Supplies	100	200	200	0	100	200	200	0
101-721-801-000	Contractual Services	2,650	2,000	2,000	1,395	1,100	1,800	1,800	0
RECORDING SECRETARY - PC & BZA - \$150/MO						1,100	1,800	1,800	0
101-721-829-000	Planner Services	51,700	47,250	47,250	35,513	47,250	39,312	39,312	0
2024-25 OFFICE HOURS @ \$720/DAY									
2025-26 OFFICE HOURS @ \$756/DAY						0	39,312	39,312	0
101-721-832-000	Planner Retainer	0	0	0	0	0	0	0	0
101-721-832-001	Planner-Other Services	6,500	4,000	26,000	11,898	26,000	21,320	21,320	0
VILLAGE PROPERTY INVENTORY & MAPPING PROJECT PHASE II						6,300	0	0	0
VILLAGE PROPERTY INVENTORY & MAPPING PROJECT PHASE III						15,700	0	0	0
2025-26 VIRTUAL OFFICE HOURS @ \$410/HALF DAY						0	21,320	21,320	0
2024-25 VIRTUAL OFFICE HOURS @ \$390/HALF DAY						4,000	0	0	0
GL # FOOTNOTE TOTAL						26,000	21,320	21,320	0
101-721-840-000	Planner - Retainer	11,450	12,000	12,000	10,050	12,000	16,392	16,392	0
2024-25 MONTHLY RETAINER @ \$650/MTG X 24									
2025-26 MONTHLY RETAINER @ \$683/MTG X 24						0	16,392	16,392	0
101-721-863-000	Travel Expense	0	0	0	0	0	0	0	0
101-721-956-000	Dues & Miscellaneous	0	0	0	0	0	0	0	0
MAP MEMBERSHIP - PC & BZA WILL USE MCKENNAS									
BOARD MEMBER NAME PLATES									
101-721-957-000	Education & Training	2,500	4,000	4,000	0	4,000	4,000	4,000	0
101-721-960-000	Mileage	0	0	0	0	0	0	0	0
		75,250	70,635	92,635	58,994	90,989	83,024	83,024	0
Total Department 721:		(75,250)	(70,635)	(92,635)	(58,994)	(90,989)	(83,024)	(83,024)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 101 GENERAL FUND									
Department: 751 PARKS AND RECREATION									
101-751-702-001	Overtime Wages	300	300	300	0	300	300	300	0
101-751-708-000	Wages - Lifeguards	28,830	22,712	22,712	16,802	22,712	33,200	33,200	0
101-751-715-000	Social Security	1,957	1,761	1,761	1,285	1,761	2,540	2,540	0
101-751-726-000	Supplies	1,500	2,000	2,000	509	2,000	2,000	2,000	0
101-751-801-000	Contractual Services	1,080	3,000	3,000	511	1,000	1,500	1,500	0
101-751-806-000	Engineering	0	3,000	3,000	0	0	1,500	1,500	0
101-751-829-000	Planner Services	0	0	0	0	0	0	0	0
101-751-850-000	Telephone - Green's Park	0	0	0	0	0	0	0	0
101-751-920-000	Utilities	1,320	1,200	1,200	889	1,200	1,500	1,500	0
101-751-931-000	Repair/Maint - Equipment	500	1,000	1,000	280	1,000	1,000	1,000	0
101-751-932-000	Repair/Maint - Grounds	6,000	6,000	6,000	1,044	6,000	6,000	6,000	0
101-751-956-000	Dues & Miscellaneous	0	0	0	0	0	0	0	0
101-751-977-000	Capital Outlay	5,000	5,000	7,757	817	0	12,757	12,757	0
		46,487	45,973	48,730	22,137	35,973	62,297	62,297	0
Total Department 751:		(46,487)	(45,973)	(48,730)	(22,137)	(35,973)	(62,297)	(62,297)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED
Fund: 101 GENERAL FUND									
Department: 851 INSURANCE AND BONDS									
101-851-911-000	Insurance Coverage	74,000	74,000	74,000	70,277	70,277	73,791	73,791	0
ADDITION \$5000 PER INSURANCE CARRIER BASED ON BUILDING APPRAISALS									
		74,000	74,000	74,000	70,277	70,277	73,791	73,791	0
Total Department 851:		(74,000)	(74,000)	(74,000)	(70,277)	(70,277)	(73,791)	(73,791)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED	25-26
Fund: 101 GENERAL FUND										
Department: 880 CONTRACT SERV - LEAGAL/ACCTING/ENGINEER										
101-880-801-000	Contractual Services	0	0	0	0	0	0	0	0	0
101-880-805-000	Audit Fees	4,900	5,100	5,100	1,019	1,019	2,000	2,000	0	0
101-880-806-000	Engineering	20,000	10,000	10,000	9,316	10,000	10,000	10,000	0	0
101-880-810-000	Legal Service Retainer	0	0	0	0	0	0	0	0	0
101-880-811-000	Legal Services - Other	35,000	45,000	40,000	23,258	31,000	40,000	40,000	0	0
101-880-812-000	Legal Services - Labor	600	624	5,624	305	5,624	10,000	10,000	0	0
2025-26 COLLECTIVE BARGAINING LABOR COUNSEL						0	10,000	10,000	0	0
101-880-814-000	OPEB Valuation	3,100	4,000	4,000	4,000	4,000	4,200	4,200	0	0
		63,600	64,724	64,724	37,898	51,643	66,200	66,200	0	0
Total Department 880:		(63,600)	(64,724)	(64,724)	(37,898)	(51,643)	(66,200)	(66,200)	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 101 GENERAL FUND									
Department: 964 TRANSFERS OUT									
101-964-965-125	Transfers DPW	456,819	450,000	450,000	412,500	400,000	430,000	430,000	0
101-964-965-202	Transfers Major Streets	0	0	0	0	0	0	0	0
101-964-965-203	Transfer Out - Local Streets	0	0	0	0	0	0	0	0
101-964-965-207	Transfers Police	400,000	400,000	400,000	366,663	564,000	400,000	500,000	0
101-964-965-231	Transfer to Parking Fund	0	0	0	0	0	0	0	0
101-964-965-398	Transfer Out - N Shore Bridge	0	0	0	0	0	0	0	0
101-964-965-401	Transfer to Capital Imp Fund	0	0	0	0	0	0	140,000	0
ATWATER PARK BASKETBALL COURT						0	0	40,000	0
CHILDREN'S PARK PEDESTRIAN BRIDGE						0	0	100,000	0
GL # FOOTNOTE TOTAL						0	0	140,000	0
		856,819	850,000	850,000	779,163	964,000	830,000	1,070,000	0
Total Department 964:		(856,819)	(850,000)	(850,000)	(779,163)	(964,000)	(830,000)	(1,070,000)	0
Fund 101 - GENERAL FUND:									
TOTAL ESTIMATED REVENUES		2,224,246	2,400,288	2,385,233	2,200,153	2,400,492	2,493,036	2,460,236	0
TOTAL APPROPRIATIONS		2,216,784	2,286,111	2,370,587	1,855,662	2,440,742	2,344,502	2,523,698	0
NET OF REVENUES & APPROPRIATIONS:		7,462	114,177	14,646	344,491	(40,250)	148,534	(63,462)	0
BEG. FUND BALANCE		864,896	1,279,025	1,279,025	1,279,025	1,279,025	1,238,775	1,238,775	1,238,775
END FUND BALANCE		872,358	1,393,202	1,293,671	1,623,516	1,238,775	1,387,309	1,175,313	1,238,775

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 151 CEMETERY TRUST FUND										
Department: 000 REVENUE										
151-000-643-000	Lot Sales	19,200	17,000	17,000	9,490	15,327	16,000	16,000	0	
ANTICIPATED LOT SALES						0	16,000	16,000	0	
151-000-664-000	Interest Earned	1,050	1,000	1,000	3,356	3,690	2,500	2,500	0	
151-000-664-001	Interest - Interfund Advances	0	0	0	2,829	0	0	0	0	
151-000-694-000	Miscellaneous	0	0	0	0	0	0	0	0	
		20,250	18,000	18,000	15,675	19,017	18,500	18,500	0	
Total Department 000:		20,250	18,000	18,000	15,675	19,017	18,500	18,500	0	

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 151 CEMETERY TRUST FUND									
Department: 276 CEMETERY									
151-276-965-000	Transfer to DPW Fund	0	0	0	0	0	0	0	0
151-276-965-125	Transfer to DPW Fund	5,250	5,000	5,000	4,583	4,710	0	0	0
151-276-977-000	Capital Outlay	60,000	40,000	40,000	39,034	0	0	0	0
		<u>65,250</u>	<u>45,000</u>	<u>45,000</u>	<u>43,617</u>	<u>4,710</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Department 276:		<u>(65,250)</u>	<u>(45,000)</u>	<u>(45,000)</u>	<u>(43,617)</u>	<u>(4,710)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund 151 - CEMETERY TRUST FUND:									
TOTAL ESTIMATED REVENUES		20,250	18,000	18,000	15,675	19,017	18,500	18,500	0
TOTAL APPROPRIATIONS		65,250	45,000	45,000	43,617	4,710	0	0	0
NET OF REVENUES & APPROPRIATIONS:		<u>(45,000)</u>	<u>(27,000)</u>	<u>(27,000)</u>	<u>(27,942)</u>	<u>14,307</u>	<u>18,500</u>	<u>18,500</u>	<u>0</u>
BEG. FUND BALANCE		367,198	321,539	321,539	321,539	321,539	335,846	335,846	335,846
END FUND BALANCE		322,198	294,539	294,539	293,597	335,846	354,346	354,346	335,846

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED	
Fund: 202 MAJOR STREET FUND										
Department: 000 REVENUE										
202-000-546-000	State Grant - Highway and Str	228,000	239,294	239,294	169,371	239,294	241,830	241,830		0
202-000-547-000	State Grant - Other	0	0	0	0	0	0	0		0
202-000-664-000	Interest Earnings	1,200	2,000	2,000	11,248	0	7,000	7,000		0
202-000-671-999	Appropriation from Fund Balan	0	0	0	0	0	0	0		0
202-000-683-000	Reimbursements-Other	0	7,875	7,875	0	0	0	0		0
202-000-694-000	Miscellaneous	0	0	0	20,422	20,422	10,000	10,000		0
MISCILANIOUS REVENUE FOR CHARGE BACKS THAT WERE NOT PREVIOUSLY ENFORCED						0	20,000	20,000		0
		229,200	249,169	249,169	201,041	259,716	258,830	258,830		0
Total Department 000:		229,200	249,169	249,169	201,041	259,716	258,830	258,830		0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	Original Budget	24-25 Amended Budget	24-25 Budget	24-25 Activity	24-25 Projected	DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED	25-26
Fund: 202 MAJOR STREET FUND											
Department: 260 GENERAL ACTIVITIES											
202-260-722-000	Worker's Comp. Insurance	1,575		1,654		1,774	1,500	1,550	1,550		0
202-260-801-000	Contractual Services	10,500		10,000		10,000	10,000	10,000	10,000		0
STREET SWEEPING							0	6,500	6,500		0
202-260-805-000	Audit Fees	999		1,000		880	313	1,000	1,000		0
202-260-965-101	Transfer Out - General Fund	0		0		0	0	0	0		0
202-260-965-203	Transfer Out - Local Streets	68,001		68,000		78,000	62,333	75,000	75,000		0
		81,075		80,654		90,654	89,813	87,550	87,550		0
Total Department 260:		(81,075)		(80,654)		(90,654)	(89,813)	(87,550)	(87,550)		0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 202 MAJOR STREET FUND									
Department: 463 ROUTINE MAINTENANCE									
202-463-701-000	Wages	15,378	13,626	13,626	11,171	13,626	14,171	14,171	0
4% CONTRACTUAL INCREASE						0	14,171	14,171	0
202-463-701-013	Overtime	1,100	1,155	1,005	505	1,000	1,201	1,201	0
4% CONTRACTUAL INCREASE						0	1,201	1,201	0
202-463-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
202-463-715-000	Social Security	1,226	1,130	1,130	893	1,130	1,243	1,243	0
202-463-716-000	Health Insurance- Medical	3,900	3,200	3,200	3,032	3,200	3,520	3,520	0
202-463-717-000	Life & Disability Insurance	258	166	316	180	200	182	182	0
202-463-718-000	Dental Insurance	400	420	420	278	420	400	400	0
202-463-719-000	Pension	2,913	2,365	2,965	2,657	2,365	2,365	2,365	0
202-463-721-000	Vision Care	74	75	75	48	75	75	75	0
202-463-726-000	Supplies	2,000	2,000	1,400	97	2,000	2,000	2,000	0
202-463-801-000	Contractual Services	8,300	24,450	28,450	27,593	28,450	28,000	28,000	0
STREET SWEEPING SERVICES						0	6,500	6,500	0
202-463-940-000	Equipment Rental	16,800	15,000	15,000	8,146	14,000	15,000	15,000	0
202-463-977-000	Capital Outlay	10,748	0	0	0	0	0	0	0
		63,097	63,587	67,587	54,600	66,466	68,157	68,157	0
Total Department 463:		(63,097)	(63,587)	(67,587)	(54,600)	(66,466)	(68,157)	(68,157)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 202 MAJOR STREET FUND									
Department: 474 TRAFFIC SERVICES									
202-474-701-000	Wages	2,704	2,839	2,839	692	2,839	2,952	2,952	0
4% CONTRACTUAL INCREASE						0	2,952	2,952	0
202-474-701-013	OVERTIME	300	315	315	0	315	327	327	0
4% CONTRACTUAL INCREASE						0	327	327	0
202-474-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
202-474-715-000	Social Security	232	244	244	53	244	244	244	0
202-474-716-000	Health Insurance- Medical	1,000	1,050	1,050	89	500	500	500	0
202-474-717-000	Life & Disability Insurance	60	63	63	8	70	70	70	0
202-474-718-000	Dental Insurance	200	210	210	9	100	100	100	0
202-474-719-000	Pension	1,404	844	844	996	844	844	844	0
202-474-721-000	Vision Care	20	21	21	2	10	10	10	0
202-474-726-000	Supplies	7,800	6,000	6,000	1,121	6,000	6,000	6,000	0
202-474-801-000	Contractual Services	5,000	5,250	5,250	3,652	5,250	15,000	15,000	0
STREET STRIPING	MAJOR STREETS FLINT, BROADWAY, ATWATER					0	15,000	15,000	0
202-474-940-000	Equipment Rental	2,500	2,625	2,625	175	2,625	2,625	2,625	0
202-474-977-000	Capital Outlay	0	0	0	0	0	0	0	0
		21,220	19,461	19,461	6,797	18,797	28,672	28,672	0
Total Department 474:		(21,220)	(19,461)	(19,461)	(6,797)	(18,797)	(28,672)	(28,672)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 202 MAJOR STREET FUND									
Department: 478 WINTER MAINTENANCE									
202-478-701-000	Wages	6,489	6,813	6,813	5,652	6,813	7,085	7,085	0
4% CONTRACTUAL INCREASE						0	7,085	7,085	0
202-478-701-013	Overtime	6,300	6,615	6,615	3,342	6,615	6,879	6,879	0
4% CONTRACTUAL INCREASE						0	6,879	6,879	0
202-478-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
202-478-715-000	Social Security	993	1,043	1,043	688	1,050	1,050	1,050	0
202-478-716-000	Health Insurance- Medical	2,000	2,100	2,100	1,099	2,100	2,100	2,100	0
202-478-717-000	Life & Disability Insurance	125	131	131	83	130	130	130	0
202-478-718-000	Dental Insurance	300	315	315	159	300	300	300	0
202-478-719-000	Pension	5,900	5,000	5,000	5,314	5,000	5,000	5,000	0
202-478-721-000	Vision Care	37	39	39	27	40	40	40	0
202-478-726-000	Supplies	11,700	13,230	13,230	9,697	13,200	13,200	13,200	0
202-478-801-000	Contractual Services	0	0	0	0	0	0	0	0
202-478-940-000	Equipment Rental	6,300	6,615	6,615	11,958	6,615	6,615	6,615	0
202-478-977-000	Capital Outlay	29,352	30,820	16,820	0	0	5,000	5,000	0
TRANSFER TO 401 ADMIN VEHICLE						0	5,000	5,000	0
		69,496	72,721	58,721	38,019	41,863	47,399	47,399	0
Total Department 478:		(69,496)	(72,721)	(58,721)	(38,019)	(41,863)	(47,399)	(47,399)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 202 MAJOR STREET FUND									
Department: 875 CONSTRUCTION									
202-875-806-000	Engineering	3,150	3,308	3,308	0	3,308	4,000	4,000	0
202-875-940-000	Equipment Rental	0	0	0	0	0	0	0	0
		<u>3,150</u>	<u>3,308</u>	<u>3,308</u>	<u>0</u>	<u>3,308</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
Total Department 875:		<u>(3,150)</u>	<u>(3,308)</u>	<u>(3,308)</u>	<u>0</u>	<u>(3,308)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>0</u>
Fund 202 - MAJOR STREET FUND:									
TOTAL ESTIMATED REVENUES		229,200	249,169	249,169	201,041	259,716	258,830	258,830	0
TOTAL APPROPRIATIONS		238,038	239,731	239,731	171,244	220,247	235,778	235,778	0
NET OF REVENUES & APPROPRIATIONS:		<u>(8,838)</u>	<u>9,438</u>	<u>9,438</u>	<u>29,797</u>	<u>39,469</u>	<u>23,052</u>	<u>23,052</u>	<u>0</u>
BEG. FUND BALANCE		484,628	543,873	543,873	543,873	543,873	583,342	583,342	583,342
END FUND BALANCE		475,790	553,311	553,311	573,670	583,342	606,394	606,394	583,342

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 203 LOCAL STREET FUND									
Department: 000 REVENUE									
203-000-546-000	State Grant - Highway and Str	101,000	104,169	104,169	73,767	104,169	103,642	103,642	0
30% OF ACT 51 FUNDING RECIEVED						0	103,642	103,642	0
203-000-547-000	State Grant - Other	0	0	0	0	0	0	0	0
203-000-664-000	Interest Earnings	200	400	400	1,545	1,200	1,000	1,000	0
203-000-671-999	Appropriation from Fund Balan	0	0	0	0	0	0	0	0
203-000-683-000	Reimbursements-Other	0	0	20,422	0	0	0	0	0
203-000-694-000	Miscellaneous	5,300	5,300	5,300	2,915	0	0	0	0
203-000-699-202	Interfund Transfer in - Major	68,000	68,000	78,000	62,333	78,000	75,000	75,000	0
		174,500	177,869	208,291	140,560	183,369	179,642	179,642	0
Total Department 000:		174,500	177,869	208,291	140,560	183,369	179,642	179,642	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	Original Budget	24-25 Budget	Amended Budget	24-25 Activity	24-25 Projected	DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED	25-26
Fund: 203 LOCAL STREET FUND											
Department: 260 GENERAL ACTIVITIES											
203-260-722-000	Worker's Comp. Insurance	1,281		1,345		1,774	1,345	1,345	1,345		0
203-260-801-000	Contractual Services	10,500		5,000		6,111	16,000	10,000	10,000		0
SIDEWALK PROGRAM							0	5,000	5,000		0
203-260-805-000	Audit Fees	924		970		241	389	389	389		0
203-260-965-398	Transfer Out - N Shore Bridge	0		0		0	0	0	0		0
		<u>12,705</u>		<u>7,315</u>		<u>8,126</u>	<u>17,734</u>	<u>11,734</u>	<u>11,734</u>		<u>0</u>
Total Department 260:		<u>(12,705)</u>		<u>(7,315)</u>		<u>(8,126)</u>	<u>(17,734)</u>	<u>(11,734)</u>	<u>(11,734)</u>		<u>0</u>

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 203 LOCAL STREET FUND									
Department: 463 ROUTINE MAINTENANCE									
203-463-701-000	Wages	37,853	33,000	33,000	21,582	33,000	34,320	34,320	0
4% CONTRACTUAL INCREASE						0	34,320	34,320	0
203-463-701-013	OVERTIME	2,325	6,064	6,064	757	3,000	3,000	3,000	0
203-463-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
203-463-715-000	Social Security	2,829	3,915	3,915	1,709	1,868	2,700	2,700	0
203-463-716-000	Health Insurance- Medical	7,700	8,085	8,085	5,208	5,852	7,000	7,000	0
203-463-717-000	Life & Disability Insurance	700	735	735	454	581	581	581	0
203-463-718-000	Dental Insurance	1,470	1,544	1,544	448	506	600	600	0
203-463-719-000	Pension	5,442	4,454	4,454	4,982	5,758	5,758	5,758	0
203-463-721-000	Vision Care	273	287	287	79	89	89	89	0
203-463-726-000	Supplies	1,260	1,300	1,300	636	1,027	1,027	1,027	0
203-463-801-000	Contractual Services	10,450	10,000	9,000	7,295	9,000	9,000	9,000	0
STRIPING CROSSWALKS						0	4,000	4,000	0
203-463-806-000	Engineering	150	0	0	0	0	0	0	0
203-463-940-000	Equipment Rental	24,400	20,000	20,000	19,605	17,543	17,543	17,543	0
203-463-977-000	Capital Outlay	0	0	0	0	0	0	0	0
		94,852	89,384	88,384	62,755	78,224	81,618	81,618	0
Total Department 463:		(94,852)	(89,384)	(88,384)	(62,755)	(78,224)	(81,618)	(81,618)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 203 LOCAL STREET FUND									
Department: 474 TRAFFIC SERVICES									
203-474-701-000	Wages	4,350	5,408	5,408	600	5,000	5,000	5,000	0
203-474-701-013	Overtime	300	315	315	0	200	200	200	0
203-474-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
203-474-715-000	Social Security	418	439	439	46	43	43	43	0
203-474-716-000	Health Insurance- Medical	525	551	551	45	25	25	25	0
203-474-717-000	Life & Disability Insurance	63	66	66	11	10	40	40	0
203-474-718-000	Dental Insurance	105	110	110	11	12	25	25	0
203-474-719-000	Pension	1,715	961	1,861	1,329	1,536	1,536	1,536	0
203-474-721-000	Vision Care	16	17	17	2	2	2	2	0
203-474-726-000	Supplies	5,250	5,513	4,613	1,812	5,513	4,000	4,000	0
203-474-940-000	Equipment Rental	2,730	2,867	2,867	312	2,867	2,867	2,867	0
		15,472	16,247	16,247	4,168	15,208	13,738	13,738	0
Total Department 474:		(15,472)	(16,247)	(16,247)	(4,168)	(15,208)	(13,738)	(13,738)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 203 LOCAL STREET FUND									
Department: 478 WINTER MAINTENANCE									
203-478-701-000	Wages	14,060	14,763	14,763	7,585	8,984	15,354	15,354	0
4% CONTRACTUAL INCREASE						0	15,354	15,354	0
203-478-701-013	Overtime	8,400	8,820	8,820	6,612	8,820	9,172	9,172	0
4% CONTRACTUAL INCREASE						0	9,173	9,173	0
203-478-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
203-478-715-000	Social Security	1,572	1,651	1,651	1,086	1,651	1,600	1,600	0
203-478-716-000	Health Insurance- Medical	4,400	4,620	4,620	1,661	2,515	2,515	2,515	0
203-478-717-000	Life & Disability Insurance	231	243	243	127	190	190	190	0
203-478-718-000	Dental Insurance	315	331	331	194	293	293	293	0
203-478-719-000	Pension	7,295	6,095	6,095	6,311	6,800	6,800	6,800	0
203-478-721-000	Vision Care	63	66	66	34	51	51	51	0
203-478-726-000	Supplies	9,500	13,500	13,500	11,333	5,131	5,131	5,131	0
203-478-801-000	Contractual Services	0	0	0	0	0	0	0	0
203-478-940-000	Equipment Rental	10,349	9,000	9,000	19,366	14,182	14,182	14,182	0
203-478-977-000	Capital Outlay	5,000	0	0	0	0	0	0	0
		61,185	59,089	59,089	54,309	48,617	55,288	55,288	0
Total Department 478:		(61,185)	(59,089)	(59,089)	(54,309)	(48,617)	(55,288)	(55,288)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 203 LOCAL STREET FUND									
Department: 875 CONSTRUCTION									
203-875-726-000	Supplies	0	0	0	8	13	13	13	0
203-875-977-000	Capital Outlay	0	0	100,000	99,287	99,006	5,000	5,000	0
TRANSFER TO 401 ADMIN VEHICLE						0	5,000	5,000	0
		0	0	100,000	99,295	99,019	5,013	5,013	0
Total Department 875:		0	0	(100,000)	(99,295)	(99,019)	(5,013)	(5,013)	0
Fund 203 - LOCAL STREET FUND:									
TOTAL ESTIMATED REVENUES		174,500	177,869	208,291	140,560	183,369	179,642	179,642	0
TOTAL APPROPRIATIONS		184,214	172,035	282,044	228,653	258,802	167,391	167,391	0
NET OF REVENUES & APPROPRIATIONS:		(9,714)	5,834	(73,753)	(88,093)	(75,433)	12,251	12,251	0
BEG. FUND BALANCE		83,507	131,953	131,953	131,953	131,953	56,520	56,520	56,520
END FUND BALANCE		73,793	137,787	58,200	43,860	56,520	68,771	68,771	56,520

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

		23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
GL Number	Description	Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 207 POLICE FUND									
Department: 000 REVENUE									
207-000-404-001	Property Tax - Police Millage	379,036	421,967	421,967	409,522	421,967	443,000	440,439	0
MBOR TV AFTER	CAPTURE = \$154,702,510; POLICE MILLAGE 2.6155 MILS; HEADLEE MILLAGE 0.2315 MILS								
207-000-406-000	In Lieu of Taxes	3,600	0	0	0	0	0	0	0
207-000-408-000	Property Tax - PA 78 Senior &	0	0	0	0	0	0	0	0
207-000-412-000	Property Tax - DPPT P/Y & C/Y	0	0	0	0	0	0	0	0
207-000-445-000	Penalties & Interest on Taxes	0	0	0	0	0	0	0	0
207-000-451-000	Liquor License Fees	21,000	9,000	9,000	3,407	7,153	7,500	7,500	0
207-000-480-000	Services Provided - DDA	105,040	113,904	101,000	45,000	101,000	124,000	124,000	0
207-000-528-001	MCOLES ACADEMY GRANT	0	0	40,000	40,000	40,000	0	0	0
207-000-528-200	Federal Grants Other - County	0	0	0	0	0	0	0	0
207-000-541-000	PA 302/32 MJTC Fund	1,000	1,000	1,000	1,320	1,320	1,500	1,500	0
207-000-564-100	PA 302 - Training	1,000	1,000	1,000	0	0	0	0	0
207-000-565-000	CPE LAW ENFORCEMENT	0	0	4,000	4,000	4,000	4,500	4,500	0
207-000-661-000	Parking Fines	5,000	0	0	60	0	3,000	3,000	0
207-000-662-000	Court Penal Fines	70,000	50,000	50,000	25,405	30,000	50,000	50,000	0
207-000-663-000	Drug Forfeiture	0	0	0	0	0	0	0	0
207-000-663-001	Forfeitures	0	0	0	0	0	0	0	0
207-000-664-000	Interest Earnings	1,650	1,650	1,650	9,210	9,210	6,000	6,000	0
207-000-671-999	Appropriation from Fund Balan	0	0	0	0	0	0	0	0
207-000-673-000	Gain/Loss on Sale of Assets	0	0	0	0	0	45,000	45,000	0
207-000-674-101	Transfer from General Fund	400,000	400,000	400,000	366,663	564,000	400,000	500,000	0
207-000-683-000	Reimbursements-Other	3,000	2,500	2,500	0	0	0	0	0
207-000-684-000	Reimburse - OUIL	5,000	4,000	4,000	0	0	0	0	0
207-000-694-000	Miscellaneous Revenue	6,000	6,000	6,000	5,703	5,703	6,000	6,000	0
207-000-694-001	DRIVING WHILE LIC SUSPENDED	0	200	200	175	175	200	200	0
207-000-694-002	POLICE FOIA FEE	0	0	0	75	150	1,000	1,000	0
207-000-694-003	CONTRACT OT REIMBURSEMENT	0	0	0	745	745	5,000	5,000	0
207-000-695-000	Loan Proceeds	0	0	0	0	0	0	0	0
207-000-697-000	Vehicle Leases	0	0	0	0	0	0	0	0
		1,001,326	1,011,221	1,042,317	911,285	1,185,423	1,096,700	1,194,139	0
Total Department 000:		1,001,326	1,011,221	1,042,317	911,285	1,185,423	1,096,700	1,194,139	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As Of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 207 POLICE FUND									
Department: 301 POLICE/SHERIFF/CONSTABLE									
207-301-701-000	Police Chief Wages	87,500	91,875	91,875	67,260	85,075	94,000	94,000	0
207-301-701-001	Wages Full time	150,515	204,241	204,241	191,039	243,691	340,000	340,000	0
BUDGET APPROVED OFFICER POSITION ADDED Sergeat positon created in 2018 April Rank differtial for Sgt 10% and Lieutenant 15%									
207-301-701-013	FT Overtime	46,000	15,500	57,124	55,506	61,124	20,000	20,000	0
207-301-702-000	Wages Part Time	19,581	65,000	49,000	29,621	41,000	50,000	50,000	0
207-301-702-001	PT Overtime Wages	6,000	12,600	11,000	9,373	13,500	10,000	10,000	0
207-301-702-002	Wages Part Time Clerk	4,620	4,285	2,785	1,537	2,500	2,500	2,500	0
207-301-702-013	WAGES PART-TIME CLERK OVERTIM	4,000	500	500	73	200	200	200	0
207-301-703-000	Wages - Full-timeClerk	61,556	46,864	40,000	32,086	40,000	43,000	43,000	0
207-301-703-001	Overtime Clerk FT	500	500	500	71	250	1,000	1,000	0
207-301-709-000	Wages - Marine Unit	3,605	3,650	3,650	0	3,650	5,000	5,000	0
207-301-709-013	Marine Unit-Overtime	300	300	300	110	300	0	0	0
207-301-711-000	Wages - CMV Enforcement	445	1,560	0	0	0	0	0	0
207-301-711-013	CMV-Overtime	150	150	0	0	0	0	0	0
207-301-712-000	Wages - Ordinance Enforcement	40,940	30,427	30,427	27,237	35,227	69,500	69,500	0
CHANGING 1 POSTION TO FULLTIME. WILL INCREASE REVENUE WITH RENTAL INSPECTION PROGRAM. SEPERATE CODE ENFORCEMENT.									
207-301-712-001	Overtime Code Enforcement	0	1,500	4,100	3,076	4,100	2,500	2,500	0
207-301-712-013	Overtime	1,000	0	0	0	0	0	0	0
207-301-713-000	WAGES-ACADEMY	0	0	29,000	19,020	29,000	0	0	0
207-301-713-001	CONTRACT OVERTIME	0	0	0	0	0	5,000	5,000	0
207-301-715-000	Social Security	38,003	43,938	43,938	33,355	43,000	44,000	44,000	0
207-301-715-001	SOCIAL SECURITY ACADEMY	0	0	2,219	0	0	0	0	0
207-301-716-000	Health Insurance- Medical	34,279	82,279	52,279	30,918	42,979	76,800	76,800	0
207-301-716-001	Health Insurance - Retired	26,211	13,500	48,500	28,859	37,500	26,220	26,220	0
207-301-717-000	Life & Disability Insurance	3,500	5,000	5,000	4,282	5,400	6,000	6,000	0
207-301-718-000	Dental Insurance	3,700	8,700	3,400	2,829	3,400	3,900	3,900	0
207-301-719-000	Pension	80,000	99,000	92,500	70,537	85,000	85,000	85,000	0
MERS recap FY 2020									
207-301-721-000	Vision Care	1,381	1,500	500	403	500	600	600	0
207-301-722-000	Worker's Comp Insurance	5,500	5,000	6,309	6,308	6,309	6,400	6,400	0
207-301-723-000	Unemployment	0	0	0	0	0	0	0	0
207-301-724-000	City taxes	0	0	0	0	0	0	0	0
207-301-727-000	Office Supplies	2,500	2,500	2,500	703	2,500	2,000	2,000	0
207-301-730-000	Copier Lease	2,300	1,805	2,805	2,151	2,700	3,000	3,000	0
207-301-740-000	Operating Supplies	6,440	8,000	7,181	2,467	6,000	8,000	8,000	0
ADDED \$1000 FOR BICYCLE EQUIPMENT									
207-301-742-000	Shooting Program	6,000	6,000	6,000	4,903	6,000	3,350	3,350	0
207-301-743-000	Bullet Proof Vests	7,000	8,000	8,000	7,754	7,754	2,500	2,500	0
207-301-801-000	Contractual Services	291,183	93,000	91,650	67,849	91,650	35,000	35,000	0
POWER DMS, MUGSHOTS, MICROSFOT 365, BS AND A, CROSSING GUARD, LABOR ATTORNEY, ICHAT INTERNAL, MEDICAL SCREENING, PSYCHOLOGICAL, BACKGROUNDS, PLUS BUFFER FOR MISC									
207-301-802-000	Attorney Fees - Prosecutions	50,000	50,000	50,000	42,234	50,000	50,000	50,000	0
207-301-804-000	County Dispatch Contract	41,000	48,998	46,689	38,525	46,458	47,500	47,500	0
207-301-805-000	Audit Fees	0	0	1,350	1,350	1,350	1,418	1,418	0
207-301-807-000	Clemis Service Fees	11,600	11,600	11,600	9,714	11,600	12,500	12,500	0
207-301-820-000	Uniform Purchases	5,400	5,000	5,000	4,502	4,502	6,000	6,000	0
207-301-821-000	Uniform Cleaning	2,000	1,750	1,750	686	1,500	1,250	1,250	0
207-301-851-000	Telephone	10,000	10,500	10,500	6,918	8,200	9,500	9,500	0

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GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 207 POLICE FUND									
Department: 301 POLICE/SHERIFF/CONSTABLE									
207-301-863-000	Travel Expense	1,000	1,200	8,200	8,112	8,112	4,000	4,000	0
207-301-865-000	Gasoline & Oil	9,789	10,000	10,000	6,981	9,000	10,500	10,500	0
207-301-920-000	Utilities	0	0	0	0	0	0	0	0
207-301-930-000	Repair and Maintenance	10,000	10,000	8,266	1,897	5,000	5,000	5,000	0
207-301-930-003	Repair and Maintenance/Waterc	1,500	1,200	1,609	1,528	1,609	1,500	1,500	0
207-301-931-000	Repair & Maint - Equipment	5,000	5,000	5,000	900	4,000	3,000	3,000	0
207-301-932-000	Repair & Maint - Vehicles	13,000	16,000	16,000	3,437	10,000	8,500	8,500	0
207-301-932-001	EQUIPMENT ACADEMY	0	0	1,200	0	1,200	0	0	0
207-301-935-000	Vehicle Capital Outlay	0	56,000	56,000	51,041	56,000	35,000	35,000	0
CODE ENFORCEMENT VEHICLE - CIP									
207-301-940-000	Equipment Rental	0	1,000	1,000	0	1,000	0	0	0
207-301-956-000	Dues & Miscellaneous	1,300	1,200	1,200	981	1,000	1,200	1,200	0
207-301-957-000	Education & Training	3,100	3,500	3,500	3,184	3,500	8,000	8,000	0
207-301-957-001	TRAINING ACADEMY	0	0	10,000	10,000	10,000	0	0	0
207-301-957-002	CPE TRAINING	0	0	4,000	1,529	4,000	4,500	4,500	0
207-301-965-231	Transfer to Parking Fund	5,000	21,000	12,250	12,250	12,250	14,000	14,000	0
207-301-965-401	Transfer to Capital Imp Fund	0	0	0	0	0	0	0	0
207-301-977-000	Capital Outlay	10,000	15,000	25,523	23,496	25,523	25,000	25,000	0
BODY CAMERAS \$25,000									
CIP BICYCLE PROGRAM, \$9500 CIP VEHICLE CAMERAS 40,000, CIP \$25,000 TECHNOLOGY PER YEAR, \$20,000 DD PHYSICAL INFRASTRUCTURE PER YEAR									
LIDAR UNIT \$8,000,									
T ASERS \$50,000									
		1,114,398	1,126,122	1,187,920	928,592	1,176,113	1,193,838	1,193,838	0
Total Department 301:		(1,114,398)	(1,126,122)	(1,187,920)	(928,592)	(1,176,113)	(1,193,838)	(1,193,838)	0
Fund 207 - POLICE FUND:									
TOTAL ESTIMATED REVENUES		1,001,326	1,011,221	1,042,317	911,285	1,185,423	1,096,700	1,194,139	0
TOTAL APPROPRIATIONS		1,114,398	1,126,122	1,187,920	928,592	1,176,113	1,193,838	1,193,838	0
NET OF REVENUES & APPROPRIATIONS:		(113,072)	(114,901)	(145,603)	(17,307)	9,310	(97,138)	301	0
BEG. FUND BALANCE		317,519	231,235	231,235	231,235	231,235	240,545	240,545	240,545
END FUND BALANCE		204,447	116,334	85,632	213,928	240,545	143,407	240,846	240,545

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 225 DEPT OF PUBLIC WORKS FUND									
Department: 000 REVENUE									
225-000-528-200	Federal Grants Other - County	0	0	0	0	0	0	0	0
225-000-580-000	Services Provided-DDA Admin/S	57,200	58,452	52,000	22,800	52,000	55,000	55,000	0
225-000-603-000	Equipment Rental	78,750	82,690	82,690	87,966	88,000	88,000	88,000	0
225-000-634-000	Cemetery Open/Close	30,000	20,000	20,000	20,136	22,000	22,000	22,000	0
225-000-636-000	Cemetery Foundations	6,300	5,500	5,500	6,117	5,500	6,000	6,000	0
225-000-643-000	Cemetery Lot Sales	0	0	0	0	0	0	0	0
225-000-664-000	Interest Income	315	315	315	1,003	700	700	700	0
225-000-671-999	Appropriation from Fund Balan	0	0	0	0	0	0	0	0
225-000-673-000	Gain/Loss on Sale of Assets	0	0	0	0	0	8,000	8,000	0
225-000-676-101	Transfer In from General Fund	456,819	450,000	450,000	412,500	400,000	430,000	430,000	0
225-000-681-000	Reimb - Insurance Claims	0	0	0	0	0	0	0	0
225-000-683-000	Reimbursements-Other	0	0	0	0	0	0	0	0
225-000-694-000	Miscellaneous	9,000	9,000	9,000	2,032	2,171	10,000	10,000	0
OLDER OBSOLETE EQUIPMENT WILL BE SOLD OFF BRINGING IN REVENUE						0	10,000	10,000	0
225-000-699-711	Transfers In	5,000	5,000	5,000	4,583	4,710	2,000	2,000	0
		643,384	630,957	624,505	557,137	575,081	621,700	621,700	0
Total Department 000:		643,384	630,957	624,505	557,137	575,081	621,700	621,700	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 225 DEPT OF PUBLIC WORKS FUND									
Department: 276 CEMETERY									
225-276-701-001	Wages	49,760	45,423	45,423	30,769	36,986	47,240	47,240	0
4% CONTRACTUAL INCREASE						0	47,240	47,240	0
225-276-701-013	Overtime	2,200	2,266	2,266	1,173	1,509	2,356	2,356	0
4% CONTRACTUAL INCREASE						0	2,356	2,356	0
225-276-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
225-276-715-000	Social Security	5,343	5,343	5,343	2,444	5,343	5,556	5,556	0
225-276-716-000	Health Insurance- Medical	11,550	11,897	11,897	5,713	11,897	13,087	13,087	0
ADDED 10% INCREASE IN HEALTHCARE						0	13,087	13,087	0
225-276-717-000	Life & Disability Insurance	1,103	1,136	1,136	589	1,136	1,140	1,140	0
225-276-718-000	Dental Insurance	1,050	1,082	1,082	688	1,082	1,082	1,082	0
225-276-719-000	Pension	0	0	0	0	0	0	0	0
225-276-721-000	Vision Care	229	184	184	121	184	199	199	0
225-276-740-000	Operating Supplies	2,200	3,245	3,245	1,790	3,245	2,500	2,500	0
225-276-748-000	Foundations	525	541	1,541	792	600	600	600	0
225-276-801-000	Contractual Services	0	500	600	502	500	500	500	0
225-276-830-000	Solid waste collection	0	0	0	0	0	0	0	0
225-276-920-000	Utilities	2,100	1,000	1,000	845	1,000	1,000	1,000	0
225-276-930-000	Repair and Maintenance	4,500	6,180	6,180	1,766	5,000	5,000	5,000	0
225-276-956-000	Dues & Miscellaneous	105	108	108	0	0	0	0	0
225-276-977-000	Capital Outlay	0	0	0	0	0	0	0	0
225-276-985-000	Land Improvement	2,200	4,326	3,226	569	3,500	3,500	3,500	0
		82,865	83,231	83,231	47,761	71,982	83,760	83,760	0
Total Department 276:		(82,865)	(83,231)	(83,231)	(47,761)	(71,982)	(83,760)	(83,760)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As Of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 225 DEPT OF PUBLIC WORKS FUND									
Department: 441 DEPARTMENT OF PUBLIC WORKS									
225-441-701-000	DPW DIRECTOR WAGES	45,527	35,000	35,000	45,395	42,000	42,000	42,000	0
225-441-701-001	Wages	103,050	105,000	105,000	94,748	105,000	109,200	109,200	0
4% CONTRACTUAL INCREASE						0	109,200	109,200	0
225-441-701-013	Overtime	5,250	5,408	5,408	2,239	5,408	5,625	5,625	0
4% CONTRACTUAL INCREASE						0	5,625	5,625	0
225-441-701-019	COVID 19 PAYROLL	3,675	0	0	0	0	0	0	0
225-441-702-000	Wages Part Time	0	0	0	0	0	0	0	0
225-441-702-003	Wages-Parks	33,527	35,203	35,203	15,909	35,203	35,200	35,200	0
PROJECTED LABOR COST FOR PARKS						0	35,200	35,200	0
225-441-702-013	Overtime	2,678	2,758	2,758	381	615	1,000	1,000	0
225-441-715-000	Social Security	13,828	13,828	13,828	12,138	15,839	15,211	15,211	0
10% INCREASE						0	15,211	15,211	0
225-441-716-000	Health Insurance- Medical	53,850	40,016	50,016	42,467	40,016	44,017	44,017	0
10% INCREASE IN HEALTHCARE						0	44,017	44,017	0
225-441-716-001	Health Insurance-Retirees	54,200	58,401	48,301	32,455	40,000	40,000	40,000	0
225-441-717-000	Life - Disability Insurance	2,520	2,596	2,696	2,616	3,654	3,654	3,654	0
225-441-718-000	Dental Insurance	5,355	5,516	5,516	3,389	4,470	4,470	4,470	0
225-441-719-000	Pension	57,750	57,000	57,000	24,941	57,000	55,000	55,000	0
225-441-721-000	Vision Care	1,078	595	595	587	595	650	650	0
225-441-722-000	Worker's Comp. Insurance	2,940	3,028	3,028	1,306	3,028	3,028	3,028	0
225-441-740-000	Operating Supplies	8,000	8,000	8,000	5,468	8,000	8,000	8,000	0
225-441-740-001	Operating Supplies-Cemetery	0	0	0	0	0	0	0	0
225-441-741-000	Small Tools	4,725	4,500	4,500	2,063	4,500	4,500	4,500	0
225-441-801-000	Contractual Services	10,000	10,000	9,100	3,534	9,100	9,000	9,000	0
225-441-805-000	Audit Fees	0	0	900	876	876	900	900	0
225-441-820-000	Uniform Purchase	7,350	7,000	7,000	3,089	7,000	7,000	7,000	0
225-441-821-000	Uniform Cleaning	5,330	4,975	4,975	4,434	4,975	4,975	4,975	0
225-441-851-000	Telephone	6,300	6,800	6,800	5,919	6,800	6,800	6,800	0
225-441-863-000	Travel Expense	0	0	0	0	0	0	0	0
225-441-865-000	Gasoline & Oil	23,100	23,793	23,793	12,954	23,739	24,452	24,452	0
3% INCREASE OVER PREVIOUS YEAR						0	24,452	24,452	0
225-441-920-000	Utilities	11,550	11,000	11,000	10,326	8,963	11,000	11,000	0
225-441-930-000	Repair & Maint-Building	3,650	10,000	6,000	4,093	10,000	10,000	10,000	0
KEEPING BUILDING REPAIRS IN HOUSE AS MUCH AS POSSIBLE						0	10,000	10,000	0
225-441-931-000	Repair & Maint-Equip	6,300	6,000	6,000	5,913	6,000	6,000	6,000	0
225-441-932-000	Repair & Maint - Vehicles	18,216	18,000	22,000	19,304	18,000	20,000	20,000	0
AGING VEHICLES REQUIRE MORE REPAIR AND MAINTENANCE						0	20,000	20,000	0
225-441-940-000	Equipment Rental	525	500	500	0	0	0	0	0
225-441-956-000	Dues & Miscellaneous	1,575	1,200	1,200	706	1,200	1,200	1,200	0
225-441-957-000	Education & Training	5,250	5,000	5,000	1,560	5,000	5,000	5,000	0
MAINTAIN TRAINING BUDGET FROM PREVIOUS YEAR						0	5,000	5,000	0
225-441-965-401	Transfer to Capital Imp Fund	14,281	0	0	0	0	0	0	0
225-441-977-000	Capital Outlay	0	0	0	0	0	25,000	25,000	0
TRANSFER OUT 401 ADMIN VEHICLE						0	25,000	25,000	0
225-441-995-003	Interest Expense - Interfund	4,095	4,218	4,218	2,829	4,218	4,000	4,000	0
		515,475	485,335	485,335	361,639	471,199	506,882	506,882	0
Total Department 441:		(515,475)	(485,335)	(485,335)	(361,639)	(471,199)	(506,882)	(506,882)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 225 DEPT OF PUBLIC WORKS FUND									
Department: 443 PHASE II STORMWATER									
225-443-701-001	Wages	8,016	5,791	5,791	4,797	5,338	6,022	6,022	0
4% CONTRACTUAL INCREASE						0	6,022	6,022	0
225-443-701-013	Overtime	525	300	300	0	300	300	300	0
225-443-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
225-443-715-000	Social Security	671	521	521	367	408	408	408	0
225-443-716-000	Health Insurance- Medical	2,413	1,800	1,800	736	1,800	1,800	1,800	0
225-443-717-000	Life & Disability Insurance	163	65	165	86	111	111	111	0
225-443-718-000	Dental Insurance	223	200	200	124	200	200	200	0
225-443-721-000	Vision Care	131	135	135	21	100	100	100	0
225-443-740-000	Operating Supplies	150	500	500	338	500	500	500	0
225-443-801-000	Contractual Services	8,549	3,000	8,275	5,724	5,275	5,275	5,275	0
225-443-900-000	Printing	0	0	0	0	0	0	0	0
225-443-930-000	Repair and Maintenance	16,800	15,000	9,625	3,395	8,000	8,000	8,000	0
225-443-955-000	DEQ Permit Fees	525	500	500	0	1,020	1,020	1,020	0
STORMWATER MS4 PERMIT FEE 1000						0	1,020	1,020	0
225-443-956-000	Dues & Misc.	25	500	500	0	500	500	500	0
225-443-977-000	Capital Outlay	0	0	0	0	0	0	25,000	0
PUBLIC WORKS SHARE - ADMIN TRUCK						0	0	25,000	0
		38,191	28,312	28,312	15,588	23,552	24,236	49,236	0
Total Department 443:		(38,191)	(28,312)	(28,312)	(15,588)	(23,552)	(24,236)	(49,236)	0
Fund 225 - DEPT OF PUBLIC WORKS FUND:									
TOTAL ESTIMATED REVENUES		643,384	630,957	624,505	557,137	575,081	621,700	621,700	0
TOTAL APPROPRIATIONS		636,531	596,878	596,878	424,988	566,733	614,878	639,878	0
NET OF REVENUES & APPROPRIATIONS:		6,853	34,079	27,627	132,149	8,348	6,822	(18,178)	0
BEG. FUND BALANCE		52,251	122,437	122,437	122,437	122,437	130,785	130,785	130,785
END FUND BALANCE		59,104	156,516	150,064	254,586	130,785	137,607	112,607	130,785

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 231 PARKING METER/SYSTEM FUND										
Department: 000 REVENUE										
231-000-607-000	Fees	0	0	0	0	0	0	0	0	0
231-000-661-000	Parking Fines Revenue	5,000	5,000	5,000	1,856	3,000	0	0	0	0
231-000-664-000	Interest Earnings	0	0	0	9	0	0	0	0	0
231-000-674-101	Transfer from General Fund	0	0	0	0	0	0	0	0	0
231-000-674-207	Transfer From Police Fund	5,000	21,000	12,250	12,250	12,250	14,000	14,000	14,000	0
231-000-694-000	Miscellaneous Revenue	0	0	0	0	0	0	0	0	0
		10,000	26,000	17,250	14,115	15,250	14,000	14,000	14,000	0
Total Department 000:		10,000	26,000	17,250	14,115	15,250	14,000	14,000	14,000	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 231 PARKING METER/SYSTEM FUND									
Department: 333 PARKING									
231-333-702-000	Wages Part Time	6,695	6,825	6,825	2,175	6,825	10,000	10,000	0
231-333-702-001	Overtime Wages	0	0	0	0	0	0	0	0
231-333-715-000	Social Security	513	523	523	166	166	775	775	0
231-333-717-000	Life & Disability Insurance	200	200	200	22	22	175	175	0
231-333-722-000	Worker's Comp. Insurance	211	250	250	144	144	600	600	0
231-333-727-000	Supplies	589	600	600	0	0	0	0	0
231-333-740-000	Operating Supplies	460	600	600	0	0	1,000	1,000	0
231-333-820-000	Uniform Purchase	500	500	500	0	0	450	450	0
231-333-851-000	Telephone	540	500	500	490	490	1,000	1,000	0
231-333-863-000	Travel Expense	0	0	0	0	0	0	0	0
		9,708	9,998	9,998	2,997	7,647	14,000	14,000	0
	Total Department 333:	(9,708)	(9,998)	(9,998)	(2,997)	(7,647)	(14,000)	(14,000)	0
Fund 231 - PARKING METER/SYSTEM FUND:									
	TOTAL ESTIMATED REVENUES	10,000	26,000	17,250	14,115	15,250	14,000	14,000	0
	TOTAL APPROPRIATIONS	9,708	9,998	9,998	2,997	7,647	14,000	14,000	0
	NET OF REVENUES & APPROPRIATIONS:	292	16,002	7,252	11,118	7,603	0	0	0
	BEG. FUND BALANCE	3,916	3,606	3,606	3,606	3,606	11,209	11,209	11,209
	END FUND BALANCE	4,208	19,608	10,858	14,724	11,209	11,209	11,209	11,209

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 390 SEWER DEBT SERVICE FUND										
Department: 000 REVENUE										
390-000-664-000	Interest Earnings	0	0	0	0	0	0	0	0	0
390-000-671-999	Appropriation from Fund Balan	0	0	0	0	0	0	0	0	0
390-000-699-592	Transfers In	0	0	0	0	0	0	304,667	304,667	0
TRANSFER IN FROM WATER/SEWER FUND										
		0	0	0	0	0	0	304,667	304,667	0
Total Department 000:		0	0	0	0	0	0	304,667	304,667	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 390 SEWER DEBT SERVICE FUND									
Department: 548 SEWER ACTIVITIES									
390-548-801-000	Contractual Services	0	0	0	0	0	1,000	1,000	0
FINANCIAL ADVISOR - CONTINUING DISCLOSURE FILING SERVICES									
390-548-992-000	Bond Principal	0	0	0	0	0	105,000	105,000	0
2025 SEWER REVENUE BONDS									
390-548-995-000	DRAIN BOND INTEREST	0	0	0	0	0	198,667	198,667	0
2025 SEWER REVENUE BONDS									
		0	0	0	0	0	304,667	304,667	0
Total Department 548:		0	0	0	0	0	(304,667)	(304,667)	0
Fund 390 - SEWER DEBT SERVICE FUND:									
TOTAL ESTIMATED REVENUES		0	0	0	0	0	304,667	304,667	0
TOTAL APPROPRIATIONS		0	0	0	0	0	304,667	304,667	0
NET OF REVENUES & APPROPRIATIONS:		0	0	0	0	0	0	0	0
BEG. FUND BALANCE		0	0	0	0	0	0	0	0
END FUND BALANCE		0	0	0	0	0	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 401 CAPITAL PROJECTS FUND									
Department: 000 REVENUE									
401-000-664-000	Interest Earnings	0	0	0	1	2	0	0	0
401-000-671-999	Appropriation from Fund Balan	0	0	0	0	0	0	0	0
401-000-676-101	Transfer In from General Fund	0	0	0	0	0	0	140,000	0
ATWATER PARK BASKETBALL COURT						0	0	30,700	0
CHILDREN'S PARK PEDESTRIAN BRIDGE						0	0	100,000	0
GL # FOOTNOTE TOTAL						0	0	130,700	0
401-000-676-125	Transfer In from DPW Fund	0	0	0	0	0	25,000	25,000	0
TRANSFER IN DPW ADMIN VEHICLE						0	25,000	0	0
401-000-676-207	Transfer from Police Fund	0	0	0	0	0	0	0	0
401-000-682-000	Reimbursement-CDBG	0	0	0	0	0	0	0	0
401-000-683-000	Reimbursements-Other	0	0	0	0	0	0	0	0
401-000-694-000	Miscellaneous Revenue	0	0	0	267	431	0	0	0
401-000-699-202	Interfund Transfer in - Major	0	0	0	0	0	5,000	5,000	0
TRANSFER IN ADMIN VEHICLE						0	5,000	0	0
401-000-699-203	Interfund Transfer In - Local	0	0	0	0	0	5,000	5,000	0
TRANSFER IN ADMIN VEHICLE						0	5,000	0	0
401-000-699-248	Interfund Transfer In - DDA	0	0	0	0	0	0	0	0
401-000-699-592	Transfers Water/Sewer	0	0	0	0	0	10,000	10,000	0
		0	0	0	268	433	45,000	185,000	0
Total Department 000:		0	0	0	268	433	45,000	185,000	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 401 CAPITAL PROJECTS FUND									
Department: 751 PARKS AND RECREATION									
401-751-801-000	Contractual Services	0	0	0	0	0	0	0	0
401-751-806-000	Engineering	0	0	0	0	0	0	25,000	0
ATWATER PARK BASLETBA;; COURT						0	0	5,000	0
CHILDREN'S PARK PEDESTRIAN BRIDGE						0	0	20,000	0
GL # FOOTNOTE TOTAL						0	0	25,000	0
		0	0	0	0	0	0	25,000	0
Total Department 751:		0	0	0	0	0	0	(25,000)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 401 CAPITAL PROJECTS FUND									
Department: 901 CAPITAL OUTLAY									
DEBT									
401-901-971-000	Capital Outlay - Buildings	0	0	0	0	0	0	0	0
401-901-972-751	Capital Outlay Parks	890	0	0	0	0	0	115,000	0
ATWATER PARK BASKETBALL COURT						0	0	35,000	0
CHILDREN'S PARK PEDESTRIAN BRIDGE						0	0	80,000	0
GL # FOOTNOTE TOTAL						0	0	115,000	0
401-901-973-000	Capital Outlay - Vehicles	0	0	0	0	0	45,000	45,000	0
DPW ADMIN VEHICLE						0	45,000	0	0
401-901-974-000	Capital Outlay - Equipment	0	0	0	0	0	0	0	0
401-901-975-000	Capital Outlay-Construction	0	0	0	0	0	0	0	0
DEBT		890	0	0	0	0	45,000	160,000	0
Total Department 901:		(890)	0	0	0	0	(45,000)	(160,000)	0
Fund 401 - CAPITAL PROJECTS FUND:									
TOTAL ESTIMATED REVENUES		0	0	0	268	433	45,000	185,000	0
TOTAL APPROPRIATIONS		890	0	0	0	0	45,000	185,000	0
NET OF REVENUES & APPROPRIATIONS:		(890)	0	0	268	433	0	0	0
BEG. FUND BALANCE		3,370	2,482	2,482	2,482	2,482	2,915	2,915	2,915
END FUND BALANCE		2,480	2,482	2,482	2,750	2,915	2,915	2,915	2,915

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 445 Public Infrastructure									
Department: 000 REVENUE									
445-000-664-000	Interest Earnings	0	0	0	0	0	0	0	0
445-000-694-000	Miscellaneous Revenue	0	0	0	0	0	0	0	0
445-000-699-248	Interfund Transfer In - DDA	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0
Total Department 000:		0	0	0	0	0	0	0	0
Fund 445 - Public Infrastructure:									
TOTAL ESTIMATED REVENUES		0	0	0	0	0	0	0	0
TOTAL APPROPRIATIONS									
NET OF REVENUES & APPROPRIATIONS:		0	0	0	0	0	0	0	0
BEG. FUND BALANCE		0	0	0	0	0	0	0	0
END FUND BALANCE		0	0	0	0	0	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

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

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

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

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 592 WATER AND SEWER FUND									
Department: 000 REVENUE									
592-000-404-002	2024 Sewer Revenue Bonds	0	0	0	0	0	0	0	0
592-000-445-000	Penalties & Interest on Taxes	0	0	0	0	0	0	0	0
592-000-540-001	State Grants -SAW	0	0	0	0	0	0	0	0
592-000-547-000	State Grant - Other	0	100,000	0	0	0	0	0	0
592-000-620-000	Sewer Penalty Fees	12,000	12,000	12,000	16,059	17,625	15,000	15,000	0
592-000-640-000	Capital/Lateral Charges Sewer	9,000	9,000	9,000	(8,873)	9,000	9,000	9,000	0
592-000-640-002	Capital/Lateral Charges-Water	10,000	15,000	15,000	4,675	6,000	6,000	6,000	0
592-000-645-000	Sewer Usage Charges	1,136,296	1,327,490	1,327,490	866,784	1,300,000	1,454,000	1,454,000	0
592-000-645-002	Water Usage Charges	1,388,806	1,453,780	1,453,780	1,024,102	1,374,810	1,498,945	1,498,945	0
592-000-648-000	Federal Grant Revenue	0	0	0	0	0	0	0	0
592-000-662-002	Water Penalty Fees	16,000	16,000	16,000	19,377	21,478	21,478	21,478	0
592-000-664-000	Sewer Interest Earned	9,000	12,000	12,000	49,371	45,000	30,000	30,000	0
592-000-664-002	Water Interest Earned	0	0	0	0	0	0	0	0
592-000-664-003	Promissory Note Interest	7,500	7,500	7,500	0	0	0	0	0
592-000-671-999	Appropriation from Fund Balan	0	0	0	0	0	0	0	0
592-000-673-000	Gain/Loss on Sale of Assets	0	0	0	0	0	0	0	0
592-000-683-000	Reimbursements-Other	0	0	0	0	0	0	0	0
592-000-694-000	Miscellaneous Revenue	500	500	500	(713)	1,000	1,000	1,000	0
592-000-695-002	Non-Village Water Debt	0	0	0	0	0	0	0	0
592-000-699-101	Interfund Transfer In - Gener	0	0	0	0	0	0	0	0
		2,589,102	2,953,270	2,853,270	1,970,782	2,774,913	3,035,423	3,035,423	0
Total Department 000:		2,589,102	2,953,270	2,853,270	1,970,782	2,774,913	3,035,423	3,035,423	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 592 WATER AND SEWER FUND									
Department: 260 GENERAL ACTIVITIES									
592-260-805-000	Audit Fees	7,000	7,350	7,350	3,523	7,000	7,000	7,000	0
592-260-823-001	Municipal Software	0	0	0	0	0	0	0	0
592-260-852-000	Miss Dig	2,334	2,451	2,451	0	0	2,000	2,000	0
592-260-959-000	Financial Administration	121,368	127,436	127,436	95,603	127,000	133,808	133,808	0
		130,702	137,237	137,237	99,126	134,000	142,808	142,808	0
Total Department 260:		(130,702)	(137,237)	(137,237)	(99,126)	(134,000)	(142,808)	(142,808)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 592 WATER AND SEWER FUND									
Department: 548 SEWER ACTIVITIES									
592-548-701-000	Wages	0	0	0	(597)	0	0	0	0
592-548-715-000	Social Security	0	0	0	0	0	0	0	0
592-548-716-000	Health Insurance- Medical	0	0	0	0	0	0	0	0
592-548-717-000	Life & Disability Insurance	0	0	0	0	0	0	0	0
592-548-718-000	Dental Insurance	0	0	0	0	0	0	0	0
592-548-719-000	Pension	0	0	0	0	0	0	0	0
592-548-721-000	Vision Care	0	0	0	0	0	0	0	0
592-548-722-000	Worker's Comp. Insurance	0	0	45	31	34	34	34	0
592-548-726-000	Supplies	900	840	840	0	840	840	840	0
592-548-801-000	Contract Services	26,000	15,000	18,955	17,331	0	504,872	504,872	0
WRC OPERATION & MAINTENANCE CONTRACT						0	486,872	486,872	0
MISC CONTRACTUAL SERVICES						0	18,000	18,000	0
GL # FOOTNOTE TOTAL						0	504,872	504,872	0
592-548-813-000	Legal Service	0	0	0	0	0	0	0	0
592-548-831-000	Sewage Disposal Costs	943,480	946,480	946,480	741,842	946,480	577,778	577,778	0
592-548-956-000	Dues & Miscellaneous	0	0	0	0	0	0	0	0
592-548-965-490	TRF OUT SEWER CONSTRUCTION FUN	0	0	335,127	0	0	0	0	0
592-548-975-001	Capital Improvements - SAW	0	0	5,803	5,803	5,803	5,803	5,803	0
592-548-992-000	DRAIN BOND PRINCIPAL	63,353	69,707	69,707	68,129	68,129	68,129	68,129	0
2010A									
2010B									
2011									
2013A									
2014A									
2015									
2015SAW									
2017 TENTATIVE									
592-548-995-000	Bond Interest	22,781	23,713	23,713	22,893	20,527	20,527	20,527	0
interceptor									
2010A									
2010B									
2011									
2013A									
2014A									
2015									
2015 SAW									
2017 TENTATIVE									
		1,056,514	1,055,740	1,400,670	855,432	1,041,813	1,177,983	1,177,983	0
Total Department 548:		(1,056,514)	(1,055,740)	(1,400,670)	(855,432)	(1,041,813)	(1,177,983)	(1,177,983)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 592 WATER AND SEWER FUND									
Department: 556 WATER ACTIVITIES									
592-556-701-000	Wages	60,683	63,717	63,717	11,430	63,717	66,266	66,266	0
4% CONTRACTUAL INCREASE						0	66,266	66,266	0
592-556-701-013	Overtime	5,000	5,250	5,250	297	4,000	4,000	4,000	0
592-556-714-000	Fringe Benefits	0	0	0	0	0	0	0	0
592-556-715-000	Social Security	5,037	5,289	5,289	4,496	5,289	5,289	5,289	0
592-556-716-000	Health Insurance- Medical	13,200	13,860	13,860	9,092	10,853	13,860	13,860	0
592-556-717-000	Life - Disability Insurance	745	782	1,082	850	1,111	1,111	1,111	0
592-556-718-000	Dental Insurance	1,260	1,323	1,323	1,261	1,596	1,596	1,596	0
592-556-719-000	Pension	99,532	88,732	88,732	91,309	88,732	92,281	92,281	0
592-556-721-000	Vision Care	263	276	276	217	274	274	274	0
592-556-722-000	Worker's Comp. Insurance	3,030	2,625	2,625	1,094	1,329	2,600	2,600	0
592-556-726-000	Supplies	6,470	7,350	7,350	3,953	4,181	4,181	4,181	0
592-556-741-000	Small Tools	1,500	1,500	1,200	145	1,500	1,500	1,500	0
592-556-745-000	Water Purchase -Orion Townshi	485,100	499,653	499,653	409,010	499,643	534,618	534,618	0
ADDED 5% INCREASE						0	534,618	534,618	0
592-556-801-000	Contract Services	11,666	12,000	16,000	13,471	16,000	16,000	16,000	0
592-556-806-000	Engineering	19,950	50,000	42,000	5,112	30,000	30,000	30,000	0
592-556-813-000	Legal Service	1,150	1,050	1,050	99	160	160	160	0
592-556-931-000	Equip Repair & Maint - Misc.	3,000	3,000	3,000	0	3,000	3,000	3,000	0
592-556-931-001	Equip Repair & Maint - Hydran	7,500	7,500	7,500	1,055	7,500	7,500	7,500	0
592-556-931-002	Equip Repair & Maint - Mains	5,000	5,000	5,000	4,365	5,000	5,000	5,000	0
592-556-931-003	Equip Repair & Maint - Meters	5,000	5,000	5,000	2,945	4,070	5,000	5,000	0
592-556-940-000	Equipment Rental	25,000	22,000	22,000	28,404	34,016	28,000	28,000	0
592-556-956-000	Dues & Miscellaneous	3,500	3,675	3,675	1,293	2,089	2,800	2,800	0
592-556-957-000	Education and Training	3,000	3,000	3,000	824	3,000	3,000	3,000	0
592-556-975-000	Capital Improvement	0	143,410	143,410	70,989	88,635	40,000	40,000	0
LEAD AND GALVANIZED LINE REPLACEMENT						0	30,000	30,000	0
TRANSFER TO 401 ADMIN VEHICLE FOR DPW DIRECTOR						0	10,000	10,000	0
SERVICE LINE VERIFICATION									
fire hydrant replacement									
lead line replacement									
GL # FOOTNOTE TOTAL						0	40,000	40,000	0
592-556-991-000	Principal Payments - Debt	0	0	0	0	0	0	0	0
592-556-992-001	2003 GO Bond Principal	0	0	0	0	0	0	0	0
592-556-992-002	DRINKING WATER SRF BOND PRINC	270,000	275,000	275,000	275,000	275,000	280,000	280,000	0
592-556-995-000	DRINKING WATER SRF BOND INTER	92,214	85,348	85,348	93,995	93,996	88,496	88,496	0
592-556-995-001	2003 GO Bond Interest	0	0	0	0	0	0	0	0
		1,128,800	1,306,340	1,302,340	1,030,706	1,244,691	1,236,532	1,236,532	0
Total Department 556:		(1,128,800)	(1,306,340)	(1,302,340)	(1,030,706)	(1,244,691)	(1,236,532)	(1,236,532)	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24	24-25	24-25	24-25	24-25	25-26	25-26	25-26
		Amended Budget	Original Budget	Amended Budget	Activity	Projected	DEPT. REQUESTED	MGR APPROVED	COUNCIL ADOPTED
Fund: 592 WATER AND SEWER FUND									
Department: 560 DEPRECIATION									
592-560-958-002	Water Depreciation	145,000	152,250	152,250	0	152,250	152,250	152,250	0
592-560-968-000	Sewer Depreciation	130,000	136,500	136,500	0	136,500	136,500	136,500	0
		275,000	288,750	288,750	0	288,750	288,750	288,750	0
Total Department 560:		(275,000)	(288,750)	(288,750)	0	(288,750)	(288,750)	(288,750)	0
Fund 592 - WATER AND SEWER FUND:									
TOTAL ESTIMATED REVENUES		2,589,102	2,953,270	2,853,270	1,970,782	2,774,913	3,035,423	3,035,423	0
TOTAL APPROPRIATIONS		2,591,016	2,788,067	3,128,997	1,985,264	2,709,254	2,846,073	2,846,073	0
NET OF REVENUES & APPROPRIATIONS:		(1,914)	165,203	(275,727)	(14,482)	65,659	189,350	189,350	0
BEG. FUND BALANCE		7,181,312	6,573,866	6,573,866	6,573,866	6,573,866	6,639,525	6,639,525	6,639,525
END FUND BALANCE		7,179,398	6,739,069	6,298,139	6,559,384	6,639,525	6,828,875	6,828,875	6,639,525

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 701 ESCROW									
Department: 000 REVENUE									
701-000-406-000	In Lieu of Taxes	0	0	0	0	0	0	0	0
701-000-664-000	Interest Earnings	0	0	0	0	0	0	0	0
701-000-675-000	Review/Escrow Deposits	0	0	0	(12,208)	0	0	0	0
701-000-965-101	Transfer Out - General Fund	0	0	0	0	0	0	0	0
		0	0	0	12,208	0	0	0	0
Total Department 000:		0	0	0	(12,208)	0	0	0	0
Fund 701 - ESCROW:									
TOTAL ESTIMATED REVENUES		0	0	0	(12,208)	0	0	0	0
TOTAL APPROPRIATIONS		0	0	0	0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		0	0	0	(12,208)	0	0	0	0
BEG. FUND BALANCE		15,683	0	0	0	0	0	0	0
FUND BALANCE ADJUSTMENTS					15,683				
END FUND BALANCE		15,683	0	0	3,475	0	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Calculations As of 04/30/2025

GL Number	Description	23-24 Amended Budget	24-25 Original Budget	24-25 Amended Budget	24-25 Activity	24-25 Projected	25-26 DEPT. REQUESTED	25-26 MGR APPROVED	25-26 COUNCIL ADOPTED
Fund: 737 OPEB TRUST FUND									
Department: 000 REVENUE									
737-000-581-000	Contribution - General Fund (0	0	0	0	0	0	0	0
737-000-669-000	Investment Gains and Losses	0	0	0	8,962	0	0	0	0
737-000-801-000	Contractual Services	0	0	0	0	0	0	0	0
		0	0	0	(8,962)	0	0	0	0
Total Department 000:		0	0	0	8,962	0	0	0	0
Fund 737 - OPEB TRUST FUND:									
TOTAL ESTIMATED REVENUES		0	0	0	8,962	0	0	0	0
TOTAL APPROPRIATIONS		0	0	0	0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		0	0	0	8,962	0	0	0	0
BEG. FUND BALANCE		212,759	255,063	255,063	255,063	255,063	255,063	255,063	255,063
END FUND BALANCE		212,759	255,063	255,063	264,025	255,063	255,063	255,063	255,063
Report Totals:									
TOTAL ESTIMATED REVENUES - ALL FUNDS		6,892,008	7,466,774	13,377,651	9,802,279	13,393,310	8,067,498	11,394,425	0
TOTAL APPROPRIATIONS - ALL FUNDS		7,056,829	7,263,942	11,444,440	9,225,420	10,967,533	7,766,127	13,628,942	0
NET OF REVENUES & APPROPRIATIONS:		(164,821)	202,832	1,933,211	576,859	2,425,777	301,371	(2,234,517)	0
BEG. FUND BALANCE - ALL FUNDS		9,587,040	9,465,079	9,465,079	9,465,079	9,465,079	11,890,856	11,890,856	11,890,856
FUND BALANCE ADJUSTMENTS - ALL FUNDS					15,683				
END FUND BALANCE - ALL FUNDS		9,422,219	9,667,911	11,398,290	10,057,621	11,890,856	12,192,227	9,656,339	11,890,856

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2024

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

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

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

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

Village of Lake Orion

Schedule of Indebtedness Proprietary Funds - Unaudited

June 30, 2024

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

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

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

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

Village of Lake Orion

Schedule of Indebtedness Proprietary Funds - Unaudited

June 30, 2024

2014A Oakland-Macomb Interceptor Drain Bond

Date of Issue: September 2014

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

2015 Oakland-Macomb Interceptor Drain Bond

Date of Issue: April 2015

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2024

2015 Oakland-Macomb Interceptor Drain Bond – SAW Loan

Date of Issue: April 2015

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

2019A Oakland-Macomb Interceptor Drain Bond

Date of Issue: December 19, 2019

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2024

2019B Oakland-Macomb Interceptor Drain Bond

Date of Issue: December 19, 2019

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

2020A Oakland-Macomb Interceptor Drain Bond

Date of Issue: September 3, 2020

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

Interest Due January 1 and July 1

Bonds Due As Follows:

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

Village of Lake Orion

Schedule of Indebtedness Proprietary Funds - Unaudited

June 30, 2024

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

Date of Issue: July 2017

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

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

Total Draws: \$5,989,773

Interest Due April 1 and October 1

Loan Due As Follows:

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

Village of Lake Orion

Schedule of Indebtedness Governmental Activities - Unaudited

June 30, 2024

2023 Downtown Development Bonds Tax Exempt Series A

Date of Issue: June 2023

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

2023 Downtown Development Bonds Taxable Series B

Date of Issue: June 2023

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

VILLAGE OF LAKE ORION

COUNTY OF OAKLAND, STATE OF MICHIGAN

WATER SUPPLY AND SEWAGE DISPOSAL SYSTEM REVENUE BONDS, SERIES 2025

Sources & Uses

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

Sources Of Funds

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

Uses Of Funds

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

VILLAGE OF LAKE ORION

COUNTY OF OAKLAND, STATE OF MICHIGAN

WATER SUPPLY AND SEWAGE DISPOSAL SYSTEM REVENUE BONDS, SERIES 2025

Debt Service Schedule

Part 1 of 2

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

VILLAGE OF LAKE ORION

COUNTY OF OAKLAND, STATE OF MICHIGAN

WATER SUPPLY AND SEWAGE DISPOSAL SYSTEM REVENUE BONDS, SERIES 2025

Debt Service Schedule

Part 2 of 2

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

Yield Statistics

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

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Net Interest Cost	3.8132622%
Weighted Average Maturity	11.798 Years