

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND								
Department: 000 REVENUE								
101-000-402-000	Current Real Property Taxes	1,189,194	1,281,538	1,457,768	1,415,145	1,338,000	1,539,624	1,513,672
101-000-405-000	Property Tax - Personal	27,780	37,316	0	38,582	30,000	0	0
101-000-406-000	In Lieu of Taxes	37,032	51,621	0	40,716	38,000	0	0
101-000-412-000	Property Tax - DPPT P/Y & C/Y	75	7	0	0	0	0	0
101-000-439-000	State Grant-Adult Use Marijua	51,933	59,333	50,000	58,452	0	50,000	50,000
101-000-441-000	Local Community Stabilization	1,231	0	1,000	1,430	1,000	1,000	1,000
101-000-445-000	Penalties & Interest on Taxes	1,560	3,581	3,000	3,511	5,000	3,000	3,000
101-000-460-000	Dog License Revenue	0	0	0	0	200	0	0
101-000-476-000	Buisness Licenses and Permits	10,000	10,000	10,000	5,000	0	5,000	5,000
101-000-547-000	State Grant - Other	0	0	0	0	712	0	0
101-000-567-000	STATE GRANTS- MRE REVENUE	0	0	0	0	60,000	0	0
101-000-574-000	State Grants- State Shared Re	329,849	333,967	330,000	226,836	309,000	330,000	330,000
101-000-576-000	METRO (Act 48) Revenue	11,134	10,625	10,000	0	10,000	10,000	10,000
101-000-607-000	Fees	7,726	149,060	10,000	18,125	50,000	10,000	10,000
101-000-640-000	Garbage Collection Fees	260,809	250,809	262,495	204,966	231,000	271,719	271,719
101-000-653-000	Park Fees	14,636	16,278	12,000	10,927	8,000	12,000	12,000
101-000-655-000	Boat Dock Pass Fees	12,750	15,000	20,000	10,950	15,000	15,000	15,000
101-000-664-000	Interest Earnings	9,209	16,271	5,000	23,502	4,000	15,000	15,000
101-000-675-000	Donations	27,050	27,572	0	0	0	0	0
101-000-676-248	Reimbursment - Admin Fee - DD	70,000	70,000	70,000	70,000	74,696	87,550	62,643
101-000-676-592	Reimbursment -Admin Fee - W&S	116,700	121,368	127,470	95,603	121,540	131,295	131,295
101-000-679-000	Reimbursements-Worker's Comp	0	0	0	6,835	0	0	0
101-000-682-000	Reimbursement-CDBG	0	88,392	9,000	0	10,000	9,348	9,348
101-000-683-000	Reimbursements-Other	0	17	0	0	4,000	0	0
101-000-689-000	Reimburse Insurance Dividends	6,722	5,896	5,000	6,070	5,000	0	0
101-000-694-000	Miscellaneous	8,698	(707)	2,500	18,732	3,000	2,500	2,500
101-000-699-592	Transfers Water Sewer	0	(1,903)	0	0	0	0	0
		2,194,088	2,546,041	2,385,233	2,255,382	2,318,148	2,493,036	2,442,177
Total Department 000:		2,194,088	2,546,041	2,385,233	2,255,382	2,318,148	2,493,036	2,442,177

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GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND								
Department: 101 VILLAGE COUNCIL								
101-101-701-000	Wages	1,811	2,284	2,500	704	2,620	2,620	2,620
101-101-715-000	Social Security	77	176	192	54	201	201	201
101-101-956-000	Dues & Miscellaneous	113	(2)	0	0	100	0	0
101-101-957-000	Education & Training	1,091	0	2,100	392	500	3,500	3,500
101-101-960-000	Mileage	0	0	700	0	0	700	700
		<u>3,092</u>	<u>2,458</u>	<u>5,492</u>	<u>1,150</u>	<u>3,421</u>	<u>7,021</u>	<u>7,021</u>
Total Department 101:		(3,092)	(2,458)	(5,492)	(1,150)	(3,421)	(7,021)	(7,021)

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GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND								
Department: 171 VILLAGE MANAGER								
101-171-701-000	Wages	110,752	88,835	95,500	84,493	84,660	101,320	101,320
101-171-715-000	Social Security	8,857	7,491	7,914	7,014	6,426	8,388	8,388
101-171-716-000	Health Insurance- Medical	6,120	6,000	8,404	6,303	22,074	9,245	9,245
101-171-717-000	Life & Disability Insurance	825	997	1,077	967	927	1,131	1,131
101-171-718-000	Dental Insurance	345	0	0	0	1,300	0	0
101-171-719-000	Pension	8,569	14,741	23,875	22,490	8,466	24,830	24,830
101-171-721-000	Vision Care	64	0	0	0	245	0	0
101-171-956-000	Dues & Miscellaneous	1,227	1,105	1,650	1,096	500	1,700	1,700
101-171-957-000	Education & Training	805	1,184	4,000	865	1,000	4,000	4,000
101-171-960-000	Mileage	0	6,180	7,944	7,119	0	8,335	8,335
101-171-977-000	Capital Outlay	0	0	1,000	0	0	0	0
		137,564	126,533	151,364	130,347	125,598	158,949	158,949
Total Department 171:		(137,564)	(126,533)	(151,364)	(130,347)	(125,598)	(158,949)	(158,949)

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GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 101 GENERAL FUND								
Department: 215 VILLAGE CLERK								
101-215-701-000	Deputy Clerk/Treasurer	65,823	69,633	65,100	57,526	66,680	67,704	67,704
101-215-715-000	Social Security	5,035	5,327	5,655	4,401	5,101	5,180	5,180
101-215-716-000	Health Insurance- Medical	10,041	8,199	8,820	8,005	13,570	9,518	9,518
101-215-717-000	Life & Disability Insurance	646	505	848	743	890	810	810
101-215-718-000	Dental Insurance	475	511	1,031	934	645	1,130	1,130
101-215-719-000	Pension	5,555	4,642	6,510	5,994	6,668	6,771	6,771
101-215-721-000	Vision Care	99	82	131	98	143	136	136
101-215-727-000	Supplies	160	377	400	17	0	100	100
101-215-727-001	Election Supplies	0	15,632	0	0	0	0	0
101-215-801-000	Contractual Services	4,811	7,249	25,000	4,261	5,000	26,000	26,000
101-215-900-000	Printing and Publication	1,706	2,383	4,200	2,634	5,000	4,000	4,000
101-215-956-000	Dues & Miscellaneous	0	84	1,000	589	500	1,040	1,040
101-215-957-000	Education & Training	0	300	2,300	1,288	500	2,600	2,600
101-215-960-000	Mileage	0	0	700	612	200	700	700
		94,351	114,924	121,695	87,102	104,897	125,689	125,689
Total Department 215:		(94,351)	(114,924)	(121,695)	(87,102)	(104,897)	(125,689)	(125,689)

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Fund: 101 GENERAL FUND								
Department: 228 Information Technology								
101-228-801-000	Contractual Services	29,636	33,086	96,666	91,189	32,000	45,108	45,108
101-228-931-000	Repair & Maintenance-Equipmen	0	2,535	1,620	0	2,000	4,000	4,000
101-228-957-000	Education & Training	0	0	1,500	0	0	5,000	5,000
		<u>29,636</u>	<u>35,621</u>	<u>99,786</u>	<u>91,189</u>	<u>34,000</u>	<u>54,108</u>	<u>54,108</u>
Total Department 228:		<u>(29,636)</u>	<u>(35,621)</u>	<u>(99,786)</u>	<u>(91,189)</u>	<u>(34,000)</u>	<u>(54,108)</u>	<u>(54,108)</u>

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Fund: 101 GENERAL FUND								
Department: 253 FINANCE TREASURY								
101-253-701-000	Clerk/Treasurer Wages	48,568	70,642	78,225	69,179	56,788	81,354	81,354
101-253-702-000	Wages Part Time	50,235	63,518	63,806	59,023	57,385	66,358	66,358
101-253-715-000	Social Security	7,202	10,263	10,473	9,807	8,865	10,892	10,892
101-253-716-000	Health Insurance- Medical	0	6,000	8,240	6,180	6,000	8,240	8,240
101-253-717-000	Life & Disability Insurance	709	1,241	1,214	1,116	2,000	1,058	1,058
101-253-718-000	Dental Insurance	266	559	1,025	895	690	1,125	1,125
101-253-719-000	Pension	0	4,613	7,855	7,854	5,679	8,136	8,136
101-253-721-000	Vision Care	56	116	131	98	160	118	118
101-253-801-000	Contractual Services	9,600	9,937	8,750	730	8,600	10,000	24,000
101-253-956-000	Dues & Miscellaneous	0	99	500	199	150	200	200
101-253-957-000	Education & Training	295	2,007	3,600	3,451	1,050	3,744	3,744
101-253-960-000	Mileage	0	255	500	344	350	520	520
		116,931	169,250	184,319	158,876	147,717	191,745	205,745
Total Department 253:		(116,931)	(169,250)	(184,319)	(158,876)	(147,717)	(191,745)	(205,745)

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Fund: 101 GENERAL FUND								
Department: 255 COMMUNITY DEVELOPMENT								
101-255-882-000	Women's Survival	0	0	0	0	3,000	0	0
101-255-975-001	Sidewalks	0	0	9,000	0	0	9,348	9,348
101-255-975-004	Meeks Park Bridge Project	105,265	0	0	0	0	0	0
		<u>105,265</u>	<u>0</u>	<u>9,000</u>	<u>0</u>	<u>3,000</u>	<u>9,348</u>	<u>9,348</u>
Total Department 255:		<u>(105,265)</u>	<u>0</u>	<u>(9,000)</u>	<u>0</u>	<u>(3,000)</u>	<u>(9,348)</u>	<u>(9,348)</u>

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Fund: 101 GENERAL FUND								
Department: 260 GENERAL ACTIVITIES								
101-260-701-000	Wages	42,501	47,751	41,346	28,932	48,034	46,120	46,120
101-260-701-019	COVID 19 PAYROLL	2,360	0	0	0	0	0	0
101-260-702-000	Wages Part Time	13,575	8,795	651	231	18,807	0	0
101-260-715-000	Social Security	4,352	4,147	4,810	2,039	5,224	3,530	3,530
101-260-716-000	Health Insurance- Medical	8,508	9,793	10,375	8,574	10,973	9,546	9,546
101-260-716-001	Health Insurance-Retirees	10,904	10,313	13,728	10,538	14,884	14,277	14,277
101-260-716-002	Retiree Health 115 Trust	10,000	10,000	10,000	0	10,000	10,000	10,000
101-260-717-000	Life & Disability Insurance	795	733	881	683	980	732	732
101-260-718-000	Dental Insurance	475	522	718	488	710	643	643
101-260-719-000	Pension	89,200	91,499	90,610	79,427	86,600	92,400	92,400
101-260-721-000	Vision Care	99	109	129	98	145	118	118
101-260-722-000	Worker's Comp. Insurance	5,240	1,596	4,371	1,303	2,400	4,500	4,500
101-260-722-001	Workers Comp-Elected/Lifeguar	79	37	104	73	400	100	100
101-260-727-000	Supplies	9,698	6,287	9,149	6,534	10,000	9,515	9,515
101-260-727-019	OFFICE SUPPLIES-COVID	90	0	0	0	0	0	0
101-260-728-000	Cleaning Supplies	1,036	784	1,300	1,203	1,500	1,352	1,352
101-260-729-000	Postage	2,516	3,187	6,200	6,042	7,000	5,408	5,408
101-260-730-000	Copier Lease	6,467	6,259	7,000	6,384	8,000	7,280	7,280
101-260-801-000	Contractual Services	162	228	300	0	0	312	312
101-260-823-000	website/Software	4,357	4,865	1,000	469	8,000	1,040	1,040
101-260-830-000	Solid Waste Collection	223,559	232,203	262,495	239,857	231,000	272,995	271,719
101-260-851-000	Telephone	8,343	7,744	8,000	6,139	5,350	9,360	9,360
101-260-900-000	Printing and Publication	313	273	500	346	0	520	520
101-260-920-000	Utilities	29,009	25,224	30,000	27,790	34,000	31,200	31,200
101-260-921-000	Municipal Street Lighting	41,399	47,367	52,000	42,078	43,000	43,680	43,680
101-260-930-000	Repair and Maintenance	21,460	20,214	27,875	25,214	10,000	26,910	26,910
101-260-930-001	Building Renovation	0	4,509	60,000	0	0	62,400	0
101-260-931-000	Repair & Maintenance-Equipmen	2,630	2,181	2,600	544	5,000	2,704	2,704
101-260-956-000	Dues & Miscellaneous	5,693	12,945	12,000	6,150	7,000	14,560	14,560
101-260-977-000	Capital Outlay	0	1,341	10,700	7,070	5,000	11,128	0
		544,820	560,906	668,842	508,206	574,007	682,330	607,526
Total Department 260:		(544,820)	(560,906)	(668,842)	(508,206)	(574,007)	(682,330)	(607,526)

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Fund: 101 GENERAL FUND								
Department: 721 PLANNING AND ZONING								
101-721-702-000	Wages Part Time	222	408	1,100	130	44,558	0	0
101-721-715-000	Social Security	17	30	85	8	4,847	0	0
101-721-716-000	Health Insurance- Medical	0	0	0	0	6,000	0	0
101-721-717-000	Life & Disability Insurance	0	0	0	0	175	0	0
101-721-718-000	Dental Insurance	0	0	0	0	300	0	0
101-721-719-000	Pension	0	0	0	0	4,456	0	0
101-721-726-000	Supplies	33	48	200	0	1,366	200	200
101-721-801-000	Contractual Services	940	3,590	2,000	1,395	2,500	1,800	1,800
101-721-829-000	Planner Services	40,923	52,083	47,250	40,553	40,000	39,312	39,312
101-721-832-000	Planner Retainer	0	1,300	0	0	0	0	0
101-721-832-001	Planner-Other Services	0	1,650	26,000	12,531	0	21,320	21,320
101-721-840-000	Planner - Retainer	8,900	10,150	12,000	11,350	16,000	16,392	16,392
101-721-956-000	Dues & Miscellaneous	0	0	0	0	100	0	0
101-721-957-000	Education & Training	0	1,993	4,000	0	1,500	4,000	4,000
		51,035	71,252	92,635	65,967	121,802	83,024	83,024
Total Department 721:		(51,035)	(71,252)	(92,635)	(65,967)	(121,802)	(83,024)	(83,024)

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Fund: 101 GENERAL FUND								
Department: 751 PARKS AND RECREATION								
101-751-702-001	Overtime wages	153	0	300	0	200	300	300
101-751-708-000	Wages - Lifeguards	20,860	28,336	22,712	16,802	19,096	33,200	33,200
101-751-715-000	Social Security	1,608	2,168	1,761	1,285	1,461	2,540	2,540
101-751-726-000	Supplies	685	1,323	2,000	509	2,500	2,000	2,000
101-751-801-000	Contractual Services	2,672	866	3,000	589	5,000	1,500	1,500
101-751-806-000	Engineering	0	0	3,000	0	0	1,500	1,500
101-751-920-000	Utilities	781	1,428	1,200	960	2,000	1,500	1,500
101-751-931-000	Repair/Maint - Equipment	405	427	1,000	525	1,200	1,000	1,000
101-751-932-000	Repair/Maint - Grounds	41,271	5,943	6,000	1,976	3,300	6,000	6,000
101-751-977-000	Capital Outlay	13,943	2,243	7,757	817	30,000	12,757	12,757
		82,378	42,734	48,730	23,463	64,757	62,297	62,297
Total Department 751:		(82,378)	(42,734)	(48,730)	(23,463)	(64,757)	(62,297)	(62,297)

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Fund: 101 GENERAL FUND								
Department: 851 INSURANCE AND BONDS								
101-851-911-000	Insurance Coverage	67,872	70,143	74,000	70,277	79,000	73,791	73,791
		67,872	70,143	74,000	70,277	79,000	73,791	73,791
Total Department 851:		(67,872)	(70,143)	(74,000)	(70,277)	(79,000)	(73,791)	(73,791)

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Fund: 101 GENERAL FUND								
Department: 880 CONTRACT SERV - LEAGAL/ACCTING/ENGINEER								
101-880-801-000	Contractual Services	150	0	0	0	500	0	0
101-880-805-000	Audit Fees	3,448	4,861	5,100	1,019	6,000	2,000	2,000
101-880-806-000	Engineering	20,515	20,294	20,000	14,854	1,500	10,000	10,000
101-880-811-000	Legal Services - Other	70,599	20,634	40,000	24,224	40,000	40,000	40,000
101-880-812-000	Legal Services - Labor	116	0	5,624	305	0	10,000	10,000
101-880-814-000	OPEB Valuation	3,800	1,200	4,000	4,000	4,100	4,200	4,200
		98,628	46,989	74,724	44,402	52,100	66,200	66,200
Total Department 880:		(98,628)	(46,989)	(74,724)	(44,402)	(52,100)	(66,200)	(66,200)

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Fund: 101 GENERAL FUND								
Department: 964 TRANSFERS OUT								
101-964-965-125	Transfers DPW	450,000	450,000	450,000	412,500	400,000	430,000	430,000
101-964-965-207	Transfers Police	331,000	400,000	400,000	366,663	443,000	400,000	500,000
101-964-965-401	Transfer to Capital Imp Fund	7,695	0	0	0	164,849	0	140,000
		<u>788,695</u>	<u>850,000</u>	<u>850,000</u>	<u>779,163</u>	<u>1,007,849</u>	<u>830,000</u>	<u>1,070,000</u>
	Total Department 964:	<u>(788,695)</u>	<u>(850,000)</u>	<u>(850,000)</u>	<u>(779,163)</u>	<u>(1,007,849)</u>	<u>(830,000)</u>	<u>(1,070,000)</u>
Fund 101 - GENERAL FUND:								
	TOTAL ESTIMATED REVENUES	2,194,088	2,546,041	2,385,233	2,255,382	2,318,148	2,493,036	2,442,177
	TOTAL APPROPRIATIONS	<u>2,120,267</u>	<u>2,090,810</u>	<u>2,380,587</u>	<u>1,960,142</u>	<u>2,318,148</u>	<u>2,344,502</u>	<u>2,523,698</u>
	NET OF REVENUES & APPROPRIATIONS:	<u>73,821</u>	<u>455,231</u>	<u>4,646</u>	<u>295,240</u>	<u>0</u>	<u>148,534</u>	<u>(81,521)</u>
	BEG. FUND BALANCE	791,075	864,896	1,279,025	1,279,025	1,279,025	1,279,025	1,279,025
	FUND BALANCE ADJUSTMENTS	0	(41,106)		0			
	END FUND BALANCE	864,896	1,279,021	1,283,671	1,574,265	1,279,025	1,427,559	1,197,504

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 151 CEMETERY TRUST FUND								
Department: 000 REVENUE								
151-000-643-000	Lot Sales	17,400	14,300	17,000	13,290	20,000	16,000	16,000
151-000-664-000	Interest Earned	1,351	2,037	1,000	3,361	7,000	2,500	2,500
151-000-664-001	Interest - Interfund Advances	3,665	3,253	0	2,829	0	0	0
151-000-694-000	Miscellaneous	10,164	0	0	0	10,000	0	0
		<u>32,580</u>	<u>19,590</u>	<u>18,000</u>	<u>19,480</u>	<u>37,000</u>	<u>18,500</u>	<u>18,500</u>
Total Department 000:		32,580	19,590	18,000	19,480	37,000	18,500	18,500

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 151 CEMETERY TRUST FUND								
Department: 276 CEMETERY								
151-276-965-125	Transfer to DPW Fund	5,000	5,250	5,000	4,583	7,000	0	0
151-276-977-000	Capital Outlay	0	60,000	40,000	39,034	0	0	0
		5,000	65,250	45,000	43,617	7,000	0	0
Total Department 276:		(5,000)	(65,250)	(45,000)	(43,617)	(7,000)	0	0
Fund 151 - CEMETERY TRUST FUND:								
TOTAL ESTIMATED REVENUES		32,580	19,590	18,000	19,480	37,000	18,500	18,500
TOTAL APPROPRIATIONS		5,000	65,250	45,000	43,617	7,000	0	0
NET OF REVENUES & APPROPRIATIONS:		27,580	(45,660)	(27,000)	(24,137)	30,000	18,500	18,500
BEG. FUND BALANCE		339,618	367,198	321,539	321,539	321,539	321,539	321,539
END FUND BALANCE		367,198	321,538	294,539	297,402	351,539	340,039	340,039

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND								
Department: 000 REVENUE								
202-000-546-000	State Grant - Highway and Str	232,130	237,934	239,294	189,560	245,178	241,830	241,830
202-000-664-000	Interest Earnings	2,793	6,684	2,000	11,265	725	7,000	7,000
202-000-683-000	Reimbursements-Other	0	0	7,875	0	0	0	0
202-000-694-000	Miscellaneous	0	0	0	20,422	0	10,000	10,000
		<u>234,923</u>	<u>244,618</u>	<u>249,169</u>	<u>221,247</u>	<u>245,903</u>	<u>258,830</u>	<u>258,830</u>
Total Department 000:		234,923	244,618	249,169	221,247	245,903	258,830	258,830

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND								
Department: 260 GENERAL ACTIVITIES								
202-260-722-000	Worker's Comp. Insurance	789	1,261	1,774	1,774	2,500	1,550	1,550
202-260-801-000	Contractual Services	0	7,676	10,000	8,993	2,000	10,000	10,000
202-260-805-000	Audit Fees	866	559	880	313	1,400	1,000	1,000
202-260-965-203	Transfer Out - Local Streets	70,000	68,000	78,000	62,333	70,000	75,000	75,000
		71,655	77,496	90,654	73,413	75,900	87,550	87,550
Total Department 260:		(71,655)	(77,496)	(90,654)	(73,413)	(75,900)	(87,550)	(87,550)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND								
Department: 463 ROUTINE MAINTENANCE								
202-463-701-000	Wages	8,088	14,832	13,626	12,470	16,000	14,171	14,171
202-463-701-013	Overtime	433	566	1,005	505	3,100	1,201	1,201
202-463-715-000	Social Security	652	1,178	1,130	993	1,035	1,243	1,243
202-463-716-000	Health Insurance- Medical	2,042	3,563	3,700	3,594	3,993	3,520	3,520
202-463-717-000	Life & Disability Insurance	127	172	316	204	254	182	182
202-463-718-000	Dental Insurance	201	347	420	321	600	400	400
202-463-719-000	Pension	2,132	2,847	2,965	2,883	5,624	2,365	2,365
202-463-721-000	Vision Care	37	62	75	55	85	75	75
202-463-726-000	Supplies	536	1,059	1,400	722	3,000	2,000	2,000
202-463-801-000	Contractual Services	0	8,271	28,450	27,768	35,000	28,000	28,000
202-463-940-000	Equipment Rental	14,615	14,464	14,500	9,058	10,000	15,000	15,000
		28,863	47,361	67,587	58,573	78,691	68,157	68,157
Total Department 463:		(28,863)	(47,361)	(67,587)	(58,573)	(78,691)	(68,157)	(68,157)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND								
Department: 474 TRAFFIC SERVICES								
202-474-701-000	Wages	908	481	2,839	1,157	3,000	2,952	2,952
202-474-701-013	OVERTIME	0	0	315	0	300	327	327
202-474-715-000	Social Security	69	37	244	89	302	244	244
202-474-716-000	Health Insurance- Medical	120	133	1,050	183	787	500	500
202-474-717-000	Life & Disability Insurance	9	4	63	11	61	70	70
202-474-718-000	Dental Insurance	23	11	210	15	550	100	100
202-474-719-000	Pension	798	1,068	1,144	1,081	1,625	844	844
202-474-721-000	Vision Care	4	2	21	3	24	10	10
202-474-726-000	Supplies	2,090	3,004	5,700	1,121	15,000	6,000	6,000
202-474-801-000	Contractual Services	1,761	4,085	5,250	3,691	12,225	15,000	15,000
202-474-940-000	Equipment Rental	179	229	2,625	203	3,000	2,625	2,625
		5,961	9,054	19,461	7,554	36,874	28,672	28,672
Total Department 474:		(5,961)	(9,054)	(19,461)	(7,554)	(36,874)	(28,672)	(28,672)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND								
Department: 478 WINTER MAINTENANCE								
202-478-701-000	Wages	4,081	3,337	6,813	5,802	8,000	7,085	7,085
202-478-701-013	Overtime	2,284	1,669	6,615	3,342	5,000	6,879	6,879
202-478-715-000	Social Security	487	383	1,043	700	955	1,050	1,050
202-478-716-000	Health Insurance- Medical	1,375	479	2,100	1,224	3,630	2,100	2,100
202-478-717-000	Life & Disability Insurance	63	36	131	86	182	130	130
202-478-718-000	Dental Insurance	122	86	315	167	550	300	300
202-478-719-000	Pension	4,269	5,695	5,900	5,767	8,000	5,000	5,000
202-478-721-000	Vision Care	22	15	39	29	121	40	40
202-478-726-000	Supplies	13,071	6,300	13,230	9,697	13,000	13,200	13,200
202-478-940-000	Equipment Rental	6,898	4,114	12,115	11,958	7,000	6,615	6,615
202-478-977-000	Capital Outlay	0	29,352	10,420	0	0	5,000	5,000
		32,672	51,466	58,721	38,772	46,438	47,399	47,399
Total Department 478:		(32,672)	(51,466)	(58,721)	(38,772)	(46,438)	(47,399)	(47,399)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 202 MAJOR STREET FUND								
Department: 875 CONSTRUCTION								
202-875-806-000	Engineering	0	0	3,308	0	8,000	4,000	4,000
		0	0	3,308	0	8,000	4,000	4,000
Total Department 875:		0	0	(3,308)	0	(8,000)	(4,000)	(4,000)
Fund 202 - MAJOR STREET FUND:								
TOTAL ESTIMATED REVENUES		234,923	244,618	249,169	221,247	245,903	258,830	258,830
TOTAL APPROPRIATIONS		139,151	185,377	239,731	178,312	245,903	235,778	235,778
NET OF REVENUES & APPROPRIATIONS:		95,772	59,241	9,438	42,935	0	23,052	23,052
BEG. FUND BALANCE		388,859	484,628	543,873	543,873	543,873	543,873	543,873
FUND BALANCE ADJUSTMENTS		0	2		0			
END FUND BALANCE		484,631	543,871	553,311	586,808	543,873	566,925	566,925

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND								
Department: 000 REVENUE								
203-000-546-000	State Grant - Highway and Str	100,970	103,578	104,169	82,560	106,640	103,642	103,642
203-000-664-000	Interest Earnings	614	969	400	1,552	0	1,000	1,000
203-000-683-000	Reimbursements-Other	0	0	20,422	0	0	0	0
203-000-694-000	Miscellaneous	0	11,157	5,300	2,915	3,042	0	0
203-000-699-202	Interfund Transfer in - Major	70,000	68,000	78,000	62,333	70,000	75,000	75,000
		171,584	183,704	208,291	149,360	179,682	179,642	179,642
Total Department 000:		171,584	183,704	208,291	149,360	179,682	179,642	179,642

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND								
Department: 260 GENERAL ACTIVITIES								
203-260-722-000	Worker's Comp. Insurance	1,113	1,261	1,783	1,774	2,500	1,345	1,345
203-260-801-000	Contractual Services	0	3,213	20,500	9,619	0	10,000	10,000
203-260-805-000	Audit Fees	866	459	541	241	1,400	389	389
		<u>1,979</u>	<u>4,933</u>	<u>22,824</u>	<u>11,634</u>	<u>3,900</u>	<u>11,734</u>	<u>11,734</u>
Total Department 260:		(1,979)	(4,933)	(22,824)	(11,634)	(3,900)	(11,734)	(11,734)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND								
Department: 463 ROUTINE MAINTENANCE								
203-463-701-000	Wages	29,099	28,038	33,000	24,418	37,000	34,320	34,320
203-463-701-013	OVERTIME	2,310	1,015	3,064	797	5,000	3,000	3,000
203-463-715-000	Social Security	2,403	2,223	3,915	1,929	2,229	2,700	2,700
203-463-716-000	Health Insurance- Medical	6,766	6,871	8,085	5,845	4,840	7,000	7,000
203-463-717-000	Life & Disability Insurance	388	328	735	493	266	581	581
203-463-718-000	Dental Insurance	810	573	1,544	505	700	600	600
203-463-719-000	Pension	4,002	5,339	5,554	5,406	5,499	5,758	5,758
203-463-721-000	Vision Care	145	103	287	89	133	89	89
203-463-726-000	Supplies	605	666	1,300	636	1,000	1,027	1,027
203-463-801-000	Contractual Services	5,479	10,942	9,000	7,295	0	9,000	9,000
203-463-806-000	Engineering	0	150	0	0	3,244	0	0
203-463-940-000	Equipment Rental	26,350	24,446	21,900	23,901	30,000	17,543	17,543
		78,357	80,694	88,384	71,314	89,911	81,618	81,618
Total Department 463:		(78,357)	(80,694)	(88,384)	(71,314)	(89,911)	(81,618)	(81,618)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND								
Department: 474 TRAFFIC SERVICES								
203-474-701-000	Wages	944	710	5,408	1,698	5,000	5,000	5,000
203-474-701-013	Overtime	54	32	315	0	300	200	200
203-474-715-000	Social Security	76	57	439	130	263	43	43
203-474-716-000	Health Insurance- Medical	153	101	551	419	1,331	25	25
203-474-717-000	Life & Disability Insurance	11	3	66	22	61	40	40
203-474-718-000	Dental Insurance	13	6	110	33	150	25	25
203-474-719-000	Pension	1,066	1,424	1,861	1,442	1,500	1,536	1,536
203-474-721-000	Vision Care	2	1	17	6	30	2	2
203-474-726-000	Supplies	4,348	3,244	4,613	2,247	6,000	4,000	4,000
203-474-940-000	Equipment Rental	1,557	624	2,867	340	2,700	2,867	2,867
		8,224	6,202	16,247	6,337	17,335	13,738	13,738
Total Department 474:		(8,224)	(6,202)	(16,247)	(6,337)	(17,335)	(13,738)	(13,738)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND								
Department: 478 WINTER MAINTENANCE								
203-478-701-000	Wages	14,819	8,341	7,663	7,585	15,000	15,354	15,354
203-478-701-013	Overtime	4,213	3,205	6,620	6,612	9,000	9,172	9,172
203-478-715-000	Social Security	1,456	883	1,651	1,086	1,154	1,600	1,600
203-478-716-000	Health Insurance- Medical	2,127	1,171	4,120	1,661	4,598	2,515	2,515
203-478-717-000	Life & Disability Insurance	138	67	243	127	266	190	190
203-478-718-000	Dental Insurance	234	128	331	194	496	293	293
203-478-719-000	Pension	5,070	6,762	6,995	6,848	6,249	6,800	6,800
203-478-721-000	Vision Care	42	23	66	34	133	51	51
203-478-726-000	Supplies	13,234	8,457	11,400	11,333	20,640	5,131	5,131
203-478-940-000	Equipment Rental	21,311	9,392	20,000	19,366	11,000	14,182	14,182
203-478-977-000	Capital Outlay	0	5,000	0	0	0	0	0
		62,644	43,429	59,089	54,846	68,536	55,288	55,288
Total Department 478:		(62,644)	(43,429)	(59,089)	(54,846)	(68,536)	(55,288)	(55,288)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 203 LOCAL STREET FUND								
Department: 875 CONSTRUCTION								
203-875-726-000	Supplies	0	0	8	8	0	13	13
203-875-977-000	Capital Outlay	0	0	99,992	99,287	0	5,000	5,000
		0	0	100,000	99,295	0	5,013	5,013
Total Department 875:		0	0	(100,000)	(99,295)	0	(5,013)	(5,013)
Fund 203 - LOCAL STREET FUND:								
TOTAL ESTIMATED REVENUES		171,584	183,704	208,291	149,360	179,682	179,642	179,642
TOTAL APPROPRIATIONS		151,204	135,258	286,544	243,426	179,682	167,391	167,391
NET OF REVENUES & APPROPRIATIONS:		20,380	48,446	(78,253)	(94,066)	0	12,251	12,251
BEG. FUND BALANCE		63,125	83,507	131,953	131,953	131,953	131,953	131,953
FUND BALANCE ADJUSTMENTS		0	(1)		0			
END FUND BALANCE		83,505	131,952	53,700	37,887	131,953	144,204	144,204

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 207 POLICE FUND								
Department: 000 REVENUE								
207-000-404-001	Property Tax - Police Millage	332,231	393,036	421,967	415,759	404,000	443,000	440,439
207-000-406-000	In Lieu of Taxes	0	0	0	0	7,500	0	0
207-000-451-000	Liquor License Fees	8,554	13,677	9,000	7,153	20,000	7,500	7,500
207-000-480-000	Services Provided - DDA	101,000	101,000	101,000	60,000	107,776	124,000	103,000
207-000-528-001	MCOLES ACADEMY GRANT	0	0	40,000	40,000	0	0	0
207-000-541-000	PA 302/32 MJTC Fund	1,116	1,614	1,000	1,320	1,000	1,500	1,500
207-000-564-100	PA 302 - Training	0	2,000	1,000	0	1,000	0	0
207-000-565-000	CPE LAW ENFORCEMENT	0	0	4,000	4,000	0	4,500	4,500
207-000-661-000	Parking Fines	1,445	2,889	0	60	5,000	3,000	3,000
207-000-662-000	Court Penal Fines	48,025	30,292	50,000	27,566	60,000	50,000	50,000
207-000-664-000	Interest Earnings	3,634	5,598	1,650	9,210	2,000	7,800	7,800
207-000-673-000	Gain/Loss on Sale of Assets	0	0	0	0	0	50,000	50,000
207-000-674-101	Transfer from General Fund	331,000	400,000	400,000	366,663	443,000	400,000	500,000
207-000-683-000	Reimbursements-Other	291	(642)	2,500	0	2,500	0	0
207-000-684-000	Reimburse - OUIL	4,359	0	4,000	0	5,000	0	0
207-000-694-000	Miscellaneous Revenue	6,748	3,672	7,300	5,900	6,000	6,000	6,000
207-000-694-001	DRIVING WHILE LIC SUSPENDED	1,883	150	200	175	0	200	200
207-000-694-002	POLICE FOIA FEE	0	0	0	181	0	1,000	1,000
207-000-694-003	CONTRACT OT REIMBURSEMENT	0	0	0	745	0	5,000	5,000
		<u>840,286</u>	<u>953,286</u>	<u>1,043,617</u>	<u>938,732</u>	<u>1,064,776</u>	<u>1,103,500</u>	<u>1,179,939</u>
Total Department 000:		840,286	953,286	1,043,617	938,732	1,064,776	1,103,500	1,179,939

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23	23-24	24-25	24-25	24-25	25-26	25-26
		Activity	Activity	Amended Budget	Activity	PROJECTION	DEPT. REQUESTED	MGR APPROVED
Fund: 207 POLICE FUND								
Department: 301 POLICE/SHERIFF/CONSTABLE								
207-301-701-000	Police Chief Wages	99,426	83,973	86,775	73,991	82,569	94,000	94,000
207-301-701-001	Wages Full time	240,763	147,841	244,241	212,012	287,214	340,000	340,000
207-301-701-013	FT Overtime	13,641	47,079	62,124	57,508	12,000	20,000	20,000
207-301-702-000	Wages Part Time	58,215	15,803	47,000	32,354	60,000	50,000	50,000
207-301-702-001	PT Overtime Wages	6,872	2,761	13,100	11,284	14,000	10,000	10,000
207-301-702-002	Wages Part Time Clerk	4,429	4,349	2,785	1,683	4,000	2,500	2,500
207-301-702-013	WAGES PART-TIME CLERK OVERTIM	0	2,959	500	73	0	200	200
207-301-703-000	Wages - Full-timeClerk	43,825	61,184	40,000	35,190	46,408	43,000	43,000
207-301-703-001	Overtime Clerk FT	47	218	500	71	500	1,000	1,000
207-301-709-000	Wages - Marine Unit	133	1,220	3,650	0	3,600	5,000	5,000
207-301-709-013	Marine Unit-Overtime	1,101	0	300	110	335	0	0
207-301-711-000	Wages - CMV Enforcement	760	381	0	0	2,500	0	0
207-301-711-013	CMV-Overtime	0	0	0	0	500	0	0
207-301-712-000	Wages - Ordinance Enforcement	27,827	38,991	35,927	29,889	27,583	69,500	69,500
207-301-712-001	Overtime Code Enforcement	76	0	3,500	3,492	500	2,500	2,500
207-301-712-013	Overtime	0	923	0	0	0	0	0
207-301-713-000	WAGES-ACADEMY	0	0	29,000	25,440	0	0	0
207-301-713-001	CONTRACT OVERTIME	0	0	0	0	0	5,000	5,000
207-301-715-000	Social Security	37,014	38,563	43,938	36,957	39,904	44,000	44,000
207-301-716-000	Health Insurance- Medical	66,409	31,853	40,469	32,909	90,713	76,800	76,800
207-301-716-001	Health Insurance - Retired	12,151	26,096	32,000	31,055	14,500	26,220	26,220
207-301-717-000	Life & Disability Insurance	4,473	2,793	5,000	4,762	6,000	6,000	6,000
207-301-718-000	Dental Insurance	7,163	3,190	3,560	3,192	10,500	3,900	3,900
207-301-719-000	Pension	83,237	76,320	80,219	77,963	115,000	85,000	85,000
207-301-721-000	Vision Care	987	540	500	458	1,700	600	600
207-301-722-000	Worker's Comp Insurance	3,239	5,464	6,309	6,308	7,000	6,400	6,400
207-301-727-000	Office Supplies	1,029	1,776	2,500	703	2,500	2,000	2,000
207-301-730-000	Copier Lease	1,536	2,157	2,805	2,333	1,700	3,000	3,000
207-301-740-000	Operating Supplies	9,550	5,518	7,181	3,169	8,240	8,000	8,000
207-301-742-000	Shooting Program	4,900	888	5,740	5,736	6,000	3,350	3,350
207-301-743-000	Bullet Proof Vests	1,320	0	7,760	7,754	1,000	2,500	2,500
207-301-801-000	Contractual Services	8,381	282,978	91,650	70,427	5,000	35,000	35,000
207-301-802-000	Attorney Fees - Prosecutions	63,091	48,760	50,000	46,753	50,000	50,000	50,000
207-301-804-000	County Dispatch Contract	49,899	38,767	46,689	42,491	42,169	47,500	47,500
207-301-805-000	Audit Fees	0	0	1,350	1,350	0	1,418	1,418
207-301-807-000	Clemis Service Fees	11,495	13,737	11,600	9,714	12,279	12,500	12,500
207-301-820-000	Uniform Purchases	2,639	5,380	5,000	4,597	5,000	6,000	6,000
207-301-821-000	Uniform Cleaning	259	0	1,000	686	2,000	1,250	1,250
207-301-851-000	Telephone	9,793	9,591	10,500	7,521	10,100	9,500	9,500
207-301-863-000	Travel Expense	0	84	9,100	8,851	1,000	4,000	4,000
207-301-865-000	Gasoline & Oil	13,202	7,607	10,000	7,010	15,000	10,500	10,500
207-301-930-000	Repair and Maintenance	504	7,890	8,266	1,897	12,100	5,000	5,000
207-301-930-003	Repair and Maintenance/Waterc	28	420	1,609	1,608	2,000	1,500	1,500
207-301-931-000	Repair & Maint - Equipment	2,211	1,025	5,000	900	5,100	3,000	3,000
207-301-932-000	Repair & Maint - Vehicles	6,802	7,467	16,000	7,859	16,100	8,500	8,500
207-301-932-001	EQUIPMENT ACADEMY	0	0	1,200	0	0	0	0
207-301-933-000	Vehicle Changeover	16,519	0	0	0	13,000	0	0
207-301-935-000	Vehicle Capital Outlay	0	0	56,000	51,041	6,200	35,000	35,000
207-301-940-000	Equipment Rental	0	0	0	0	1,500	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 207 POLICE FUND								
Department: 301 POLICE/SHERIFF/CONSTABLE								
207-301-956-000	Dues & Miscellaneous	832	1,299	1,200	981	1,100	1,200	1,200
207-301-957-000	Education & Training	1,950	2,806	3,900	3,184	3,200	8,000	8,000
207-301-957-001	TRAINING ACADEMY	0	0	10,000	10,000	0	0	0
207-301-957-002	CPE TRAINING	0	0	4,000	2,050	0	4,500	4,500
207-301-965-231	Transfer to Parking Fund	12,000	5,000	12,250	12,250	5,000	0	0
207-301-977-000	Capital Outlay	33,644	3,922	25,523	25,480	0	25,000	25,000
		963,372	1,039,573	1,189,220	1,013,046	1,054,314	1,179,838	1,179,838
Total Department 301:		(963,372)	(1,039,573)	(1,189,220)	(1,013,046)	(1,054,314)	(1,179,838)	(1,179,838)
Fund 207 - POLICE FUND:								
TOTAL ESTIMATED REVENUES		840,286	953,286	1,043,617	938,732	1,064,776	1,103,500	1,179,939
TOTAL APPROPRIATIONS		963,372	1,039,573	1,189,220	1,013,046	1,054,314	1,179,838	1,179,838
NET OF REVENUES & APPROPRIATIONS:		(123,086)	(86,287)	(145,603)	(74,314)	10,462	(76,338)	101
BEG. FUND BALANCE		440,604	317,519	231,235	231,235	231,235	231,235	231,235
END FUND BALANCE		317,518	231,232	85,632	156,921	241,697	154,897	231,336

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 225 DEPT OF PUBLIC WORKS FUND								
Department: 000 REVENUE								
225-000-580-000	Services Provided-DDA Admin/S	55,000	54,186	52,000	47,300	58,690	27,211	27,210
225-000-603-000	Equipment Rental	98,011	78,438	82,690	95,189	90,000	88,000	88,000
225-000-634-000	Cemetery Open/Close	23,584	18,364	20,000	21,136	50,000	22,000	22,000
225-000-636-000	Cemetery Foundations	6,258	4,453	5,500	6,606	10,000	6,000	6,000
225-000-664-000	Interest Income	545	624	315	1,021	200	700	700
225-000-671-999	Appropriation from Fund Balan	0	0	0	0	0	21,000	0
225-000-673-000	Gain/Loss on Sale of Assets	0	0	0	0	0	8,000	8,000
225-000-676-101	Transfer In from General Fund	450,000	450,000	450,000	412,500	400,000	430,000	430,000
225-000-694-000	Miscellaneous	10,733	3,650	9,000	2,032	2,000	10,000	10,000
225-000-699-711	Transfers In	5,000	5,250	5,000	4,583	7,000	2,000	2,000
		<u>649,131</u>	<u>614,965</u>	<u>624,505</u>	<u>590,367</u>	<u>617,890</u>	<u>614,911</u>	<u>593,910</u>
Total Department 000:		649,131	614,965	624,505	590,367	617,890	614,911	593,910

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 225 DEPT OF PUBLIC WORKS FUND								
Department: 276 CEMETERY								
225-276-701-001	Wages	44,021	46,960	45,423	36,047	40,000	47,240	47,240
225-276-701-013	Overtime	1,592	2,051	2,266	1,293	4,000	2,356	2,356
225-276-715-000	Social Security	3,489	3,749	5,343	2,857	3,024	5,556	5,556
225-276-716-000	Health Insurance- Medical	10,122	11,194	11,897	6,610	9,600	13,087	13,087
225-276-717-000	Life & Disability Insurance	514	622	1,136	639	660	1,140	1,140
225-276-718-000	Dental Insurance	934	1,035	1,082	767	1,200	1,082	1,082
225-276-719-000	Pension	0	0	0	0	4,400	0	0
225-276-721-000	Vision Care	166	189	184	134	206	199	199
225-276-740-000	Operating Supplies	3,133	1,663	3,245	1,937	2,000	2,500	2,500
225-276-748-000	Foundations	30	0	1,541	1,048	4,000	600	600
225-276-801-000	Contractual Services	520	0	600	502	5,500	500	500
225-276-920-000	Utilities	619	760	1,000	845	2,700	1,000	1,000
225-276-930-000	Repair and Maintenance	7,195	3,870	6,180	2,371	3,047	5,000	5,000
225-276-956-000	Dues & Miscellaneous	0	0	108	0	100	0	0
225-276-977-000	Capital Outlay	0	0	0	0	1,500	0	0
225-276-985-000	Land Improvement	3,466	2,002	3,226	1,109	3,000	3,500	3,500
		75,801	74,095	83,231	56,159	84,937	83,760	83,760
Total Department 276:		(75,801)	(74,095)	(83,231)	(56,159)	(84,937)	(83,760)	(83,760)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 225 DEPT OF PUBLIC WORKS FUND								
Department: 441 DEPARTMENT OF PUBLIC WORKS								
225-441-701-000	DPW DIRECTOR WAGES	34,648	45,127	45,500	45,395	37,100	42,000	42,000
225-441-701-001	Wages	107,066	105,556	105,000	100,397	82,750	109,200	109,200
225-441-701-013	Overtime	2,955	3,425	3,408	2,239	6,000	5,625	5,625
225-441-701-019	COVID 19 PAYROLL	3,197	0	0	0	0	0	0
225-441-702-000	Wages Part Time	0	0	0	0	10,000	0	0
225-441-702-003	Wages-Parks	29,701	32,213	35,203	19,700	32,288	35,200	35,200
225-441-702-013	Overtime	540	760	2,758	580	2,600	1,000	1,000
225-441-715-000	Social Security	12,999	14,139	13,828	12,876	11,023	15,211	15,211
225-441-716-000	Health Insurance- Medical	35,521	49,470	50,016	44,062	42,436	44,017	44,017
225-441-716-001	Health Insurance-Retirees	44,566	39,965	48,301	32,455	58,000	40,000	40,000
225-441-717-000	Life - Disability Insurance	1,406	2,168	2,846	2,755	2,850	3,654	3,654
225-441-718-000	Dental Insurance	2,649	4,232	5,516	3,594	5,500	4,470	4,470
225-441-719-000	Pension	54,788	43,816	53,900	36,707	80,000	55,000	55,000
225-441-721-000	Vision Care	470	760	695	623	670	650	650
225-441-722-000	Worker's Comp. Insurance	1,432	545	3,028	1,306	5,500	3,028	3,028
225-441-740-000	Operating Supplies	7,133	7,853	8,000	5,703	8,000	8,000	8,000
225-441-741-000	Small Tools	2,369	4,633	4,500	2,090	4,000	4,500	4,500
225-441-801-000	Contractual Services	32,951	8,487	9,100	6,669	2,000	9,000	9,000
225-441-805-000	Audit Fees	0	0	900	876	0	900	900
225-441-820-000	Uniform Purchase	4,687	4,001	6,000	3,189	4,000	7,000	7,000
225-441-821-000	Uniform Cleaning	4,586	4,897	5,975	5,050	3,500	4,975	4,975
225-441-851-000	Telephone	7,109	5,493	6,800	6,409	6,200	6,800	6,800
225-441-865-000	Gasoline & Oil	22,118	18,175	19,793	12,993	24,000	24,452	24,452
225-441-920-000	Utilities	12,288	11,101	11,600	11,184	12,000	11,000	11,000
225-441-930-000	Repair & Maint-Building	7,245	2,511	6,000	4,093	10,000	10,000	10,000
225-441-931-000	Repair & Maint-Equip	11,990	5,939	6,250	5,966	13,000	6,000	6,000
225-441-932-000	Repair & Maint - Vehicles	10,883	12,625	22,000	19,927	20,000	20,000	20,000
225-441-940-000	Equipment Rental	0	0	500	0	1,000	0	0
225-441-956-000	Dues & Miscellaneous	566	707	1,200	706	738	1,200	1,200
225-441-957-000	Education & Training	3,141	3,729	2,500	1,795	1,500	5,000	5,000
225-441-965-401	Transfer to Capital Imp Fund	0	0	0	0	17,410	0	0
225-441-977-000	Capital Outlay	58,453	0	0	0	0	25,000	25,000
225-441-995-003	Interest Expense - Interfund	3,665	3,253	4,218	2,829	3,700	4,000	4,000
		521,122	435,580	485,335	392,168	507,765	506,882	506,882
Total Department 441:		(521,122)	(435,580)	(485,335)	(392,168)	(507,765)	(506,882)	(506,882)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 225 DEPT OF PUBLIC WORKS FUND								
Department: 443 PHASE II STORMWATER								
225-443-701-001	Wages	8,906	7,520	5,791	5,504	5,200	6,022	6,022
225-443-701-013	Overtime	0	164	300	0	500	300	300
225-443-715-000	Social Security	681	588	521	421	342	408	408
225-443-716-000	Health Insurance- Medical	2,242	2,084	1,800	1,080	1,400	1,800	1,800
225-443-717-000	Life & Disability Insurance	93	93	165	103	61	111	111
225-443-718-000	Dental Insurance	223	175	200	161	215	200	200
225-443-721-000	Vision Care	39	32	135	27	130	100	100
225-443-740-000	Operating Supplies	0	0	500	338	1,000	500	500
225-443-801-000	Contractual Services	5,428	9,384	8,275	11,356	3,000	5,275	5,275
225-443-900-000	Printing	0	0	0	0	100	0	0
225-443-930-000	Repair and Maintenance	12,290	15,067	9,625	3,395	11,000	8,000	8,000
225-443-955-000	DEQ Permit Fees	0	0	500	0	1,000	1,020	1,020
225-443-956-000	Dues & Misc.	0	0	500	0	550	500	500
225-443-977-000	Capital Outlay	0	0	0	0	690	0	5,000
		29,902	35,107	28,312	22,385	25,188	24,236	29,236
Total Department 443:		(29,902)	(35,107)	(28,312)	(22,385)	(25,188)	(24,236)	(29,236)
Fund 225 - DEPT OF PUBLIC WORKS FUND:								
TOTAL ESTIMATED REVENUES		649,131	614,965	624,505	590,367	617,890	614,911	593,910
TOTAL APPROPRIATIONS		626,825	544,782	596,878	470,712	617,890	614,878	619,878
NET OF REVENUES & APPROPRIATIONS:		22,306	70,183	27,627	119,655	0	33	(25,968)
BEG. FUND BALANCE		29,945	52,251	122,437	122,437	122,437	122,437	122,437
FUND BALANCE ADJUSTMENTS		0	1		0			
END FUND BALANCE		52,251	122,435	150,064	242,092	122,437	122,470	96,469

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 231 PARKING METER/SYSTEM FUND								
Department: 000 REVENUE								
231-000-661-000	Parking Fines Revenue	585	28	5,000	1,975	10,000	0	0
231-000-664-000	Interest Earnings	5	20	0	12	0	0	0
231-000-674-207	Transfer From Police Fund	12,000	5,000	12,250	12,250	0	0	0
		<u>12,590</u>	<u>5,048</u>	<u>17,250</u>	<u>14,237</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
Total Department 000:		<u>12,590</u>	<u>5,048</u>	<u>17,250</u>	<u>14,237</u>	<u>10,000</u>	<u>0</u>	<u>0</u>

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 231 PARKING METER/SYSTEM FUND								
Department: 333 PARKING								
231-333-702-000	Wages Part Time	8,856	4,350	6,825	3,116	6,500	0	0
231-333-715-000	Social Security	677	333	523	238	560	0	0
231-333-717-000	Life & Disability Insurance	59	21	200	22	0	0	0
231-333-722-000	Worker's Comp. Insurance	73	210	250	144	220	0	0
231-333-727-000	Supplies	0	0	600	0	600	0	0
231-333-740-000	Operating Supplies	0	0	600	0	760	0	0
231-333-820-000	Uniform Purchase	0	0	500	0	500	450	0
231-333-851-000	Telephone	428	450	500	490	300	1,000	0
231-333-863-000	Travel Expense	0	0	0	0	60	0	0
		10,093	5,364	9,998	4,010	9,500	1,450	0
Total Department 333:		(10,093)	(5,364)	(9,998)	(4,010)	(9,500)	(1,450)	0
Fund 231 - PARKING METER/SYSTEM FUND:								
TOTAL ESTIMATED REVENUES		12,590	5,048	17,250	14,237	10,000	0	0
TOTAL APPROPRIATIONS		10,093	5,364	9,998	4,010	9,500	1,450	0
NET OF REVENUES & APPROPRIATIONS:		2,497	(316)	7,252	10,227	500	(1,450)	0
BEG. FUND BALANCE		1,420	3,916	3,606	3,606	3,606	3,606	3,606
FUND BALANCE ADJUSTMENTS		0	5		0			
END FUND BALANCE		3,917	3,605	10,858	13,833	4,106	2,156	3,606

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

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

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 390 SEWER DEBT SERVICE FUND								
Department: 548 SEWER ACTIVITIES								
390-548-801-000	Contractual Services	0	0	0	0	0	1,000	1,000
390-548-992-000	2025 BOND PRINCIPAL	0	0	0	0	0	105,000	105,000
390-548-995-000	2025 BOND INTEREST	0	0	0	0	0	198,667	198,667
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>304,667</u>	<u>304,667</u>
Total Department 548:		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(304,667)</u>	<u>(304,667)</u>
Fund 390 - SEWER DEBT SERVICE FUND:								
TOTAL ESTIMATED REVENUES		0	0	0	0	0	304,667	304,667
TOTAL APPROPRIATIONS		0	0	0	0	0	304,667	304,667
NET OF REVENUES & APPROPRIATIONS:		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
BEG. FUND BALANCE		0	0	0	0	0	0	0
END FUND BALANCE		0	0	0	0	0	0	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 401 CAPITAL PROJECTS FUND								
Department: 000 REVENUE								
401-000-664-000	Interest Earnings	39	2	0	2	0	0	0
401-000-676-101	Transfer In from General Fund	7,695	0	0	0	0	0	140,000
401-000-676-125	Transfer In from DPW Fund	0	0	0	0	0	25,000	25,000
401-000-683-000	Reimbursements-Other	0	0	0	0	21,000	0	0
401-000-694-000	Miscellaneous Revenue	0	0	0	267	29,000	0	0
401-000-699-202	Interfund Transfer in - Major	0	0	0	0	0	5,000	5,000
401-000-699-203	Interfund Transfer In - Local	0	0	0	0	0	5,000	5,000
401-000-699-592	Transfers Water/Sewer	0	0	0	0	0	10,000	10,000
		<u>7,734</u>	<u>2</u>	<u>0</u>	<u>269</u>	<u>50,000</u>	<u>45,000</u>	<u>185,000</u>
Total Department 000:		<u>7,734</u>	<u>2</u>	<u>0</u>	<u>269</u>	<u>50,000</u>	<u>45,000</u>	<u>185,000</u>

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

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

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 401 CAPITAL PROJECTS FUND								
Department: 901 CAPITAL OUTLAY								
DEBT								
401-901-972-751	Capital Outlay Parks	67,236	890	0	0	0	0	115,000
401-901-973-000	Capital Outlay - Vehicles	0	0	0	0	0	45,000	45,000
401-901-975-000	Capital Outlay-Construction	109,582	0	0	0	50,000	0	0
	DEBT	176,818	890	0	0	50,000	45,000	160,000
	Total Department 901:	(176,818)	(890)	0	0	(50,000)	(45,000)	(160,000)
Fund 401 - CAPITAL PROJECTS FUND:								
	TOTAL ESTIMATED REVENUES	7,734	2	0	269	50,000	45,000	185,000
	TOTAL APPROPRIATIONS	196,330	890	0	0	50,000	45,000	185,000
	NET OF REVENUES & APPROPRIATIONS:	(188,596)	(888)	0	269	0	0	0
	BEG. FUND BALANCE	191,965	3,370	2,482	2,482	2,482	2,482	2,482
	END FUND BALANCE	3,369	2,482	2,482	2,751	2,482	2,482	2,482

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 490 SEWER CAPITAL IMPROVEMENT FUND								
Department: 000 REVENUE								
490-000-528-000	GRANTS-OTHER	0	0	100,000	0	0	0	0
490-000-528-300	GRANTS-FEDERAL	0	0	1,750,000	0	0	0	0
490-000-664-000	Interest Earnings	0	0	0	48	0	0	0
490-000-696-000	PROCEEDS FROM THE SALE OF BON	0	0	3,794,489	3,794,489	0	0	3,122,288
490-000-699-592	Transfers In	0	0	335,127	335,127	0	0	0
		0	0	5,979,616	4,129,664	0	0	3,122,288
Total Department 000:		0	0	5,979,616	4,129,664	0	0	3,122,288

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 490 SEWER CAPITAL IMPROVEMENT FUND								
Department: 548 SEWER ACTIVITIES								
490-548-801-000	Contractual Services	0	0	90,000	87,716	0	0	85,000
490-548-975-000	CAPITAL OUTLAY- PHASE 1	0	0	3,498,000	3,498,000	0	0	5,428,619
		0	0	3,588,000	3,585,716	0	0	5,513,619
Total Department 548:		0	0	(3,588,000)	(3,585,716)	0	0	(5,513,619)
Fund 490 - SEWER CAPITAL IMPROVEMENT FUND:								
TOTAL ESTIMATED REVENUES		0	0	5,979,616	4,129,664	0	0	3,122,288
TOTAL APPROPRIATIONS		0	0	3,588,000	3,585,716	0	0	5,513,619
NET OF REVENUES & APPROPRIATIONS:		0	0	2,391,616	543,948	0	0	(2,391,331)
BEG. FUND BALANCE		0	0	0	0	0	0	0
END FUND BALANCE		0	0	2,391,616	543,948	0	0	(2,391,331)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

		22-23	23-24	24-25	24-25	24-25	25-26	25-26
GL Number	Description	Activity	Activity	Amended Budget	Activity	PROJECTION	DEPT. REQUESTED	MGR APPROVED
Fund: 592 WATER AND SEWER FUND								
Department: 000 REVENUE								
592-000-620-000	Sewer Penalty Fees	15,144	12,771	12,000	22,982	12,000	15,000	15,000
592-000-640-000	Capital/Lateral Charges Sewer	3,500	0	9,000	(8,873)	10,000	9,000	9,000
592-000-640-002	Capital/Lateral Charges-Water	5,373	8,693	15,000	4,675	10,000	6,000	6,000
592-000-645-000	Sewer Usage Charges	1,100,538	1,007,698	1,327,490	874,556	1,013,000	1,454,000	1,652,458
592-000-645-002	Water Usage Charges	1,425,288	1,162,796	1,453,780	1,032,925	1,312,000	1,498,945	1,498,945
592-000-662-002	Water Penalty Fees	23,470	12,029	16,000	26,728	17,000	21,478	21,478
592-000-664-000	Sewer Interest Earned	22,128	29,303	12,000	49,412	7,000	30,000	30,000
592-000-664-003	Promissory Note Interest	10,000	15,000	7,500	0	2,500	0	0
592-000-694-000	Miscellaneous Revenue	22,964	22,485	500	(713)	0	1,000	1,000
592-000-699-101	Interfund Transfer In - Gener	0	1,903	0	0	0	0	0
		2,628,405	2,272,678	2,853,270	2,001,692	2,383,500	3,035,423	3,233,881
Total Department 000:		2,628,405	2,272,678	2,853,270	2,001,692	2,383,500	3,035,423	3,233,881

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 592 WATER AND SEWER FUND								
Department: 260 GENERAL ACTIVITIES								
592-260-805-000	Audit Fees	7,526	5,922	7,350	3,523	11,000	7,000	7,000
592-260-852-000	Miss Dig	1,356	2,334	2,451	0	3,000	2,000	2,000
592-260-959-000	Financial Administration	116,700	121,368	127,436	95,603	121,540	133,808	133,808
		<u>125,582</u>	<u>129,624</u>	<u>137,237</u>	<u>99,126</u>	<u>135,540</u>	<u>142,808</u>	<u>142,808</u>
Total Department 260:		<u>(125,582)</u>	<u>(129,624)</u>	<u>(137,237)</u>	<u>(99,126)</u>	<u>(135,540)</u>	<u>(142,808)</u>	<u>(142,808)</u>

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 592 WATER AND SEWER FUND								
Department: 548 SEWER ACTIVITIES								
592-548-701-000	Wages	0	0	0	(597)	0	0	0
592-548-722-000	Worker's Comp. Insurance	0	0	45	31	0	34	34
592-548-726-000	Supplies	435	901	840	0	3,150	840	840
592-548-801-000	Contract Services	13,680	28,316	18,955	19,503	5,500	504,872	504,872
592-548-813-000	Legal Service	0	0	0	0	500	0	0
592-548-831-000	Sewage Disposal Costs	876,241	990,887	946,480	786,446	962,000	577,778	577,778
592-548-956-000	Dues & Miscellaneous	52	0	0	0	300	0	0
592-548-965-390	TRF OUT-SEWER DEBT FUND	0	0	0	0	0	0	304,667
592-548-965-490	TRF OUT SEWER CONTRUCTION FUN	0	0	335,127	335,127	0	0	0
592-548-975-001	Capital Improvements - SAW	0	0	5,803	5,803	0	5,803	5,803
592-548-992-000	DRAIN BOND PRINCIPAL	9,545	0	69,707	78,157	97,000	68,129	68,129
592-548-995-000	Bond Interest	7,393	59,307	23,713	28,386	31,000	20,527	20,527
		907,346	1,079,411	1,400,670	1,252,856	1,099,450	1,177,983	1,482,650
Total Department 548:		(907,346)	(1,079,411)	(1,400,670)	(1,252,856)	(1,099,450)	(1,177,983)	(1,482,650)

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23	23-24	Amended Budget	24-25	24-25	24-25	25-26	25-26
		Activity	Activity		Activity	PROJECTION	DEPT. REQUESTED	MGR APPROVED	
Fund: 592 WATER AND SEWER FUND									
Department: 556 WATER ACTIVITIES									
592-556-701-000	Wages	52,077	50,877	63,717	11,430	60,100	66,266	66,266	
592-556-701-013	Overtime	1,994	3,590	5,250	297	7,000	4,000	4,000	
592-556-715-000	Social Security	4,032	4,030	5,289	5,004	5,133	5,289	5,289	
592-556-716-000	Health Insurance- Medical	10,982	10,015	13,860	10,744	10,890	13,860	13,860	
592-556-717-000	Life - Disability Insurance	541	570	1,282	955	1,000	1,111	1,111	
592-556-718-000	Dental Insurance	1,161	1,248	1,323	1,463	1,600	1,596	1,596	
592-556-719-000	Pension	88,009	99,417	88,732	92,157	81,010	92,281	92,281	
592-556-721-000	Vision Care	205	219	276	251	303	274	274	
592-556-722-000	Worker's Comp. Insurance	0	3,026	2,625	1,094	2,500	2,600	2,600	
592-556-726-000	Supplies	6,818	5,800	7,350	5,605	12,000	4,181	4,181	
592-556-741-000	Small Tools	0	82	1,200	145	3,000	1,500	1,500	
592-556-745-000	Water Purchase -Orion Townshi	474,971	500,035	499,653	452,765	437,000	534,618	534,618	
592-556-801-000	Contract Services	14,963	9,582	16,000	14,802	75,000	16,000	16,000	
592-556-806-000	Engineering	54,569	7,043	42,000	5,112	50,000	30,000	30,000	
592-556-813-000	Legal Service	0	1,031	1,050	99	500	160	160	
592-556-931-000	Equip Repair & Maint - Misc.	919	2,316	3,000	0	5,000	3,000	3,000	
592-556-931-001	Equip Repair & Maint - Hydran	3,133	5,628	7,500	6,653	1,500	7,500	7,500	
592-556-931-002	Equip Repair & Maint - Mains	3,072	3,266	5,000	4,365	3,000	5,000	5,000	
592-556-931-003	Equip Repair & Maint - Meters	9,431	50	5,000	4,195	5,000	5,000	5,000	
592-556-940-000	Equipment Rental	28,246	25,515	32,000	30,363	27,000	28,000	28,000	
592-556-956-000	Dues & Miscellaneous	3,743	1,617	3,675	1,293	4,000	2,800	2,800	
592-556-957-000	Education and Training	900	2,019	3,000	1,194	2,500	3,000	3,000	
592-556-975-000	Capital Improvement	507,884	0	133,210	77,628	0	40,000	40,000	
592-556-992-002	DRINKING WATER SRF BOND PRINC	0	0	275,000	275,000	275,000	280,000	280,000	
592-556-995-000	DRINKING WATER SRF BOND INTER	94,238	91,815	85,348	93,995	97,000	88,496	88,496	
		1,361,888	828,791	1,302,340	1,096,609	1,167,036	1,236,532	1,236,532	
Total Department 556:		(1,361,888)	(828,791)	(1,302,340)	(1,096,609)	(1,167,036)	(1,236,532)	(1,236,532)	

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 592 WATER AND SEWER FUND								
Department: 560 DEPRECIATION								
592-560-958-002	Water Depreciation	141,215	141,217	152,250	0	150,000	152,250	152,250
592-560-968-000	Sewer Depreciation	128,642	128,642	136,500	0	125,000	136,500	136,500
		<u>269,857</u>	<u>269,859</u>	<u>288,750</u>	<u>0</u>	<u>275,000</u>	<u>288,750</u>	<u>288,750</u>
	Total Department 560:	<u>(269,857)</u>	<u>(269,859)</u>	<u>(288,750)</u>	<u>0</u>	<u>(275,000)</u>	<u>(288,750)</u>	<u>(288,750)</u>
Fund 592 - WATER AND SEWER FUND:								
	TOTAL ESTIMATED REVENUES	2,628,405	2,272,678	2,853,270	2,001,692	2,383,500	3,035,423	3,233,881
	TOTAL APPROPRIATIONS	2,664,673	2,307,685	3,128,997	2,448,591	2,677,026	2,846,073	3,150,740
	NET OF REVENUES & APPROPRIATIONS:	<u>(36,268)</u>	<u>(35,007)</u>	<u>(275,727)</u>	<u>(446,899)</u>	<u>(293,526)</u>	<u>189,350</u>	<u>83,141</u>
	BEG. FUND BALANCE	7,217,578	7,181,312	6,573,866	6,573,866	6,573,866	6,573,866	6,573,866
	FUND BALANCE ADJUSTMENTS	0	(572,441)		0			
	END FUND BALANCE	7,181,310	6,573,864	6,298,139	6,126,967	6,280,340	6,763,216	6,657,007

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 701 ESCROW								
Department: 000 REVENUE								
701-000-675-000	Review/Escrow Deposits	15,683	1	0	(11,808)	0	0	0
		15,683	1	0	(11,808)	0	0	0
Total Department 000:		15,683	1	0	(11,808)	0	0	0
Fund 701 - ESCROW:								
TOTAL ESTIMATED REVENUES		15,683	1	0	(11,808)	0	0	0
TOTAL APPROPRIATIONS		0	0	0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		15,683	1	0	(11,808)	0	0	0
BEG. FUND BALANCE		0	15,683	0	0	0	15,683	15,683
FUND BALANCE ADJUSTMENTS		0	(15,683)		15,683			
END FUND BALANCE		15,683	1	0	3,875	0	15,683	15,683

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As of 05/31/2025

GL Number	Description	22-23 Activity	23-24 Activity	24-25 Amended Budget	24-25 Activity	24-25 PROJECTION	25-26 DEPT. REQUESTED	25-26 MGR APPROVED
Fund: 737 OPEB TRUST FUND								
Department: 000 REVENUE								
737-000-669-000	Investment Gains and Losses	31,853	42,304	0	8,962	0	0	0
		31,853	42,304	0	8,962	0	0	0
Total Department 000:		31,853	42,304	0	8,962	0	0	0
Fund 737 - OPEB TRUST FUND:								
TOTAL ESTIMATED REVENUES		31,853	42,304	0	8,962	0	0	0
TOTAL APPROPRIATIONS		0	0	0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		31,853	42,304	0	8,962	0	0	0
BEG. FUND BALANCE		180,906	212,759	255,063	255,063	255,063	255,063	255,063
END FUND BALANCE		212,759	255,063	255,063	264,025	255,063	255,063	255,063
Report Totals:								
TOTAL ESTIMATED REVENUES - ALL FUNDS		6,818,857	6,882,237	13,378,951	10,317,584	6,906,899	8,053,509	11,518,834
TOTAL APPROPRIATIONS - ALL FUNDS		6,876,915	6,374,989	11,464,955	9,947,572	7,159,463	7,739,577	13,880,609
NET OF REVENUES & APPROPRIATIONS:		(58,058)	507,248	1,913,996	370,012	(252,564)	313,932	(2,361,775)
BEG. FUND BALANCE - ALL FUNDS		9,645,096	9,587,040	9,465,079	9,465,079	9,465,079	9,480,762	9,480,762
FUND BALANCE ADJUSTMENTS - ALL FUNDS		0	(629,223)		15,683			
END FUND BALANCE - ALL FUNDS		9,587,038	9,465,065	11,379,075	9,850,774	9,212,515	9,794,694	7,118,987

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2024

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

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

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

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

Village of Lake Orion

Schedule of Indebtedness Proprietary Funds - Unaudited

June 30, 2024

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

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

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

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

Village of Lake Orion

Schedule of Indebtedness Proprietary Funds - Unaudited

June 30, 2024

2014A Oakland-Macomb Interceptor Drain Bond

Date of Issue: September 2014

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

2015 Oakland-Macomb Interceptor Drain Bond

Date of Issue: April 2015

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2024

2015 Oakland-Macomb Interceptor Drain Bond – SAW Loan

Date of Issue: April 2015

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

2019A Oakland-Macomb Interceptor Drain Bond

Date of Issue: December 19, 2019

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

Village of Lake Orion

Schedule of Indebtedness Proprietary Funds - Unaudited

June 30, 2024

2019B Oakland-Macomb Interceptor Drain Bond

Date of Issue: December 19, 2019

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

2020A Oakland-Macomb Interceptor Drain Bond

Date of Issue: September 3, 2020

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

Interest Due January 1 and July 1

Bonds Due As Follows:

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

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2024

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

Date of Issue: July 2017

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

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

Total Draws: \$5,989,773

Interest Due April 1 and October 1

Loan Due As Follows:

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

Village of Lake Orion

Schedule of Indebtedness Governmental Activities - Unaudited

June 30, 2024

2023 Downtown Development Bonds Tax Exempt Series A

Date of Issue: June 2023

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

2023 Downtown Development Bonds Taxable Series B

Date of Issue: June 2023

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

VILLAGE OF LAKE ORION

COUNTY OF OAKLAND, STATE OF MICHIGAN

WATER SUPPLY AND SEWAGE DISPOSAL SYSTEM REVENUE BONDS, SERIES 2025

Sources & Uses

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

Sources Of Funds

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

Uses Of Funds

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

VILLAGE OF LAKE ORION

COUNTY OF OAKLAND, STATE OF MICHIGAN

WATER SUPPLY AND SEWAGE DISPOSAL SYSTEM REVENUE BONDS, SERIES 2025

Debt Service Schedule

Part 1 of 2

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

VILLAGE OF LAKE ORION

COUNTY OF OAKLAND, STATE OF MICHIGAN

WATER SUPPLY AND SEWAGE DISPOSAL SYSTEM REVENUE BONDS, SERIES 2025

Debt Service Schedule

Part 2 of 2

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

Yield Statistics

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

IRS Form 8038

Net Interest Cost	3.8132622%
Weighted Average Maturity	11.798 Years