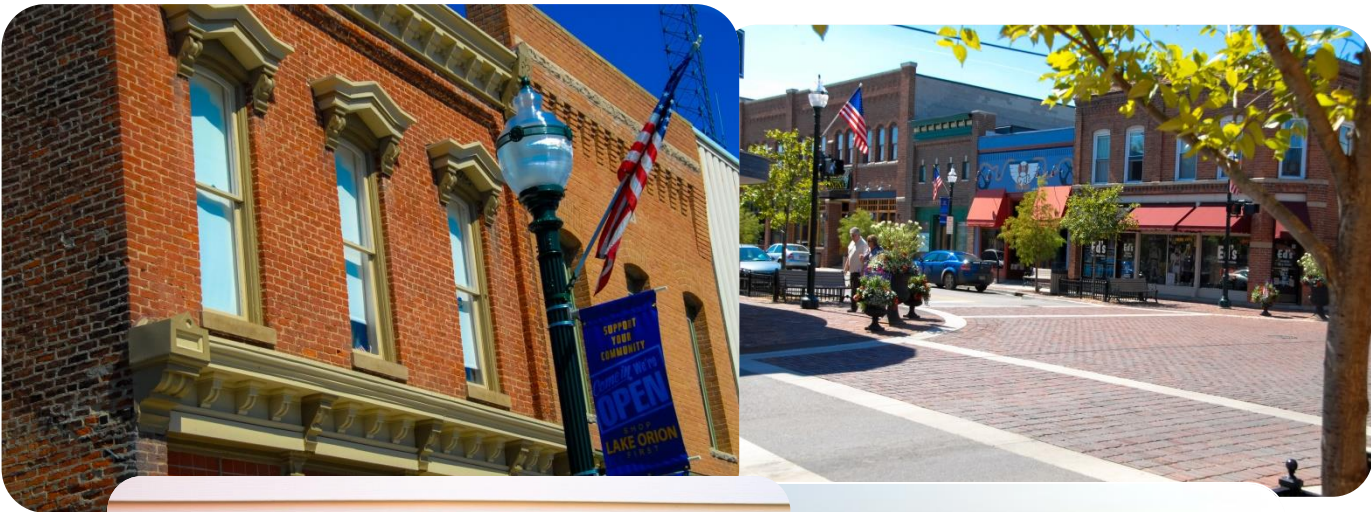


MUNICIPAL BUDGET



PROGRAM STRATEGIES AND RESOURCES

FISCAL YEAR 2026-27



VILLAGE OFFICIALS

VILLAGE COUNCIL

Honorable Teresa Rutt

Council President

Stan Ford

Council President Pro-Tem

Alex Comparoni, Jr.

Council Member

George Dandalides

Council Member

Michael Lamb

Council Member

Nancy Moshier

Council Member

Eric Papacek

Council Member



ADMINISTRATION

Darwin D. P. McClary

Village Manager

Sonja Stout

Clerk/Treasurer

Lynsey Blough

Deputy Clerk/Treasurer

Mark Amundson

Interim Chief of Police

Wesley Sanchez

Public Works Director

Matthew Gibb

DDA Executive Director

Darwin D. P. McClary
Village Manager

April 13, 2026

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

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

Dear Honorable President Rutt and Lake Orion Village Council:

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

Village Council will hold budget work sessions on April 15, 20, 22, and 23, 2026, to review and modify the proposed budget as necessary. Department directors will present their proposed budgets and provide additional detail at those work sessions.

EXECUTIVE SUMMARY

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

General Fund Revenue. The total taxable value of the Village increased from \$199,003,290 in 2025 to \$211,191,000 in 2026 based on post March Board of Review figures. After DDA capture, the Village's portion of taxable value for 2026 is \$163,518,770. Headlee and Proposal "A" continue to hamper municipal funding. Total General Fund revenues for FY 2026-27 are estimated to be \$2,537,497, an increase of 3.5% from the current year's projected total revenue. The proposed budget accounts for a Headlee millage rollback of 0.9822, which means that maximum allowable millage rates for each tax levy will decrease by 1.78%. The budget assumes that the current general operating millage levy of 9.7844 mils will continue for the next fiscal year. The charges to the DDA for handling and auditing

of funds are based on the policy adopted by Council, and Water and Sewer Fund will realize a 5% increase in its fee to the Village for financial administration and other services.

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

- **General Assumptions** – Wages are proposed to increase by 3% for all union and non-union employees. However, the Village’s union contracts expire on June 30, 2026, and the resulting actual increase in wages may vary from the budgeted amounts. Health insurance benefit costs are expected to increase by 15%. Dental, optical, and life insurance/disability benefit costs are expected to increase by 5%. Contractual services costs are expected, in many instances, to increase by 5%. Many other expenses are projected to increase by 3%. Staffing will remain at current levels for the upcoming year.
- **Village Council** – No changes are proposed for the Village Council budget.
- **Village Manager** – The budget reflects a salary increase of 3% for the Village Manager.
- **Village Clerk** – The budget reflects 3% salary increases.
- **Information Technology** – The budget reflects the costs associated with the web site maintenance and hosting, agenda management system, IT services, and office software maintenance.
- **Finance/Treasury** – The budget reflects 3% salary and wage increases for the Clerk/Treasurer, and part-time positions of Deputy Finance Director/Treasurer, and Payroll/Account Clerk.
- **Community Development** – The Village does not anticipate participating in the Oakland County Community Development Block Grant (CDBG) Program during the ensuing fiscal year. However, the Village may identify a larger project for which to seek CDBG funding in future years.
- **General Activities** – The budget reflects appropriations for the personnel costs, including 3% wage adjustments, for the full-time Office Coordinator and part-time Administrative Assistant positions, retirement costs, waste collection contract, municipal street lighting, Village hall repair and maintenance, and other general operations costs.
- **Planning and Zoning** – Monies have been appropriated for the recording secretary personnel costs, planning and zoning consulting services, and training for planning commission and zoning board of appeals members. Much of the planning and zoning consultant work is offset through escrow fees charged to developers and permit applicants. The Village contracts with the Orion Township Building Department for building permitting and inspection services, an arrangement that will be re-evaluated in October 2026 based on efficiency and functionality.
- **Parks and Recreation** – The budget reflects the costs for lifeguard and park attendant personnel costs at Green’s Park, miscellaneous engineering services, utilities at Green’s, Children’s, Meeks, and Atwater parks, facilities repair and maintenance, and capital outlay appropriation for Parks and Recreation Advisory Committee improvement projects. Council permits the Committee to maintain a carry-over of its unexpended capital outlay funds. Some Council discussion has occurred regarding eliminating lifeguard and park attendants and entrance fees and removing the Green’s Park fencing. The proposed budget assumes none of these changes.
- **Contractual Services – Legal/Accounting/Engineering** – The legal budget has been increased to accommodate the change in legal firms in early 2026 and the lack

of billing history with the new firm. The budget includes a \$5,000 appropriation for labor attorney expenses to develop a comprehensive employment manual for the Village.

- **Transfers Out** – The budget includes appropriations to supplement the Public Works and Police budgets. The budget proposes reducing the General Fund contribution to the Public Works Fund by \$40,000 to reduce the Public Works Fund reserve balance. A transfer appropriation of \$17,000 to the Capital Projects Fund is proposed for the Village Hall Council Chamber ceiling repairs and replacement of one of the A/C units at Village Hall. A transfer appropriation of \$10,461 to the Sidewalk Improvement Fund is proposed for the Village’s share of sidewalk special assessments and 100% of engineering costs for the 2026 District #2 sidewalk improvement project.

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

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

- House Bill 4183 (PA 20 of 2025) amends the Motor Fuel Tax Act to increase the motor fuel tax rate from 31 cents per gallon to at least 51 cents per gallon beginning Jan. 1, 2026.
- House Bill 4951 (PA 23 of 2025) creates a new act to impose excise taxes on certain sales or transfers of marijuana tax revenue (estimated at \$420 million) and deposits the revenue into the Neighborhood Roads Fund (NRF) created in Senate Bill 578.
- House Bill 4961 (PA 24 of 2025) amends the Income Tax Act to, among other things, repeal the \$600 million in income tax revenue currently redirected to the Michigan Transportation Fund (MTF), as well as generate additional revenue from the corporate income tax (estimated at \$680 million), to the NRF created in Senate Bill 578.

Senate Bill 578 (PA 16 of 2025) amends Act 51 to create the NRF and the Infrastructure Projects Authority Fund and prescribes the distribution of money from each fund.

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

The Village will be completing the 2026 Street Improvement Project on the west side of M-24 north and east of the lake at an estimated total cost of \$1,404,000 funded through a

combination of TEDF Category B grant funding (\$250,000), Act 51 funds, and special assessments.

Police Fund. The Police Fund operates with two millages and contributions from the General Fund. The police operating and Headlee override maximum millage rates will roll back this year by 1.78% or a multiplier of 0.9822. As a result, the police operating millage rate will roll back from 2.6155 mils to 2.5689 mils. The Headlee override millage rate will roll back from 1.2658 mils to 1.2432 mils. Due to the increased budget for the Police Department, the combined millage rate will need to increase from 2.8470 mils to 3.5783 mils. Neither millages have expiration dates. The DDA captures a portion of the police millage tax levies.

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

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

Public Works Fund. The Public Works Fund provides appropriations for cemetery maintenance and operations, public works general operations, and Phase II storm water management to comply with NPDES MS4 permit requirements. The Fund relies on significant appropriations from General Fund. The FY 2026-27 Budget provides a 3% salary and wage adjustment for employees, pending the results of collective bargaining with AFSCME. No capital outlay projects are planned for this Fund for 2026-27.

Downtown Development Authority Fund and DDA Property Acquisition Fund. DDA staff are currently finalizing the DDA Budget with the DDA Board of Directors. Preliminary department requests are presented for Council's information along with changes recommended by the Village Manager to DDA tax revenues, Public Act 57 contractual services for the Village's fee for handling and auditing DDA funds, required transfer to the DDA Public Infrastructure Fund, and transfer for the DDA bond payment. The DDA's contribution to the Public Infrastructure Fund will increase considerably due to the increased Police millage levies.

The Village and DDA operate under services agreements for police and public works services negotiated in 2024. These agreements will need to be renegotiated for FY 2026-27.

Downtown Development Authority Bond Project 2023 Fund. This Fund accounts for all activity relating to the Downtown Development Authority's Lumber Yard at Paint Creek Development Project. The project involves the redevelopment of the old lumber yard property on South Broadway Street for commercial buildings and public open space and

event space. The DDA issued \$5 million in Village General Obligation Bonds on June 29, 2023, for the project.

Capital Projects Fund. The Capital Projects Fund accounts for capital projects and equipment purchases that are not more appropriately accounted for in various special revenue funds. The FY 2026-27 Proposed Budget provides appropriations for the Village Council Chambers ceiling repairs and replacement of one Village Hall A/C unit. Additional projects may be programmed into the budget after Council's review and adoption of the 2026-2032 Capital Improvement Plan.

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

Water and Sewer Fund. The Water and Sewer Fund derives most of its operating and capital improvement revenue from user fees and charges through water and sewer rates and capital charges. Beginning in FY 2023-24, Council and administration began reviewing and updating water and sewer rates annually utilizing a rates model provided by Michigan Rural Water Association to ensure that rate increases keep pace with inflation and necessary capital investments.

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

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

CONCLUSION

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

I look forward to the upcoming budget work sessions and our discussion on the proposed budget. I also look forward to our continued discussions and work on the water and sewer rate schedules, the Village's comprehensive fee schedule, the Capital Improvement Plan, and the certification of the necessary tax millage rates during May and June.

Sincerely,

VILLAGE OF LAKE ORION, MICHIGAN

A handwritten signature in black ink, appearing to read 'Darwin D. P. McClary', written in a cursive style.

Darwin D. P. McClary
Village Manager



FY 2026-27 BUDGET CALENDAR

DEADLINE

ACTION

RESPONSIBILITY

December 31, 2026	Assessment Day	Oakland County Equalization Division
January 12, 2026	Distribute budget preparation instructions to department heads	Village Manager
January 26, 2026	Approve budget preparation calendar; schedule Village council goal setting work sessions; determine if water and/or sewer rate analyses need to be completed; commence bidding and special assessment processes for next year's capital improvement projects, if needed	Village Council
January 13 – February 8, 2026	Conduct Village council goal setting work sessions	Village Council
February 27, 2026	Submit preliminary property assessments to Clerk/Treasurer	Oakland County Equalization Division
February 27, 2026	Submit departmental budget requests, fee schedules, CIP schedules, proposed water and sewer rates, proposed special assessment schedules, and supporting documentation to Village Manager	Department Directors
February 27, 2026	Submit preliminary revenue estimates to Village Manager	Clerk/Treasurer



FY 2026-27 BUDGET CALENDAR

<u>DEADLINE</u>	<u>ACTION</u>	<u>RESPONSIBILITY</u>
March 9 - 12, 2026	Meet with department directors to review departmental budget requests	Village Manager and Clerk/Treasurer
March 20, 2026	Submit final Board of Review property assessment figures to Clerk/Treasurer	Oakland County Equalization Division
March 23, 2026	Schedule budget, capital improvement plan, water and sewer rates, & fee schedule work sessions	Village Council
March 23 - 26, 2026	Meet with department directors to review necessary adjustments to departmental budget requests	Village Manager and Clerk/Treasurer
March 23 – April 2, 2026	Prepare Village Manager’s final proposed budget	Village Manager and Management Team
April 6, 2026	Planning Commission review and comment on Capital Improvement Program	Village Manager, Planning Commission, and Planning and Zoning Coordinator
April 13, 2026	Present proposed budget to Village Council; schedule council budget work sessions; schedule budget and Truth-in-Taxation (if necessary) public hearing	Village Manager and Village Council
April 14 - 22, 2026	Conduct council budget, capital improvement plan, water and sewer rates, & fee schedule work sessions	Village Council and Village Staff



FY 2026-27 BUDGET CALENDAR

DEADLINE

ACTION

RESPONSIBILITY

<u>DEADLINE</u>	<u>ACTION</u>	<u>RESPONSIBILITY</u>
April 15 – May 7, 2026	Prepare final proposed budget	Village Manager and Management Team
April 23, 2026	Publish public notice of budget and Truth-in-Taxation public hearing (15 days prior to adoption of budget)	Clerk/Treasurer
May 4, 2026	File and make available copy of proposed budget at Office of Clerk/Treasurer (one week prior to adoption of budget)	Clerk/Treasurer
May 11, 2026	Hold public hearing on proposed budget and Truth-in-Taxation (if required); adopt resolution approving budget, CIP, millage rates	Village Council
May 11, 2026	Certify delinquent utility bills to Clerk/Treasurer for placement on tax roll (Village Code Sec. 43.08(F)(2))	Village Council
May 14, 2026	Certification of tax levy (Form L-4029) to Assessor/County Equalization (within 3 days after adoption of budget)	Clerk/Treasurer
May 25, 2026	Introduce Water and Sewer Rates resolution (if necessary) and schedule public hearing (Village Code Secs. 51.28 and 53.08)	Village Council
May 25, 2026	Introduce annual comprehensive Village fee schedule resolution	Village Council



FY 2026-27 BUDGET CALENDAR

DEADLINE

ACTION

RESPONSIBILITY

May 28, 2026	File Tax Rate Request Form (Form L-4029) with Oakland County Clerk, Oakland County Equalization, and Township Clerk	Village Manager/Clerk/President
June 8, 2026	Hold public hearing on Water and Sewer Rates resolution; adopt rates	Village Council
June 8, 2026	Adopt annual comprehensive Village fee schedule	Village Council
June 9 - 11, 2026	Assessor to certify tax roll; Village President to affix warrant to tax roll; Clerk/Treasurer directed to collect taxes	Assessor and Village President
June 15 - 25, 2026	Prepare and mail out tax bills	Clerk/Treasurer
June 16, 2026	Publish notice in newspaper of time when taxes are due and collectable (at least 10 days prior to July 1)	Clerk/Treasurer
July 1, 2026	Budget takes effect	
August 31, 2026	Taxes due and payable without penalty or interest	
February 28, 2027	Last day to pay delinquent real and personal taxes to the Village	



FY 2026-27 BUDGET CALENDAR

DEADLINE

ACTION

RESPONSIBILITY

March 1, 2027

Unpaid real property taxes turned over to
Oakland County Treasurer for collection

Clerk/Treasurer



BUDGET INTRODUCTION

BUDGET ADOPTION RESOLUTION

VILLAGE OF LAKE ORION
COUNTY OF OAKLAND
STATE OF MICHIGAN

GENERAL APPROPRIATIONS ACT RESOLUTION

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

By _____:

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

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

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

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



BUDGET INTRODUCTION

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

FUND	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE
General	1,238,163	2,542,575	2,541,450	1,339,288
Cemetery Trust Fund	326,448	22,000	0	348,448
Major Streets	619,909	419,454	271,787	767,576
Local Streets	84,598	727,429	783,604	28,423
Police	221,829	1,302,850	1,302,850	221,829
Public Works	158,677	609,920	605,618	162,979
Parking Meter/ System	10,982	0	0	10,982
Capital Projects	2,751	17,000	17,000	2,751
Sidewalk Improvement Fund	5,102	29,804	29,804	5,102
Water & Sewer	4,706,067	3,044,260	2,958,760	4,791,567
Escrow	5,475	0	0	5,475
OPEB Trust	292,352	0	0	292,352
TOTALS:		8,715,292	8,510,873	

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

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

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

Seconded by Council Member _____.

Ayes:

Nays:

Absent:

Resolution declared adopted.

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

Sonja Stout, Village Clerk

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 101 GENERAL FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
101-000-402-000	Current Real Property Taxes	1,281,538	1,415,145	1,513,672	1,513,672	1,442,693	1,432,099	1,605,003	1,599,925
101-000-405-000	Property Tax - Personal	37,316	38,582	0	0	42,189	42,189	0	0
101-000-406-000	In Lieu of Taxes	51,621	40,716	0	0	67,643	42,752	0	0
101-000-412-000	Property Tax - DPPT P/Y & C/Y	7	0	0	0	0	0	0	0
101-000-439-000	State Grant-Adult Use Marijuana	59,333	58,452	50,000	50,000	54,017	54,017	50,000	50,000
101-000-441-000	Local Community Stabilization Sh	0	1,430	1,000	1,000	0	1,000	1,000	1,000
101-000-445-000	Penalties & Interest on Taxes	3,581	3,511	3,000	3,000	4,180	3,000	3,000	3,000
101-000-460-000	Dog License Revenue	0	0	0	0	571	571	0	0
101-000-476-000	Buisness Licenses and Permits	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
101-000-574-000	State Grants- State Shared Reven	333,967	337,243	330,000	330,000	228,949	330,000	323,000	323,000
101-000-576-000	METRO (Act 48) Revenue	10,625	11,629	10,000	10,000	500	10,000	10,000	10,000
101-000-607-000	Fees	149,060	19,375	10,000	10,000	9,645	10,000	10,000	10,000
101-000-640-000	Garbage Collection Fees	250,809	259,983	271,719	271,719	217,842	271,719	281,232	281,232
101-000-653-000	Park Fees	16,278	17,426	12,000	12,000	11,059	12,000	12,000	12,000
101-000-655-000	Boat Dock Pass Fees	15,000	14,925	15,000	15,000	1,500	15,000	15,000	15,000
101-000-664-000	Interest Earnings	16,271	28,182	15,000	15,000	24,631	22,000	15,000	15,000
101-000-675-000	Donations	27,572	28,941	0	0	0	0	0	0
101-000-676-248	Reimbursement - Admin Fee - DDA	70,000	70,000	62,643	62,643	62,643	62,643	78,775	69,481
101-000-676-592	Reimbursement -Admin Fee - W&S	121,368	127,436	131,295	131,295	89,890	131,295	137,859	137,859
101-000-679-000	Reimbursements-Worker's Comp	0	6,835	0	0	0	0	0	0
101-000-682-000	Reimbursement-CDBG	88,392	0	9,348	9,348	0	0	0	0
101-000-683-000	Reimbursements-Other	17	0	0	0	0	0	0	0
101-000-689-000	Reimburse Insurance Dividends	5,896	6,070	0	0	5,676	5,676	5,000	5,000
101-000-694-000	Miscellaneous	(707)	22,863	2,500	2,500	(694)	0	0	0
101-000-699-592	Transfers Water Sewer	(1,903)	0	0	0	0	0	0	0
Total Department 000:		2,546,041	2,513,744	2,442,177	2,442,177	2,267,934	2,450,961	2,551,869	2,537,497
Estimated Revenues		2,546,041	2,513,744	2,442,177	2,442,177	2,267,934	2,450,961	2,551,869	2,537,497
Account Category: Appropriations									
Department: 101 VILLAGE COUNCIL									
101-101-701-000	Wages	2,284	1,844	2,620	2,620	1,130	2,620	2,620	2,620
101-101-715-000	Social Security	176	141	201	201	86	201	201	201
101-101-956-000	Dues & Miscellaneous	(2)	0	0	0	0	0	0	0
101-101-957-000	Education & Training	0	392	3,500	3,500	698	1,500	3,500	3,500
101-101-960-000	Mileage	0	0	700	700	0	300	700	700
Total Department 101:		2,458	2,377	7,021	7,021	1,914	4,621	7,021	7,021
Department: 171 VILLAGE MANAGER									
101-171-701-000	Wages	88,835	95,894	101,320	101,320	77,789	101,320	104,300	104,300
101-171-715-000	Social Security	7,491	7,942	8,388	8,388	6,464	8,388	8,649	8,649
101-171-716-000	Health Insurance- Medical	6,000	8,404	9,245	9,245	7,279	9,245	8,773	8,773
101-171-717-000	Life & Disability Insurance	997	1,060	1,131	1,131	867	1,131	1,188	1,188
101-171-719-000	Pension	14,741	25,522	24,830	24,830	20,683	24,830	25,575	25,575
101-171-956-000	Dues & Miscellaneous	1,105	1,096	1,700	3,200	3,088	3,200	1,200	1,200
101-171-957-000	Education & Training	1,184	865	4,000	2,500	0	2,500	4,000	4,000
101-171-960-000	Mileage	6,180	7,847	8,335	8,335	6,714	8,335	8,752	8,752
Total Department 171:		126,533	148,630	158,949	158,949	122,884	158,949	162,437	162,437

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 101 GENERAL FUND									
Account Category: Appropriations									
Department: 215 VILLAGE CLERK									
101-215-701-000	Deputy Clerk/Treasurer	69,633	65,297	67,704	67,704	51,802	67,704	70,406	70,406
101-215-715-000	Social Security	5,327	4,995	5,180	5,180	3,963	5,335	5,390	5,390
101-215-716-000	Health Insurance- Medical	8,199	8,878	9,518	9,518	8,850	10,685	12,288	12,288
101-215-717-000	Life & Disability Insurance	505	817	810	810	668	820	861	861
101-215-718-000	Dental Insurance	511	1,028	1,130	1,130	882	1,030	1,082	1,082
101-215-719-000	Pension	4,642	6,495	6,771	6,771	4,154	6,010	6,311	6,311
101-215-721-000	Vision Care	82	108	136	136	89	111	117	117
101-215-727-000	Supplies	377	17	100	100	4	52	100	100
101-215-727-001	Election Supplies	15,632	0	0	0	0	0	0	0
101-215-801-000	Contractual Services	7,249	4,635	26,000	26,000	625	0	5,000	5,000
101-215-900-000	Printing and Publication	2,383	2,882	4,000	4,000	1,106	2,000	2,500	2,500
101-215-956-000	Dues & Miscellaneous	84	589	1,040	1,040	395	515	441	441
101-215-957-000	Education & Training	300	1,288	2,600	2,600	800	1,400	1,500	1,500
101-215-960-000	Mileage	0	650	700	700	193	309	300	300
Total Department 215:		114,924	97,679	125,689	125,689	73,531	95,971	106,296	106,296
Department: 228 Information Technology									
101-228-801-000	Contractual Services	33,086	95,791	45,108	66,108	59,815	66,108	76,279	76,279
101-228-931-000	Repair & Maintenance-Equipment	2,535	0	4,000	4,000	0	4,000	4,000	4,000
101-228-957-000	Education & Training	0	0	5,000	5,000	0	5,000	5,000	5,000
Total Department 228:		35,621	95,791	54,108	75,108	59,815	75,108	85,279	85,279
Department: 253 FINANCE TREASURY									
101-253-701-000	Clerk/Treasurer Wages	70,642	78,517	81,354	81,354	62,166	81,370	84,616	84,616
101-253-702-000	Wages Part Time	63,518	66,145	66,358	66,358	45,382	61,096	67,388	67,388
101-253-715-000	Social Security	10,263	11,067	10,892	10,892	8,227	10,900	11,628	11,628
101-253-716-000	Health Insurance- Medical	6,000	8,240	8,240	8,240	6,180	8,240	8,240	8,649
101-253-717-000	Life & Disability Insurance	1,241	1,222	1,058	1,058	957	1,161	1,218	1,218
101-253-718-000	Dental Insurance	559	989	1,125	1,125	882	1,074	1,128	1,128
101-253-719-000	Pension	4,613	8,662	8,136	8,136	5,521	7,613	8,200	8,462
101-253-721-000	Vision Care	116	108	118	118	89	108	115	115
101-253-801-000	Contractual Services	9,937	730	24,000	24,000	22,239	22,239	15,000	15,000
101-253-956-000	Dues & Miscellaneous	99	199	200	200	0	200	300	300
101-253-957-000	Education & Training	2,007	3,378	3,744	3,744	800	2,600	1,500	1,500
101-253-960-000	Mileage	255	344	520	520	0	300	200	200
Total Department 253:		169,250	179,601	205,745	205,745	152,443	196,901	199,533	200,204
Department: 255 COMMUNITY DEVELOPMENT									
101-255-975-001	Sidewalks	0	0	9,348	9,348	0	0	0	0
Total Department 255:		0	0	9,348	9,348	0	0	0	0
Department: 260 GENERAL ACTIVITIES									
101-260-701-000	Wages	47,751	34,918	46,120	46,120	31,888	46,120	47,504	47,504
101-260-702-000	Wages Part Time	8,795	231	0	16,781	6,793	15,100	25,000	25,000
101-260-715-000	Social Security	4,147	2,449	3,530	3,530	2,771	4,683	5,550	5,550
101-260-716-000	Health Insurance- Medical	9,793	9,449	9,546	9,546	8,919	11,657	13,410	13,410
101-260-716-001	Health Insurance-Retirees	10,313	10,538	14,277	14,277	9,072	10,907	12,550	12,550
101-260-716-002	Retiree Health 115 Trust	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
101-260-717-000	Life & Disability Insurance	733	750	732	732	542	726	762	762

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 101 GENERAL FUND									
Account Category: Appropriations									
Department: 260 GENERAL ACTIVITIES									
101-260-718-000	Dental Insurance	522	537	643	643	414	560	585	585
101-260-719-000	Pension	91,499	87,448	92,400	92,400	76,975	116,110	116,368	116,368
101-260-721-000	Vision Care	109	108	118	118	80	110	115	115
101-260-722-000	Worker's Comp. Insurance	1,596	1,303	4,500	4,500	1,381	1,500	1,575	1,575
101-260-722-001	Workers Comp-Elected/Lifeguard	37	73	100	100	122	122	0	0
101-260-727-000	Supplies	6,287	7,321	9,515	9,515	4,359	9,515	9,800	9,800
101-260-728-000	Cleaning Supplies	784	1,243	1,352	1,352	544	1,352	1,133	1,133
101-260-729-000	Postage	3,187	6,116	5,408	5,408	2,700	5,400	6,300	6,300
101-260-730-000	Copier Lease	6,259	8,020	7,280	7,280	6,331	9,020	12,640	12,640
101-260-801-000	Contractual Services	228	0	312	312	135	270	300	300
101-260-823-000	Website/Software	4,865	516	1,040	1,040	772	1,110	1,150	1,150
101-260-830-000	Solid Waste Collection	232,203	261,732	271,719	271,719	202,971	270,904	281,240	281,240
101-260-851-000	Telephone	7,744	6,730	9,360	9,360	5,517	7,310	7,600	7,600
101-260-900-000	Printing and Publication	273	346	520	520	0	500	500	500
101-260-920-000	Utilities	25,224	30,167	31,200	31,200	22,029	33,525	35,535	35,535
101-260-921-000	Municipal Street Lighting	47,367	50,736	43,680	43,680	34,415	52,610	54,187	54,187
101-260-930-000	Repair and Maintenance	20,214	29,207	26,910	76,910	66,141	74,000	25,000	25,000
101-260-930-001	Building Renovation	4,509	0	0	0	0	0	0	0
101-260-931-000	Repair & Maintenance-Equipment	2,181	1,233	2,704	2,704	533	1,200	1,236	1,236
101-260-956-000	Dues & Miscellaneous	12,945	8,006	14,560	14,560	5,851	6,631	5,000	5,000
101-260-977-000	Capital Outlay	1,341	7,070	0	14,305	0	0	7,000	7,000
Total Department 260:		560,906	576,247	607,526	688,612	501,255	690,942	682,040	682,040
Department: 721 PLANNING AND ZONING									
101-721-702-000	Wages Part Time	408	330	0	400	350	500	500	500
101-721-715-000	Social Security	30	24	0	60	27	39	39	39
101-721-726-000	Supplies	48	0	200	200	0	200	200	200
101-721-801-000	Contractual Services	3,590	1,695	1,800	1,800	900	1,200	1,800	1,800
101-721-829-000	Planner Services	52,083	49,958	39,312	39,312	38,076	51,000	51,000	51,000
101-721-832-000	Planner Retainer	1,300	0	0	0	0	0	0	0
101-721-832-001	Planner-Other Services	1,650	13,122	21,320	20,860	7,191	15,000	37,000	37,000
101-721-840-000	Planner - Retainer	10,150	13,050	16,392	16,392	6,500	9,500	10,000	10,000
101-721-957-000	Education & Training	1,993	0	4,000	4,000	0	4,000	4,000	4,000
Total Department 721:		71,252	78,179	83,024	83,024	53,044	81,439	104,539	104,539
Department: 751 PARKS AND RECREATION									
101-751-702-001	Overtime Wages	0	88	300	800	796	800	800	800
101-751-708-000	Wages - Lifeguards	28,336	30,609	33,200	33,200	19,786	33,200	34,196	34,196
101-751-715-000	Social Security	2,168	2,348	2,540	2,540	1,575	2,540	2,616	2,616
101-751-726-000	Supplies	1,323	1,782	2,000	2,000	0	1,000	2,500	2,500
101-751-801-000	Contractual Services	866	2,264	1,500	1,500	122	1,000	1,500	1,500
101-751-806-000	Engineering	0	0	1,500	1,500	0	0	1,500	1,500
101-751-850-000	Telephone - Green's Park	0	0	0	0	0	0	660	660
101-751-920-000	Utilities	1,428	1,289	1,500	2,100	2,863	3,800	3,200	3,200
101-751-931-000	Repair/Maint - Equipment	427	697	1,000	1,000	67	1,000	1,000	1,000
101-751-932-000	Repair/Maint - Grounds	5,943	5,894	6,000	6,000	2,436	6,000	6,000	6,000
101-751-977-000	Capital Outlay	2,243	0	12,757	12,757	0	0	17,757	17,757
Total Department 751:		42,734	44,971	62,297	63,397	27,645	49,340	71,729	71,729

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 101 GENERAL FUND									
Account Category: Appropriations									
Department: 851 INSURANCE AND BONDS									
101-851-911-000	Insurance Coverage	70,143	70,277	73,791	74,601	74,601	74,601	76,840	76,840
Total Department 851:		70,143	70,277	73,791	74,601	74,601	74,601	76,840	76,840
Department: 880 CONTRACT SERV - LEAGAL/ACCTING/ENGINEER									
101-880-805-000	Audit Fees	4,861	1,019	2,000	2,000	7,718	7,718	8,104	8,104
101-880-806-000	Engineering	20,294	15,707	10,000	12,500	6,324	12,500	10,000	10,000
101-880-811-000	Legal Services - Other	20,634	28,353	40,000	40,000	15,375	30,000	50,000	50,000
101-880-812-000	Legal Services - Labor	0	305	10,000	10,000	2,442	10,000	5,000	5,000
101-880-814-000	OPEB valuation	1,200	4,000	4,200	4,200	1,300	1,300	1,500	1,500
Total Department 880:		46,989	49,384	66,200	68,700	33,159	61,518	74,604	74,604
Department: 964 TRANSFERS OUT									
101-964-965-125	Transfers DPW	450,000	412,500	430,000	430,000	322,500	340,000	440,000	400,000
101-964-965-207	Transfers Police	400,000	560,000	500,000	500,000	375,000	500,000	520,000	503,000
101-964-965-401	Transfer to Capital Imp Fund	0	0	140,000	160,950	0	120,950	0	17,000
101-964-965-410	TRANSFER OUT TO SIDEWALK IMPROVE	0	30,000	0	0	0	0	0	10,461
Total Department 964:		850,000	1,002,500	1,070,000	1,090,950	697,500	960,950	960,000	930,461
Appropriations		2,090,810	2,345,636	2,523,698	2,651,144	1,797,791	2,450,340	2,530,318	2,501,450
Fund 101 - GENERAL FUND:									
TOTAL ESTIMATED REVENUES		2,546,041	2,513,744	2,442,177	2,442,177	2,267,934	2,450,961	2,551,869	2,537,497
TOTAL APPROPRIATIONS		2,090,810	2,345,636	2,523,698	2,651,144	1,797,791	2,450,340	2,530,318	2,501,450
NET OF REVENUES & APPROPRIATIONS:		455,231	168,108	(81,521)	(208,967)	470,143	621	21,551	36,047
BEG. FUND BALANCE		864,896	1,279,025	1,447,130	1,447,130	1,447,130	1,447,130	1,447,751	1,447,751
FUND BALANCE ADJUSTMENTS		(41,106)	0			0			
END FUND BALANCE		1,279,021	1,447,133	1,365,609	1,238,163	1,917,273	1,447,751	1,469,302	1,483,798

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 151 CEMETERY TRUST FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
151-000-643-000	Lot Sales	14,300	23,490	16,000	16,000	17,650	23,512	22,000	19,000
151-000-664-000	Interest Earned	2,037	4,124	2,500	2,500	3,726	3,964	4,000	3,000
151-000-664-001	Interest - Interfund Advances	3,253	2,829	0	0	2,392	3,186	0	0
Total Department 000:		19,590	30,443	18,500	18,500	23,768	30,662	26,000	22,000
Estimated Revenues		19,590	30,443	18,500	18,500	23,768	30,662	26,000	22,000
Account Category: Appropriations									
Department: 276 CEMETERY									
151-276-965-125	Transfer to DPW Fund	5,250	5,000	0	0	0	0	0	0
151-276-977-000	Capital Outlay	60,000	39,034	0	0	0	0	0	0
Total Department 276:		65,250	44,034	0	0	0	0	0	0
Appropriations		65,250	44,034	0	0	0	0	0	0
Fund 151 - CEMETERY TRUST FUND:									
TOTAL ESTIMATED REVENUES		19,590	30,443	18,500	18,500	23,768	30,662	26,000	22,000
TOTAL APPROPRIATIONS		65,250	44,034	0	0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		(45,660)	(13,591)	18,500	18,500	23,768	30,662	26,000	22,000
BEG. FUND BALANCE		367,198	321,539	307,948	307,948	307,948	307,948	338,610	338,610
END FUND BALANCE		321,538	307,948	326,448	326,448	331,716	338,610	364,610	360,610

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 202 MAJOR STREET FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
202-000-546-000	State Grant - Highway and Street	237,934	249,087	241,830	241,830	161,092	241,830	367,431	412,244
202-000-664-000	Interest Earnings	6,684	13,825	7,000	7,000	11,142	13,266	7,210	7,210
202-000-694-000	Miscellaneous	0	0	10,000	10,000	0	0	0	0
Total Department 000:		244,618	262,912	258,830	258,830	172,234	255,096	374,641	419,454
Estimated Revenues		244,618	262,912	258,830	258,830	172,234	255,096	374,641	419,454
Account Category: Appropriations									
Department: 260 GENERAL ACTIVITIES									
202-260-722-000	Worker's Comp. Insurance	1,261	1,774	1,550	1,550	1,624	2,164	1,597	1,597
202-260-801-000	Contractual Services	7,676	9,675	10,000	13,800	690	919	12,000	12,000
202-260-805-000	Audit Fees	559	313	1,000	1,000	487	649	1,030	1,030
202-260-965-203	Transfer Out - Local Streets	68,000	78,000	75,000	75,000	56,250	74,932	110,229	110,229
Total Department 260:		77,496	89,762	87,550	91,350	59,051	78,664	124,856	124,856
Department: 463 ROUTINE MAINTENANCE									
202-463-701-000	Wages	14,832	14,485	14,171	14,171	12,270	15,638	14,596	14,596
202-463-701-013	Overtime	566	505	1,201	1,201	207	276	1,200	1,200
202-463-715-000	Social Security	1,178	1,147	1,243	1,243	955	1,217	1,280	1,280
202-463-716-000	Health Insurance- Medical	3,563	4,003	3,520	3,520	3,389	4,155	3,626	3,626
202-463-717-000	Life & Disability Insurance	172	220	182	182	151	185	200	200
202-463-718-000	Dental Insurance	347	353	400	400	256	314	412	412
202-463-719-000	Pension	2,847	3,168	2,365	2,365	2,011	2,020	3,200	3,200
202-463-721-000	Vision Care	62	61	75	75	42	52	77	77
202-463-726-000	Supplies	1,059	1,252	2,000	2,000	1,062	1,414	5,000	5,000
202-463-801-000	Contractual Services	8,271	28,303	28,000	28,000	7,904	25,000	28,000	28,000
202-463-940-000	Equipment Rental	14,464	9,992	15,000	15,000	9,227	12,110	15,000	15,000
202-463-977-000	Capital Outlay	0	0	0	0	0	5,000	0	0
Total Department 463:		47,361	63,489	68,157	68,157	37,474	67,381	72,591	72,591
Department: 474 TRAFFIC SERVICES									
202-474-701-000	Wages	481	1,671	2,952	2,952	1,922	2,248	3,041	3,041
202-474-701-013	OVERTIME	0	0	327	327	0	0	0	0
202-474-715-000	Social Security	37	128	244	244	147	172	251	251
202-474-716-000	Health Insurance- Medical	133	195	500	500	652	631	515	515
202-474-717-000	Life & Disability Insurance	4	13	70	70	22	23	72	72
202-474-718-000	Dental Insurance	11	16	100	100	43	43	103	103
202-474-719-000	Pension	1,068	1,188	844	844	754	758	869	869
202-474-721-000	Vision Care	2	3	10	10	7	7	10	10
202-474-726-000	Supplies	3,004	1,121	6,000	6,000	3,443	4,587	10,000	10,000
202-474-801-000	Contractual Services	4,085	5,198	15,000	15,000	1,261	1,680	5,000	5,000
202-474-940-000	Equipment Rental	229	232	2,625	2,625	790	1,052	800	800
Total Department 474:		9,054	9,765	28,672	28,672	9,041	11,201	20,661	20,661
Department: 478 WINTER MAINTENANCE									
202-478-701-000	Wages	3,337	6,701	7,085	7,085	9,172	12,010	8,000	8,000
202-478-701-013	Overtime	1,669	3,342	6,879	6,879	3,398	4,527	6,800	6,800
202-478-715-000	Social Security	383	768	1,050	1,050	962	1,265	1,082	1,082
202-478-716-000	Health Insurance- Medical	479	1,251	2,100	2,100	2,881	3,679	2,163	2,163

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 202 MAJOR STREET FUND									
Account Category: Appropriations									
Department: 478 WINTER MAINTENANCE									
202-478-717-000	Life & Disability Insurance	36	89	130	130	170	222	134	134
202-478-718-000	Dental Insurance	86	172	300	300	279	362	309	309
202-478-719-000	Pension	5,695	6,337	5,000	5,000	4,021	4,041	5,150	5,150
202-478-721-000	Vision Care	15	30	40	40	47	61	41	41
202-478-726-000	Supplies	6,300	12,465	13,200	13,200	12,492	12,492	15,000	15,000
202-478-940-000	Equipment Rental	4,114	11,958	6,615	6,615	16,473	16,473	6,813	10,000
202-478-977-000	Capital Outlay	29,352	0	5,000	5,000	0	0	0	0
Total Department 478:		51,466	43,113	47,399	47,399	49,895	55,132	45,492	48,679
Department: 875 CONSTRUCTION									
202-875-806-000	Engineering	0	0	4,000	4,000	0	0	5,000	5,000
Total Department 875:		0	0	4,000	4,000	0	0	5,000	5,000
Appropriations		185,377	206,129	235,778	239,578	155,461	212,378	268,600	271,787
Fund 202 - MAJOR STREET FUND:									
TOTAL ESTIMATED REVENUES		244,618	262,912	258,830	258,830	172,234	255,096	374,641	419,454
TOTAL APPROPRIATIONS		185,377	206,129	235,778	239,578	155,461	212,378	268,600	271,787
NET OF REVENUES & APPROPRIATIONS:		59,241	56,783	23,052	19,252	16,773	42,718	106,041	147,667
BEG. FUND BALANCE		484,628	543,873	600,657	600,657	600,657	600,657	643,375	643,375
FUND BALANCE ADJUSTMENTS		2	0			0			
END FUND BALANCE		543,871	600,656	623,709	619,909	617,430	643,375	749,416	791,042

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 203 LOCAL STREET FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
203-000-546-000	State Grant - Highway and Street	103,578	108,486	103,642	103,642	70,182	103,642	101,217	124,170
203-000-547-000	State Grant - Other	0	0	0	0	0	0	250,000	250,000
203-000-664-000	Interest Earnings	969	1,894	1,000	1,000	1,503	1,787	1,030	1,030
203-000-683-000	Reimbursements-Other	0	26,292	0	0	0	0	0	240,000
203-000-694-000	Miscellaneous	11,157	2,915	0	0	8,251	8,359	2,000	2,000
203-000-699-202	Interfund Transfer in - Major St	68,000	78,000	75,000	75,000	56,250	74,932	110,229	110,229
Total Department 000:		183,704	217,587	179,642	179,642	136,186	188,720	464,476	727,429
Estimated Revenues		183,704	217,587	179,642	179,642	136,186	188,720	464,476	727,429
Account Category: Appropriations									
Department: 260 GENERAL ACTIVITIES									
203-260-722-000	Worker's Comp. Insurance	1,261	1,774	1,345	1,345	1,624	2,164	1,385	1,385
203-260-801-000	Contractual Services	3,213	23,624	10,000	13,800	4,009	5,340	5,000	5,000
203-260-805-000	Audit Fees	459	241	389	389	394	525	401	401
Total Department 260:		4,933	25,639	11,734	15,534	6,027	8,029	6,786	6,786
Department: 463 ROUTINE MAINTENANCE									
203-463-701-000	Wages	28,038	29,805	34,320	34,320	21,835	28,215	35,350	35,350
203-463-701-013	OVERTIME	1,015	1,076	3,000	3,000	492	655	3,090	3,090
203-463-715-000	Social Security	2,223	2,362	2,700	2,700	1,708	2,209	2,781	2,781
203-463-716-000	Health Insurance- Medical	6,871	6,723	7,000	7,000	6,104	7,659	7,210	7,210
203-463-717-000	Life & Disability Insurance	328	540	581	581	299	376	599	599
203-463-718-000	Dental Insurance	573	578	600	600	445	563	618	618
203-463-719-000	Pension	5,339	5,940	5,758	5,758	3,770	3,788	5,931	5,931
203-463-721-000	Vision Care	103	102	89	89	75	95	92	92
203-463-726-000	Supplies	666	1,102	1,027	1,027	782	1,041	4,000	4,000
203-463-801-000	Contractual Services	10,942	7,295	9,000	9,000	300	400	9,000	9,000
203-463-806-000	Engineering	150	0	0	0	0	0	35,000	35,000
203-463-940-000	Equipment Rental	24,446	27,481	17,543	17,543	17,452	22,966	20,000	20,000
203-463-977-000	Capital outlay	0	0	0	0	0	5,000	250,000	0
Total Department 463:		80,694	83,004	81,618	81,618	53,262	72,967	373,671	123,671
Department: 474 TRAFFIC SERVICES									
203-474-701-000	Wages	710	2,326	5,000	5,000	2,341	3,118	5,150	5,150
203-474-701-013	Overtime	32	0	200	200	594	166	206	206
203-474-715-000	Social Security	57	178	43	43	225	251	45	45
203-474-716-000	Health Insurance- Medical	101	435	25	25	773	554	26	26
203-474-717-000	Life & Disability Insurance	3	22	40	40	29	24	41	41
203-474-718-000	Dental Insurance	6	35	25	25	49	36	26	26
203-474-719-000	Pension	1,424	1,584	1,536	1,536	1,005	1,010	1,582	1,582
203-474-721-000	Vision Care	1	6	2	2	8	6	2	2
203-474-726-000	Supplies	3,244	3,266	4,000	4,000	3,005	4,003	6,000	6,000
203-474-940-000	Equipment Rental	624	354	2,867	2,867	1,834	2,443	5,000	5,000
Total Department 474:		6,202	8,206	13,738	13,738	9,863	11,611	18,078	18,078
Department: 478 WINTER MAINTENANCE									
203-478-701-000	Wages	8,341	8,025	15,354	15,354	15,410	19,977	15,815	15,815
203-478-701-013	Overtime	3,205	6,612	9,172	9,172	3,559	4,742	9,447	9,447

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected Dept.	26-27 Requested	26-27 Mgr Approved
Fund: 203 LOCAL STREET FUND									
Account Category: Appropriations									
Department: 478 WINTER MAINTENANCE									
203-478-715-000	Social Security	883	1,120	1,600	1,600	1,451	1,891	1,648	1,648
203-478-716-000	Health Insurance- Medical	1,171	1,661	2,515	2,515	3,131	3,793	2,591	2,591
203-478-717-000	Life & Disability Insurance	67	128	190	190	214	271	196	196
203-478-718-000	Dental Insurance	128	196	293	293	275	348	302	302
203-478-719-000	Pension	6,762	7,525	6,800	6,800	4,775	4,798	7,004	7,004
203-478-721-000	Vision Care	23	34	51	51	47	60	53	53
203-478-726-000	Supplies	8,457	11,333	5,131	5,131	4,640	6,181	8,000	8,000
203-478-940-000	Equipment Rental	9,392	19,366	14,182	14,182	25,719	25,492	20,000	20,000
203-478-977-000	Capital Outlay	5,000	0	0	0	0	0	0	0
Total Department 478:		43,429	56,000	55,288	55,288	59,221	67,553	65,056	65,056
Department: 875 CONSTRUCTION									
203-875-726-000	Supplies	0	8	13	13	0	0	13	13
203-875-977-000	Capital Outlay	0	99,537	5,000	6,000	5,594	6,000	250,000	570,000
Total Department 875:		0	99,545	5,013	6,013	5,594	6,000	250,013	570,013
Appropriations		135,258	272,394	167,391	172,191	133,967	166,160	713,604	783,604
Fund 203 - LOCAL STREET FUND:									
TOTAL ESTIMATED REVENUES		183,704	217,587	179,642	179,642	136,186	188,720	464,476	727,429
TOTAL APPROPRIATIONS		135,258	272,394	167,391	172,191	133,967	166,160	713,604	783,604
NET OF REVENUES & APPROPRIATIONS:		48,446	(54,807)	12,251	7,451	2,219	22,560	(249,128)	(56,175)
BEG. FUND BALANCE		83,507	131,953	77,147	77,147	77,147	77,147	99,707	99,707
FUND BALANCE ADJUSTMENTS		(1)	0			0			
END FUND BALANCE		131,952	77,146	89,398	84,598	79,366	99,707	(149,421)	43,532

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 207 POLICE FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
207-000-404-001	Property Tax - Police Millage	393,036	415,759	440,439	440,439	430,341	440,439	467,013	586,850
207-000-451-000	Liquor License Fees	13,677	7,153	7,500	7,500	4,571	7,500	10,000	10,000
207-000-480-000	Services Provided - DDA	101,000	60,000	103,000	103,000	103,000	103,000	106,090	107,000
207-000-528-001	MCOLES ACADEMY GRANT	0	40,000	0	0	0	0	0	0
207-000-541-000	PA 302/32 MJTC Fund	1,614	1,320	1,500	1,500	1,982	629	1,678	1,500
207-000-564-100	PA 302 - Training	2,000	0	0	0	0	0	0	0
207-000-565-000	CPE LAW ENFORCEMENT	0	4,000	4,500	4,500	3,000	3,000	8,000	8,000
207-000-661-000	Parking Fines	2,889	60	3,000	3,000	1,925	2,800	4,000	4,000
207-000-662-000	Court Penal Fines	30,292	30,368	50,000	50,000	32,776	43,000	50,000	50,000
207-000-664-000	Interest Earnings	5,598	11,315	7,800	7,800	9,168	12,000	10,000	10,000
207-000-673-000	Gain/Loss on Sale of Assets	0	0	50,000	50,000	5,381	6,000	5,000	5,000
207-000-674-101	Transfer from General Fund	400,000	560,000	500,000	500,000	375,000	500,000	515,000	503,000
207-000-683-000	Reimbursements-Other	(642)	0	0	0	135	135	0	0
207-000-684-000	Reimburse - OUIL	0	984	0	0	0	0	0	0
207-000-694-000	Miscellaneous Revenue	3,672	5,980	6,000	9,173	8,354	9,400	10,000	10,000
207-000-694-001	DRIVING WHILE LIC SUSPENDED	150	175	200	200	175	175	0	0
207-000-694-002	POLICE FOIA FEE	0	286	1,000	1,000	1,484	1,200	2,000	0
207-000-694-003	CONTRACT OT REIMBURSEMENT	0	745	5,000	5,000	268	800	7,500	7,500
Total Department 000:		953,286	1,138,145	1,179,939	1,183,112	977,560	1,130,078	1,196,281	1,302,850
Estimated Revenues		953,286	1,138,145	1,179,939	1,183,112	977,560	1,130,078	1,196,281	1,302,850
Account Category: Appropriations									
Department: 301 POLICE/SHERIFF/CONSTABLE									
207-301-701-000	Police Chief Wages	83,973	84,436	94,000	94,000	73,187	94,200	96,500	96,500
207-301-701-001	Wages Full time	147,841	245,758	340,000	340,000	284,742	367,200	378,216	375,000
207-301-701-013	FT Overtime	47,079	58,839	20,000	20,000	10,961	15,000	15,000	15,000
207-301-702-000	Wages Part Time	15,803	40,900	50,000	50,000	44,209	50,000	45,000	45,000
207-301-702-001	PT Overtime Wages	2,761	11,820	10,000	10,000	9,597	13,000	10,000	10,000
207-301-702-002	Wages Part Time Clerk	4,349	1,840	2,500	2,500	2,093	2,500	2,500	2,500
207-301-702-013	WAGES PART-TIME CLERK OVERTIME	2,959	73	200	200	0	0	500	500
207-301-703-000	Wages - Full-timeClerk	61,184	40,217	43,000	43,000	33,649	43,816	45,130	46,000
207-301-703-001	Overtime Clerk FT	218	86	1,000	1,000	0	0	500	1,000
207-301-709-000	Wages - Marine Unit	1,220	871	5,000	4,380	2,353	4,380	5,000	5,000
207-301-709-013	Marine Unit-Overtime	0	179	0	620	620	620	1,000	1,000
207-301-711-000	Wages - CMV Enforcement	381	0	0	0	0	0	0	0
207-301-712-000	Wages - Ordinance Enforcement	38,991	31,235	69,500	69,500	41,599	65,000	75,000	75,000
207-301-712-001	Overtime Code Enforcement	0	3,518	2,500	2,500	548	1,000	1,500	1,500
207-301-712-013	Overtime	923	0	0	0	0	0	0	0
207-301-713-000	WAGES-ACADEMY	0	27,960	0	0	0	0	0	0
207-301-713-001	CONTRACT OVERTIME	0	38	5,000	5,000	4,874	5,500	7,500	0
207-301-715-000	Social Security	38,563	41,904	44,000	44,000	38,895	49,216	42,000	42,000
207-301-716-000	Health Insurance- Medical	31,853	41,279	76,800	76,800	64,439	75,000	76,500	76,500
207-301-716-001	Health Insurance - Retired	26,096	31,055	26,220	26,220	17,829	24,000	25,000	25,000
207-301-717-000	Life & Disability Insurance	2,793	5,265	6,000	6,000	5,708	6,300	5,700	5,700
207-301-718-000	Dental Insurance	3,190	3,591	3,900	3,900	5,775	6,600	8,100	8,100
207-301-719-000	Pension	76,320	85,962	85,000	85,000	92,740	117,818	167,000	167,000
207-301-721-000	Vision Care	540	518	600	600	865	968	600	600

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 207 POLICE FUND									
Account Category: Appropriations									
Department: 301 POLICE/SHERIFF/CONSTABLE									
207-301-722-000	Worker's Comp Insurance	5,464	6,308	6,400	6,400	6,822	6,400	6,600	6,600
207-301-727-000	Office Supplies	1,776	703	2,000	2,000	389	2,000	2,000	2,060
207-301-730-000	Copier Lease	2,157	2,620	3,000	3,000	2,230	2,900	3,000	3,000
207-301-740-000	Operating Supplies	5,518	5,835	8,000	9,000	3,866	8,000	8,240	8,240
207-301-742-000	Shooting Program	888	5,736	3,350	3,350	3,268	3,268	3,500	3,500
207-301-743-000	Bullet Proof Vests	0	7,754	2,500	1,827	0	1,827	2,000	2,500
207-301-801-000	Contractual Services	282,978	75,907	35,000	35,000	11,189	30,000	30,000	30,000
207-301-802-000	Attorney Fees - Prosecutions	48,760	54,028	50,000	50,000	34,938	50,000	50,000	50,000
207-301-804-000	County Dispatch Contract	38,767	46,456	47,500	47,500	31,723	47,600	50,000	50,000
207-301-805-000	Audit Fees	0	1,350	1,418	2,091	2,090	2,091	0	0
207-301-807-000	Clemis Service Fees	13,737	12,528	12,500	12,500	3,908	12,500	13,000	13,000
207-301-808-000	RESERVE OFFICER PROGRAM	0	0	0	0	0	0	5,000	5,000
207-301-820-000	Uniform Purchases	5,380	7,619	6,000	6,000	4,957	6,000	6,200	6,200
207-301-821-000	Uniform Cleaning	0	995	1,250	1,250	102	500	1,250	1,250
207-301-851-000	Telephone	9,591	8,380	9,500	9,500	5,842	8,200	9,000	9,000
207-301-863-000	Travel Expense	84	8,851	4,000	5,728	2,453	5,000	5,250	5,250
207-301-865-000	Gasoline & Oil	7,607	9,259	10,500	10,500	5,458	10,500	10,000	10,000
207-301-930-000	Repair and Maintenance	7,890	4,876	5,000	5,000	0	5,000	4,500	4,500
207-301-930-003	Repair and Maintenance/Watercraf	420	1,608	1,500	1,500	862	1,500	1,750	1,750
207-301-931-000	Repair & Maint - Equipment	1,025	925	3,000	3,000	1,100	3,000	3,100	3,100
207-301-932-000	Repair & Maint - Vehicles	7,467	7,859	8,500	8,500	3,221	8,500	8,750	8,750
207-301-932-001	EQUIPMENT ACADEMY	0	853	0	0	0	0	0	0
207-301-935-000	Vehicle Capital Outlay	0	55,813	35,000	35,000	0	0	35,000	35,000
207-301-956-000	Dues & Miscellaneous	1,299	981	1,200	1,200	831	1,200	1,250	1,250
207-301-957-000	Education & Training	2,806	3,366	8,000	8,445	4,428	8,445	8,000	8,000
207-301-957-001	TRAINING ACADEMY	0	10,000	0	0	0	0	0	0
207-301-957-002	CPE TRAINING	0	2,050	4,500	4,500	3,796	3,796	8,000	8,000
207-301-965-231	Transfer to Parking Fund	5,000	12,250	0	0	0	0	0	0
207-301-977-000	Capital Outlay	3,922	25,480	25,000	34,918	8,580	34,918	28,000	28,000
Total Department 301:		1,039,573	1,137,734	1,179,838	1,192,929	876,736	1,205,263	1,311,636	1,302,850
Appropriations		1,039,573	1,137,734	1,179,838	1,192,929	876,736	1,205,263	1,311,636	1,302,850
Fund 207 - POLICE FUND:									
TOTAL ESTIMATED REVENUES		953,286	1,138,145	1,179,939	1,183,112	977,560	1,130,078	1,196,281	1,302,850
TOTAL APPROPRIATIONS		1,039,573	1,137,734	1,179,838	1,192,929	876,736	1,205,263	1,311,636	1,302,850
NET OF REVENUES & APPROPRIATIONS:		(86,287)	411	101	(9,817)	100,824	(75,185)	(115,355)	0
BEG. FUND BALANCE		317,519	231,235	231,646	231,646	231,646	231,646	156,461	156,461
END FUND BALANCE		231,232	231,646	231,747	221,829	332,470	156,461	41,106	156,461

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 225 DEPT OF PUBLIC WORKS FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
225-000-580-000	Services Provided-DDA Admin/Snow	54,186	47,300	27,210	27,210	13,605	27,210	28,026	28,026
225-000-603-000	Equipment Rental	78,438	102,304	88,000	88,000	96,746	127,235	96,453	96,453
225-000-604-000	WINTER MAINT. AGREEMENTS	0	0	0	0	524	699	0	0
225-000-634-000	Cemetery Open/Close	18,364	27,461	22,000	22,000	12,700	22,000	22,660	22,660
225-000-636-000	Cemetery Foundations	4,453	6,606	6,000	6,000	8,948	10,000	6,000	6,000
225-000-664-000	Interest Income	624	1,231	700	700	1,424	1,236	721	721
225-000-673-000	Gain/Loss on Sale of Assets	0	0	8,000	8,000	12,100	16,119	6,000	6,000
225-000-676-101	Transfer In from General Fund	450,000	412,500	430,000	430,000	322,500	340,000	440,000	400,000
225-000-681-000	Reimb - Insurance Claims	0	0	0	0	500	666	0	0
225-000-694-000	Miscellaneous	3,650	2,657	10,000	10,000	5,094	6,786	8,000	8,000
225-000-699-711	Transfers In	5,250	5,000	2,000	2,000	0	0	2,060	2,060
Total Department 000:		614,965	605,059	593,910	593,910	474,141	551,951	609,920	569,920
Estimated Revenues		614,965	605,059	593,910	593,910	474,141	551,951	609,920	569,920
Account Category: Appropriations									
Department: 276 CEMETERY									
225-276-701-001	Wages	46,960	44,381	47,240	47,240	26,124	33,783	43,657	43,657
225-276-701-013	Overtime	2,051	2,147	2,356	2,356	594	276	2,427	2,427
225-276-715-000	Social Security	3,749	3,559	5,556	5,556	2,044	2,605	4,500	4,500
225-276-716-000	Health Insurance- Medical	11,194	8,249	13,087	13,087	7,788	9,409	10,000	10,000
225-276-717-000	Life & Disability Insurance	622	741	1,140	1,140	411	510	1,174	1,174
225-276-718-000	Dental Insurance	1,035	926	1,082	1,082	632	785	1,114	1,114
225-276-721-000	Vision Care	189	162	199	199	107	133	205	205
225-276-740-000	Operating Supplies	1,663	2,484	2,500	2,500	2,227	2,967	2,500	2,500
225-276-748-000	Foundations	0	1,368	600	600	597	795	2,000	2,000
225-276-801-000	Contractual Services	0	502	500	500	609	811	500	500
225-276-920-000	Utilities	760	1,125	1,000	1,000	694	925	1,400	1,400
225-276-930-000	Repair and Maintenance	3,870	3,499	5,000	5,000	2,852	3,799	5,000	5,000
225-276-985-000	Land Improvement	2,002	1,109	3,500	3,500	175	234	3,000	3,000
Total Department 276:		74,095	70,252	83,760	83,760	44,854	57,032	77,477	77,477
Department: 441 DEPARTMENT OF PUBLIC WORKS									
225-441-701-000	DPW DIRECTOR WAGES	45,127	47,888	42,000	42,000	41,898	42,000	50,000	50,000
225-441-701-001	Wages	105,556	112,270	109,200	109,200	85,387	103,066	112,476	112,476
225-441-701-013	Overtime	3,425	2,279	5,625	5,625	956	5,000	4,000	4,000
225-441-702-003	Wages-Parks	32,213	25,254	35,200	35,200	17,167	29,000	28,000	28,000
225-441-702-013	Overtime	760	699	1,000	1,000	166	221	1,000	1,000
225-441-715-000	Social Security	14,139	14,412	15,211	15,211	11,136	13,919	15,667	15,667
225-441-716-000	Health Insurance- Medical	49,470	49,113	44,017	44,017	42,298	49,000	49,281	49,281
225-441-716-001	Health Insurance-Retirees	39,965	35,798	40,000	40,000	37,038	41,000	41,200	41,200
225-441-717-000	Life - Disability Insurance	2,168	2,944	3,654	3,654	1,866	2,167	3,764	3,764
225-441-718-000	Dental Insurance	4,232	3,908	4,470	4,470	3,295	3,836	4,605	4,605
225-441-719-000	Pension	43,816	48,510	55,000	55,000	35,250	46,545	56,650	56,650
225-441-721-000	Vision Care	760	677	650	650	544	634	670	670
225-441-722-000	Worker's Comp. Insurance	545	1,306	3,028	3,028	2,639	3,516	3,119	3,119
225-441-740-000	Operating Supplies	7,853	9,215	8,000	8,000	3,701	4,931	8,240	8,240
225-441-741-000	Small Tools	4,633	3,321	4,500	4,500	2,832	3,773	4,635	4,635
225-441-801-000	Contractual Services	8,487	9,674	9,000	9,000	8,661	9,000	15,000	15,000

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 225 DEPT OF PUBLIC WORKS FUND									
Account Category: Appropriations									
Department: 441 DEPARTMENT OF PUBLIC WORKS									
225-441-805-000	Audit Fees	0	876	900	900	1,123	1,496	927	927
225-441-820-000	Uniform Purchase	4,001	4,284	7,000	7,000	3,180	5,500	7,000	7,000
225-441-821-000	Uniform Cleaning	4,897	5,893	4,975	4,975	4,237	4,900	5,500	5,500
225-441-851-000	Telephone	5,493	7,189	6,800	6,800	5,460	6,500	7,200	7,200
225-441-865-000	Gasoline & Oil	18,175	13,879	24,452	24,452	4,744	19,000	22,000	22,000
225-441-920-000	Utilities	11,101	11,750	11,000	11,000	10,011	13,336	12,000	12,000
225-441-930-000	Repair & Maint-Building	2,511	4,361	10,000	10,000	2,179	7,500	10,000	10,000
225-441-931-000	Repair & Maint-Equip	5,939	6,207	6,000	6,000	2,369	3,156	6,000	6,000
225-441-932-000	Repair & Maint - Vehicles	12,625	20,873	20,000	20,000	17,141	22,833	22,000	22,000
225-441-956-000	Dues & Miscellaneous	707	706	1,200	1,200	1,072	1,428	1,200	1,200
225-441-957-000	Education & Training	3,729	1,835	5,000	5,000	2,142	3,500	5,000	5,000
225-441-977-000	Capital Outlay	0	0	25,000	25,000	1,607	26,600	0	0
225-441-995-003	Interest Expense - Interfund Adv	3,253	2,829	4,000	4,000	2,392	2,829	4,120	2,392
Total Department 441:		435,580	447,950	506,882	506,882	352,491	476,186	501,254	499,526
Department: 443 PHASE II STORMWATER									
225-443-701-001	Wages	7,520	6,455	6,022	6,022	3,423	4,351	6,203	6,203
225-443-701-013	Overtime	164	0	300	300	0	0	500	500
225-443-715-000	Social Security	588	494	408	408	262	333	600	600
225-443-716-000	Health Insurance- Medical	2,084	1,080	1,800	1,800	155	48	1,854	1,854
225-443-717-000	Life & Disability Insurance	93	109	111	111	40	49	114	114
225-443-718-000	Dental Insurance	175	172	200	200	89	109	206	206
225-443-721-000	Vision Care	32	29	100	100	14	17	103	103
225-443-740-000	Operating Supplies	0	338	500	500	195	260	515	515
225-443-801-000	Contractual Services	9,384	11,585	5,275	5,275	3,322	4,425	7,000	7,000
225-443-930-000	Repair and Maintenance	15,067	4,386	8,000	8,000	5,162	6,876	10,000	10,000
225-443-955-000	DEQ Permit Fees	0	0	1,020	1,020	1,000	1,332	1,020	1,020
225-443-956-000	Dues & Misc.	0	0	500	500	0	0	500	500
225-443-977-000	Capital Outlay	0	0	5,000	5,000	0	0	0	0
Total Department 443:		35,107	24,648	29,236	29,236	13,662	17,800	28,615	28,615
Appropriations		544,782	542,850	619,878	619,878	411,007	551,018	607,346	605,618
Fund 225 - DEPT OF PUBLIC WORKS FUND:									
TOTAL ESTIMATED REVENUES		614,965	605,059	593,910	593,910	474,141	551,951	609,920	569,920
TOTAL APPROPRIATIONS		544,782	542,850	619,878	619,878	411,007	551,018	607,346	605,618
NET OF REVENUES & APPROPRIATIONS:		70,183	62,209	(25,968)	(25,968)	63,134	933	2,574	(35,698)
BEG. FUND BALANCE		52,251	122,437	184,645	184,645	184,645	184,645	185,578	185,578
FUND BALANCE ADJUSTMENTS		1	0			0			
END FUND BALANCE		122,435	184,646	158,677	158,677	247,779	185,578	188,152	149,880

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

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

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected Dept.	26-27 Requested	26-27 Mgr Approved
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
248-000-402-000	Current Real Property Taxes	804,104	1,016,897	1,047,377	1,047,377	1,013,952	0	1,182,885	1,226,530
248-000-412-000	Property Tax - DPPT P/Y & C/Y	1,475	3,154	3,370	3,370	1,592	0	1,700	0
248-000-441-000	Local Community Stabilization Sh	15,971	14,034	15,000	15,000	17,650	0	13,570	0
248-000-445-000	Penalties & Interest on Taxes	0	0	2,000	2,000	0	0	0	0
248-000-539-000	State Grants	3,500	500	43,500	43,500	10,000	0	5,000	0
248-000-540-000	COUNTY/FEDERAL PROGRAM GRANTS PU	0	446,867	595,823	595,823	151,456	0	55,000	0
248-000-582-000	PROPERTY TAXES OTHER UNITS	201,996	0	0	0	0	0	0	0
248-000-664-000	Interest Earned	7,629	15,806	9,708	9,708	12,533	0	17,800	0
248-000-671-999	Appropriation from Fund Balanc	0	0	171,128	171,128	0	0	0	0
248-000-676-404	Transfer From Prop Acq Fund	0	0	169,436	169,436	0	0	0	0
248-000-681-000	Reimburse - Insurance Claims	(5,870)	5,407	17,000	17,000	7,750	0	16,500	0
248-000-685-000	Sponsorships	11,476	2,515	35,000	35,000	3,400	0	15,000	0
248-000-685-100	Transportaion Sponsorship	21,907	0	8,500	8,500	0	0	0	0
248-000-686-000	Downtown Events	5,121	5,466	8,000	8,000	(132)	0	8,000	0
248-000-686-002	Flower Fair Revenue	305	0	2,500	2,500	0	0	0	0
248-000-686-004	ST EVENT REVENUE	0	1,155	3,500	3,500	1	0	1,750	0
248-000-686-005	ST SPONSOR REVENUE	0	0	5,000	5,000	0	0	1,000	0
248-000-686-006	EV CHARGING	1,078	1,529	4,200	4,200	3,382	0	8,000	0
248-000-687-000	Merchandise Sales	0	0	3,500	3,500	0	0	2,740	0
248-000-688-000	Gift Certificate Sales	430	3,375	4,000	4,000	350	0	4,500	0
248-000-692-000	Rent	0	0	0	0	0	0	16,000	0
248-000-694-000	Miscellaneous	1,355	9,548	8,000	8,000	3,414	0	4,500	0
Total Department 000:		1,070,477	1,526,253	2,156,542	2,156,542	1,225,348	0	1,353,945	1,226,530
Estimated Revenues		1,070,477	1,526,253	2,156,542	2,156,542	1,225,348	0	1,353,945	1,226,530
Account Category: Appropriations									
Department: 260 GENERAL ACTIVITIES									
248-260-701-000	Executive Director Wages	60,861	70,947	82,400	84,000	73,654	0	88,200	0
248-260-704-000	Wages - Administrative Coordinat	35,878	18,544	32,417	32,417	13,045	0	24,000	0
248-260-706-000	Asst. Executive Director wages	41,898	71,274	73,130	73,130	54,343	0	71,274	0
248-260-707-000	Wages - Grounds Coordinator	3,211	5,201	5,400	5,400	5,969	0	24,000	0
248-260-715-000	Social Security	10,809	13,413	15,254	15,254	10,530	0	19,890	0
248-260-716-000	Health Insurance- Medical	2,878	24,359	14,820	14,820	17,778	0	20,140	0
248-260-717-000	Life & Disability Insurance	331	2,274	1,562	1,562	1,484	0	1,600	0
248-260-718-000	Dental Insurance	222	607	1,132	1,132	882	0	1,230	0
248-260-719-000	Pension	5,457	16,973	6,720	6,720	12,949	0	15,700	0
248-260-721-000	Vision Care	46	684	720	720	152	0	720	0
248-260-801-000	CONTRACTUAL SERVICES- DOWNTOWN	18,000	9,973	20,000	20,000	15,592	0	20,000	0
248-260-801-002	CONTRACTUAL SERVICES - PUBLIC SAF	60,000	60,000	103,000	103,000	103,000	0	106,090	106,090
248-260-801-003	CONTRACT SERVICES - DPW FEE	29,400	30,000	27,211	27,211	13,605	0	27,211	0
248-260-801-004	CONTRACTUAL SERVICES - PA57	70,000	70,000	62,643	62,643	62,643	0	62,643	69,481
248-260-801-005	Contractual Services- Township	2,700	0	6,700	6,700	0	0	12,700	0
248-260-801-012	Contractual Services-Parking Cod	21,000	0	0	0	0	0	0	0
248-260-801-022	SPECIAL SERVICES- EVENTS	20,000	462	0	0	0	0	0	0
248-260-801-023	Contract Services-DPW event supp	10,000	300	0	0	0	0	0	0
248-260-801-033	Contract Services-DPW snow remov	15,600	17,000	0	0	0	0	0	0
248-260-805-000	Audit Fees	2,950	3,979	5,900	5,900	393	0	500	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND									
Account Category: Appropriations									
Department: 260 GENERAL ACTIVITIES									
248-260-810-000	Legal Services	17,497	5,733	3,500	3,500	2,000	0	7,500	0
248-260-823-000	Website/Software	5,711	3,843	4,200	4,200	2,011	0	3,900	0
248-260-823-001	Municipal Software	3,676	3,800	5,000	5,000	29	0	2,000	0
248-260-829-000	Planner Services	675	0	1,000	1,000	0	0	500	0
248-260-851-000	Telephone	3,392	3,489	3,500	3,500	2,424	0	3,800	0
248-260-900-000	Printing and Publication	0	0	500	500	0	0	3,700	0
248-260-920-000	Utilities	9,601	7,018	7,800	7,800	3,491	0	6,240	0
248-260-921-000	Municipal Street Lighting	6,418	13,501	13,780	13,780	9,585	0	14,700	0
248-260-930-000	Repair and Maintenance	58	0	1,870	1,870	0	0	1,200	0
248-260-930-002	Building Maintenance	375	388	1,200	1,200	102	0	900	0
248-260-940-000	Equipment Rental	0	102	1,500	1,500	560	0	1,500	0
248-260-941-000	Office Rent	12,000	16,800	16,800	16,800	13,590	0	20,400	0
248-260-942-000	Office Expenses	3,427	5,166	4,000	4,000	4,010	0	5,500	0
248-260-946-000	Credit Card Fees	0	0	175	175	0	0	0	0
248-260-956-000	Dues & Miscellaneous	1,504	1,488	1,900	1,900	1,463	0	1,900	0
248-260-957-000	Education & Training	4,360	4,905	8,000	8,000	1,044	0	4,500	0
248-260-958-000	General Activities Misc	0	344	7,500	5,900	3,085	0	5,150	0
248-260-962-000	Mileage	38	774	500	500	111	0	500	0
248-260-965-401	Transfer to Capital Imp Fund	0	0	112,993	112,993	0	0	214,573	0
248-260-965-403	TRANSFER TO-DDA PUBLIC INFRASTRU	0	142,453	0	0	0	110,444	0	247,307
248-260-965-404	Transfer Out - DDA Property Acq	157,500	0	0	0	0	0	0	0
248-260-974-000	Capital Outlay - Equipment	1,235	1,046	2,000	2,000	469	0	2,000	0
Total Department 260:		638,708	626,840	656,727	656,727	429,993	110,444	796,361	422,878
Department: 725 ORGANIZATION									
248-725-822-000	Newsletter	650	130	1,800	1,000	65	0	1,645	0
248-725-824-000	Volunteer Recognition & Dvp.	0	675	1,700	1,700	357	0	1,950	0
248-725-825-000	Gift Certificate Redemption	3,210	5,016	5,000	5,000	1,613	0	2,500	0
248-725-826-000	Historic Celebration/Education	580	500	2,500	2,500	281	0	1,985	0
248-725-827-000	Awareness Program	918	694	1,500	2,300	2,116	0	2,700	0
248-725-864-000	Grant & Scholarship Distriubutio	0	0	500	3,000	2,500	0	1,000	0
248-725-881-000	Merchandise to Sell	211	0	1,200	1,200	689	0	1,600	0
Total Department 725:		5,569	7,015	14,200	16,700	7,621	0	13,380	0
Department: 726 DESIGN									
248-726-745-000	Beautification Supplies	2,736	1,394	7,620	7,620	4,550	0	7,620	0
248-726-746-000	Hanging Baskets	3,443	3,331	4,120	4,120	254	0	4,600	0
248-726-801-000	Contractual Services	5,127	3,080	5,780	5,780	2,468	0	4,780	0
248-726-843-000	Facade Program	5	22,274	25,480	25,480	0	0	10,000	0
248-726-845-000	Public Art Program	0	391	2,100	2,100	220	0	0	0
248-726-883-000	Banners and Holiday Lighting	6,000	6,977	8,100	8,100	6,937	0	8,650	0
248-726-975-001	Capital Outlay - Beautification	0	1,097	2,300	2,300	280	0	2,100	0
248-726-975-002	Capital Outlay - Streets	0	440	2,790	2,790	152	0	500	0
248-726-980-001	PUBLIC SPACE GRANT-GENERAL	0	138,989	323,000	323,000	199,643	0	20,000	0
248-726-980-002	PUBLIC SPACE GRANT-DEVELOPMENT &	0	161,802	212,000	212,000	42,321	0	11,326	0
Total Department 726:		17,311	339,775	593,290	593,290	256,825	0	69,576	0
Department: 728 ECONOMIC DEVELOPMENT									
248-728-801-000	Contractual Services	6,313	17,245	17,800	17,800	7,400	0	12,000	0

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND									
Account Category: Appropriations									
Department: 728 ECONOMIC DEVELOPMENT									
248-728-860-000	Trolley Expense	23,903	7,503	18,900	18,900	3,069	0	0	0
248-728-861-000	DATA AND METRICS	0	0	1,460	1,460	8	0	500	0
248-728-862-000	Training Materials	0	57	500	500	0	0	1,100	0
248-728-864-000	Grant & Scholarship Distriubutio	0	0	1,000	1,000	0	0	0	0
248-728-886-000	Marketing Materials	0	11	2,500	2,500	689	0	2,500	0
248-728-886-002	Social District	1,000	60	2,350	2,350	558	0	1,950	0
248-728-888-000	Brand Marketing	23,296	24,925	23,700	23,700	20,413	0	27,325	0
248-728-888-001	Contractual Services Brand Marke	23,255	273	12,000	12,000	2,603	0	8,000	0
Total Department 728:		77,767	50,074	80,210	80,210	34,740	0	53,375	0
Department: 729 PROMOTION									
248-729-880-000	Event Promotion	473	405	2,500	2,500	1,089	0	3,000	0
248-729-880-001	Event Promo - Gazebo Series	10,170	10,600	14,500	14,500	13,000	0	14,900	0
248-729-880-004	Event Promo - Halloween Parade	2,451	1,240	2,500	2,500	1,861	0	2,500	0
248-729-880-005	Event Promo - Hmtwn/Holiday Vill	8,014	2,832	3,000	3,000	1,957	0	3,000	0
248-729-880-007	Event Promo - Flower Fair	0	0	1,500	1,500	109	0	1,500	0
248-729-880-008	EVENT PROMO-ICE FEST	0	0	3,500	3,500	3,301	0	4,800	0
248-729-880-010	PARTNERED EVENTS	0	807	1,500	1,500	0	0	1,500	0
248-729-880-011	Restaurant week	0	0	1,000	1,000	0	0	1,000	0
248-729-880-012	Sing & Stroll Tree Lighting	11,754	3,890	7,000	7,000	3,491	0	7,000	0
248-729-880-013	STRONGER TOGETHER-WINTER	349	385	2,500	2,500	2,479	0	1,000	0
248-729-880-014	STRONGER TOGETHER- SUMMER/FALL	0	128	1,500	1,500	1,172	0	1,000	0
248-729-880-015	Winter Activities	7,019	5,986	4,500	4,500	4,499	0	5,175	0
248-729-880-016	MISC EVENTS-OTHER	0	53	2,500	2,500	1,500	0	2,500	0
248-729-880-017	Movie Night	999	1,708	3,500	3,500	2,693	0	4,780	0
248-729-880-100	Stronger Together- smr fall	1,522	0	0	0	0	0	1,000	0
248-729-885-000	Port-A-Johns	2,104	1,008	1,600	1,600	1,265	0	1,950	0
Total Department 729:		44,855	29,042	53,100	53,100	38,416	0	56,605	0
Department: 730									
248-730-885-100	Knox Box Grant Program	0	0	2,000	2,000	0	0	0	0
248-730-965-301	Interfund TRF 2023 DDA Bond Proj	422,709	419,709	420,721	420,721	0	0	421,333	422,420
248-730-975-000	Capital Outlay	1,636	19,977	0	0	0	0	0	0
248-730-975-003	DDA Capital Outlay	5,871	4,669	2,500	2,500	0	0	10,000	0
248-730-975-006	DDA Capital Outlay - Parking	0	0	10,000	14,000	943	0	0	0
248-730-975-009	Capital Outlay - Dumpsters	0	0	5,000	1,000	0	0	0	0
248-730-975-011	Capital Outlay - Trail Extensi	0	0	4,300	4,300	0	0	0	0
Total Department 730:		430,216	444,355	444,521	444,521	943	0	431,333	422,420
Appropriations		1,214,426	1,497,101	1,842,048	1,844,548	768,538	110,444	1,420,630	845,298
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND:									
TOTAL ESTIMATED REVENUES		1,070,477	1,526,253	2,156,542	2,156,542	1,225,348	0	1,353,945	1,226,530
TOTAL APPROPRIATIONS		1,214,426	1,497,101	1,842,048	1,844,548	768,538	110,444	1,420,630	845,298
NET OF REVENUES & APPROPRIATIONS:		(143,949)	29,152	314,494	311,994	456,810	(110,444)	(66,685)	381,232
BEG. FUND BALANCE		498,200	356,811	385,962	385,962	385,962	385,962	275,518	275,518
FUND BALANCE ADJUSTMENTS		2,559	0	0	0	0	0	0	0
END FUND BALANCE		356,810	385,963	700,456	697,956	842,772	275,518	208,833	656,750

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 301 DOWNTOWN DEV BOND PROJECT 2023									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
301-000-664-000	Interest Earnings	1,917	1,695	900	900	861	900	500	500
301-000-699-301	TRF in from DDA	422,709	419,709	420,721	420,721	0	421,420	422,420	422,420
Total Department 000:		424,626	421,404	421,621	421,621	861	422,320	422,920	422,920
Estimated Revenues		424,626	421,404	421,621	421,621	861	422,320	422,920	422,920
Account Category: Appropriations									
Department: 901 CAPITAL OUTLAY									
301-901-950-000	Demolition & Land Improvement	26,827	215,618	174,500	174,500	139,613	0	0	0
301-901-971-000	Capital Outlay - Buildings	2,120,875	0	672,520	672,520	202,563	0	0	0
Total Department 901:		2,147,702	215,618	847,020	847,020	342,176	0	0	0
Department: 905 Downtown Dev Bond 2023									
301-905-731-000	2023 Bond Taxable Issuance Expe	1,000	0	0	0	500	500	500	500
301-905-731-001	2023 Tax exempt Bond Issuance Ex	1,000	0	0	0	500	500	500	500
301-905-745-001	Property taxes-Orion Twp	3,353	0	0	0	0	0	0	0
301-905-992-003	2023 DDA BONDS TAXABLE PRINCIPAL	75,000	60,000	60,000	60,000	60,000	60,000	65,000	65,000
301-905-992-004	2023 DDA BONDS TAX EXEMPT PRINCI	180,000	150,000	160,000	160,000	160,000	160,000	165,000	165,000
301-905-993-001	2023 DDA BOND TAXABLE INTEREST S	60,931	76,909	73,921	73,921	73,921	73,921	70,933	70,933
301-905-993-002	2023 DDA TAX EXEMPT BOND INTERES	105,778	132,800	126,800	126,800	126,800	126,800	120,400	120,400
Total Department 905:		427,062	419,709	420,721	420,721	421,721	421,721	422,333	422,333
Appropriations		2,574,764	635,327	1,267,741	1,267,741	763,897	421,721	422,333	422,333
Fund 301 - DOWNTOWN DEV BOND PROJECT 2023:									
TOTAL ESTIMATED REVENUES		424,626	421,404	421,621	421,621	861	422,320	422,920	422,920
TOTAL APPROPRIATIONS		2,574,764	635,327	1,267,741	1,267,741	763,897	421,721	422,333	422,333
NET OF REVENUES & APPROPRIATIONS:		(2,150,138)	(213,923)	(846,120)	(846,120)	(763,036)	599	587	587
BEG. FUND BALANCE		4,944,950	2,794,812	2,580,889	2,580,889	2,580,889	2,580,889	2,581,488	2,581,488
END FUND BALANCE		2,794,812	2,580,889	1,734,769	1,734,769	1,817,853	2,581,488	2,582,075	2,582,075

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 390 SEWER DEBT SERVICE FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
390-000-699-592	Transfers In	0	0	304,667	0	0	0	0	0
Total Department 000:		0	0	304,667	0	0	0	0	0
Estimated Revenues		0	0	304,667	0	0	0	0	0
Account Category: Appropriations									
Department: 548 SEWER ACTIVITIES									
390-548-801-000	Contractual Services	0	0	1,000	0	0	0	0	0
390-548-992-000	2025 BOND PRINCIPAL	0	0	105,000	0	0	0	0	0
390-548-995-000	2025 BOND INTEREST	0	0	198,667	0	0	0	0	0
Total Department 548:		0	0	304,667	0	0	0	0	0
Appropriations		0	0	304,667	0	0	0	0	0
Fund 390 - SEWER DEBT SERVICE FUND:									
TOTAL ESTIMATED REVENUES		0	0	304,667	0	0	0	0	0
TOTAL APPROPRIATIONS		0	0	304,667	0	0	0	0	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 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 401 CAPITAL PROJECTS FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
401-000-664-000	Interest Earnings	2	2	0	0	(7)	(10)	0	0
401-000-676-101	Transfer In from General Fund	0	0	140,000	160,950	0	120,950	17,000	17,000
401-000-676-125	Transfer In from DPW Fund	0	0	25,000	25,000	0	24,984	0	0
401-000-676-207	Transfer from Police Fund	0	0	0	0	0	5,000	0	0
401-000-694-000	Miscellaneous Revenue	0	267	0	0	0	0	0	0
401-000-699-202	Interfund Transfer in - Major St	0	0	5,000	5,000	0	0	0	0
401-000-699-203	Interfund Transfer In - Local St	0	0	5,000	5,000	0	0	0	0
401-000-699-592	Transfers Water/Sewer	0	0	10,000	10,000	0	0	0	0
Total Department 000:		2	269	185,000	205,950	(7)	150,924	17,000	17,000
Estimated Revenues		2	269	185,000	205,950	(7)	150,924	17,000	17,000
Account Category: Appropriations									
Department: 751 PARKS AND RECREATION									
401-751-806-000	Engineering	0	0	25,000	45,950	6,555	30,000	35,000	0
Total Department 751:		0	0	25,000	45,950	6,555	30,000	35,000	0
Department: 901 CAPITAL OUTLAY									
401-901-971-000	Capital Outlay - Buildings	0	0	0	0	0	0	17,000	17,000
401-901-972-751	Capital Outlay Parks	890	0	115,000	115,000	0	75,000	118,450	0
401-901-973-000	Capital Outlay - Vehicles	0	0	45,000	45,000	44,984	24,984	0	0
401-901-974-000	Capital Outlay - Equipment	0	0	0	17,275	0	17,275	0	0
Total Department 901:		890	0	160,000	177,275	44,984	117,259	135,450	17,000
Appropriations		890	0	185,000	223,225	51,539	147,259	170,450	17,000
Fund 401 - CAPITAL PROJECTS FUND:									
TOTAL ESTIMATED REVENUES		2	269	185,000	205,950	(7)	150,924	17,000	17,000
TOTAL APPROPRIATIONS		890	0	185,000	223,225	51,539	147,259	170,450	17,000
NET OF REVENUES & APPROPRIATIONS:		(888)	269	0	(17,275)	(51,546)	3,665	(153,450)	0
BEG. FUND BALANCE		3,370	2,482	2,751	2,751	2,751	2,751	6,416	6,416
END FUND BALANCE		2,482	2,751	2,751	(14,524)	(48,795)	6,416	(147,034)	6,416

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 403 DDA PUBLIC INFRASTRUCTURE FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
403-000-664-000	Interest Earnings	0	7	0	0	56	0	0	0
403-000-699-248	Interfund Transfer In - DDA	0	142,453	112,993	112,993	0	110,444	214,573	247,307
Total Department 000:		0	142,460	112,993	112,993	56	110,444	214,573	247,307
Estimated Revenues		0	142,460	112,993	112,993	56	110,444	214,573	247,307
Fund 403 - DDA PUBLIC INFRASTRUCTURE FUND:									
TOTAL ESTIMATED REVENUES		0	142,460	112,993	112,993	56	110,444	214,573	247,307
TOTAL APPROPRIATIONS		0	0	0	0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		0	142,460	112,993	112,993	56	110,444	214,573	247,307
BEG. FUND BALANCE		0	0	142,460	142,460	142,460	142,460	252,904	252,904
END FUND BALANCE		0	142,460	255,453	255,453	142,516	252,904	467,477	500,211

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 404 DDA PROPERTY ACQUISITION									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
404-000-664-000	Interest Earnings	124	113	0	0	67	0	0	0
404-000-699-248	Interfund Transfer In - DDA	157,500	0	0	0	0	0	0	0
Total Department 000:		157,624	113	0	0	67	0	0	0
Estimated Revenues		157,624	113	0	0	67	0	0	0
Account Category: Appropriations									
Department: 901 CAPITAL OUTLAY									
404-901-971-000	Capital Outlay - Building	0	0	169,436	169,436	0	0	0	0
404-901-992-000	Bond Principal	300,000	0	0	0	0	0	0	0
404-901-995-000	Bond Interest	15,000	0	0	0	0	0	0	0
Total Department 901:		315,000	0	169,436	169,436	0	0	0	0
Appropriations		315,000	0	169,436	169,436	0	0	0	0
Fund 404 - DDA PROPERTY ACQUISITION:									
TOTAL ESTIMATED REVENUES		157,624	113	0	0	67	0	0	0
TOTAL APPROPRIATIONS		315,000	0	169,436	169,436	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		(157,376)	113	(169,436)	(169,436)	67	0	0	0
BEG. FUND BALANCE		326,841	169,465	169,578	169,578	169,578	169,578	169,578	169,578
END FUND BALANCE		169,465	169,578	142	142	169,645	169,578	169,578	169,578

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 410 SIDEWALK IMPROVEMENT FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
410-000-404-101	DISTRICT 1 SPEC ASSESSMENT	0	0	0	0	13,636	0	0	19,343
410-000-664-000	Interest Earnings	0	1	0	0	13	0	0	0
410-000-699-410	TRANSFER IN-GENERAL FUND	0	30,000	0	0	0	0	0	10,461
Total Department 000:		0	30,001	0	0	13,649	0	0	29,804
Estimated Revenues		0	30,001	0	0	13,649	0	0	29,804
Account Category: Appropriations									
Department: 260 GENERAL ACTIVITIES									
410-260-801-000	Contractual Services	0	24,899	0	0	4,482	0	0	7,000
410-260-940-002	DISTRICT 2 SIDEWALK REPAIR	0	0	0	0	350	0	0	22,804
Total Department 260:		0	24,899	0	0	4,832	0	0	29,804
Appropriations		0	24,899	0	0	4,832	0	0	29,804
Fund 410 - SIDEWALK IMPROVEMENT FUND:									
TOTAL ESTIMATED REVENUES		0	30,001	0	0	13,649	0	0	29,804
TOTAL APPROPRIATIONS		0	24,899	0	0	4,832	0	0	29,804
NET OF REVENUES & APPROPRIATIONS:		0	5,102	0	0	8,817	0	0	0
BEG. FUND BALANCE		0	0	5,102	5,102	5,102	5,102	5,102	5,102
END FUND BALANCE		0	5,102	5,102	5,102	13,919	5,102	5,102	5,102

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected Dept.	26-27 Requested	26-27 Mgr Approved
Fund: 490 SEWER CAPITAL IMPROVEMENT FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
490-000-664-000	Interest Earnings	0	0	0	0	119	158	0	0
490-000-696-000	PROCEEDS FROM THE SALE OF BONDS/	0	0	3,122,288	3,122,288	0	0	3,215,957	0
Total Department 000:		0	0	3,122,288	3,122,288	119	158	3,215,957	0
Estimated Revenues		0	0	3,122,288	3,122,288	119	158	3,215,957	0
Account Category: Appropriations									
Department: 548 SEWER ACTIVITIES									
490-548-801-000	Contractual Services	0	1	85,000	85,000	0	0	87,550	0
490-548-975-000	CAPITAL OUTLAY- PHASE 1	0	0	5,428,619	5,428,619	0	0	0	0
Total Department 548:		0	1	5,513,619	5,513,619	0	0	87,550	0
Appropriations		0	1	5,513,619	5,513,619	0	0	87,550	0
Fund 490 - SEWER CAPITAL IMPROVEMENT FUND:									
TOTAL ESTIMATED REVENUES		0	0	3,122,288	3,122,288	119	158	3,215,957	0
TOTAL APPROPRIATIONS		0	1	5,513,619	5,513,619	0	0	87,550	0
NET OF REVENUES & APPROPRIATIONS:		0	(1)	(2,391,331)	(2,391,331)	119	158	3,128,407	0
BEG. FUND BALANCE		0	0	(1)	(1)	(1)	(1)	157	157
END FUND BALANCE		0	(1)	(2,391,332)	(2,391,332)	118	157	3,128,564	157

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 592 WATER AND SEWER FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
592-000-300-003	BONDS PAYABLE -2025 ISSUE	0	3,650,000	0	0	0	0	0	0
592-000-620-000	Sewer Penalty Fees	12,771	19,198	15,000	15,000	36,176	48,191	15,450	15,450
592-000-640-000	Capital/Lateral Charges Sewer	0	(8,873)	9,000	9,000	0	0	9,270	9,270
592-000-640-002	Capital/Lateral Charges-Water	8,693	4,675	6,000	6,000	0	0	6,180	6,180
592-000-645-000	Sewer Usage Charges	1,007,698	1,120,118	1,652,458	1,652,458	1,325,952	1,436,240	1,626,308	1,626,308
592-000-645-002	Water Usage Charges	1,162,796	1,325,442	1,498,945	1,498,945	1,230,057	1,315,025	1,333,000	1,333,000
592-000-648-000	Federal Grant Revenue	0	0	0	1,750,000	656,984	1,750,000	0	0
592-000-662-002	Water Penalty Fees	12,029	21,773	21,478	21,478	36,079	48,061	22,122	22,122
592-000-664-000	Sewer Interest Earned	29,303	60,714	30,000	30,000	50,321	58,389	30,900	30,900
592-000-664-003	Promissory Note Interest	15,000	0	0	0	0	0	0	0
592-000-694-000	Miscellaneous Revenue	22,485	(713)	1,000	1,000	100	133	1,030	1,030
592-000-699-101	Interfund Transfer In - General	1,903	0	0	0	0	0	0	0
Total Department 000:		2,272,678	6,192,334	3,233,881	4,983,881	3,335,669	4,656,039	3,044,260	3,044,260
Estimated Revenues		2,272,678	6,192,334	3,233,881	4,983,881	3,335,669	4,656,039	3,044,260	3,044,260
Account Category: Appropriations									
Department: 260 GENERAL ACTIVITIES									
592-260-805-000	Audit Fees	5,922	3,523	7,000	7,000	8,195	8,195	7,210	7,210
592-260-852-000	Miss Dig	2,334	0	2,000	2,000	0	0	2,060	2,060
592-260-959-000	Financial Administration	121,368	127,436	133,808	133,808	89,890	127,000	137,822	137,822
Total Department 260:		129,624	130,959	142,808	142,808	98,085	135,195	147,092	147,092
Department: 548 SEWER ACTIVITIES									
592-548-701-000	Wages	0	(806)	0	0	0	0	0	0
592-548-722-000	Worker's Comp. Insurance	0	31	34	34	0	0	35	35
592-548-726-000	Supplies	901	781	840	840	0	0	865	865
592-548-801-000	Contract Services	28,316	177,590	504,872	505,872	256,761	505,000	526,106	526,106
592-548-831-000	Sewage Disposal Costs	990,887	991,081	577,778	577,778	397,174	529,082	631,497	631,497
592-548-965-390	TRF OUT-SEWER DEBT FUND	0	0	304,667	0	0	0	0	0
592-548-975-001	Capital Improvements - SAW	0	5,803	5,803	5,803	2,063	7,747	0	0
592-548-992-000	DRAIN BOND PRINCIPAL	0	0	68,129	68,129	69,022	69,022	78,531	78,531
592-548-992-005	2025 BOND PRINCIPAL	0	0	0	105,000	105,000	105,000	130,000	130,000
592-548-995-000	Bond Interest	59,307	113,194	20,527	20,527	23,823	31,735	21,649	21,649
592-548-995-005	2025 BOND INTEREST	0	0	0	198,667	198,666	198,666	163,900	163,900
Total Department 548:		1,079,411	1,287,674	1,482,650	1,482,650	1,052,509	1,446,252	1,552,583	1,552,583
Department: 556 WATER ACTIVITIES									
592-556-701-000	Wages	50,877	19,143	66,266	66,266	2,532	25,000	68,254	68,254
592-556-701-013	Overtime	3,590	297	4,000	4,000	0	0	4,120	4,120
592-556-715-000	Social Security	4,030	5,709	5,289	5,289	4,356	5,531	5,448	5,448
592-556-716-000	Health Insurance- Medical	10,015	11,677	13,860	13,860	11,051	13,072	14,276	14,276
592-556-717-000	Life - Disability Insurance	570	1,021	1,111	1,111	658	792	1,145	1,145
592-556-718-000	Dental Insurance	1,248	1,589	1,596	1,596	1,198	1,479	1,644	1,644
592-556-719-000	Pension	99,417	93,226	92,281	92,281	72,628	92,281	95,049	95,049
592-556-721-000	Vision Care	219	273	274	274	196	242	282	282
592-556-722-000	Worker's Comp. Insurance	3,026	1,337	2,600	2,600	1,624	2,164	2,678	2,678
592-556-726-000	Supplies	5,800	6,355	4,181	4,181	817	1,088	4,000	4,000
592-556-741-000	Small Tools	82	145	1,500	1,500	0	0	1,500	1,500

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected Dept.	26-27 Requested	26-27 Mgr Approved
Fund: 592 WATER AND SEWER FUND									
Account Category: Appropriations									
Department: 556 WATER ACTIVITIES									
592-556-745-000	Water Purchase -Orion Township	500,035	561,040	534,618	534,618	449,926	534,618	566,695	566,695
592-556-801-000	Contract Services	9,582	18,510	16,000	16,000	13,649	16,000	25,000	25,000
592-556-806-000	Engineering	7,043	7,976	30,000	30,000	1,063	1,415	15,000	15,000
592-556-813-000	Legal Service	1,031	99	160	160	239	319	165	165
592-556-931-000	Equip Repair & Maint - Misc.	2,316	0	3,000	3,000	116	155	3,090	3,090
592-556-931-001	Equip Repair & Maint - Hydrant	5,628	6,653	7,500	7,500	705	939	7,725	7,725
592-556-931-002	Equip Repair & Maint - Mains	3,266	4,575	5,000	5,000	273	364	5,150	5,150
592-556-931-003	Equip Repair & Maint - Meters	50	915	5,000	5,000	4,411	5,876	5,150	5,150
592-556-940-000	Equipment Rental	25,515	32,921	28,000	28,000	25,252	32,762	28,840	28,840
592-556-956-000	Dues & Miscellaneous	1,617	2,400	2,800	2,800	0	0	2,884	2,884
592-556-957-000	Education and Training	2,019	1,194	3,000	3,000	495	659	3,090	3,090
592-556-975-000	Capital Improvement	0	84,507	40,000	40,000	54,402	73,922	30,000	30,000
592-556-992-002	DRINKING WATER SRF BOND PRINCIPA	0	0	280,000	280,000	0	0	285,000	285,000
592-556-995-000	DRINKING WATER SRF BOND INTEREST	91,815	93,995	88,496	88,496	88,495	88,495	82,900	82,900
Total Department 556:		828,791	955,557	1,236,532	1,236,532	734,086	897,173	1,259,085	1,259,085
Department: 560 DEPRECIATION									
592-560-958-002	Water Depreciation	141,217	141,217	152,250	152,250	152,162	152,250	0	0
592-560-968-000	Sewer Depreciation	128,642	128,642	136,500	136,500	123,587	136,500	0	0
Total Department 560:		269,859	269,859	288,750	288,750	275,749	288,750	0	0
Appropriations		2,307,685	2,644,049	3,150,740	3,150,740	2,160,429	2,767,370	2,958,760	2,958,760
Fund 592 - WATER AND SEWER FUND:									
TOTAL ESTIMATED REVENUES		2,272,678	6,192,334	3,233,881	4,983,881	3,335,669	4,656,039	3,044,260	3,044,260
TOTAL APPROPRIATIONS		2,307,685	2,644,049	3,150,740	3,150,740	2,160,429	2,767,370	2,958,760	2,958,760
NET OF REVENUES & APPROPRIATIONS:		(35,007)	3,548,285	83,141	1,833,141	1,175,240	1,888,669	85,500	85,500
BEG. FUND BALANCE		7,181,312	6,573,866	10,122,154	10,122,154	10,122,154	10,122,154	12,010,823	12,010,823
FUND BALANCE ADJUSTMENTS		(572,441)	0			0			
END FUND BALANCE		6,573,864	10,122,151	10,205,295	11,955,295	11,297,394	12,010,823	12,096,323	12,096,323

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 701 ESCROW									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
701-000-675-000	Review/Escrow Deposits	1	(10,208)	0	0	(1,900)	0	0	0
Total Department 000:		1	(10,208)	0	0	(1,900)	0	0	0
Estimated Revenues		1	(10,208)	0	0	(1,900)	0	0	0
Fund 701 - ESCROW:									
TOTAL ESTIMATED REVENUES		1	(10,208)	0	0	(1,900)	0	0	0
TOTAL APPROPRIATIONS		0	0	0	0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		1	(10,208)	0	0	(1,900)	0	0	0
BEG. FUND BALANCE		15,683	0	5,475	5,475	5,475	5,475	5,475	5,475
FUND BALANCE ADJUSTMENTS		(15,683)	15,683			0			
END FUND BALANCE		1	5,475	5,475	5,475	3,575	5,475	5,475	5,475

BUDGET REPORT FOR VILLAGE OF LAKE ORION

Calculations As Of 03/31/2027
 VILLAGE MANAGER'S FY 2026-27 PROPOSED BUDGET

GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	25-26 Projected	26-27 Dept. Requested	26-27 Mgr Approved
Fund: 737 OPEB TRUST FUND									
Account Category: Estimated Revenues									
Department: 000 REVENUE									
737-000-669-000	Investment Gains and Losses	42,304	37,289	0	0	15,031	21,000	0	0
Total Department 000:		42,304	37,289	0	0	15,031	21,000	0	0
Estimated Revenues		42,304	37,289	0	0	15,031	21,000	0	0
Fund 737 - OPEB TRUST FUND:									
TOTAL ESTIMATED REVENUES		42,304	37,289	0	0	15,031	21,000	0	0
TOTAL APPROPRIATIONS		0	0	0	0	0	0	0	0
NET OF REVENUES & APPROPRIATIONS:		42,304	37,289	0	0	15,031	21,000	0	0
BEG. FUND BALANCE		212,759	255,063	292,352	292,352	292,352	292,352	313,352	313,352
END FUND BALANCE		255,063	292,352	292,352	292,352	307,383	313,352	313,352	313,352
Report Totals:									
TOTAL ESTIMATED REVENUES - ALL FUNDS		8,534,964	13,122,299	14,209,990	15,679,446	8,640,716	9,968,353	13,491,842	10,566,971
TOTAL APPROPRIATIONS - ALL FUNDS		10,479,179	9,357,272	17,159,834	17,045,029	7,124,197	8,031,953	10,491,227	9,738,504
NET OF REVENUES & APPROPRIATIONS:		(1,944,215)	3,765,027	(2,949,844)	(1,365,583)	1,516,519	1,936,400	3,000,615	828,467
BEG. FUND BALANCE - ALL FUNDS		15,357,031	12,786,168	16,566,877	16,566,877	16,566,877	16,566,877	18,503,277	18,503,277
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(626,664)	15,683			0			
END FUND BALANCE - ALL FUNDS		12,786,152	16,566,878	13,617,033	15,201,294	18,083,396	18,503,277	21,503,892	19,331,744

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2025

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

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

2010A Oakland-Macomb Interceptor Drain Bond

Date of Issue: January 22, 2010

Village of Lake Orion Portion \$172,415 (.6612%)

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.50%	4/1/2026	\$ 9,554	\$ 1,526	\$ 11,080
2.50%	4/1/2027	9,786	1,287	11,073
2.50%	4/1/2028	10,050	1,042	11,092
2.50%	4/1/2029	10,282	791	11,073
2.50%	4/1/2030	10,546	534	11,080
2.50%	4/1/2031	10,811	270	11,081
		<u>\$ 61,029</u>	<u>\$ 5,450</u>	<u>\$ 66,479</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2025

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

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.50%	10/1/2025	\$ 10,635	\$ 2,515	\$ 13,150
2.50%	10/1/2026	10,919	2,246	13,165
2.50%	10/1/2027	11,203	1,970	13,173
2.50%	10/1/2028	11,446	1,687	13,133
2.50%	10/1/2029	11,730	1,397	13,127
2.50%	10/1/2030	12,055	1,099	13,154
2.50%	10/1/2031	12,339	794	13,133
2.50%	10/1/2032	12,664	482	13,146
2.50%	10/1/2033	12,948	162	13,110
		<u>\$ 105,939</u>	<u>\$ 12,352</u>	<u>\$ 118,291</u>

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

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.00%	10/1/2025	\$ 22,668	\$ 4,742	\$ 27,410
2.00%	10/1/2026	23,154	4,284	27,438
2.00%	10/1/2027	23,605	3,816	27,421
2.00%	10/1/2028	24,091	3,339	27,430
2.00%	10/1/2029	24,543	2,853	27,396
2.00%	10/1/2030	25,063	2,357	27,420
2.00%	10/1/2031	25,549	1,851	27,400
2.00%	10/1/2032	26,070	1,335	27,405
2.00%	10/1/2033	26,591	808	27,399
2.00%	10/1/2034	27,112	271	27,383
		<u>\$ 248,446</u>	<u>\$ 25,656</u>	<u>\$ 274,102</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2025

2014A Oakland-Macomb Interceptor Drain Bond
Date of Issue: September 2014
Village of Lake Orion Portion \$66,124 (.6612%)
Interest Due April 1 and October 1
Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
3.00%	10/1/2025	\$ 3,245	\$ 1,088	\$ 4,333
3.00%	10/1/2026	3,382	989	4,371
3.00%	10/1/2027	3,473	886	4,359
3.00%	10/1/2028	3,564	780	4,344
3.00%	10/1/2029	3,701	671	4,372
3.00%	10/1/2030	3,793	559	4,352
3.00%	10/1/2031	3,930	443	4,373
3.00%	10/1/2032	4,067	323	4,390
2.50%	10/1/2033	4,204	199	4,403
3.125%	10/1/2034	4,341	68	4,409
		<u>\$ 37,700</u>	<u>\$ 6,006</u>	<u>\$ 43,706</u>

2015 Oakland-Macomb Interceptor Drain Bond
Date of Issue: April 2015
Village of Lake Orion Portion \$66,120 (.6612%)
Interest Due April 1 and October 1
Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
3.00%	4/1/2026	\$ 3,273.00	\$ 1,242.00	\$ 4,515.00
3.00%	4/1/2027	3,372	1,144	4,516
3.00%	4/1/2028	3,471	1,043	4,514
3.25%	4/1/2029	3,570	939	4,509
3.25%	4/1/2030	3,670	823	4,493
3.25%	4/1/2031	3,802	704	4,506
3.50%	4/1/2032	3,934	580	4,514
3.50%	4/1/2033	4,066	442	4,508
3.50%	4/1/2034	4,199	300	4,499
3.50%	4/1/2035	4,364	153	4,517
		<u>\$ 37,721</u>	<u>\$ 7,370</u>	<u>\$ 45,091</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2025

2015 Oakland-Macomb Interceptor Drain Bond – SAW Loan

Date of Issue: April 2015

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

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.50%	4/1/2026	\$ 3,306	\$ 928	\$ 4,234
2.50%	4/1/2027	3,405	846	4,251
2.50%	4/1/2028	3,471	760	4,231
2.50%	4/1/2029	3,570	674	4,244
2.50%	4/1/2030	3,670	584	4,254
2.50%	4/1/2031	3,769	492	4,261
2.50%	4/1/2032	3,835	398	4,233
2.50%	4/1/2033	3,934	302	4,236
2.50%	4/1/2034	4,033	204	4,237
2.50%	4/1/2035	4,133	104	4,237
		<u>\$ 37,126</u>	<u>\$ 5,292</u>	<u>\$ 42,418</u>

2019A Oakland-Macomb Interceptor Drain Bond

Date of Issue: December 19, 2019

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

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
1.85%	4/1/2026	\$ 2,843	\$ 284	\$ 3,127
1.85%	4/1/2027	2,942	231	3,173
1.85%	4/1/2028	3,042	177	3,219
1.85%	4/1/2029	3,207	120	3,327
1.85%	4/1/2030	3,306	61	3,367
		<u>\$ 15,340</u>	<u>\$ 873</u>	<u>\$ 16,213</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2025

2019B Oakland-Macomb Interceptor Drain Bond
Date of Issue: December 19, 2019
Village of Lake Orion Portion \$41,000 (.7877%)
Interest Due April 1 and October 1
Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
1.55%	4/1/2026	\$ 3,978	\$ 31	\$ 4,009
		<u>\$ 3,978</u>	<u>\$ 31</u>	<u>\$ 4,009</u>

2020A Oakland-Macomb Interceptor Drain Bond
Date of Issue: September 3, 2020
Village of Lake Orion Portion \$252,833 (.4419%)
Interest Due January 1 and July 1
Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
5.00%	7/1/2025	\$ 7,115	\$ 7,174	\$ 14,289
5.00%	7/1/2026	11,025	6,720	17,745
5.00%	7/1/2027	11,578	6,155	17,733
5.00%	7/1/2028	12,152	5,562	17,714
5.00%	7/1/2029	12,771	4,939	17,710
5.00%	7/1/2030	13,412	4,284	17,696
4.00%	7/1/2031	14,097	3,667	17,764
4.00%	7/1/2032	14,649	3,092	17,741
3.00%	7/1/2033	15,268	2,570	17,838
2.00%	7/1/2034	15,710	2,184	17,894
2.00%	7/1/2035	16,041	1,867	17,908
2.00%	7/1/2036	16,372	1,542	17,914
2.00%	7/1/2037	16,726	1,211	17,937
2.00%	7/1/2038	17,057	874	17,931
2.00%	7/1/2039	17,411	529	17,940
2.00%	7/1/2040	17,742	177	17,919
		<u>\$ 229,126</u>	<u>\$ 52,547</u>	<u>\$ 281,673</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2025

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

Date of Issue: July 2017

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

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.50%	10/1/2025	\$ 10,315	\$ 4,132	\$ 14,447
2.50%	10/1/2026	10,546	3,871	14,417
2.50%	10/1/2027	10,815	3,604	14,419
2.50%	10/1/2028	11,085	3,330	14,415
2.50%	10/1/2029	11,393	3,049	14,442
2.50%	10/1/2030	11,662	2,761	14,423
2.50%	10/1/2031	11,970	2,466	14,436
2.50%	10/1/2032	12,278	2,163	14,441
2.50%	10/1/2033	12,586	1,852	14,438
2.50%	10/1/2034	12,894	1,533	14,427
2.50%	10/1/2035	13,202	1,207	14,409
2.50%	10/1/2036	13,548	873	14,421
2.50%	10/1/2037	13,894	530	14,424
2.50%	10/1/2038	14,241	178	14,419
		<u>\$ 170,429</u>	<u>\$ 31,549</u>	<u>\$ 201,978</u>

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

Total Draws: \$5,989,773

Interest Due April 1 and October 1

Loan Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.00%	4/1/2026	\$ 280,000	\$ 88,496	\$ 368,496
2.00%	4/1/2027	285,000	82,896	367,896
2.00%	4/1/2028	290,000	77,196	367,196
2.00%	4/1/2029	295,000	71,396	366,396
2.00%	4/1/2030	300,000	65,496	365,496
2.00%	4/1/2031	305,000	59,496	364,496
2.00%	4/1/2032	310,000	53,396	363,396
2.00%	4/1/2033	315,000	47,196	362,196
2.00%	4/1/2034	320,000	40,896	360,896
2.00%	4/1/2035	330,000	34,496	364,496
2.00%	4/1/2036	335,000	27,896	362,896
2.00%	4/1/2037	340,000	21,196	361,196
2.00%	4/1/2038	350,000	14,396	364,396
2.00%	4/1/2039	369,773	7,396	377,169
		<u>\$ 4,424,773</u>	<u>\$ 691,844</u>	<u>\$5,116,617</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds - Unaudited

June 30, 2025

2025 Water Supply and Sewage Disposal System Revenue Bonds

Date of Issue: January 2025

Interest Due April 1 and October 1

Bonds Due As Follows:

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

Village of Lake Orion

Schedule of Indebtedness
Governmental Activities - Unaudited

June 30, 2025

2023 Downtown Development Bonds Tax Exempt Series A

Date of Issue: June 2023

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

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
4.00%	4/1/2026	\$ 160,000	\$ 126,800	\$ 286,800
4.00%	4/1/2027	165,000	120,400	285,400
4.00%	4/1/2028	170,000	113,800	283,800
4.00%	4/1/2029	180,000	107,000	287,000
4.00%	4/1/2030	185,000	99,800	284,800
4.00%	4/1/2031	190,000	92,400	282,400
4.00%	4/1/2032	200,000	84,800	284,800
4.00%	4/1/2033	205,000	76,800	281,800
4.00%	4/1/2034	220,000	68,600	288,600
4.00%	4/1/2035	225,000	59,800	284,800
4.00%	4/1/2036	230,000	50,800	280,800
4.00%	4/1/2037	245,000	41,600	286,600
4.00%	4/1/2038	255,000	31,800	286,800
4.00%	4/1/2039	265,000	21,600	286,600
4.00%	4/1/2040	275,000	11,000	286,000
		\$ 3,170,000	\$1,107,000	\$4,277,000

2023 Downtown Development Bonds Taxable Series B

Date of Issue: June 2023

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

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
4.98%	4/1/2026	\$ 60,000	\$ 73,921	\$ 133,921
4.98%	4/1/2027	65,000	70,933	135,933
4.98%	4/1/2028	70,000	67,696	137,696
5.08%	4/1/2029	70,000	64,210	134,210
5.08%	4/1/2030	75,000	60,654	135,654
5.08%	4/1/2031	80,000	56,844	136,844
5.08%	4/1/2032	85,000	52,780	137,780
5.08%	4/1/2033	90,000	48,462	138,462
5.77%	4/1/2034	90,000	43,890	133,890
5.77%	4/1/2035	100,000	38,760	138,760
5.77%	4/1/2036	105,000	33,060	138,060
5.77%	4/1/2037	110,000	27,075	137,075
5.77%	4/1/2038	115,000	20,805	135,805
5.77%	4/1/2039	120,000	14,250	134,250
5.77%	4/1/2040	130,000	7,410	137,410
		\$ 1,365,000	\$ 680,750	\$2,045,750

DDA PUBLIC INFRASTRUCTURE FUND CONTRIBUTION WORKSHEET

Base Year (2022) DDA Captured Taxable Value:	\$37,328,840.00
Base Year (2022) DDA Captured Millages:	24.0290
Base Year (2022) Tax Revenue:	\$896,787.17 Actual billed

Current Year Taxable Value:	2023-24	\$49,764,990.00
less Base Year 1985 Taxable Value:		\$10,230,700.00
Current Year Captured Taxable Value:		\$39,534,290.00
Current Year Millage Rates:		25.9344
Current Year Tax Revenue		\$1,025,298.09
Current Year Actual Billed:		\$963,697.94
Difference in Tax Revenue from Base Year (2022)		\$128,510.92

DDA Contribution to Public Infrastructure Fund:	\$50,183.08
--	--------------------

DDA PUBLIC INFRASTRUCTURE FUND CONTRIBUTION WORKSHEET

Base Year (2022) DDA Captured Taxable Value:	\$37,328,840.00
Base Year (2022) DDA Captured Millages:	24.0290
Base Year (2022) Tax Revenue:	\$896,787.17

Current Year Taxable Value:	2024-25	\$51,342,010.00
less Base Year 1985 Taxable Value:		\$10,230,700.00
Current Year Captured Taxable Value:		\$41,111,310.00
Current Year Millage Rates:		24.8423
Current Year Tax Revenue		\$1,021,299.50
Current Year Tax Revenue Billed:		\$1,019,832.61
Difference in Tax Revenue from Base Year (2022)		\$124,512.33

DDA Contribution to Public Infrastructure Fund: \$92,284.08

DDA PUBLIC INFRASTRUCTURE FUND CONTRIBUTION WORKSHEET

Base Year (2022) DDA Captured Taxable Value:	\$37,328,840.00
Base Year (2022) DDA Captured Millages:	24.0290
Base Year (2022) Tax Revenue:	\$896,787.17

Current Year Taxable Value: 2025-26	\$52,394,420.00
less Base Year 1985 Taxable Value:	\$10,233,400.00
Current Year Captured Taxable Value:	\$42,161,020.00
Current Year Captured Millage Rates:	24.7633
Current Year Tax Revenue (estimated):	\$1,044,045.99
Current Year Tax Revenue (actual tax billing July 1 and Decemb	\$0.00
Difference in Tax Revenue from Base Year (2022) - estimated:	\$147,258.82
Difference in Tax Revenue from Base Year (2022) - actual:	(\$896,787.17)

DDA Contribution to Public Infrastructure Func \$110,444.11 estimated

DDA Contribution to Public Infrastructure Func (\$672,590.38) actual

DDA PUBLIC INFRASTRUCTURE FUND CONTRIBUTION WORKSHEET

Impact of Proposed Police Additional Millage - 0.9651 Mil

Base Year (2022) DDA Captured Taxable Value:	\$37,328,840.00
Base Year (2022) DDA Captured Millages:	24.0290
Base Year (2022) Tax Revenue:	\$896,787.17

Current Year Taxable Value: 2026-27	\$57,905,630.00
less Base Year 1985 Taxable Value:	\$10,233,400.00
Current Year Captured Taxable Value:	\$47,672,230.00
Current Year Captured Millage Rates:	25.7284
Current Year Tax Revenue (estimated):	\$1,226,530.20
Current Year Tax Revenue (actual tax billing July 1 and Decemb	\$0.00
Difference in Tax Revenue from Base Year (2022) - estimated:	\$329,743.03
Difference in Tax Revenue from Base Year (2022) - actual:	(\$896,787.17)

DDA Contribution to Public Infrastructure Func \$247,307.27 estimated

DDA Contribution to Public Infrastructure Func (\$672,590.38) actual

VILLAGE OF LAKE ORION PURCHASING CODE

CHAPTER 34: PURCHASING

Section

- 34.01 Guidelines
- 34.02 Definitions
- 34.03 General policies
- 34.04 Responsibilities of the purchasing agent
- 34.05 Responsibilities of operating departments
- 34.06 Purchasing methods
- 34.07 Competitive bidding requirements
- 34.08 Small purchases; open market procedure
- 34.09 Emergency purchases
- 34.10 Exceptions to competitive bidding
- 34.11 Disposal of obsolete, worn or surplus supplies
- 34.12 Sale of real property
- 34.13 Procurement for federally funded projects
- 34.14 Gifts, rebates prohibited; conflict of interest prohibited

- 34.15 Requisitions and estimates
- 34.16 Cooperative purchasing
- 34.17 Bid deposits; performance and payment bonds
- 34.18 Payment of moneys
- 34.19 Approval of legal documents

§ 34.01 GUIDELINES.

These guidelines have been prepared to provide standardized policies and procedures for the purchase of supplies and contractual services by the village. The guidelines also define the responsibilities of the purchasing agent and the operating departments regarding the purchase and/or sale of goods. These guidelines are to be followed for the purchase of supplies and contractual services.

(Ord. 24.09, passed 6-26-23)

§ 34.02 DEFINITIONS.

For the purposes of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

CONTRACT. All types of village agreements, regardless of what they might be called, for the procurement of supplies, equipment or contractual services, except that the term shall not include collective bargaining agreements.

CONTRACTUAL SERVICES. The rental, repair or maintenance of equipment, machinery and other village-owned property. The term shall not include professional, insurance and personal services or other contractual services which are in their nature unique.

DEPARTMENT HEAD. The individual in charge of a using agency or that individual's designate.

INVITATION FOR BIDS. The complete assembly of related documents, whether attached or incorporated by reference, furnished prospective bidders for the purpose of soliciting sealed bids.

PURCHASING AGENT. The Village Manager shall act as purchasing agent of the village unless another officer or employee shall be designated to act as purchasing agent by the Village Manager in writing filed with the Village Clerk. The purchasing agent, with the approval of the Village Manager, shall adopt any necessary rules respecting requisitions and purchase orders.

PURCHASING GUIDELINES. Those guidelines established by the Village Manager and approved by resolution of the Village Council.

RESPONSIBLE BIDDER. A person who has the capability in all respects to perform fully the contract requirements.

RESPONSIVE BIDDER. A person who has submitted a bid which conforms in all material respects to the invitation for bids.

SUPPLIES. All supplies, materials and equipment, but excluding land or any interest in land.

USING AGENCY. Any department, agency, commission or other unit in the village government using supplies or procuring contractual services as provided in this chapter.

(Ord. 24.09, passed 6-26-23)

§ 34.03 GENERAL POLICIES.

All village officials shall:

(A) Comply with the Village of Lake Orion Charter and the Village Code as it pertains to purchasing and disposal of assets. Specific references are in Chapter 11.1 and 11.2 fo the Village Charter.

(B) Obtain from responsible vendors sufficiently high-quality goods for the lowest possible price.

(C) Implement purchasing procedures which will facilitate the purchase of and payment for goods yet will provide sufficient internal controls.

(D) Provide departments with timely financial reports for purposes of budgetary controls and order goods only if funds have been appropriated by the Village Council.

(E) Purchase in quantity when practical in order to obtain discounts and minimize paper flow throughout the year.

(F) Purchase materials or equipment that are sustainable when practical.

(G) Encourage competitive bidding among vendors; however, the village reserves the right to reject any or all bids or quotes and need not purchase from the lowest bidder.

(H) Assure orders shall not be artificially subdivided in order to avoid complying with the bidding requirements.

(I) Assure all village officials and employees involved in the purchase process will adhere to the requirements in this chapter and the Charter, Chapter 11.

(Ord. 24.09, passed 6-26-23)

§ 34.04 RESPONSIBILITIES OF THE PURCHASING AGENT.

(A) Oversee the entire purchasing operation.

(B) Monitor the purchase of supplies and contracted services as well as the disposal of obsolete or surplus fixed assets.

(C) Assist departments with their purchasing needs and ensure that proper purchasing procedures are being followed.

(D) Examine each requisition for purchase order and each requisition for payment to ensure that requests have been properly documented and authorized, that budgeted funds are available and that the account number classification is correct.

(E) Ensure that all vendors with an expected annual payment of \$600 or greater have a valid W-9 on record.

(Ord. 24.09, passed 6-26-23)

§ 34.05 RESPONSIBILITIES OF OPERATING DEPARTMENTS.

- (A) Be familiar with and abide by the legal requirements for purchasing as specified in § 34.03.
- (B) Follow the purchasing methods outlined in this chapter.
- (C) Prepare a requisition request for a purchase order as required below.
- (D) If a vendor is expected to be paid over \$600 in a year, then a W-9 must be obtained from the vendor and forwarded to the purchasing agent.

(Ord. 24.09, passed 6-26-23)

§ 34.06 PURCHASING METHODS.

(A) The purchasing method to be used is based on the dollar amount of the purchase. To determine the dollar amount, departments should aggregate the amount of annual reoccurring purchases to be made from the vendor or the aggregate of the contract amounts under an agreement including any extensions.

(B) Petty cash (\$100 or less).

(1) Legal requirements. The petty cash fund maintained by the Finance Director/Treasurer is to be used for the purchase of incidentals and may be authorized by department heads.

(2) Village policy. Petty cash is to be used for non-repetitive items not exceeding \$100.

(3) Procedures.

- (a) Any cash removed from the fund must be replaced by a petty cash voucher accompanied by a receipt or invoice from the supplier of the item or service purchased.
- (b) The receipt or invoice must detail the type and amount of the expenditure. The petty cash voucher must indicate the appropriate account number to which the purchase should be charged, and indicate the department head's approval.
- (c) Each department that has a petty cash fund must designate one person to have custody and responsibility for the fund. This responsibility includes balancing the fund periodically; requesting reimbursement of the fund; and ensuring the funds are at all times in a locked and safe location.
- (d) To ensure accountability for each petty cash fund, the fund must be balanced periodically based on use. Therefore, the sum of all unused cash and petty cash vouchers should equal the total of the respective department's petty cash total. If the actual balance is ever different from the amount that should be in the fund, the Finance Director/Treasurer should be contacted immediately.
- (e) When requesting reimbursement of petty cash funds, the appropriate petty cash vouchers, along with supporting receipt, etc., must be submitted to the Finance Director/Treasurer's Office. This should be done at regular intervals to avoid running the fund too low. No reimbursements will be made without the required supporting documentation.
- (C) Purchases less than \$1,000.
- (1) Purchases may be made from any responsive vendor.
 - (2) Informal price quotes from three vendors is recommended.
 - (3) A purchase order is required for all purchases except those purchased with petty cash.
 - (4) Agreements (if applicable) need to be reviewed by the Village Attorney prior to purchase.
 - (5) Department head is authorized to approve purchase.
- (D) Purchases from \$1,000 to \$25,000.

- (1) Formal price quotes from three vendors is required or use of an approved cooperative purchasing organization or unit of government.
 - (2) Purchase order is required.
 - (3) Documentation of price quotes and vendor selection along with any signed agreement needs to be electronically attached to the purchase requisition in the system.
 - (4) Standard village contract or a mutually agreeable contract approved by the Village Attorney may be required at the Village Manager's discretion.
 - (5) Department head is authorized to approve purchases up to \$10,000 if budgeted. Purchases of over \$10,000 or non-budgeted purchases need to be approved by the department head and Village Manager.
 - (6) Any sole source purchasing needs to be explained and approved by the Village Manager.
- (E) Purchases over \$25,001 to \$50,000.
- (1) Formal specifications and price quotes from three vendors is required or use of an approved cooperative purchasing organization or unit of government.
 - (2) Purchase order is required.
 - (3) Documentation of price quotes and vendor selection and signed contract needs to be electronically attached to the purchase requisition in the system.
 - (4) Standard village contract or a mutually agreeable contract approved by the Village Attorney must be used. Contract must be signed and approved by the Village Attorney and Village Manager.
 - (5) If this is a non-budgeted purchase or if the purchase will require a budget amendment, then the purchase must be approved by the Village Council.
 - (6) Any sole source purchasing needs to be explained and approved by the Village Manager.

(F) Purchases of \$50,000 or greater.

(1) Formal competitive bidding is required as outlined in the Village Charter or use of an approved cooperative purchasing organization or unit of government.

(2) Purchase must be approved by the Village Council.

(3) Purchase order is required.

(4) Documentation of formal bids and vendor selection and signed contract needs to be electronically attached to the purchase requisition in the system.

(5) Standard village contract or a mutually agreeable contract approved by the Village Attorney must be used. Contract must be signed by the Village Attorney, Village Manager, and Village Clerk.

(Ord. 24.09, passed 6-26-23)

§ 34.07 COMPETITIVE BIDDING REQUIREMENTS.

(A) Except as provided in division (C) below, all supplies and contractual services, when the estimated cost thereof shall equal or exceed \$50,000 shall be purchased by formal written contract from the lowest responsible and responsive bidder after due notice inviting competitive sealed bids. All such contracts shall be awarded by the Village Council.

(1) The purchasing agent or department head shall provide for the procurement of competitive sealed bids as follows:

(a) Prepare the invitation for bids describing the requirements of the using agency.

(b) Publicize the invitation for bids by public advertisement, such as through Bidnet or suitable trade publications, no less than five days preceding the last day set for the receipt of competitive sealed bids. The public advertisement required by this division (A)(1) shall include a general description of the supplies or contractual services to be purchased or sold and in addition, shall state

where bid forms and specifications may be obtained, the date, time and place for the filing and opening of bids, whether bid, performance and payment bonds are required and if required, the amounts thereof and anything else deemed necessary.

(c) Bids submitted in response to the invitation for bids shall be submitted sealed and in addition, shall be identified as bids on the outside of the envelopes and accompanied by any bid security required.

(d) Bids shall be opened publicly at the time, place and date designated in the invitation for bids. Each bid, together with the name of the bidder shall be recorded and a tabulation of all bids received shall be available for public inspection in the requesting department.

(e) An invitation for bids may be cancelled or any or all bids or proposals may be rejected in whole or in part as specified in the invitation for bids when it is determined by the Village Council to be in the best interests of the village.

(f) The purchasing agent or department head shall not knowingly accept the bid of a person who is in default in the payment of any taxes, licenses, fees, permits or any other monies due the village or who shall in any other respects be disqualified according to any federal or state law or ordinance provision. A contract with a person who is discovered to have been in default or disqualified at the time of the awarding of the contract shall be voidable.

(g) The purchasing agent or department head shall determine and recommend in writing to the Village Council the name of the lowest responsible and responsive bidder. In reaching a determination as to who the lowest responsible bidder is, the following shall be considered:

1. The ability, capacity and skill of the bidder to provide the service or supplies required;
2. Whether the bidder can provide the service or supplies promptly or within the time specified without delay or interference;
3. The character, integrity, reputation, judgment, experience and efficiency of the bidder in business;
4. The quality of performance and time of completion by the bidder of previous contracts or services;
5. The previous and existing compliance by the bidder with laws and ordinances relating to contract performance;

6. The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service;
7. The quality, availability and adaptability of the supplies or contractual services to the particular use required;
8. The ability of the bidder to provide future maintenance and service for the use of the subject of the contract; and
9. The number and scope of any additional, limiting or qualifying conditions attached to the bid by the bidder.

(B) The village shall not be obligated to purchase from the lowest bidder.

(C) The Village Council, by an affirmative vote of five-sevenths of its members, may dispense with the requirement for competitive bidding when the estimated cost of the contract does not exceed \$50,000.

(D) A contract may be awarded by the Village Council for the purchase of supplies and/or contractual services without submitting the purchase through the competitive bidding process as set forth herein when there is only a sole-source for the purchase and the requesting department head has provided reasonable justification to the Village Manager in writing that circumstances exist that preclude obtaining competition.

(E) No contract or purchase shall be artificially divided to avoid the requirements of this section.

(Ord. 24.09, passed 6-26-23)

§ 34.08 SMALL PURCHASES; OPEN MARKET PROCEDURE.

All purchases of supplies or contractual services having a cost of less than \$1,000 may be made in the open market, without advertisement, and may be awarded by either the Village Manager, purchasing agent or department head in conformance with purchasing guidelines, provided that funds have been previously appropriated by the Village Council.

(Ord. 24.09, passed 6-26-23)

§ 34.09 EMERGENCY PURCHASES.

Legal requirements. Normal purchasing procedures may be circumvented only in the case of an emergency; that is, when there is “an apparent threat to the public safety, health or welfare of the village or its citizens.”

(Ord. 24.09, passed 6-26-23)

§ 34.10 EXCEPTIONS TO COMPETITIVE BIDDING.

Subject to prior approval of the council, competitive bidding shall not be required in the following cases:

(A) Where the product or material contracted for is not competitive in nature, and the purchasing agent so certifies to the council in writing;

(B) In the engagement of professional services. PROFESSIONAL SERVICES is defined as those services provided by a person, firm, or corporation which require specific technic training, expertise, certification, or licensure to perform, including but not limited to architectural, engineering, accountancy, consulting, appraising, auditing, risk assessment, urban planning, legal, and information technology services;

(C) Where the Council shall determine that the public interest will be best served by joint purchase with, or purchase from, another unit of government, or in the utilization of another governmental unit’s competitive bid process.

(Ord. 24.09, passed 6-26-23)

§ 34.11 DISPOSAL OF OBSOLETE, WORN OR SURPLUS SUPPLIES.

Items determined to be of surplus nature, i.e., those items deemed of no further use to the village and/or which are obsolete or worn out, shall be subject to disposal in the following manner:

PURCHASING ORDINANCE

(A) An item with an original value of less than \$2,500 shall be disposed of by the best and most efficient means in the judgment of the using department and the Finance Director/Treasurer, taking into account such factors as storage and handling costs and advertising.

(B) An item with an original value of \$2,500 to \$75,000 shall be disposed of in one of the following methods:

- (1) Sale after obtaining informal quotes.
- (2) Auction.
- (3) Manufacturer trade in.

(4) By the best and most efficient means in the judgment of the using department and the Village Manager, taking into account such factors as storage and handling costs and advertising, with the approval of the Village Manager.

(C) An item with an original value in excess of \$75,000 shall be disposed of in one of the following methods:

- (1) Sale after obtaining formal quotes and going through the bid procedure.
- (2) Auction.
- (3) Manufacturer trade in.

(4) By the best and most efficient means in the judgment of the using department and the Village Manager taking into account such factors as storage and handling costs and advertising, with the approval of the Village Council.

(Ord. 24.09, passed 6-26-23)

§ 34.12 SALE OF REAL PROPERTY.

The purchase, acquisition, or sale of real property shall comply with §§ 6.10 and 6.12(b) of the Village of Lake Orion Charter.

(Ord. 24.09, passed 6-26-23)

§ 34.13 PROCUREMENT FOR FEDERALLY FUNDED PROJECTS.

Village policy. Purchases using federal grants shall conform to 2 CFR (Code of Federal Regulations) sections 200.318 through 200.327.

(Ord. 24.09, passed 6-26-23)

§ 34.14 GIFTS, REBATES PROHIBITED; CONFLICT OF INTEREST PROHIBITED.

(A) All officials and employees of the village are prohibited from soliciting, demanding, accepting or agreeing to accept directly or indirectly, from any person to which a contract might be awarded or is awarded any gift, offer of employment, rebate, money or anything of material value whatsoever, except where given for the sole use and benefit of the village.

(B) The village will not enter into a contract to furnish supplies or contractual services to the village from any village official, his or her spouse, child or parent, from any corporation, association or partnership in which any village official, his or her spouse, child or parent, has any direct or indirect interest. Ownership of less than 1% of the stock or other equity interest in a corporation or unincorporated business shall not be deemed to be a disqualifying interest. Employment by a business entity shall be deemed to be a disqualifying interest only if such employment is in an administrative, managerial or executive capacity in which the employee could in any way influence the decisions of the business entity with regard to contract proposals or other transactions contemplated by this section.

(C) Every written contract entered into by the village shall contain a provision to the effect that if subsequent to entering into the contract a village official or her spouse, child or parent has or shall become directly or indirectly interested in the contract, the village shall have the right to terminate the contract without further liability if the disqualification has not been removed with 30 days after the village has given notification of the disqualifying interest.

(Ord. 24.09, passed 6-26-23)

§ 34.15 REQUISITIONS AND ESTIMATES.

(A) All using agencies, either by or with the authorization of the department head under which the using agency operates, shall file with the purchasing agent detailed requisitions or estimates of their requirements for supplies and contractual services in such a manner and at such times as the purchasing guidelines shall establish.

(B) The purchasing agent shall examine each requisition or estimate and may revise it as to quantity, quality or estimated cost, with the concurrence of the using agency. The purchasing agent shall also verify that proper purchasing procedures have been followed, and that the budgeted funds are available based on the most current financial records. The purchasing agent may change the account to be charged, if appropriate, with departmental approval.

(Ord. 24.09, passed 6-26-23)

§ 34.16 COOPERATIVE PURCHASING.

The village shall have the authority to join with other units of government in cooperative purchasing plans when the best interests of the village would be served thereby.

(Ord. 24.09, passed 6-26-23)

§ 34.17 BID DEPOSITS; PERFORMANCE AND PAYMENT BONDS.

Bid deposits shall be required in all instances in which the purchasing agent or department head determines such security to be in the best interests of the village. The purchasing agent, department head or the Village Council may require a performance bond, payment bond or other similar security before awarding a contract, in such amount as is reasonably necessary to protect the best interests of the village. A successful bidder shall forfeit any bid deposit required upon failure of the successful bidder to enter into a contract within the time specified after the award.

(Ord. 24.09, passed 6-26-23)

§ 34.18 PAYMENT OF MONEYS.

All moneys belonging to the village shall be paid out upon presentation of a valid warrant approved and signed by the Village Clerk and Village Manager and issued in accordance with the Charter, by checks drawn by the Finance Director/Treasurer or his or her deputy and countersigned by signatories duly approved by the Village Council.

(Ord. 24.09, passed 6-26-23)

§ 34.19 APPROVAL OF LEGAL DOCUMENTS.

The Village Manager shall approve as to substance and sign, the Village Clerk shall attest to, and the Village Attorney shall approve as to form all contracts and agreements requiring the assent of the village, unless otherwise provided for by law, the Charter, ordinance or the provisions of this Code. Any contract or agreement by which the village incurs any financial obligation shall first be approved by the Finance Director/Treasurer in accordance with Chapter VII, § 3, of the Charter.

(Ord. 24.09, passed 6-26-23)



SPECIAL ASSESSMENT POLICY

VILLAGE OF LAKE ORION
COUNTY OF OAKLAND
STATE OF MICHIGAN

A RESOLUTION ESTABLISHING A SPECIAL ASSESSMENT POLICY FOR THE VILLAGE OF LAKE ORION.

WHEREAS, the Village of Lake Orion is facing millions of dollars of public improvement needs, including but not limited to streets, sidewalks, parking lots, storm drainage management, retaining walls or seawalls, driveway approaches; and

WHEREAS, the village does not possess adequate resources to address the millions of dollars in necessary improvements and must rely on other funding methods; and

WHEREAS, the village charter authorizes the village to specially assess properties for public improvements under certain conditions and in accordance with certain processes; and

WHEREAS, the village desires to establish a general policy for the utilization of the special assessment method of funding public improvements;

NOW, THEREFORE, BE IT RESOLVED that the village council of the Village of Lake Orion does hereby adopt the following general policy for the utilization of special assessments for public improvements:

PURPOSE

The purpose of this directive is to establish fair, uniform, and consistent practices for the utilization of special assessment districts and calculation of assessments for streets, driveways approaches, sidewalks, storm sewers, storm drainages, seawalls, retaining walls, parking lots, and other public improvement projects.

POLICY

Since the greatest benefit of most public improvements accrue to the owners of property abutting to or in close proximity to those improvements, a portion of the costs of these improvements are borne by the benefiting property owners in many municipalities. The Village of Lake Orion, like many other municipalities, has very limited resources to cover the cost of all public improvements and does not receive an adequate level of funding through general property taxes, State of Michigan Act 51 funding, grants, or other funding sources to bear the cost of

SPECIAL ASSESSMENT POLICY

constructing, resurfacing, or reconstructing municipal streets and parking lots; constructing or repairing sidewalks; constructing and repairing storm sewers and drains; constructing, reconstructing, and repairing seawalls or retaining walls abutting municipal streets. For this reason, the Village of Lake Orion hereby relies upon the special assessment approach to finance such improvements in accordance with this policy.

1. **Special Assessment Process.** The Village will follow special assessment processes and methods outlined in the Village charter and any ordinances adopted by the Village Council consistent with the charter and consistent with state laws.
2. **New Public Street.** A new street involves the construction of a street that previously did not exist. A new public street shall comply with the current engineering standards adopted by the Village. Property owners within a special assessment district (SAD) to fund a new street will be assessed for 100% of the costs eligible under Chapter 12 of the Village Charter for the construction of the new street, as well as required utilities, storm sewers, sanitary sewers, and/or water mains.
3. **Street Improvement.** A street improvement includes any repair or enhancement to an existing street, such as resurfacing, reconstruction, changes to storm sewers, and curbs and gutters. All work will meet current engineering standards adopted by the Village.
 - a. Major Streets. Property owners within the SAD will be assessed for 50% of all street improvements. The Village's utility funds will pay 100% of the cost for sanitary sewer and/or water main repairs, upgrades, or replacements for existing mains. The Major Streets Fund will contribute from its available unreserved fund balance, prior to calculating any necessary special assessments, an amount equal to the percentage of the project's linear footage compared to the overall Village Act 51 Major Street road system linear footage, as determined by the most recent MDOT Act 51 Street Classification and Certification Map for the Village.
 - b. Local Streets. Property owners within the SAD will be assessed for 75% of all street improvements. The Village will pay 100% of the cost for sanitary sewer and/or water main repairs, upgrades, or replacements for existing mains. The Local Streets Fund will contribute from its available unreserved fund balance, prior to calculating any necessary special assessments, an amount equal to the percentage of the project's linear footage, compared to the overall Village Act 51 Local Street road system linear footage, as determined by the most recent MDOT Act 51 Street Classification and Certification Map for the Village.
 - c. Dead-End Streets. Property owners within the SAD will be assessed for 90% of all street improvements. The Village will pay 100% of the cost for sanitary sewer and/or water main repairs, upgrades, or replacements of existing mains. Property owners will be assessed 100% of the cost for sanitary sewer and/or water mains that do not exist at the time of construction. The Local Streets Fund will contribute from its available unreserved fund balance, prior to calculating any necessary special assessments,

an amount equal to the percentage of the project's linear footage compared to the overall Village Act 51 Local Street road system linear footage as determined by the most recent MDOT Act 51 Street Classification and Certification Map for the Village.

4. **Drainage Improvements.** When drainage improvements are necessary to alleviate flooding of properties or existing streets at times other than when streets are improved, the property owners within the SAD will be assessed for 100% of the cost of such drainage improvements based upon each property's contribution to the total stormwater runoff as determined by the Village engineer.
5. **Driveway Approaches.** The property owners within the SAD will be assessed for 100% of the cost of driveway approaches installed as part of a street improvement project.
6. **Sidewalks.** The Village will pay 100% of the cost of installation of standard width sidewalks in accordance with adopted engineering standards for those sidewalks that did not previously exist on, both, major and local streets. Property owners within the SAD will be assessed for 100% of the cost of replacement sidewalks. The Village will pay 100% of the cost of handicap accessible sidewalk ramps at street intersections.
7. **Seawalls and Retaining Walls.** When it is necessary for the health, safety, and welfare of persons or property to install seawalls or retaining walls along municipal rights-of-way, property owners within the SAD will be assessed 100% of the cost of such improvements.
8. **Public Parking Lots and Other Public Improvements.** Property owners benefitting from the use of public parking lots or benefitting from other public improvements will be assessed for the cost of improvements to such public facilities in a manner and to such extent as the Village shall determine to be fair and equitable on a case-by-case basis.
9. **Calculation of Assessments.** The following methods will be used in determination the calculations of special assessments governed by this policy:
 - a. Grant Funding. Grant funding committed to an improvement project will be deducted from the total cost of the project, thereby benefiting both the property owners within the SAD and the Village.
 - b. Corner Lots. A residential property owner within a street improvement project SAD owning a corner lot will be assessed one-half of the normal assessment for each side of the property abutting a street being improved.
 - c. Term of Special Assessments and Installment Payments. The term of special assessments varies by type of project. The special assessments payments may be spread over more than one year. The terms and installment payments for special assessment will comply with Section 12.5 of the Village Charter.
10. **Private Improvements Within Rights-of-Way.** Where private improvements, such as fencing, retaining walls, lamps, irrigation systems, ornamental or monument mailboxes, landscaping, or other private improvements, have been placed within a public right-of-way or on



SPECIAL ASSESSMENT POLICY

Village property for which improvements are necessary, the Village will give notice to the property owner to remove the private improvement. If not removed by the property owner, the Village will remove the private improvement at the property owner's cost, and the Village will not be responsible for replacing the improvement.

THIS RESOLUTION WAS DULY ADOPTED BY THE LAKE ORION VILLAGE COUNCIL DURING ITS REGULAR MEETING HELD ON JULY 10, 2023.

Susan Galeczka
Village Clerk