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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
248-000-402-000	Current Real Property Taxes	934,065	772,911	903,236	961,221	912,268	987,129
248-000-402-100	Property Tax - Twp DDA Capture						
248-000-405-000	Property Tax - Personal						
248-000-412-000	Property Tax - DPPT P/Y & C/Y	972	1,475				
248-000-441-000	Local Community Stabilization Sha	10,094	15,971	10,000	15,971	10,000	15,000
248-000-445-000	Penalties & Interest on Taxes			2,000	2,000	2,000	2,000
248-000-539-000	State Grants	2,813	3,500	109,028	109,028	3,500	3,500
248-000-582-000	Intergovernment - Police	15,927	201,996				
248-000-664-000	Interest Earned	4,973	5,088	2,500	6,500	2,500	2,500
248-000-671-999	Appropriation from Fund Balanc			107,459			
248-000-673-000	Gain/Loss on Sale of Assets						
248-000-676-404	Transfer From Prop Acq Fund						169,436
248-000-676-592	Reimbursment -Admin Fee - W&S						
248-000-681-000	Reimburse - Insurance Claims	12,465	7,218				
248-000-683-000	Reimbursements-Other	10,000					
248-000-685-000	Sponsorships	38,750	8,802	102,400	102,400	35,000	35,000
248-000-685-100	Transportaion Sponsorship	16,183	16,907	28,000	28,000	17,500	17,500
248-000-686-000	Downtown Events	19	5,018	20,000	20,000	18,500	18,500
248-000-686-002	Flower Fair Revenue		305				
248-000-686-003	New Year Resolution Run Revenue						
248-000-686-004	OktoberFest Revenue	20,361				1,500	1,500
248-000-686-005	Babes On Broadway					1,500	1,500
248-000-686-006	Electircal Vehicles	16	634			500	500
248-000-687-000	Merchandise Sales	195		10,000	10,000	1,000	1,000
248-000-688-000	Gift Certificate Sales	3,425	355	5,000	5,000	500	500
248-000-692-000	Rent						
248-000-694-000	Miscellaneous	683	315			2,500	2,500
248-000-696-000	PROCEEDS FROM THE SALE OF BONDS/N						
Totals for dept 000 - REVENUE		1,070,941	1,040,495	1,299,623	1,260,120	1,008,768	1,258,065

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		1,070,941	1,040,495	1,299,623	1,260,120	1,008,768	1,258,065
TOTAL ESTIMATED REVENUES		1,070,941	1,040,495	1,299,623	1,260,120	1,008,768	1,258,065
APPROPRIATIONS							
Function: Unclassified							
Dept 260 - GENERAL ACTIVITIES							
248-260-701-000	Executive Director Wages	58,299	39,322	73,272	45,248	80,000	80,000
248-260-701-019	COVID 19 PAYROLL						
248-260-704-000	Wages - Administrative Coordinato	20,248	28,242	34,278	33,280	37,188	37,188
248-260-706-000	Asst. Executive Director wages	24,068	21,915	46,852	33,280	71,000	71,000
248-260-706-001	Marketing Coordinator						
248-260-707-000	Wages - Grounds Coordinator	1,403	1,819	5,150	5,000	5,400	5,400
248-260-711-013	OVERTIME	947					
248-260-715-000	Social Security	7,930	6,942	9,708	9,688	10,657	14,810
248-260-716-000	Health Insurance- Medical	6,630	2,878	7,451	7,200	12,000	12,000
248-260-717-000	Life & Disability Insurance	917	331	1,220	1,200	1,320	1,320
248-260-718-000	Dental Insurance	475	222	700	700	770	770
248-260-719-000	Pension	5,003	3,819	8,039	5,120	5,632	5,632
248-260-720-000	Unemployment						
248-260-721-000	Vision Care	99	46	130	130	143	143
248-260-722-000	Worker's Comp. Insurance						
248-260-801-000	Contractual Services	234	18,000	16,499	18,000	15,000	15,000
248-260-801-002	Contr Services - Police Admin Fee	60,000	46,800	60,000	60,000	60,000	149,040
248-260-801-003	Contract Services - DPW Admin Fee	30,000	23,194	30,000	30,000	30,000	80,000
248-260-801-004	Contract Services - GF Admin Fee	70,000	52,500	70,000	70,000	70,000	76,440
248-260-801-005	Contractual Services- Township	2,700		2,700	2,700	2,700	2,700
248-260-801-012	Contractual Services-Parking Code	21,000	16,380	21,000	21,000	21,000	21,000
248-260-801-022	Cont Service-Police Crowd Control	20,000	15,600	20,000	20,000	20,000	20,000
248-260-801-023	Contract Services-DPW event suppo	10,000	7,800	10,000	10,000	10,000	10,000
248-260-801-033	Contract Services-DPW snow remova	15,000	11,700	15,000	15,000	12,000	12,000
248-260-805-000	Audit Fees	1,545	2,950	2,000	2,950	1,500	2,500
248-260-810-000	Legal Services	12,726	17,365	17,984	17,365	8,000	8,000
248-260-823-000	Website/Software	6,828	4,146	6,000	6,000	6,000	6,000
248-260-823-001	Municipal Software	1,248	3,387	3,501	3,676	3,800	3,800
248-260-829-000	Planner Services	4,715	675	2,629	5,000	3,500	3,500
248-260-851-000	Telephone	3,247	2,617	3,500	3,500	3,500	3,500
248-260-900-000	Printing and Publication	182		100	100	500	500
248-260-920-000	Utilities	4,199	4,435	4,000	4,435	4,500	4,500
248-260-921-000	Municipal Street Lighting	29,474	6,399	6,500	6,500	6,500	6,500
248-260-930-000	Repair and Maintenance	705	58				
248-260-930-002	Building Maintenance	1,020	287	400	400	400	400
248-260-940-000	Equipment Rental	70				250	250
248-260-941-000	Office Rent	12,000	12,000	12,000	12,000	14,000	14,000
248-260-942-000	Office Expenses	5,150	1,200	3,313	3,865	4,500	4,500
248-260-942-019	Covid Office Expenses						
248-260-946-000	Credit Card Fees	9		100	100	100	100
248-260-955-001	Credit Card Fees						
248-260-956-000	Dues & Miscellaneous	1,036	1,209	1,500	1,500	1,545	1,545
248-260-957-000	Education & Training	8,965	919	920	4,500	5,000	5,000
248-260-958-000	General Activities Misc	739				350	350
248-260-958-019	Covid General Activities						
248-260-961-000	Tax Tribunal Refunds						

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 260 - GENERAL ACTIVITIES							
248-260-962-000	Mileage	1,537	38	500	500	1,000	1,000
248-260-965-101	Transfer Out - General Fund						
248-260-965-401	Transfer to Capital Imp Fund				51,185		70,616
248-260-965-404	Transfer Out - DDA Property Acq F	110,000	157,500	157,500	157,500		
248-260-974-000	Capital Outlay - Equipment	5,200	1,235	1,235	1,235	2,000	2,000
Totals for dept 260 - GENERAL ACTIVITIES		565,548	513,930	655,681	669,857	531,755	753,004

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Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 725 - ORGANIZATION							
248-725-822-000	Newsletter	882	455	1,720	1,720	1,800	1,800
248-725-824-000	Volunteer Recognition & Dvp.	282				1,000	1,000
248-725-825-000	Gift Certificate Redemption	9,365	2,625	5,000	5,000	5,000	5,000
248-725-826-000	Historic Celebration/Education	1,588	580	580	580	1,000	1,000
248-725-827-000	Awareness Program	1,637	233	1,200	1,200	1,500	1,500
248-725-827-019	Covid Awareness Program/Organizat						
248-725-864-000	Grant & Scholorship Distriubution	1,000					
248-725-881-000	Merchandise to Sell	75	211	500	500	1,000	1,000
Totals for dept 725 - ORGANIZATION		14,829	4,104	9,000	9,000	11,300	11,300

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 726 - DESIGN							
248-726-745-000	Beautification Supplies	1,574	648	1,500	1,500	1,500	1,500
248-726-746-000	Hanging Baskets	3,353		3,400	3,400	4,000	4,000
248-726-801-000	Contractual Services	5,172	2,900	5,200	5,200	5,500	5,500
248-726-843-000	Facade Program		5	7,800	7,800	23,680	23,680
248-726-845-000	Public Art Program	2,250				2,500	2,500
248-726-883-000	Banners and Holiday Lighting	9,639	6,000	6,600	6,600	10,000	10,000
248-726-975-001	Capital Outlay - Beautification	473				5,000	5,000
248-726-975-002	Capital Outlay - Streets					500	500
248-726-975-019	Covid Capital Outlay						
Totals for dept 726 - DESIGN		22,461	9,553	24,500	24,500	52,680	52,680

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Calculations as of 03/31/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 728 - ECONOMIC DEVELOPMENT							
248-728-801-000	Contractual Services	6,563	4,750	16,472	34,500	34,500	34,500
248-728-860-000	Trolley Expense	34,246	12,998	28,000	28,000	22,000	22,000
248-728-861-000	Survey Expense					468	468
248-728-862-000	Training Materials	457				500	500
248-728-864-000	Grant & Scholorship Distriubution					12,500	12,500
248-728-886-000	Marketing Materials	1,325				2,500	2,500
248-728-886-001	Blight Reduction						
248-728-886-002	Social District	3,390	232	1,000	1,000	750	750
248-728-888-000	Brand Marketing	29,945	15,485	23,831	20,731	50,000	50,000
248-728-888-001	Contractual Services Brand Market	27,500	23,255	19,700	29,700	10,000	10,000
Totals for dept 728 - ECONOMIC DEVELOPMENT		103,426	56,720	89,003	113,931	133,218	133,218

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 729 - PROMOTION							
248-729-880-000	Event Promotion	1,796	308	500	500	2,000	2,000
248-729-880-001	Event Promo - Gazebo Series	17,342	10,170	10,170	10,170	11,000	11,000
248-729-880-004	Event Promo - Halloween Parade	2,015	2,451	2,500	2,500	2,500	2,500
248-729-880-005	Event Promo - Hmtwn/Holiday Vill	8,215	7,934	8,356	8,356	7,500	7,500
248-729-880-006	Event Promo - New Years Res. Run						
248-729-880-007	Event Promo - Flower Fair						
248-729-880-008	Event Promo-Photo Contest					250	250
248-729-880-009	Event Promo-Lake Orion Love Shop						
248-729-880-010	Babes On Broadway					1,500	1,500
248-729-880-011	Restaurant week					2,500	2,500
248-729-880-012	Sing & Stroll Tree Lighting	12,212	11,808	12,000	12,000	12,100	12,100
248-729-880-013	SD Nights- Stronger Together Wint	682	259	600	600	2,500	2,500
248-729-880-014	Octoberfest	22,704				1,500	1,500
248-729-880-015	Winter Activities	8,658	7,019	7,100	10,200	12,000	12,000
248-729-880-016	Athletic Events-other					2,500	2,500
248-729-880-017	Movie Night	2,194	999	999	999	3,000	3,000
248-729-880-019	Covid Event Promotion						
248-729-880-100	Stronger Together- smr fall	553	722	3,300	3,300	5,000	5,000
248-729-885-000	Port-A-Johns	2,124	1,794	2,200	2,200	3,500	3,500
248-729-895-000	Event Promo-Comm. Sponsorships	43					
248-729-975-020	Capital Outlay Parks & rec						
Totals for dept 729 - PROMOTION		78,538	43,464	47,725	50,825	69,350	69,350

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 730 - CAPITAL PROJECTS							
248-730-253-885	Knox Box Grant Program						
248-730-885-100	Knox Box Grant Program			4,000	4,000	2,000	2,000
248-730-931-000	Repair & Maintenance-Equipment	3,146					
248-730-965-101	Transfer Out - General Fund						
248-730-965-301	Interfund TRF 2023 DDA Bond Proje			422,709	422,709		419,709
248-730-965-404	Transfer Out - DDA Property Acq F	104,178					
248-730-965-592	Transfers To Water/Sewer Fund						
248-730-975-000	Capital Outlay	387	1,636	23,969	23,969	53,075	53,075
248-730-975-003	DDA Capital Outlay	2,521	5,871	5,871	5,000	5,500	5,500
248-730-975-005	DDA Capital Outlay- Wayfinding/Li	39,266					
248-730-975-006	DDA Capital Outlay - Parking	251,181					
248-730-975-009	Capital Outlay - Dumpsters			30,000	30,000	30,000	30,000
248-730-975-011	Capital Outlay - Trail Extensi				10,000	9,000	9,000
248-730-975-015	Captial Outlay- Outdoor Sound						
248-730-975-020	Capital Outlay Parks & rec	25,705					
248-730-992-000	Bond Principal						
248-730-995-000	Bond Interest						
Totals for dept 730 - CAPITAL PROJECTS		426,384	7,507	486,549	495,678	99,575	519,284
Total - Function Unclassified		1,211,186	635,278	1,312,458	1,363,791	897,878	1,538,836
TOTAL APPROPRIATIONS		1,211,186	635,278	1,312,458	1,363,791	897,878	1,538,836
NET OF REVENUES/APPROPRIATIONS - FUND 248		(140,245)	405,217	(12,835)	(103,671)	110,890	(280,771)
BEGINNING FUND BALANCE		638,446	498,200	498,200	498,200	394,529	394,529
ENDING FUND BALANCE		498,201	903,417	485,365	394,529	505,419	113,758

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
301-000-300-001	2023 Downtown Dev Tax Exempt Bond	3,533,382					
301-000-300-002	2023 Downtown Dev Tax Exempt Bond	1,480,827					
301-000-664-000	Interest Earnings	91	1,490			900	900
301-000-671-999	Appropriation from Fund Balanc			2,755,000		500,000	
301-000-699-301	TRF in from DDA					419,800	419,709
Totals for dept 000 - REVENUE		5,014,300	1,490	2,755,000		920,700	420,609

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		5,014,300	1,490	2,755,000		920,700	420,609
TOTAL ESTIMATED REVENUES		5,014,300	1,490	2,755,000		920,700	420,609
APPROPRIATIONS							
Function: DEBT SERVICE FUNDS							
Dept 901 - 905							
301-901-930-000	Repair and Maintenance						
301-901-950-000	Demolition & Land Improvement		2,250	296,647	296,647	500,000	500,000
301-901-956-000	Dues & Miscellaneous						
301-901-971-000	Capital Outlay - Buildings		2,120,875	2,200,000	2,200,000		
Totals for dept 901 - 905			2,123,125	2,496,647	2,496,647	500,000	500,000

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: DEBT SERVICE FUNDS							
Dept 905 - Downtown Dev Bond 2023							
301-905-301-000	Bond Issuance Expense						
301-905-731-000	2023 Bond Taxable Issuance Expen	69,350	500	1,000	1,000		
301-905-731-001	2023 Tax exempt Bond Issuance Exp		500	1,000	1,000		
301-905-745-001	Property taxes-Orion Twp		3,353	3,353	3,353		
301-905-920-000	Utilities						
301-905-992-003	2023 DDA bonds Taxable		75,000	75,000	75,000	60,000	60,000
301-905-992-004	2023 DDA BONDS TAX EXEMPT		180,000	180,000	180,000	150,000	150,000
301-905-993-001	2023 DDA bond taxable interest		60,931	62,000	62,000	76,909	76,910
301-905-993-002	2023 DDA tax exempt bond interest		105,778	106,000	106,000	132,800	132,800
Totals for dept 905 - Downtown Dev Bond 2023		69,350	426,062	428,353	428,353	419,709	419,710
Total - Function DEBT SERVICE FUNDS		69,350	2,549,187	2,925,000	2,925,000	919,709	919,710
TOTAL APPROPRIATIONS		69,350	2,549,187	2,925,000	2,925,000	919,709	919,710
NET OF REVENUES/APPROPRIATIONS - FUND 301		4,944,950	(2,547,697)	(170,000)	(2,925,000)	991	(499,101)
BEGINNING FUND BALANCE			4,944,950	4,944,950	4,944,950	2,019,950	2,019,950
ENDING FUND BALANCE		4,944,950	2,397,253	4,774,950	2,019,950	2,020,941	1,520,849

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 404 DDA PROPERTY ACQUISITION

VILLAGE MANAGER'S PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
404-000-664-000	Interest Earnings	189	95	150	115		
404-000-694-000	Miscellaneous Revenue						
404-000-699-248	Interfund Transfer In - DDA	214,178	157,500	483,750	157,500		
Totals for dept 000 - REVENUE		214,367	157,595	483,900	157,615		

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 03/31/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		214,367	157,595	483,900	157,615		
TOTAL ESTIMATED REVENUES		214,367	157,595	483,900	157,615		
APPROPRIATIONS							
Function: DEBT SERVICE FUNDS							
Dept 901 - 905							
404-901-901-000	Debt Service- Parking Deck			168,750			
404-901-930-000	Repair & Maintenance - Bldg						
404-901-950-000	Demolition & Land Improvement						
404-901-956-000	Miscellaneous						
404-901-971-000	Capital Outlay - Building						169,436
404-901-980-248	Prop Acq Transfer to DDA						
404-901-992-000	Bond Principal	100,000	300,000	300,000	300,000		
404-901-995-000	Bond Interest	10,000	15,000	15,000	15,000		
Totals for dept 901 - 905		110,000	315,000	483,750	315,000		169,436
Total - Function DEBT SERVICE FUNDS		110,000	315,000	483,750	315,000		169,436
TOTAL APPROPRIATIONS		110,000	315,000	483,750	315,000		169,436
NET OF REVENUES/APPROPRIATIONS - FUND 404		104,367	(157,405)	150	(157,385)		(169,436)
BEGINNING FUND BALANCE		222,473	326,841	326,841	326,841	169,456	169,456
ENDING FUND BALANCE		326,840	169,436	326,991	169,456	169,456	20
ESTIMATED REVENUES - ALL FUNDS		6,299,608	1,199,580	4,538,523	1,417,735	1,929,468	1,678,674
APPROPRIATIONS - ALL FUNDS		1,390,536	3,499,465	4,721,208	4,603,791	1,817,587	2,627,982
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		4,909,072	(2,299,885)	(182,685)	(3,186,056)	111,881	(949,308)
BEGINNING FUND BALANCE - ALL FUNDS		860,920	5,769,990	5,769,990	5,769,990	2,583,934	2,583,934
ENDING FUND BALANCE - ALL FUNDS		5,769,992	3,470,105	5,587,305	2,583,934	2,695,815	1,634,626