



Office of the Village Manager

**Darwin D. P. McClary**  
Village Manager

May 1, 2023

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 2023-24 BUDGET**

Dear Honorable President Narsh and Lake Orion Village Council:

I am pleased to present to you the Village Manager's Proposed FY 2023-24 Budget in accordance with Section 8.2 of the Lake Orion village charter and the Michigan Uniform Budgeting and Accounting Act, Public Act 2 of 1968 as amended. This budget represents administration's best estimates of the projected year-end FY 2022-23 activity as well as a complete financial plan for the ensuing fiscal year. In accordance with the village charter, the proposed budget presents (1) detailed estimates of all proposed expenditures together with current year actual year-to-date, projected year-end, and prior year actual expenditures; (2) statements of bonded and other indebtedness; (3) detailed estimates of all anticipated income from sources other than taxes or borrowings; (4) statements of estimated fund balances; and (5) estimates of monies to be raised from taxes and bond issues.

Village council held budget work sessions on April 12, 22, and 28, 2023, and recommended no changes to the Village Manager's proposed budget.

**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 \$162,490,360 in 2022 to \$179,166,750 in 2023 based on preliminary assessment figures available prior to March Board of Review changes. Final actual assessment numbers will not be available from Oakland County until the first week in May. After DDA capture, the village's portion of taxable value for 2023 is \$131,100,130. Headlee and Proposal "A" continue to hamper municipal funding. While inflation during the previous year rose to 7.9% according to the Michigan Department of Treasury, Proposal "A" capped taxable value increases at the maximum five percent (5%). Total General Fund revenues for FY 2023-24 are estimated to be \$2,183,734, a decrease of 1.54% from the current year's estimated total revenue. There will be no Headlee millage rollback this year, which means that maximum allowable millage rates for each tax levy will remain the same as the current year. The budget assumes that

the current millage levy of 9.7844 mils will continue for the next fiscal year. Total revenues will decrease by about \$70,000 due mainly to the one-time activity associated with the Community Development Block Grant (CDBG) Meek's Park Pedestrian Bridge Project and anticipated reduction in general fee receipts. A 4% increase is proposed in charges to the DDA and Water and Sewer Fund for financial administration and other services.

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

- General Assumptions – Wages are proposed to increase by 4% for all union and non-union employees. Health insurance benefit costs are expected to increase by 10%. Dental, optical, and life insurance/disability benefit costs are expected to increase by 5%. Contractual services costs are expected, in many instances, to increase by 5%. Many other expenses are projected to increase by 4%, even though the inflation rate for 2023 is 7.9%. Employee education and training budgets have been increased in many instances to accommodate annual comprehensive general and specialized training. Staffing will remain at current levels for the upcoming year.
- Village Council – The budget for education and training has been increased to promote council attendance at MML conferences and training.
- Village Manager – The budget reflects the current salary and benefits for the new Village Manager. Appropriations are included for the Village Manager's education, training, and professional memberships in accordance with the manager's employment contract.
- Treasurer – The budget reflects anticipated salary and benefits for a new Finance Director/Treasurer. Finance Director/Treasurer Joshua Johnson left the village to take a position with the City of Oak Park, and we are currently in the process of recruiting and filling the position.
- Community Development – The budget provides no allocation for CDBG projects due to the fact that the village programmed its PY 2023 funds for the county home repair program and HAVEN domestic abuse assistance program, both administered by the county.
- General Activities – The waste collection contract expires this year, and a 5% adjustment to rubbish collection costs is budgeted. Monies have been appropriated in the amount of \$7,000 for the replacement of the village hall lobby flooring and repair of the council chambers ceiling.
- Planning and Zoning – The part-time planning and zoning coordinator was never filled and has been removed from the budget. Monies have been appropriated for consulting work for prioritization of master plan goals as recommended by the planning commission. An additional \$1,000 was appropriated for more extensive planning commission and zoning board of appeals training.
- Parks and Recreation – Additional funding has been budgeted for supplies, park facilities engineering, and repair and maintenance of grounds.
- Contractual Services – Legal/Accounting/Engineering – The legal budget has been reduced due to council's recent adoption of a policy placing legal services under the supervision and management of the Village Manager. Engineering fees have been increased to provide adequate resources for general engineering needs throughout the year.
- Transfers Out – The General Fund contribution to the Police Fund has been reduced as a result of increased tax revenues. Council should consider levying the full police

millages to reduce financial pressure on the General Fund to provide resources for other projects.

**Public Works Fund.** Revenues remain relatively flat for this fund. Administration will need to monitor the fund closely to ensure that it does not run a deficit at year end. The Capital Outlay account has been reduced to \$0 as a result of the completion of the salt storage building in 2022. Stormwater Phase II Capital Outlay account has been reduced to \$0 to address the anticipated deficit until other budget amendments can be made.

**Major and Local Streets Funds.** Major and Local Streets receive Act 51 gas and weight tax revenue sharing as their main source of funding. Major Streets and Local Streets continue to see relatively flat revenues, and Local Streets operates with annual budget shortfalls and needs to be monitored. While the Major Streets Fund operates at a small surplus each year, neither fund produces any substantial funds to be able to complete major street repair or replacement projects. The village council must consider special assessments and road millages as funding methods to improve streets. The Major Streets Fund includes an appropriation of \$20,000 (25%) toward the cost of a new dump truck for DPW, with the remainder of the cost \$60,000 (75%) programmed in the Cemetery Perpetual Care Fund.

**Police Fund.** The Police Fund operates with two millages and contributions from the General Fund. The budget assumes that the police operating and Headlee override millages will remain unchanged for the upcoming fiscal year at 2.6899 mils and 0.2013 mils respectively. The maximum allowable millage rates for police are 2.6899 mils for police operating and 1.3018 mils for the voted Headlee override. Neither millages have expiration dates. The growth in taxable value in 2023 has helped to reduce the necessary contribution from General Fund to the Police Fund by about \$30,000.

**Downtown Development Authority Fund and DDA Property Acquisition Fund.** The DDA budgets were prepared by the Executive Director and DDA board of directors and reviewed and approved by the Village Manager. Beginning this year, under resolutions adopted by the DDA board and village council, the DDA will begin setting aside 75% of all tax revenue increases in excess of the 2022 base year to help fund necessary public improvements within the DDA district as determined by the village council. Based on preliminary assessment figures, the 75% set aside for 2023 is estimated to be \$28,265.

**Capital Projects Fund.** The budget does not currently include appropriations for any major capital improvement projects. Council and administration will need to discuss the capital improvement program as a separate budget discussion during the months of May and June to identify projects and funding sources. Taxes, special assessments, fees and charges, available fund reserves, and grants are the main sources of funding for capital 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. Rates are currently not sufficient to fully fund depreciation expense (set aside for future water and sewer infrastructure replacement). The current year amended budget assumes drawing from fund reserves of \$446,000, although the projected year-end estimate brings that budget shortfall down to \$395,000. These continued budget shortfalls are not sustainable and will exhaust all fund reserves within five years if not addressed. Considerable water and sewer rate increases are necessary to balance the budget. Also,

the village, through the Oakland County Water Resources Commission, will be undertaking a \$7.3 million sanitary sewer pump stations improvement project in 2024 and will issue bonds for the project. Assuming no grant funding, the village's Water and Sewer Fund will need to accommodate the debt payments for this project, and this project (revenues, expenditures, and sewer rate adjustments) is not yet reflected in the budget. In addition, the water system east of M-24 is in need of significant upgrades totaling about \$6 million within the next few years, and this project is also not reflected in the village's water rate schedule. Council will be receiving a presentation shortly on the recently completed water and sewer rates study and will discuss necessary rate adjustments during water and sewer rate discussions in May and June.

**Cemetery Perpetual Care Fund.** This fund receives its revenue from cemetery lot sales and interest earnings. The June 30, 2022, fund balance for Cemetery Perpetual Care is \$339,618. Revenues total approximately \$21,000, and the village expends approximately \$82,000 for cemetery operations and maintenance. In addition, this year, the budget includes an appropriation of \$60,000 to fund 75% of the cost of a new dump truck for DPW, a vehicle that will primarily be used for cemetery purposes. The village is authorized by state law to levy up to one (1) mil in property taxes for cemetery operation and maintenance purposes, and the council should give serious consideration to levying the millage. If levied, the millage would generate approximately \$131,000 annually (after DDA capture) for cemetery purposes based on the preliminary FY 2023 property assessment figures.

## **CONCLUSION**

I would like to take this opportunity to express my deep gratitude to village staff for their diligent efforts in assisting with the preparation of this proposed budget. Staff has not been involved in most of the budget preparation process during the past several years, and I appreciate so much their willingness and commitment to engage in, and work on, their departmental budgets. I wish to express additional appreciation to Deputy Finance Director/Treasurer Hedrick for her outstanding support and assistance, as her insight and efforts have been invaluable to this process.

I look forward to the May 8, 2023, budget and truth-in-taxation public hearing. I also look forward to our continued discussions and work on the water and sewer rate schedules, the village's comprehensive fee schedule, the Capital Improvement Plan, and the certification of the necessary tax millage rates during May and June.

Sincerely,

**VILLAGE OF LAKE ORION, MICHIGAN**



Darwin D. P. McClary  
Village Manager



# GENERAL APPROPRIATIONS ACT

VILLAGE OF LAKE ORION  
COUNTY OF OAKLAND  
STATE OF MICHIGAN

## GENERAL APPROPRIATIONS ACT RESOLUTION

**A RESOLUTION PROVIDING FOR THE GENERAL APPROPRIATIONS OF THE VILLAGE OF LAKE ORION AND ADOPTING THE FISCAL YEAR 2023-24 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 Council Member \_\_\_\_\_:

**WHEREAS**, a Proposed Budget for the Fiscal Year 2023-24 (July 1, 2023 through June 30, 2024) 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 Michigan 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 in "The Lake Orion Review" on April 19, 2023, and through the holding of a Public Hearing on May 8, 2023; 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 2023-24, allocating funds required for municipal purposes during Fiscal Year 2023-24 and providing for an operating levy upon real and personal property for municipal purposes within the jurisdiction at the Charter tax rate of 9.7844 mils for general operating, voted tax rate of 2.6899 mils for police operating, and voted tax rate of 0.2013 mil for Headlee override per \$1,000 of Taxable Valuation of \$179,166,750 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



# GENERAL APPROPRIATIONS ACT

Year, is hereby adopted as follows:

FUND	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE
General	791,075	2,183,734	2,112,827	861,982
Public Works	29,945	636,565	629,712	36,798
Major Streets	388,859	229,200	228,525	389,534
Local Streets	63,125	174,500	173,584	64,041
Police	406,604	1,001,326	999,357	408,573
Parking Meter/System Fund	1,420	10,000	9,498	1,922
DDA	638,446	1,192,164	1,201,205	629,405
Capital Projects	95,965	0	0	95,965
DDA Property Acquisition	326,801	483,900	483,750	326,951
Water & Sewer	2,486,924	2,589,102	2,589,102	2,486,924
Cemetery Perpetual Care	350,618	20,250	65,250	305,618
<b>TOTALS:</b>		<b>8,520,741</b>	<b>8,492,810</b>	

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 additional transfers will be made only with the approval of the Village Council.



## GENERAL APPROPRIATIONS ACT

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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, Susan Galeczka, 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 8<sup>th</sup> day of May 2023.

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Susan Galeczka, Village Clerk

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
101-000-402-000	Current Real Property Taxes	1,119,610	1,094,912	1,214,000	1,214,000	1,282,734	1,282,734
101-000-405-000	Property Tax - Personal	32,043	27,780	30,000	30,000	30,000	30,000
101-000-406-000	In Lieu of Taxes	38,601	37,060	38,000	37,060	37,000	37,000
101-000-412-000	Property Tax - DPPT P/Y & C/Y		75		75		
101-000-439-000	State Grant-Adult Use Marijuana		51,851		51,851	45,000	45,000
101-000-441-000	Local Community Stabilization Sha	4,892	1,231	1,000	1,231	1,000	1,000
101-000-445-000	Penalties & Interest on Taxes	4,957	1,560	5,000	5,000	4,000	4,000
101-000-460-000	Dog License Revenue	22		200	100	100	100
101-000-476-000	Buisness Licenses and Permits	10,000	10,000		10,000	10,000	10,000
101-000-528-100	Federal Grants Other - State CRLGC						
101-000-528-200	Federal Grants Other - County CARE						
101-000-547-000	State Grant - Other			672			
101-000-567-000	STATE GRANTS- MRE REVENUE			57,000			
101-000-574-000	State Grants- State Shared Revenue	332,055	174,718	297,000	297,000	300,000	300,000
101-000-574-003	State Shared Relief Assistance						
101-000-576-000	METRO (Act 48) Revenue	10,442		10,000	10,000	10,000	10,000
101-000-607-000	Fees	25,615	1,076	50,000		25,000	25,000
101-000-634-000	Cemetery Opening/Closing Rev						
101-000-636-000	Cemetery Foundations						
101-000-640-000	Garbage Collection Fees	199,827	156,579	210,000	210,000	213,200	213,200
	35.82 as of July 1 2020						
101-000-643-000	Cemetery Lot Sale						
101-000-653-000	Park Fees	12,012	9,676	8,000	12,000	10,000	10,000
101-000-655-000	Boat Dock Pass Fees	7,450	9,300	15,000	15,000	15,000	15,000
101-000-664-000	Interest Earnings	1,274	6,300	4,000	7,000	4,000	4,000
101-000-671-999	Appropriation from Fund Balanc						
101-000-673-000	Gain/Loss on Sale of Assets						
101-000-675-000	Donations	51,170					
101-000-676-248	Reimbursement - Admin Fee - DDA	68,004	52,500	70,000	70,000	72,800	72,800
101-000-676-395	Trnsf from Road Debt Fund						
101-000-676-592	Reimbursement -Admin Fee - W&S	113,300	87,525	116,700	116,700	121,400	121,400
101-000-679-000	Reimbursements-Worker's Comp						
101-000-681-000	Reimb - Insurance Claims						
101-000-682-000	Reimbursement-CDBG			79,100	79,100		
101-000-682-001	Reimburse - NSP						
101-000-683-000	Reimbursements-Other			4,000			
101-000-683-248	Reimbursement- DDA	78,210					
101-000-689-000	Reimburse Insurance Dividends	4,367	6,722	5,000	6,722		
101-000-694-000	Miscellaneous	39,949	8,734	2,500	8,900	2,500	2,500
101-000-699-202	Interfund Transfer in - Major Stre						
101-000-699-203	Interfund Transfer In - Local Stre						
101-000-699-248	Interfund Transfer In - DDA	29,000		36,130	36,130		
101-000-699-592	Transfers Water Sewer						
101-000-699-711	Transfers Cemetery						
Totals for dept 000 - REVENUE		2,182,800	1,737,599	2,253,302	2,217,869	2,183,734	2,183,734



Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
<b>ESTIMATED REVENUES</b>							
TOTAL ESTIMATED REVENUES		2,182,800	1,737,599	2,253,302	2,217,869	2,183,734	2,183,734
<b>APPROPRIATIONS</b>							
Dept 101 - VILLAGE COUNCIL							
101-101-701-000	Wages - Council	2,330	568	2,300	2,300	2,500	2,500
101-101-701-019	COVID 19 PAYROLL						
101-101-715-000	Social Security	134	43	201	201	192	192
101-101-956-000	Dues & Miscellaneous	477	113	120	120	120	120
101-101-957-000	Education & Training	239	1,091	1,200	1,200	1,800	1,800
101-101-960-000	Mileage						
Totals for dept 101 - VILLAGE COUNCIL		3,180	1,815	3,821	3,821	4,612	4,612

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 171 - VILLAGE MANAGER							
101-171-701-000	Wages	115,086	84,470	81,760	105,000	88,400	88,400
	FOOTNOTE AMOUNTS:				105,000	88,400	
	Salary adjustment projected at 4% due to inflation						
101-171-701-019	COVID 19 PAYROLL						
101-171-715-000	Social Security	7,721	6,961	7,686	8,033	7,314	7,314
	FOOTNOTE AMOUNTS:				8,033	7,314	
	7.65% of salary and auto allowance						
101-171-716-000	Health Insurance- Medical	17,647	6,120	18,000	9,120	6,000	6,000
	FOOTNOTE AMOUNTS:				9,120	6,000	
	Medical insurance opt-out for family coverage						
101-171-717-000	Life & Disability Insurance	696	589	766	1,015	1,035	1,035
	FOOTNOTE AMOUNTS:				1,015	1,044	
	Anticipated 4% increase in life insurance premium						
101-171-718-000	Dental Insurance	935	345	381	345		
101-171-719-000	Pension	7,084	4,852	5,000	6,250	13,260	13,260
	FOOTNOTE AMOUNTS:				6,250	13,260	
	15% of base salary						
101-171-721-000	Vision Care	181	64	199	64		
101-171-956-000	Dues & Miscellaneous	363	1,072	800	1,075	1,250	1,250
	ICMA - \$600; MME - \$500; MPELRA - \$150						
101-171-957-000	Education & Training	60	805	850	1,200	3,500	3,500
	FOOTNOTE AMOUNTS:				2,000	3,500	
	MME - \$1,000; ICMA - \$2,000; MML Cap-Con - \$500						
101-171-960-000	Mileage				4,200	7,500	7,500
	FOOTNOTE AMOUNTS:				4,200	7,500	
	4% adjustment due to inflation						
101-171-977-000	Capital Outlay				3,000		
	FOOTNOTE AMOUNTS:					3,000	
	Laptop with docking station						
Totals for dept 171 - VILLAGE MANAGER		149,773	105,278	115,442	139,302	128,259	128,259

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
<b>APPROPRIATIONS</b>							
Dept 215 - VILLAGE CLERK							
101-215-701-000	Wages	60,566	49,274	66,352	66,352	68,345	68,345
101-215-701-019	COVID 19 PAYROLL						
101-215-702-000	Wages Part Time STAFF COVERAGE AT MEETINGS						
101-215-715-000	Social Security	4,696	3,770	6,308	6,308	8,000	5,229
101-215-716-000	Health Insurance- Medical	10,178	7,439	11,215	11,215	12,400	12,400
101-215-717-000	Life & Disability Insurance	671	479	721	721	900	900
101-215-718-000	Dental Insurance	489	352	539	539	680	680
101-215-719-000	Pension	680	3,767	5,971	5,971	6,300	6,300
101-215-721-000	Vision Care	107	74	118	118	125	125
101-215-727-000	Office Supplies	1,560	160	300	300	450	450
101-215-727-001	Election Supplies						
101-215-801-000	Contractual Services	5,831	3,731	21,000	10,000	10,000	10,000
	ORDINANCE WEBSITE HOSTING						
	ORDINANCE SUPPLEMENTAL UPDATES						
	DOCUMENT DESTRUCTION/SHREDDING						
	ZONING ORDINANCE CODIFICATION REDUCED TO QUARTERLY						
101-215-900-000	Printing and Publication	3,846	284	4,000	2,000	5,000	4,000
101-215-956-000	Dues & Miscellaneous			500	500	500	500
	IIMC DUES						
	MAMC DUES						
	MINUTE BOOKS						
101-215-957-000	Education & Training			300	300	500	1,500
101-215-960-000	Mileage			200	200	100	100
101-215-977-000	Capital Outlay						
Totals for dept 215 - VILLAGE CLERK		88,624	69,330	117,524	104,524	113,300	110,529

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 228 - Information Technology							
101-228-801-000	Contractual Services	23,241	17,884	30,000	30,000	30,000	30,000
101-228-931-000	Repair & Maintenance-Equipment	2,219		2,000	2,000	2,000	2,000
101-228-957-000	Education & Training						
Totals for dept 228 - Information Technology		25,460	17,884	32,000	32,000	32,000	32,000

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 253 - TREASURER							
101-253-701-000	Wages - Treasurer	53,766	40,849	58,613	49,000	65,000	65,000
	Treas/FD position reduced from 29 hour week to 16 hours						
	Deputy Treas/FD reduced from 29 to 16 hours week						
	Payroll PT position 29 hours week included						
101-253-701-019	COVID 19 PAYROLL	341					
101-253-702-000	Wages Part Time	40,489	34,075	54,091	54,091	56,255	56,255
	Deputy Treas/FD reduced from 29 to 16 hrs week 2018						
	Payroll Account Clerk reclassified 2018						
101-253-702-001	Overtime Wages						
101-253-715-000	Social Security	7,007	5,442	8,234	7,122	9,277	9,277
101-253-716-000	Health Insurance- Medical	3,000		6,000		23,230	23,230
101-253-717-000	Life & Disability Insurance	1,222	646	1,700	1,700	1,785	1,785
101-253-718-000	Dental Insurance	489	266	539	539	566	566
101-253-719-000	Pension						
101-253-721-000	Vision Care	107	56	118	118	124	124
101-253-801-000	Contractual Services	9,600		8,500	9,600	10,080	10,080
101-253-956-000	Dues & Miscellaneous			150	150	150	150
101-253-957-000	Education & Training	646	295	1,050	500	3,000	3,000
	Finance Director/Treasurer = \$1,500; Part-Tme = \$1,500						
101-253-960-000	Mileage			350	100	350	350
Totals for dept 253 - TREASURER		116,667	81,629	139,345	122,920	169,817	169,817

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 255 - COMMUNITY DEVELOPMENT							
101-255-882-000	Women's Survival			2,799			
101-255-930-000	NSP - Repair and Maintenance						
101-255-956-000	NSP - Miscellaneous						
101-255-971-000	NSP - Property Acquisition						
101-255-975-001	Sidewalks						
101-255-975-002	Street Trees			20			
101-255-975-003	Storm Drains						
101-255-975-004	Meeks Park Bridge Project						
	Totals for dept 255 - COMMUNITY DEVELOPMENT		25,136	105,266	105,266		

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
<b>APPROPRIATIONS</b>							
<b>Dept 260 - GENERAL ACTIVITIES</b>							
101-260-701-000	Wages	43,141	30,609	41,000	41,000	42,640	42,640
	Full time position replaced with two Parttime Office Coordinators PT 29 hours weekly each						
101-260-701-019	COVID 19 PAYROLL		2,360	4,277	2,360		
101-260-702-000	Wages Part Time	21,715	9,942	17,127	17,127	17,813	17,813
101-260-702-001	Overtime Wages						
101-260-702-002	Wages Part Time Clerk						
101-260-702-003	Wages-Parks						
101-260-702-004	Stipends-Interns						
101-260-715-000	Social Security	4,864	3,170	4,782	4,628	4,625	4,625
101-260-716-000	Health Insurance- Medical	8,000	6,552	9,069	9,069	9,976	9,976
101-260-716-001	Health Insurance-Retirees	11,591	9,178	12,000	12,000	13,200	13,200
101-260-716-002	Retiree Health 115 Trust	10,000		10,000	10,000	10,000	10,000
101-260-717-000	Life & Disability Insurance	897	540	806	806	847	847
101-260-718-000	Dental Insurance	564	352	627	627	690	690
101-260-719-000	Pension	71,391	67,126	87,125	87,125	87,125	87,125
	MERS Recap						
	MERS Report						
	MERS Project to 2023						
101-260-721-000	Vision Care	128	74	118	118	124	124
101-260-722-000	Worker's Comp. Insurance	1,687	1,037	2,000	2,000	2,000	2,000
101-260-722-001	Workers Comp-Elected/Lifeguard		79	100	100	100	100
101-260-727-000	Office Supplies	12,564	6,172	11,000	10,000	11,000	11,000
	Xerox lease to lump sum 2018						
101-260-727-001	Election Supplies						
101-260-727-019	OFFICE SUPPLIES-COVID	525	90	200	100		
101-260-728-000	Cleaning Supplies	388	690	1,300	1,300	1,300	1,300
101-260-729-000	Postage	4,004	2,516	5,000	4,000	5,000	5,000
101-260-730-000	Copier Lease	7,894	4,222	8,000	8,000	8,320	8,320
	Xerox lease combined in 2018 copies in ac 727- lump sum Copier lease expires in 2023; expect 5% increase						
101-260-801-000	Contractual Services		84	100	100	100	100
101-260-823-000	Website/Software	4,230	4,080	10,000	10,000	7,000	7,000
	Webpage update \$1859 OSC Design 2019 Web site annual hosting and updates; domain names						
101-260-830-000	Solid Waste Collection	198,417	168,076	205,000	205,000	213,200	213,200
	5 Year contract ext. 2018 2.5% annual increase remove Contract expires 6/30/23; expect 5% increase						
101-260-851-000	Telephone	7,114	6,372	9,000	9,000	9,500	9,500
101-260-900-000	Printing and Publication		313	500	500	500	500
101-260-920-000	Utilities	29,405	22,631	30,000	30,000	31,500	31,500
101-260-921-000	Municipal Street Lighting	36,749	26,672	40,000	40,000	42,000	42,000
	LED street light conversion in 2018 \$46,000 LED fixtures at Front Anderson						
101-260-922-000	Repair & Mtn-Lights						
101-260-930-000	Repair and Maintenance	13,358	17,257	24,000	24,000	24,000	24,000
101-260-930-001	Building Renovation					7,000	7,000
	FOOTNOTE AMOUNTS: Replace village hall lobby flooring and repair council chambers ceiling						
101-260-931-000	Repair & Maintenance-Equipment	1,824	1,368	2,500	2,500	2,500	2,500
101-260-956-000	Dues & Miscellaneous	6,167	4,879	9,400	9,400	9,400	9,400
101-260-961-000	Tax Tribunal Refunds						
101-260-977-000	Capital Outlay	7,636		3,500	3,500	3,500	3,500

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DB: Village Of Lake

BUDGET REPORT FOR VILLAGE OF LAKE ORION  
Fund: 101 GENERAL FUND

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	DEPT. 2023-24 REQUESTED BUDGET	MGR 2023-24 APPROVED BUDGET
APPROPRIATIONS							
Dept 260 - GENERAL ACTIVITIES							
	Totals for dept 260 - GENERAL ACTIVITIES	504,253	396,441	548,531	544,360	564,960	564,960



Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 721 - PLANNING AND ZONING							
101-721-702-000	Wages Part Time	1,090	170	42,000	170		
101-721-715-000	Social Security	38	13	4,569	13		
101-721-716-000	Health Insurance- Medical			6,000			
101-721-717-000	Life & Disability Insurance			250			
101-721-718-000	Dental Insurance			550			
101-721-719-000	Pension			3,990			
101-721-726-000	Supplies		33	1,300	500	500	500
101-721-801-000	Contractual Services	14,612	806	2,500	2,500	10,000	10,000
	FOOTNOTE AMOUNTS:				2,500	2,500	
	RECORDING SECRETARY - BZA						
	FOOTNOTE AMOUNTS:					7,500	
	Planning services to prepare Master Plan priorities plan						
	<b>GL # FOOTNOTE TOTAL:</b>				<b>2,500</b>	<b>10,000</b>	
101-721-829-000	Planner Services	28,918	27,171	45,000	45,000	47,250	47,250
	Master Plan Review update						
101-721-840-000	Planner - Retainer	15,640	5,800	16,000	11,000	11,000	11,000
101-721-863-000	Travel Expense						
101-721-956-000	Dues & Miscellaneous			100			
	MAP MEMBERSHIP - PC & BZA WILL USE MCKENNAS						
	BOARD MEMBER NAME PLATES						
101-721-957-000	Education & Training			1,500	2,500	2,500	2,500
	Training for Planning Commission & BZA						
101-721-960-000	Mileage						
Totals for dept 721 - PLANNING AND ZONING		60,298	33,993	123,759	61,683	71,250	71,250

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 751 - PARKS AND RECREATION							
101-751-702-001	Overtime Wages	117	153	200	200	300	300
101-751-708-000	Wages - Lifeguards	17,040	15,152	20,000	20,000	21,000	21,000
101-751-715-000	Social Security	1,312	1,171	1,900	1,900	1,900	1,900
101-751-726-000	Supplies	9,993	345	2,500	2,500	4,000	4,000
101-751-801-000	Contractual Services	14,357	1,548	3,000	3,000	3,000	3,000
101-751-806-000	Engineering					1,000	1,000
101-751-829-000	Planner Services						
101-751-850-000	Telephone - Green's Park						
101-751-920-000	Utilities	791	570	1,000	1,000	1,100	1,100
101-751-931-000	Repair/Maint - Equipment	3,129	134	500	500	500	500
101-751-932-000	Repair/Maint - Grounds	8,851	3,355	4,000	4,000	6,000	6,000
101-751-956-000	Dues & Miscellaneous						
101-751-977-000	Capital Outlay	135,691	13,943	5,000	14,000	5,000	5,000
Totals for dept 751 - PARKS AND RECREATION		191,281	36,371	38,100	47,100	43,800	43,800

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 851 - INSURANCE AND BONDS							
101-851-911-000	Insurance Coverage	67,207	67,872	74,000	68,000	74,000	74,000
	ADDITION \$5000 PER INSURANCE CARRIER BASED ON BUILDING APPRAISALS						
Totals for dept 851 - INSURANCE AND BONDS		67,207	67,872	74,000	68,000	74,000	74,000

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 880 - CONTRACT SERV - LEAGAL/ACCTING/ENGINEER							
101-880-801-000	Contractual Services			500			
101-880-805-000	Audit Fees	3,546	3,448	4,500	3,500	4,000	4,000
101-880-806-000	Engineering	11,323	7,077	3,000	10,000	10,000	10,000
101-880-810-000	Legal Service Retainer						
101-880-811-000	Legal Services - Other	56,655	53,781	52,000	60,000	45,000	45,000
101-880-812-000	Legal Services - Labor				2,000	600	600
101-880-814-000	OPEB Valuation	1,300	3,800	4,000	3,800	4,000	4,000
Totals for dept 880 - CONTRACT SERV - LEAGAL/ACCTIN		72,824	68,106	64,000	79,300	63,600	63,600

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
<b>APPROPRIATIONS</b>							
Dept 964 - TRANSFERS OUT							
101-964-965-125	Transfers DPW	490,000	337,500	450,000	450,000	450,000	450,000
101-964-965-202	Transfers Major Streets						
101-964-965-203	Transfer Out - Local Streets						
101-964-965-207	Transfers Police	355,000	323,250	431,000	431,000	431,000	400,000
101-964-965-231	Transfer to Parking Fund						
101-964-965-398	Transfer Out - N Shore Bridge Debt						
101-964-965-401	Transfer to Capital Imp Fund	45,000	5,771	7,695			
Totals for dept 964 - TRANSFERS OUT		890,000	666,521	888,695	881,000	881,000	850,000
<b>TOTAL APPROPRIATIONS</b>		<b>2,169,567</b>	<b>1,570,376</b>	<b>2,253,302</b>	<b>2,189,276</b>	<b>2,146,598</b>	<b>2,112,827</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b>		<b>13,233</b>	<b>167,223</b>		<b>28,593</b>	<b>37,136</b>	<b>70,907</b>
BEGINNING FUND BALANCE		777,844	791,075	791,075	791,075	819,668	819,668
ENDING FUND BALANCE		791,077	958,298	791,075	819,668	856,804	890,575

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
125-000-528-200	Federal Grants Other - County CARI						
125-000-580-000	Services Provided-DDA Admin/Snow	43,200	41,250	55,000	55,000	55,000	57,200
125-000-603-000	Equipment Rental	73,085	82,573	75,000	90,000	78,750	78,750
125-000-634-000	Cemetery Open/Close	22,940	19,150	30,000	25,000	36,000	30,000
	FOOTNOTE AMOUNTS:					36,000	
	conservative estimate based on rate increase						
125-000-636-000	Cemetery Foundations	5,909	4,482	6,000	6,000	6,300	6,300
125-000-643-000	Cemetery Lot Sales						
125-000-664-000	Interest Income	387	441	300	500	315	315
125-000-671-999	Appropriation from Fund Balanc						
125-000-673-000	Gain/Loss on Sale of Assets						
125-000-676-101	Transfer In from General Fund	490,000	337,500	450,000	450,000	472,500	450,000
125-000-681-000	Reimb - Insurance Claims						
125-000-683-000	Reimbursements-Other						
125-000-694-000	Miscellaneous	34,435	8,688	2,000	10,000	2,100	9,000
125-000-699-711	Transfers In	5,000	3,750	5,000	5,000	5,250	5,000
	Totals for dept 000 - REVENUE	<u>674,956</u>	<u>497,834</u>	<u>623,300</u>	<u>641,500</u>	<u>656,215</u>	<u>636,565</u>

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
<b>ESTIMATED REVENUES</b>							
TOTAL ESTIMATED REVENUES		674,956	497,834	623,300	641,500	656,215	636,565
<b>APPROPRIATIONS</b>							
Dept 276 - CEMETERY							
125-276-701-001	Wages	45,396	28,456	48,700	48,700	42,000	42,000
125-276-701-013	Overtime	2,797	1,592	4,000	3,000	2,200	2,200
125-276-714-000	Fringe Benefits						
125-276-715-000	Social Security	3,687	2,299	4,940	4,940	5,187	5,187
125-276-716-000	Health Insurance- Medical	6,913	5,618	11,000	11,000	11,550	11,550
125-276-717-000	Life & Disability Insurance	418	311	1,050	1,050	1,103	1,103
125-276-718-000	Dental Insurance	590	510	1,000	1,000	1,050	1,050
125-276-719-000	Pension						
125-276-721-000	Vision Care	108	91	170	170	179	179
125-276-740-000	Operating Supplies	2,181	1,582	3,000	3,000	3,150	3,150
125-276-748-000	Foundations			500	500	525	525
125-276-801-000	Contractual Services	350		2,000	2,000	2,100	2,100
125-276-830-000	Solid Waste Collection						
125-276-920-000	Utilities	185	309	2,000	1,000	2,100	2,100
125-276-930-000	Repair and Maintenance	4,866	2,025	7,000	7,000	7,350	6,000
125-276-956-000	Dues & Miscellaneous			100	100	105	105
125-276-977-000	Capital Outlay						
125-276-985-000	Land Improvement	2,885	2,996	4,000	4,000	4,200	4,200
Totals for dept 276 - CEMETERY		70,376	45,789	89,460	87,460	82,799	81,449

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
125-441-701-000	Wages-DPW Director	27,266	25,963	31,000	31,000	32,550	32,550
125-441-701-001	Wages	87,359	82,596	92,000	92,000	95,680	95,680
	FOOTNOTE AMOUNTS:					95,680	
	4% step increase						
125-441-701-013	Overtime	5,439	2,955	5,000	5,000	5,250	5,250
125-441-701-019	COVID 19 PAYROLL	2,192	3,197	3,500	3,500	3,675	3,675
125-441-702-000	Wages Part Time						
125-441-702-003	Wages-Parks	42,447	17,433	31,000	31,000	32,550	32,550
	REALLOCATE DPW DIRECTOR						
125-441-702-013	Overtime	5,642	540	2,550	2,550	2,678	2,678
125-441-715-000	Social Security	12,611	9,754	12,786	12,786	13,425	13,425
125-441-716-000	Health Insurance- Medical	30,255	29,473	37,000	37,000	38,850	38,850
125-441-716-001	Health Insurance-Retirees	50,715	37,484	54,000	54,000	56,700	56,700
125-441-717-000	Life - Disability Insurance	1,555	1,204	2,400	2,400	2,520	2,520
125-441-718-000	Dental Insurance	2,288	2,179	5,100	3,500	5,355	5,355
125-441-719-000	Pension	69,571	54,375	55,000	55,000	57,750	57,750
	REALLOCATE TO STREETS AND WATER						
	MERS Recap FY 2020						
125-441-721-000	Vision Care	421	387	550	550	578	578
125-441-722-000	Worker's Comp. Insurance	1,030	1,432	2,800	2,800	2,940	2,940
125-441-740-000	Operating Supplies	6,929	6,127	8,000	8,000	8,400	8,000
125-441-740-001	Operating Supplies-Cemetery						
125-441-741-000	Small Tools	3,914	2,036	4,500	4,500	4,725	4,725
125-441-801-000	Contractual Services	29,402	32,680	33,000	33,000	34,650	30,000
125-441-820-000	Uniform Purchase	3,865	3,615	7,000	7,000	7,350	7,350
125-441-821-000	Uniform Cleaning	3,183	3,170	4,600	4,600	4,830	4,830
125-441-851-000	Telephone	5,153	5,717	6,000	9,200	6,300	6,300
125-441-863-000	Travel Expense						
125-441-865-000	Gasoline & Oil	21,504	15,831	22,000	22,000	23,100	23,100
125-441-920-000	Utilities	9,984	9,405	11,000	11,000	11,550	11,550
125-441-930-000	Repair & Maint-Building	7,805	7,046	13,000	13,000	13,650	13,650
125-441-931-000	Repair & Maint-Equip	7,476	12,522	12,000	14,000	6,300	6,300
125-441-932-000	Repair & Maint - Vehicles	17,134	9,789	11,349	11,349	18,216	18,216
125-441-940-000	Equipment Rental			500	500	525	525
125-441-956-000	Dues & Miscellaneous	540	566	1,500	1,500	1,575	1,575
125-441-957-000	Education & Training	2,575	2,646	5,000	5,000	5,250	5,250
125-441-965-401	Transfer to Capital Imp Fund			17,410	17,410	18,281	18,281
125-441-977-000	Capital Outlay	106,326	58,453		58,453		
125-441-995-003	Interest Expense - Interfund Advar	4,066		3,900	3,900	4,095	4,095
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		568,647	438,575	495,445	557,498	519,298	514,248



Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 443 - PHASE II STORMWATER							
125-443-701-001	Wages	2,836	5,844	5,100	7,000	5,355	5,355
	REALLOCATE DPW DIRECTOR						
125-443-701-013	Overtime	222		500	500	525	525
125-443-701-019	COVID 19 PAYROLL						
125-443-714-000	Fringe Benefits						
125-443-715-000	Social Security	234	447	482	600	506	506
125-443-716-000	Health Insurance- Medical	933	928	1,250	1,250	1,313	1,313
125-443-717-000	Life & Disability Insurance	34	32	60	60	63	63
125-443-718-000	Dental Insurance	85	73	165	165	173	173
125-443-721-000	Vision Care	16	13	125	125	131	131
125-443-740-000	Operating Supplies	76		1,000	500	1,050	1,050
125-443-801-000	Contractual Services	3,100	5,428	6,713	6,713	7,049	7,049
125-443-900-000	Printing						
125-443-930-000	Repair and Maintenance	12,600	11,181	16,000	16,000	16,800	16,800
125-443-955-000	DEQ Permit Fees			500	500	525	525
125-443-956-000	Dues & Misc.		1,000	500	500	525	525
125-443-977-000	Capital Outlay			6,000		6,300	
Totals for dept 443 - PHASE II STORMWATER		20,136	24,946	38,395	33,913	40,315	34,015
TOTAL APPROPRIATIONS		659,159	509,310	623,300	678,871	642,412	629,712
NET OF REVENUES/APPROPRIATIONS - FUND 125		15,797	(11,476)		(37,371)	13,803	6,853
BEGINNING FUND BALANCE		14,146	29,945	29,945	29,945	(7,426)	(7,426)
ENDING FUND BALANCE		29,943	18,469	29,945	(7,426)	6,377	(573)

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	DEPT. 2023-24 REQUESTED BUDGET	MGR 2023-24 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
202-000-546-000	State Grant - Highway and Streets	225,618	135,496	231,731	225,000	243,318	228,000
202-000-547-000	State Grant - Other						
202-000-664-000	Interest Earnings	1,097	1,965	500	2,000	525	1,200
202-000-671-999	Appropriation from Fund Balanc						
202-000-683-000	Reimbursements-Other						
202-000-694-000	Miscellaneous						
Totals for dept 000 - REVENUE		226,715	137,461	232,231	227,000	243,843	229,200

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	DEPT. 2023-24 REQUESTED BUDGET	MGR 2023-24 APPROVED BUDGET
<b>ESTIMATED REVENUES</b>							
TOTAL ESTIMATED REVENUES		226,715	137,461	232,231	227,000	243,843	229,200
<b>APPROPRIATIONS</b>							
Dept 260 - GENERAL ACTIVITIES							
202-260-722-000	Worker's Comp. Insurance	900	789	1,500	1,500	1,575	1,575
202-260-801-000	Contractual Services						
202-260-805-000	Audit Fees	851	866	1,000	866	1,050	1,000
202-260-965-101	Transfer Out - General Fund						
202-260-965-203	Transfer Out - Local Streets	50,000	52,500	70,000	70,000	73,500	68,000
Totals for dept 260 - GENERAL ACTIVITIES		51,751	54,155	72,500	72,366	76,125	70,575

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 463 - ROUTINE MAINTENANCE							
202-463-701-000	Wages	10,595	6,667	15,000	12,000	15,750	12,600
	REALLOCATE DPW DIRECTOR						
202-463-701-013	Overtime	790	433	2,000	1,000	2,100	1,100
202-463-714-000	Fringe Benefits						
202-463-715-000	Social Security	871	543	995	995	1,045	1,045
202-463-716-000	Health Insurance- Medical	1,746	1,534	3,997	3,000	4,197	3,200
202-463-717-000	Life & Disability Insurance	142	96	150	150	158	158
202-463-718-000	Dental Insurance	170	151	500	300	525	400
202-463-719-000	Pension	261	1,392	2,250	2,250	2,363	2,363
202-463-721-000	Vision Care	32	28	70	70	74	74
202-463-726-000	Supplies	828	292	2,500	1,500	2,625	2,000
202-463-801-000	Contractual Services	17,899		15,000	5,000	15,750	10,000
202-463-940-000	Equipment Rental	11,438	13,581	16,000	16,000	16,800	16,800
202-463-977-000	Capital Outlay	33,174		34,731	34,731	36,468	24,000
Totals for dept 463 - ROUTINE MAINTENANCE		77,946	24,717	93,193	76,996	97,855	73,740

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 474 - TRAFFIC SERVICES							
202-474-701-000	Wages	2,338	844	2,500	2,500	2,625	2,625
	REALLOCATE DPW DIRECTOR						
202-474-701-013	OVERTIME			300	300	315	300
202-474-714-000	Fringe Benefits						
202-474-715-000	Social Security	179	65	214	214	225	225
202-474-716-000	Health Insurance- Medical	745	91	1,500	500	1,575	1,000
202-474-717-000	Life & Disability Insurance	41	8	60	60	63	60
202-474-718-000	Dental Insurance	75	21	500	100	525	200
202-474-719-000	Pension	98	521	766	766	804	804
202-474-721-000	Vision Care	14	4	20	20	21	20
202-474-726-000	Supplies	6,395	1,721	8,000	6,500	8,400	8,400
202-474-801-000	Contractual Services	5,044	1,617	6,600	3,600	6,930	5,000
202-474-940-000	Equipment Rental	1,107	179	2,500	1,100	2,625	2,500
202-474-977-000	Capital Outlay						
Totals for dept 474 - TRAFFIC SERVICES		16,036	5,071	22,960	15,660	24,108	21,134

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 478 - WINTER MAINTENANCE							
202-478-701-000	Wages	3,540	4,081	6,000	6,000	6,300	6,300
	REALLOCATE DPW DIRECTOR						
202-478-701-013	Overtime	5,012	2,284	6,000	4,000	6,300	6,300
202-478-714-000	Fringe Benefits						
202-478-715-000	Social Security	654	487	918	800	964	964
202-478-716-000	Health Insurance- Medical	1,097	1,375	2,000	2,000	2,100	2,000
202-478-717-000	Life & Disability Insurance	65	63	125	125	131	125
202-478-718-000	Dental Insurance	99	122	500	200	525	300
202-478-719-000	Pension	523	2,788	7,000	4,000	7,350	5,000
202-478-721-000	Vision Care	18	22	35	35	37	37
202-478-726-000	Supplies	9,521	11,668	12,000	12,000	12,600	12,600
202-478-801-000	Contractual Services						
202-478-940-000	Equipment Rental	3,268	6,898	6,000	7,500	6,300	6,300
202-478-977-000	Capital Outlay					20,000	20,000
	FOOTNOTE AMOUNTS:					20,000	
	25% of dump truck needed immediately						
Totals for dept 478 - WINTER MAINTENANCE		23,797	29,788	40,578	36,660	62,607	59,926

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 875 - CONSTRUCTION							
202-875-806-000	Engineering			3,000	3,000	3,150	3,150
202-875-940-000	Equipment Rental						
Totals for dept 875 - CONSTRUCTION				3,000	3,000	3,150	3,150
TOTAL APPROPRIATIONS		169,530	113,731	232,231	204,682	263,845	228,525
NET OF REVENUES/APPROPRIATIONS - FUND 202		57,185	23,730		22,318	(20,002)	675
BEGINNING FUND BALANCE		331,675	388,859	388,859	388,859	411,177	411,177
ENDING FUND BALANCE		388,860	412,589	388,859	411,177	391,175	411,852

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	DEPT. 2023-24 REQUESTED BUDGET	MGR 2023-24 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
203-000-546-000	State Grant - Highway and Streets	97,979	58,932	100,809	99,000	105,849	101,000
203-000-547-000	State Grant - Other						
203-000-664-000	Interest Earnings	232	415		350		200
203-000-671-999	Appropriation from Fund Balanc						
203-000-683-000	Reimbursements-Other			17,800		18,690	
203-000-694-000	Miscellaneous	5,336		5,500		5,775	5,300
203-000-699-202	Interfund Transfer in - Major Stre	50,000	52,500	50,000	50,000	52,500	68,000
Totals for dept 000 - REVENUE		153,547	111,847	174,109	149,350	182,814	174,500



Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
ESTIMATED REVENUES							
TOTAL ESTIMATED REVENUES		153,547	111,847	174,109	149,350	182,814	174,500
APPROPRIATIONS							
Dept 260 - GENERAL ACTIVITIES							
203-260-722-000	Worker's Comp. Insurance	940	1,113	1,220	1,220	1,281	1,281
203-260-801-000	Contractual Services						
203-260-805-000	Audit Fees	851	866	880	880	924	924
203-260-965-398	Transfer Out - N Shore Bridge Debt						
Totals for dept 260 - GENERAL ACTIVITIES		1,791	1,979	2,100	2,100	2,205	2,205

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 463 - ROUTINE MAINTENANCE							
203-463-701-000	Wages	21,904	22,089	35,000	30,000	36,750	36,750
	REALLOCATE DPW DIRECTOR						
203-463-701-013	OVERTIME	4,273	2,310	5,500	4,000	5,775	5,775
203-463-714-000	Fringe Benefits						
203-463-715-000	Social Security	2,003	1,866	3,448	2,700	3,620	3,620
203-463-716-000	Health Insurance- Medical	4,200	5,452	7,000	7,000	7,350	7,700
203-463-717-000	Life & Disability Insurance	221	309	770	600	809	700
203-463-718-000	Dental Insurance	391	641	1,400	1,400	1,470	1,470
203-463-719-000	Pension	490	2,614	4,040	4,040	4,242	4,242
203-463-721-000	Vision Care	72	115	260	260	273	273
203-463-726-000	Supplies	556	605	1,200	1,200	1,260	1,260
203-463-801-000	Contractual Services	53,293	4,945	11,000	11,000	11,550	11,550
203-463-806-000	Engineering						
203-463-940-000	Equipment Rental	33,158	21,447	32,000	32,000	22,000	22,000
203-463-977-000	Capital Outlay						
Totals for dept 463 - ROUTINE MAINTENANCE		120,561	62,393	101,618	94,200	95,099	95,340

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 474 - TRAFFIC SERVICES							
203-474-701-000	Wages	2,916	859	5,000	5,000	5,250	5,000
	REALLOCATE DPW DIRECTOR						
203-474-701-013	Overtime	63	54	300	300	315	300
203-474-714-000	Fringe Benefits						
203-474-715-000	Social Security	228	70	298	406	313	406
203-474-716-000	Health Insurance- Medical	512	94	500	500	525	525
203-474-717-000	Life & Disability Insurance	36	9	60	60	63	63
203-474-718-000	Dental Insurance	54	8	100	100	105	105
203-474-719-000	Pension	131	696	871	871	915	915
203-474-721-000	Vision Care	10	1	15	15	16	16
203-474-726-000	Supplies	5,090	1,899	5,000	5,000	5,250	5,250
203-474-940-000	Equipment Rental	971	1,557	2,600	2,600	2,730	2,730
Totals for dept 474 - TRAFFIC SERVICES		10,011	5,247	14,744	14,852	15,482	15,310

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 478 - WINTER MAINTENANCE							
203-478-701-000	Wages	9,615	14,525	13,000	16,000	13,650	13,650
	REALLOCATE DPW DIRECTOR						
203-478-701-013	Overtime	8,061	4,213	8,000	8,000	8,400	8,400
203-478-714-000	Fringe Benefits						
203-478-715-000	Social Security	1,352	1,433	1,453	1,836	1,526	1,526
203-478-716-000	Health Insurance- Medical	2,091	2,127	2,000	4,000	2,100	4,400
203-478-717-000	Life & Disability Insurance	119	138	220	220	231	231
203-478-718-000	Dental Insurance	127	234	300	300	315	315
203-478-719-000	Pension	626	3,311	5,805	5,805	6,095	6,095
203-478-721-000	Vision Care	24	42	60	60	63	63
203-478-726-000	Supplies	11,267	11,831	14,000	14,000	14,700	14,700
203-478-801-000	Contractual Services						
203-478-940-000	Equipment Rental	7,184	21,046	10,809	24,000	11,349	11,349
203-478-977-000	Capital Outlay						
Totals for dept 478 - WINTER MAINTENANCE		40,466	58,900	55,647	74,221	58,429	60,729

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 875 - CONSTRUCTION							
203-875-726-000	Supplies						
203-875-977-000	Capital Outlay						
Totals for dept 875 - CONSTRUCTION							
TOTAL APPROPRIATIONS		172,829	128,519	174,109	185,373	171,215	173,584
NET OF REVENUES/APPROPRIATIONS - FUND 203		(19,282)	(16,672)		(36,023)	11,599	916
BEGINNING FUND BALANCE		82,405	63,125	63,125	63,125	27,102	27,102
ENDING FUND BALANCE		63,123	46,453	63,125	27,102	38,701	28,018

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
207-000-404-001	Property Tax - Police Millage	340,283	331,739	367,000	367,000	331,739	379,036
207-000-406-000	In Lieu of Taxes			3,600	3,600	3,600	3,600
207-000-408-000	Property Tax - PA 78 Senior & Disa						
207-000-412-000	Property Tax - DPPT P/Y & C/Y						
207-000-445-000	Penalties & Interest on Taxes	1,440					
207-000-451-000	Liquor License Fees	7,949	8,554	21,000	9,000	21,000	21,000
207-000-480-000	Services Provided - DDA	90,000	75,750	101,000	101,000	101,000	105,040
207-000-528-200	Federal Grants Other - County CARE						
207-000-541-000	PA 302/32 MJTC Fund	700	306	1,000	1,000	1,000	1,000
207-000-564-001	PA 32 Revenue						
207-000-564-100	PA 32 - Training					1,000	1,000
207-000-661-000	Parking Fines		624		1,000	5,000	5,000
207-000-662-000	Court Penal Fines	33,419	35,665	60,000	45,000	70,000	70,000
207-000-663-000	Drug Forfeiture						
207-000-663-001	Forfeitures						
207-000-664-000	Interest Earnings	1,396	2,582	1,200	2,500	1,650	1,650
207-000-671-999	Appropriation from Fund Balanc						
207-000-673-000	Gain/Loss on Sale of Assets						
207-000-674-101	Transfer from General Fund	355,000	323,250	431,000	431,000	431,000	400,000
207-000-683-000	Reimbursements-Other	2,613		3,000	1,000	3,000	3,000
207-000-684-000	Reimburse - OUIL	3,549		2,500	2,500	5,000	5,000
207-000-694-000	Miscellaneous Revenue	5,320	6,298	5,000	7,000	6,000	6,000
207-000-694-001	DRIVING WHILE LIC SUSPENDED		420		500		
207-000-695-000	Loan Proceeds						
207-000-697-000	Vehicle Leases						
Totals for dept 000 - REVENUE		841,669	785,188	996,300	972,100	980,989	1,001,326

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
<b>ESTIMATED REVENUES</b>							
TOTAL ESTIMATED REVENUES		841,669	785,188	996,300	972,100	980,989	1,001,326
<b>APPROPRIATIONS</b>							
Dept 301 - POLICE/SHERIFF/CONSTABLE							
207-301-701-000	Wages-Chief	77,824	56,663	77,829	77,829	80,164	80,164
207-301-701-001	Wages	175,521	166,512	265,727	245,000	278,849	278,849
Sergeat positon created in 2018 April							
Rank differtial for Sgt 10% and Leiutenant 15%							
207-301-701-013	Overtime	15,170	13,641	17,000	17,000	14,000	14,000
207-301-701-019	Wages Covid	4,248					
207-301-702-000	Wages Part Time	75,505	46,993	80,000	78,000	60,000	60,000
207-301-702-001	Overtime Wages	11,369	6,872	12,000	10,000	12,000	12,000
207-301-702-002	Wages Part Time Clerk	3,253	3,137	4,000	4,000	4,000	4,000
OVERTIME							
207-301-703-000	Wages - Clerk	42,276	32,311	43,744	43,744	43,744	43,744
207-301-703-001	Overtime Clerk FT	267	47	500	500	500	500
207-301-709-000	Wages - Marine Unit	1,629	133	3,500	3,500	3,500	3,500
207-301-709-013	Overtime	51	1,101	3,300	1,500	300	300
207-301-711-000	Wages - CMV Enforcement		475	1,500	1,500	1,500	1,500
207-301-711-013	Overtime			150	150	150	150
207-301-712-000	Wages - Ordinance Enforcement	28,973	21,126	28,000	26,780	28,000	28,000
207-301-712-001	Overtime Code Enforcement		76	500	500	500	500
207-301-712-013	Overtime						
207-301-715-000	Social Security	33,321	25,930	41,750	41,750	41,750	41,750
207-301-716-000	Health Insurance- Medical	61,566	53,935	82,279	82,279	82,279	82,279
207-301-716-001	Health Insurance - Retired	11,441	9,178	13,500	13,500	13,500	13,500
207-301-717-000	Life & Disability Insurance	4,816	3,484	5,000	5,000	5,000	5,000
207-301-718-000	Dental Insurance	6,295	5,374	8,700	8,700	8,700	8,700
207-301-719-000	Pension	59,066	61,425	105,000	90,000	105,000	99,000
MERS recap FY 2020							
207-301-721-000	Vision Care	957	804	1,381	1,381	1,381	1,381
207-301-722-000	Worker's Comp Insurance	4,020	3,239	5,000	5,000	5,000	5,000
207-301-723-000	Unemployment						
207-301-724-000	City taxes						
207-301-727-000	Office Supplies	1,745	560	2,500	2,500	2,500	2,500
207-301-730-000	Copier Lease	67	1,102	1,500	1,500	1,500	1,500
207-301-740-000	Operating Supplies	7,020	9,470	8,240	8,240	8,240	8,240
Taser replacements - 5 years 6 @\$800							
207-301-742-000	Shooting Program	3,770	3,710	6,000	6,000	6,000	6,000
207-301-743-000	Bullet Proof Vests			1,000	1,000	4,000	4,000
207-301-801-000	Contractual Services	8,210	2,863	5,000	4,000	3,000	3,000
207-301-802-000	Attorney Fees - Prosecutions	53,648	38,959	50,000	50,000	50,000	50,000
207-301-804-000	County Dispatch Contract	35,229	32,977	46,602	40,006	41,000	41,000
207-301-807-000	Clemis Service Fees	10,536	8,281	11,600	11,574	11,600	11,600
207-301-820-000	Uniform Purchases	4,113	1,563	5,000	5,000	5,000	5,000
207-301-821-000	Uniform Cleaning	503	259	3,000	2,000	2,000	2,000
207-301-851-000	Telephone	9,076	7,674	10,000	10,000	10,000	10,000
207-301-863-000	Travel Expense			1,000	1,000	1,000	1,000
207-301-865-000	Gasoline & Oil	12,270	9,644	13,000	13,000	15,000	15,000
207-301-920-000	Utilities						
207-301-930-000	Repair and Maintenance	8,187	504	5,298	5,298	10,000	10,000
207-301-930-003	Repair and Maintenance/Watercraft					1,500	1,500
207-301-931-000	Repair & Maint - Equipment	2,063	1,020	5,000	5,000	5,000	5,000
207-301-932-000	Repair & Maint - Vehicles	12,544	3,741	16,000	16,000	16,000	16,000
207-301-933-000	Vehicle Changeover		16,519	16,520	16,520		
207-301-934-000	Vehicle Leases						

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GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 301 - POLICE/SHERIFF/CONSTABLE							
207-301-934-001	Vehicle Lease Interest						
207-301-935-000	Vehicle Capital Outlay	894		2,480	1,000	2,000	2,000
207-301-940-000	Equipment Rental			1,000		1,000	1,000
207-301-956-000	Dues & Miscellaneous	965	677	1,100	1,100	1,100	1,100
207-301-957-000	Education & Training	980	790	3,100	3,100	3,100	3,100
207-301-965-231	Transfer to Parking Fund		160		5,300		5,000
207-301-965-401	Transfer to Capital Imp Fund						
207-301-977-000	Capital Outlay	20,242	33,644	15,000		10,000	10,000
Totals for dept 301 - POLICE/SHERIFF/CONSTABLE		809,630	686,573	1,030,300	966,751	1,000,357	999,357
TOTAL APPROPRIATIONS		809,630	686,573	1,030,300	966,751	1,000,357	999,357
NET OF REVENUES/APPROPRIATIONS - FUND 207		32,039	98,615	(34,000)	5,349	(19,368)	1,969
BEGINNING FUND BALANCE		408,562	440,604	440,604	440,604	445,953	445,953
ENDING FUND BALANCE		440,601	539,219	406,604	445,953	426,585	447,922



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GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
231-000-607-000	Fees						
231-000-661-000	Parking Fines Revenue	2,328	585	10,000	2,500	15,000	5,000
231-000-664-000	Interest Earnings	1	1				
231-000-674-101	Transfer from General Fund						
231-000-674-207	Transfer From Police Fund		160		5,400	160	5,000
231-000-694-000	Miscellaneous Revenue						
Totals for dept 000 - REVENUE		2,329	746	10,000	7,900	15,160	10,000

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
<b>ESTIMATED REVENUES</b>							
TOTAL ESTIMATED REVENUES		2,329	746	10,000	7,900	15,160	10,000
<b>APPROPRIATIONS</b>							
Dept 333 - PARKING							
231-333-701-019	COVID 19 PAYROLL						
231-333-702-000	Wages Part Time	375	5,305	6,500	6,500	6,500	6,500
231-333-702-001	Overtime Wages			300			
231-333-715-000	Social Security	29	406	560	560	560	498
231-333-717-000	Life & Disability Insurance		29	200	100	200	200
231-333-722-000	Worker's Comp. Insurance	210	73	220	100	220	200
231-333-727-000	Office Supplies			600	200	600	600
231-333-740-000	Operating Supplies	295		760	200	760	700
231-333-820-000	Uniform Purchase			500		500	500
231-333-851-000	Telephone		107	300	200	300	300
231-333-863-000	Travel Expense			60			
Totals for dept 333 - PARKING		909	5,920	10,000	7,860	9,640	9,498
TOTAL APPROPRIATIONS		909	5,920	10,000	7,860	9,640	9,498
NET OF REVENUES/APPROPRIATIONS - FUND 231		1,420	(5,174)		40	5,520	502
BEGINNING FUND BALANCE			1,420	1,420	1,420	1,460	1,460
ENDING FUND BALANCE		1,420	(3,754)	1,420	1,460	6,980	1,962

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GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
<b>ESTIMATED REVENUES</b>							
Dept 000 - REVENUE							
248-000-402-000	Current Real Property Taxes	349,061	658,713	890,000		903,236	903,236
248-000-402-100	Property Tax - Twp DDA Capture	392,840					
248-000-405-000	Property Tax - Personal						
248-000-412-000	Property Tax - DPPT P/Y & C/Y	(3,397)	972				
248-000-441-000	Local Community Stabilization Sha	8,015	10,094	12,000		10,000	10,000
248-000-445-000	Penalties & Interest on Taxes	2,022				2,000	2,000
248-000-539-000	State Grants	3,688	1,000	1,000		109,028	109,028
	Possible Grants for placemaking improvements: Trailhead, Meeks Park, Children's Park						
	FOOTNOTE AMOUNTS:					109,028	109,028
	Includes \$84,028 in general grants						
248-000-582-000	Intergovernment - Police	87,764	15,927				
248-000-664-000	Interest Earned	2,297	3,538	1,600		2,500	2,500
248-000-671-999	Appropriation from Fund Balanc			155,977			
	<p>PCTE funds for TAP Grant , our portion. This is the total amount owed to MDOT and needs to stay active in the budget until MDOT has requested all of it. Construction was completed November 2017. The Project does not end until vegetation grows along the new segments of the trail. March 2018, Bill for 130,000. Balance stays until we receive paid in full notice. Wayfinding funds - \$233,000 was appropriated for this project from proceeds of the sale of 51 N. Broadway commercial property in the fall of 2017. It is estimated that \$100,000 will be used before June 2018 and \$133,000 will be used fiscal year 2018-2019. The signs are estimated to be expensive because of MDOT breakaway requirements. facadeg grant from fund balance Removed to reflect actual reduction in fund balancer</p>						
248-000-673-000	Gain/Loss on Sale of Assets						
248-000-676-404	Transfer From Prop Acq Fund						
248-000-676-592	Reimbursement -Admin Fee - W&S						
248-000-681-000	Reimburse - Insurance Claims		12,465				
248-000-683-000	Reimbursements-Other		10,000				
248-000-685-000	Sponsorships	17,283	31,000	52,398		102,400	102,400
	<p>legacy sponsorship for electical panels Requested by Lions club and Dragon on the lake in children's park parking lot.</p>						
	<p>248-000-685-000 Sponsorships \$10,000</p>						
	<p>This is the estimate of outside funds that could be collected for the installation of the electrical panel requested by the Dragon on the Lake Committee and the Lion's Club.</p>						
248-000-685-100	Transpotaion Sponsorship		16,050	53,726		28,000	28,000
248-000-686-000	Downtown Events		19	30,000		20,000	20,000
	Per DDA Board no new events (removed income)						
248-000-686-002	Flower Fair Revenue						
248-000-686-003	New Year Resolution Run Revenue						
248-000-686-004	OktoberFest Revenue	13,309	20,361	15,145			
248-000-686-005	Babes On Broadway						
248-000-687-000	Merchandise Sales	3,563	195	3,000		10,000	10,000
	per board						
248-000-688-000	Gift Certificate Sales	20,900	1,825	5,000		5,000	5,000
	per board						
248-000-692-000	Rent						
248-000-694-000	Miscellaneous	3,786	250				
	Personal property reimbursement moved to "Local Community Stabilization..."						
	Electrical Panel permit fees and electrical upcharge						
248-000-696-000	PROCEEDS FROM THE SALE OF BONDS/NC						
Totals for dept 000 - REVENUE		901,131	782,409	1,219,846		1,192,164	1,192,164

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
<b>ESTIMATED REVENUES</b>							
TOTAL ESTIMATED REVENUES		901,131	782,409	1,219,846		1,192,164	1,192,164
<b>APPROPRIATIONS</b>							
Dept 260 - GENERAL ACTIVITIES							
248-260-701-000	Wages	55,602	42,943	58,323		60,248	60,248
248-260-701-019	COVID 19 PAYROLL						
248-260-704-000	Wages - Administrative Coordinator	24,068	11,542	26,474		33,280	33,280
248-260-706-000	Wages - Event Coordinator	22,633	18,752	26,080		33,280	33,280
Oakland U interns: \$1,000 per semester for 150 hours. Per DDA Board, create new GL# for Marketing Coordinator Grad program or older - \$2250 for 150 hours							
248-260-706-001	Marketing Coordinator						
Downtown Brand Marketing Coordinator: 25 hours/week, primarily weekends and evenings (up to \$14/hr) 2% Cost of living increase Needs to be coded as contract, moved to Dept 728							
248-260-707-000	Wages - Grounds Coordinator	1,255		5,000			
248-260-711-013	OVERTIME		947	1,894			
248-260-715-000	Social Security	7,929	5,602	9,112		9,688	9,688
2% increase							
248-260-716-000	Health Insurance- Medical	6,828	5,144	6,974		7,200	7,200
Molly Pam +1							
248-260-717-000	Life & Disability Insurance	971	683	1,243		1,200	1,200
mol pam							
248-260-718-000	Dental Insurance	489	352	571		700	700
mol pam							
248-260-719-000	Pension	636	3,394	4,969		5,120	5,120
Mol pam							
248-260-720-000	Unemployment						
248-260-721-000	Vision Care	107	74	130		130	130
mol pam							
248-260-722-000	Worker's Comp. Insurance						
248-260-801-000	Contractual Services		72				
248-260-801-002	Contr Services - Police Admin Fee	60,000	45,000	60,000		60,000	62,400
248-260-801-003	Contract Services - DPW Admin Fee	26,196	22,500	30,000		30,000	31,200
248-260-801-004	Contract Services - GF Admin Fee	68,004	52,500	70,000		70,000	72,800
Cleaning - restrooms Fire Hall @\$25 100							
248-260-801-005	Contractual Services- Township	2,700					
248-260-801-012	Contractual Services-Parking Code	20,004	15,750	21,000		21,000	21,840
248-260-801-022	Cont Service-Police Crowd Control	9,996	15,000	20,000		20,000	20,800
248-260-801-023	Contract Services-DPW event support	5,004	7,500	10,000		10,000	10,400
248-260-801-033	Contract Services-DPW snow removal	12,000	11,250	15,000		15,000	15,600
248-260-805-000	Audit Fees	1,560	1,545	2,200		2,000	2,000
248-260-810-000	Legal Services	6,868	8,583	5,000		5,000	5,000
248-260-823-000	Website/Software	4,968	4,461	8,000		6,000	6,000
Brightway annual Brightway Website updates Web Hosting Fees - other municipal software fee moved to separate GL Windows 10 (1) plus microsoft suite (2)							
248-260-823-001	Municipal Software	4,035	1,040	6,000		5,000	5,000
Accela							

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 260 - GENERAL ACTIVITIES							
	BS&A						
	ITRight						
248-260-829-000	Planner Services			5,000		5,000	5,000
	Tif plan update						
	parking deck						
248-260-851-000	Telephone	3,452	2,635	3,000		3,000	3,000
	net2phone						
	COMCAST						
248-260-900-000	Printing and Publication	90	182	100		100	100
248-260-920-000	Utilities	3,084	2,852	3,500		3,500	3,500
	usual electical						
	added for electrical panel - charged back to vendor using the space (children's park)						
248-260-921-000	Municipal Street Lighting	6,782	19,863	15,522		6,500	6,500
248-260-930-000	Repair and Maintenance	1,092	705	1,500			
248-260-930-002	Building Maintenance	47	921	1,000			
248-260-940-000	Equipment Rental		70	246			
248-260-941-000	Office Rent	12,000	12,000	12,000		12,000	12,000
248-260-942-000	Office Expenses	5,689	4,137	5,000		4,000	4,000
	new Printer						
	budget of office computer						
	office supplies						
248-260-942-019	Covid Office Expenses						
248-260-946-000	Credit Card Fees	65	9	100		100	100
248-260-956-000	Dues & Miscellaneous	947	1,036	1,500		1,500	1,500
248-260-957-000	Education & Training	4,379	4,406	6,000		4,500	4,500
248-260-958-000	General Activities Misc	168	484	904			
248-260-958-019	Covid General Activities						
248-260-961-000	Tax Tribunal Refunds						
248-260-962-000	Mileage	794	1,162	800		500	500
248-260-965-101	Transfer Out - General Fund						
248-260-965-401	Transfer to Capital Imp Fund						
248-260-965-404	Transfer Out - DDA Property Acq Fu	120,000	110,000	110,000		102,500	102,500
248-260-974-000	Capital Outlay - Equipment	1,587	1,174	1,500		1,500	1,500
Totals for dept 260 - GENERAL ACTIVITIES		502,029	436,270	555,642		539,546	548,586

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GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 725 - ORGANIZATION							
248-725-822-000	Newsletter	1,393	622	1,200		1,800	1,800
	SnapRetail = \$30/month until we reach higher numbers, then \$50 per month						
	Canva						
248-725-824-000	Volunteer Recognition & Dvp.	373		500			
	Volunteer Recognition and appreciation (Holly Jolly Folly) \$30 each						
	Board Member luncheons						
	Snack Bowl and Meeting luncheons						
248-725-825-000	Gift Certificate Redemption	35,146	5,510	15,000		5,000	5,000
248-725-826-000	Historic Celebration/Education		1,588	750		500	500
	possible community assessment grant						
248-725-827-000	Awareness Program	1,283	1,601	1,500		1,200	1,200
	Chamber luncheon - Annual						
	Targeted Customer recruitment outside of Lake Orion						
	OACC events						
	projected						
	Network Talk						
	SWAG, displays						
248-725-827-019	Covid Awareness Program/Organizati						
248-725-864-000	Grant & Scholarship Distribution	3,688	1,000	1,000			
248-725-881-000	Merchandise to Sell	137	75	500		500	500
Totals for dept 725 - ORGANIZATION		42,020	10,396	20,450		9,000	9,000

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APPROPRIATIONS							
Dept 726 - DESIGN							
248-726-745-000	Beautification Supplies	2,025	1,048	2,000		2,000	2,000
	Seasonal Flowers: Alleyway, Parklets, Center intersection						
	Center Intersection						
	Alleyway - cedar planters (8)						
	Parklet repairs						
248-726-746-000	Hanging Baskets	2,898		3,500		3,500	3,500
	New Flower hanging flower baskets are needed to replace the mismatched old baskets we are using.						
	Flowers for the baskets 2018 quote						
248-726-801-000	Contractual Services	15,760	3,300	3,000		3,000	3,000
248-726-843-000	Facade Program	1,275		10,000		10,000	10,000
	Facade Grant Program designed to influence historic preservation						
	Change facade grant to Leave the lights on Lake Orion Grant						
248-726-845-000	Public Art Program	1,530	2,250	2,475			
248-726-883-000	Banners and Holiday Lighting	9,962	9,639	12,026		6,000	6,000
	Holiday lights in Downtown Trees: Birmingham Sealcoat						
	Tree Lights - replacements and additions for growth of trees - Greens Electrical						
248-726-975-001	Capital Outlay - Beautification	537	473	474			
	ALLEY AND OTHER PLACEMAKING PROJECTS						
	Placemaking projects - matching funds (not determined yet)						
	placemaking grant projects: Downtown Art, Bike Parking Lot, (matching grant?) 20% added here						
	Facade Grant money earmarked from 2019-2020 that was unused for the Light Lake Orion Project						
248-726-975-002	Capital Outlay - Streets			30,000			
	Make improvements to the parklet to make it easier to transport, make other repairs.						
	maintenance and upkeep of parklet and furniture						
248-726-975-019	Covid Capital Outlay						
	Totals for dept 726 - DESIGN	33,987	16,710	63,475		24,500	24,500

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APPROPRIATIONS							
Dept 728 - ECONOMIC DEVELOPMENT							
248-728-801-000	Contractual Services			10,000		34,500	34,500
248-728-860-000	Trolley Expense		21,512	38,000		28,000	28,000
248-728-861-000	Survey Expense						
	Survey Monkey: \$34/month						
248-728-862-000	Training Materials	114	457	900			
	publication of volunteer handbook and DDA Board Handbook, other training						
248-728-864-000	Grant & Scholarship Distribution						
	DDA Priority: Business Recruitment and Analysis						
	DDA Business Partner Meetings						
248-728-886-000	Marketing Materials	5	1,325	1,326			
	The Prosper Magazine						
	Regional Magazine - DDA Priority, Targeted Customer recruitment and Downtown Brand Marketing						
	Prosper Magazine						
	Update and publish directories, property lists, doing business etc.						
	Business Cards						
248-728-886-001	Blight Reduction						
248-728-886-002	Social District	1,815	3,390	3,000		1,000	1,000
248-728-888-000	Brand Marketing	33,320	21,480	23,674		20,000	20,000
	Downtown Brand Marketing: Snapchat geo filters \$1800 plus customized \$200 for events						
	social media influencer staged visits @ \$500 Each						
	Direct mailer - general \$2,500 per send out. Meant for strategic marketing to potential growth areas						
	Annual Magazine Celebrating the Lake Orion Experience						
	Per DDA Board (Feb18) increase budget by \$5000 for social media posts						
	Social Media Boosts (\$250/month FB, \$150/Instagram)						
	Brand Marketing						
	Orion Living regional Magazine published quarterly						
	20 Front e-ticket						
	Social Media total 300/month						
	New Moon Visions contract (to be moved to Contract Services GL when created)						
	LOL Brand						
	Photo Contest - January						
	Lake Orion Love - February						
	Taste of LO						
	Flower Fair						
	Construction Blues (billboards)						
	CB - Social Media Boosts						
	CB - Print						
	CB - Detour map/event postcard						
	CB - Direct Mail or insert						
	CB - Google Ads						
	CB - Banners (sponsored by merchants)						
	CB - Snap Chat Filter						
	Peach Jar						
	Hometown Holidays						
	Gazebo						
	M&B Graphics						
248-728-888-001	Contractual Services Brand Marketi	24,158	21,715	27,500		29,700	29,700
Totals for dept 728 - ECONOMIC DEVELOPMENT		59,412	69,879	104,400		113,200	113,200



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APPROPRIATIONS							
Dept 729 - PROMOTION							
248-729-880-000	Event Promotion	3,400	1,380	1,381		1,000	1,000
	Potential new event: Triathalon, 4000						
	Brides on Broadway, 10000						
	Other new events, 5000						
	Per DDA Board, no new events						
248-729-880-001	Event Promo - Gazebo Series	13,689	17,342	17,996		10,000	10,000
	Higher to allow for more social media boosts operations						
248-729-880-004	Event Promo - Halloween Parade	2,848	2,015	2,119		2,500	2,500
	Higher to allow for more social media boosts operations						
	cider and donuts buy more this year						
	Flyers, production and delivery						
248-729-880-005	Event Promo - Hmtwn/Holiday Vill	11,204	8,215	17,720		9,000	9,000
	Small Business Saturday and Hometown Holidays						
	Graphics: Canoe Circle						
	Three page advertisement (1800)						
	Small Business Saturday promotions projected						
	Holiday tree in Gazebo - decorations, lighting inc.						
	Sing N Stroll Shop and Caroling event that ends with tree lighting						
248-729-880-006	Event Promo - New Years Res. Run						
	Higher to allow for more social media boosts						
	Participation Gift - commemorative medal with logo upon it						
	Place medals: Village Trophy Shop						
	Race Management: Eastside Racing						
	Graphics: Canoe Circle						
	Event day expenses						
	Promotions on social media						
248-729-880-007	Event Promo - Flower Fair						
	Advertising						
	vendor acquisition commission						
	Portajohns						
	Entertainment: Most is paid with Gift Certificates, some were paid performances (fill in). This does not show the gift certificate cost, that will show in gift certificate redemption.						
	Graphics: Canoe Circle						
	miscellaneous: booth, volunteer supplies, water						
	sponsorship needs						
	Per Pam, flower Fair Vendor to Vendor recruiting push cards (2500)						
	projected						
248-729-880-008	Event Promo-Photo Contest	14		100			
248-729-880-009	Event Promo-Lake Orion Love Shop t	50		750			
248-729-880-010	Babes On Broadway						
248-729-880-011	Restaurant week						
248-729-880-012	Sing & Stroll Tree Lighting	1,470	11,937	11,937		10,000	10,000
248-729-880-013	SD Nights- Stronger Together Winte	4,109	259	1,500		1,000	1,000
248-729-880-014	Octoberfest	15,110	22,704	24,191			
248-729-880-015	Winter Activities	10,976	8,618	10,200		10,200	10,200
248-729-880-016	Athletic Events-other			2,580			
248-729-880-017	Movie Night		1,324	1,730		1,700	1,700
248-729-880-019	Covid Event Promotion						
248-729-880-100	Stronger Together- smr fall		151	3,500		3,500	3,500
248-729-885-000	Port-A-Johns	310	1,747	1,747		1,800	1,800
	THREE BATHROOMS MAINT @ 50/WEEK EACH (52 WKS) 2%/YR						
	PORTAJOHNS RENTAL FOR SUMMER						

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APPROPRIATIONS							
Dept 729 - PROMOTION							
248-729-895-000	Event Promo-Comm. Sponsorships	1,248	43	750		1,000	1,000
248-729-975-020	Capital Outlay Parks & rec						
Totals for dept 729 - PROMOTION		64,428	75,735	98,201		51,700	51,700

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APPROPRIATIONS							
Dept 730 - CAPITAL PROJECTS							
248-730-253-885	Knox Box Grant Program						
	THIS AMT ALWAYS STAYS PER FD						
248-730-885-100	Knox Box Grant Program			5,000		4,000	4,000
248-730-931-000	Repair & Maintenance-Equipment			1,500			
	Repair and Maintenance of the light posts in downtown. Average: 6-7 poles						
	Repair and maintenance: electrical (light and vendor posts at trees)						
248-730-965-101	Transfer Out - General Fund	29,000					
248-730-965-404	Transfer Out - DDA Property Acq Fd		104,178	104,178		381,250	381,250
248-730-965-592	Transfers To Water/Sewer Fund						
	Streetscape bond: paid to the VLO Water/Sewer Fund. Paid in full June 2020						
248-730-975-000	Capital Outlay	378	366	345		23,969	23,969
	REIMBURSE SHARON SHARR FOR FLINT ST P LOT NEAR PET CENTRE						
	Creation of Electrical Panel at Children's Park Parking Lot per request of Lion's Club and Dragon on the Lake						
	Maintenance of electrical panel						
	FOOTNOTE AMOUNTS:					23,969	23,969
	Dedicated infrastructure revenue (75% agreement)						
248-730-975-003	DDA Capital Outlay	7,690	2,500	11,655		5,000	5,000
	Shared Lease - 44 E Flint						
	Shared Lease - 25 s. Lapeer St						
	Shaed Lease - 30 N. Broadway						
	Shared Lease - 115 N. Broadway						
	Other shared leases						
248-730-975-005	DDA Capital Outlay- Wayfinding/Liç	91	39,266	75,000			
	Wayfinding funds - \$233,000 was appropriated for this project from proceeds of the sale of 51 N. Broadway commercial property in the fall of 2017. It is estimated that \$100,000 will be used before June 2018 and \$133,000 will be used fiscal year 2018-2019. The signs are estimated to be expensive because of MDOT breakaway requirements.						
	Maintenance and Repair of Signage. Per J. Young						
248-730-975-006	DDA Capital Outlay - Parking	1,056	199,830	115,000			
	Lockharts - Maintenance of parking lot						
	Anderson Street - Creation of new parralel parking						
	Front Street - Creating of new parralel parking						
	Children's Park - Creation of Parking lot between Art Center and Fire Dept. (Owned by Twp)						
	Dsicrecionary fund for Parking projects						
	Purchase LOUMC Property for Parking Lot on Slater Street						
	Autozone one way parking						
248-730-975-009	Capital Outlay - Dumpsters	155		60,000		30,000	30,000
	120 S. Broadway designed a communal enclosed disposal area for the SW Quadrant. We would be responsible for sharing construction costs.						
	19-20: NW Quadrant Communal Dumpster						
	20-21: NE Quadrant Communal Dumpster						
	21-22: SE Quadrant Communal Dumpster						
	Per DDA Board \$15,000 per quadrant, use different materials						
	Per budget workshop, add \$15,000 for larger dumpster enclosre at 120s. Broadway						
248-730-975-011	Capital Outlay - Trail Extensi					10,000	10,000
	Shared Costs, PCTC: we pay the costs for the mounted and cycling sheriff patrols on our portion of PCTC						
	FOOTNOTE AMOUNTS:					10,000	10,000
	Capital outlay - sidewalks						
248-730-975-015	Captial Outlay- Outdoor Sound						
248-730-975-020	Capital Outlay Parks & rec	81,710	24,859	5,000			
	Pass through of millage for Paint Creek Bank Stabilization						
248-730-992-000	Bond Principal						
248-730-995-000	Bond Interest						
Totals for dept 730 - CAPITAL PROJECTS		120,080	370,999	377,678		454,219	454,219
TOTAL APPROPRIATIONS		821,956	979,989	1,219,846		1,192,165	1,201,205

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	DEPT. 2023-24 REQUESTED BUDGET	MGR 2023-24 APPROVED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 248		79,175	(197,580)			(1)	(9,041)
BEGINNING FUND BALANCE		559,269	638,446	638,446	638,446	638,446	638,446
ENDING FUND BALANCE		638,444	440,866	638,446	638,446	638,445	629,405

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
401-000-664-000	Interest Earnings	126	38				
401-000-671-999	Appropriation from Fund Balanc						
401-000-676-101	Transfer In from General Fund	45,000	5,771				
401-000-676-125	Transfer In from DPW Fund						
401-000-676-207	Transfer from Police Fund						
401-000-682-000	Reimbursement-CDBG			39,000			
401-000-683-000	Reimbursements-Other			40,000			
401-000-694-000	Miscellaneous Revenue			29,000			
401-000-699-202	Interfund Transfer in - Major Stre						
401-000-699-203	Interfund Transfer In - Local Stre						
401-000-699-248	Interfund Transfer In - DDA						
401-000-699-592	Transfers Water/Sewer				68,000		
Totals for dept 000 - REVENUE		45,126	5,809	108,000	68,000		

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
ESTIMATED REVENUES							
TOTAL ESTIMATED REVENUES		45,126	5,809	108,000	68,000		
APPROPRIATIONS							
Dept 000 - REVENUE							
401-000-882-000	Downtown Street Broadcast Syst						
Totals for dept 000 - REVENUE							

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 751 - PARKS AND RECREATION							
401-751-801-000	Contractual Services						
401-751-806-000	Engineering	6,660	11,371	25,000	20,000		
Totals for dept 751 - PARKS AND RECREATION		6,660	11,371	25,000	20,000		

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 901 - CAPITAL OUTLAY							
401-901-971-000	Capital Outlay - Buildings						
401-901-972-751	Capital Outlay Parks		67,236	68,000	68,000		
401-901-973-000	Capital Outlay - Vehicles						
401-901-974-000	Capital Outlay - Equipment						
401-901-975-000	Capital Outlay-Construction		109,582	111,000	109,582		
Totals for dept 901 - CAPITAL OUTLAY			176,818	179,000	177,582		
TOTAL APPROPRIATIONS		6,660	188,189	204,000	197,582		
NET OF REVENUES/APPROPRIATIONS - FUND 401		38,466	(182,380)	(96,000)	(129,582)		
BEGINNING FUND BALANCE		153,499	191,965	191,965	191,965	62,383	62,383
ENDING FUND BALANCE		191,965	9,585	95,965	62,383	62,383	62,383



Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
404-000-664-000	Interest Earnings	162	141	150		150	150
404-000-694-000	Miscellaneous Revenue						
404-000-699-248	Interfund Transfer In - DDA	120,000	214,178	214,178		483,750	483,750
Totals for dept 000 - REVENUE		120,162	214,319	214,328		483,900	483,900

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
ESTIMATED REVENUES							
TOTAL ESTIMATED REVENUES		120,162	214,319	214,328		483,900	483,900
APPROPRIATIONS							
Dept 901 - CAPITAL OUTLAY							
404-901-901-000	Debt Service- Parking Deck					381,250	381,250
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						
	proposed parking lot at LOUMC						
404-901-980-248	Prop Acq Transfer to DDA						
404-901-992-000	Bond Principal	100,000	100,000	100,000		100,000	100,000
404-901-995-000	Bond Interest	12,500	10,000	10,000		2,500	2,500
Totals for dept 901 - CAPITAL OUTLAY		112,500	110,000	110,000		483,750	483,750
TOTAL APPROPRIATIONS		112,500	110,000	110,000		483,750	483,750
NET OF REVENUES/APPROPRIATIONS - FUND 404		7,662	104,319	104,328		150	150
BEGINNING FUND BALANCE		214,812	222,473	222,473	222,473	222,473	222,473
ENDING FUND BALANCE		222,474	326,792	326,801	222,473	222,623	222,623

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
<b>ESTIMATED REVENUES</b>							
Dept 000 - REVENUE							
592-000-445-000	Penalties & Interest on Taxes	444					
592-000-540-001	State Grants -SAW						
592-000-547-000	State Grant - Other	335,128					
592-000-620-000	Sewer Penalty Fees	13,180	10,868	12,000	12,000	12,000	12,000
592-000-640-000	Capital/Lateral Charges Sewer	7,000	3,500	15,000	8,000	9,000	9,000
592-000-640-002	Capital/Lateral Charges-Water	4,776	5,373	10,000	10,000	10,000	10,000
592-000-645-000	Sewer Usage Charges	834,321	682,172	927,000	927,000	1,136,296	1,136,296
592-000-645-002	Water Usage Charges	996,790	824,122	1,133,000	1,133,000	1,388,806	1,388,806
592-000-648-000	Federal Grant Revenue						
592-000-662-002	Water Penalty Fees	15,990	13,411	16,000	16,000	16,000	16,000
592-000-664-000	Sewer Interest Earned	8,031	15,650	6,000	13,000	9,000	9,000
592-000-664-002	Water Interest Earned						
592-000-664-003	Promissory Note Interest	12,500	10,000	10,000	10,000	7,500	7,500
	FOOTNOTE AMOUNTS:				10,000	7,500	7,500
	Interest on interfund loan to DDA for parking lot - \$500,000; to be repaid in 5 installments on Oct 1 each yearr starting 2021 with 2.5% interest						
592-000-671-999	Appropriation from Fund Balanc						
592-000-673-000	Gain/Loss on Sale of Assets						
592-000-683-000	Reimbursements-Other						
592-000-694-000	Miscellaneous Revenue	350	4,900		4,900	500	500
592-000-695-002	Non-Village Water Debt						
592-000-699-101	Interfund Transfer In - General Fu						
Totals for dept 000 - REVENUE		2,228,510	1,569,996	2,129,000	2,133,900	2,589,102	2,589,102

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
<b>ESTIMATED REVENUES</b>							
TOTAL ESTIMATED REVENUES		2,228,510	1,569,996	2,129,000	2,133,900	2,589,102	2,589,102
<b>APPROPRIATIONS</b>							
Dept 260 - GENERAL ACTIVITIES							
592-260-805-000	Audit Fees	7,092	7,526	9,000	7,526	9,000	9,000
592-260-823-001	Municipal Software	1,678					
592-260-852-000	Miss Dig	1,772	1,356	3,350	1,800	2,000	2,000
592-260-959-000	Financial Administration	113,300	89,335	116,700	116,700	121,368	121,368
		FOOTNOTE AMOUNTS:			116,700	121,368	121,368
Adjustment of 4% in admin fee due to inflation - 4%							
Totals for dept 260 - GENERAL ACTIVITIES		123,842	98,217	129,050	126,026	132,368	132,368

Fund: 592 WATER AND SEWER FUND

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 548 - SEWER ACTIVITIES							
592-548-701-000	Wages						
592-548-715-000	Social Security						
592-548-716-000	Health Insurance- Medical						
592-548-717-000	Life & Disability Insurance						
592-548-718-000	Dental Insurance						
592-548-719-000	Pension						
592-548-721-000	Vision Care						
592-548-722-000	Worker's Comp. Insurance						
592-548-726-000	Supplies	334	435	1,300	800	800	800
592-548-801-000	Contract Services	14,837	11,028	15,500	15,500	12,000	12,000
592-548-813-000	Legal Service						
592-548-831-000	Sewage Disposal Costs	862,144	533,541	890,000	916,000	943,480	943,480
592-548-956-000	Dues & Miscellaneous		52	500			
592-548-975-001	Capital Improvements - SAW						
592-548-992-000	Interceptor Drain Bond Princip		47,595	106,000	70,000	63,353	63,353
	2010A						
	2010B						
	2011						
	2013A						
	2014A						
	2015						
	2015SAW						
	2017 TENTATIVE						
592-548-995-000	Bond Interest	29,996	16,938	35,000	25,000	22,781	22,781
	2010A						
	2010B						
	2011						
	2013A						
	2014A						
	2015						
	2015 SAW						
	2017 TENTATIVE						
Totals for dept 548 - SEWER ACTIVITIES		907,311	609,589	1,048,300	1,027,300	1,042,414	1,042,414

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 556 - WATER ACTIVITIES							
592-556-701-000	Wages	42,049	36,336	56,650	56,650	58,916	58,916
	REALLOCATE DPW DIRECTOR						
592-556-701-013	Overtime	4,704	1,994	7,000	5,000	5,000	5,000
592-556-714-000	Fringe Benefits						
592-556-715-000	Social Security	3,524	2,932	4,869	4,869	4,890	4,890
592-556-716-000	Health Insurance- Medical	9,729	7,689	20,000	12,000	13,200	13,200
592-556-717-000	Life - Disability Insurance	471	347	1,000	700	745	745
592-556-718-000	Dental Insurance	918	735	1,500	1,200	1,260	1,260
592-556-719-000	Pension	45,980	51,898	80,665	80,665	88,732	88,732
592-556-721-000	Vision Care	169	129	250	250	263	263
592-556-722-000	Worker's Comp. Insurance	1,508		2,500	2,500	2,500	2,500
592-556-726-000	Supplies	3,136	2,807	7,000	7,000	7,000	7,000
592-556-741-000	Small Tools			1,500	1,500	1,500	1,500
592-556-745-000	Water Purchase -Orion Township	416,616	316,912	462,000	462,000	485,100	485,100
	FOOTNOTE AMOUNTS:				462,000	485,100	485,100
	Anticipate 5% increaxe in township water rates						
592-556-801-000	Contract Services	12,133	9,255	10,000	10,000	10,000	10,000
592-556-806-000	Engineering	16,942	21,304	50,000	50,000	50,000	50,000
592-556-813-000	Legal Service			1,000	1,000	1,000	1,000
592-556-831-000	Sewage Disposal Costs						
592-556-931-000	Equip Repair & Maint - Misc.	9,907	919	3,000	3,000	3,000	3,000
592-556-931-001	Equip Repair & Maint - Hydrant	1,658	3,133	9,500	7,500	7,500	7,500
592-556-931-002	Equip Repair & Maint - Mains	1,175	3,072	3,000	5,000	5,000	5,000
592-556-931-003	Equip Repair & Maint - Meters	4,050	3,972	5,000	5,000	5,000	5,000
592-556-940-000	Equipment Rental	21,083	19,010	19,000	22,000	22,000	22,000
592-556-956-000	Dues & Miscellaneous	2,700	1,547	5,000	3,000	3,500	3,500
592-556-957-000	Education and Training	882	805	1,500	1,500	3,000	3,000
592-556-975-000	Capital Improvement						
592-556-977-001	Capital Improvements-Fairview						
592-556-991-000	Principal Payments - Debt						
592-556-992-001	2003 GO Bond Principal						
592-556-992-002	98 Revenue Bond Principal		265,000	265,000	265,000	270,000	270,000
592-556-995-000	Bond Interest Expense	97,494	94,238	106,000	94,238	90,214	90,214
592-556-995-001	2003 GO Bond Interest						
592-556-995-002	98 Revenue Bond Interest						
Totals for dept 556 - WATER ACTIVITIES		696,828	844,034	1,122,934	1,101,572	1,139,320	1,139,320

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
APPROPRIATIONS							
Dept 560 - DEPRECIATION							
592-560-958-002	Water Depreciation	141,215		145,000	145,000	145,000	145,000
592-560-968-000	Sewer Depreciation	128,642		130,000	130,000	130,000	130,000
	Totals for dept 560 - DEPRECIATION	269,857		275,000	275,000	275,000	275,000
TOTAL APPROPRIATIONS		1,997,838	1,551,840	2,575,284	2,529,898	2,589,102	2,589,102
NET OF REVENUES/APPROPRIATIONS - FUND 592		230,672	18,156	(446,284)	(395,998)		
BEGINNING FUND BALANCE		6,986,908	7,217,578	7,217,578	7,217,578	6,821,580	6,821,580
ENDING FUND BALANCE		7,217,580	7,235,734	6,771,294	6,821,580	6,821,580	6,821,580

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
701-000-406-000	In Lieu of Taxes						
701-000-664-000	Interest Earnings						
701-000-675-000	Review/Escrow Deposits						
	Totals for dept 000 - REVENUE		<u>20,341</u>				
			20,341				



Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
ESTIMATED REVENUES							
TOTAL ESTIMATED REVENUES			20,341				
APPROPRIATIONS							
Dept 000 - REVENUE							
701-000-965-101	Transfer Out - General Fund						
Totals for dept 000 - REVENUE							
TOTAL APPROPRIATIONS							
NET OF REVENUES/APPROPRIATIONS - FUND 701			20,341				
BEGINNING FUND BALANCE							
ENDING FUND BALANCE			20,341				

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
711-000-643-000	Lot Sales	17,200	16,900	15,000	19,000	20,000	19,200
711-000-664-000	Interest Earned	553	957	1,000	1,000	1,050	1,050
711-000-664-001	Interest - Interfund Advances	4,066					
711-000-694-000	Miscellaneous		10,164		10,164		
	FOOTNOTE AMOUNTS:						
	Fair compensation received from RCOC for cemetery easement						
Totals for dept 000 - REVENUE		21,819	28,021	16,000	30,164	21,050	20,250

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	DEPT. 2023-24 REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
<b>ESTIMATED REVENUES</b>							
TOTAL ESTIMATED REVENUES		21,819	28,021	16,000	30,164	21,050	20,250
<b>APPROPRIATIONS</b>							
Dept 276 - CEMETERY							
711-276-965-000	Transfer to DPW Fund						
711-276-965-125	Transfer to DPW Fund	5,000	3,750	5,000	5,000	5,250	5,250
711-276-977-000	Capital Outlay					60,000	60,000
						<b>FOOTNOTE AMOUNTS:</b>	
75% of dump truck needed immediately						60,000	
Totals for dept 276 - CEMETERY		5,000	3,750	5,000	5,000	65,250	65,250
TOTAL APPROPRIATIONS		5,000	3,750	5,000	5,000	65,250	65,250
NET OF REVENUES/APPROPRIATIONS - FUND 711		16,819	24,271	11,000	25,164	(44,200)	(45,000)
BEGINNING FUND BALANCE		322,799	339,618	339,618	339,618	364,782	364,782
ENDING FUND BALANCE		339,618	363,889	350,618	364,782	320,582	319,782

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
737-000-581-000	Contribution - General Fund (OPEB)	10,000					
737-000-669-000	Investment Gains and Losses	(26,734)	13,285				
Totals for dept 000 - REVENUE		(16,734)	13,285				

Calculations as of 03/31/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 03/31/23	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 DEPT. REQUESTED BUDGET	2023-24 MGR APPROVED BUDGET
ESTIMATED REVENUES							
TOTAL ESTIMATED REVENUES		(16,734)	13,285				
APPROPRIATIONS							
Dept 000 - REVENUE							
737-000-801-000	Contractual Services						
Totals for dept 000 - REVENUE							
TOTAL APPROPRIATIONS							
NET OF REVENUES/APPROPRIATIONS - FUND 737		(16,734)	13,285				
BEGINNING FUND BALANCE		197,640	180,906	180,906	180,906	180,906	180,906
ENDING FUND BALANCE		180,906	194,191	180,906	180,906	180,906	180,906
ESTIMATED REVENUES - ALL FUNDS		7,382,030	5,904,855	7,976,416	6,447,783	8,548,971	8,520,741
APPROPRIATIONS - ALL FUNDS		6,925,578	5,848,197	8,437,372	6,965,293	8,564,334	8,492,810
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		456,452	56,658	(460,956)	(517,510)	(15,363)	27,931
BEGINNING FUND BALANCE - ALL FUNDS		10,049,559	10,506,016	10,506,016	10,506,016	9,988,506	9,988,506
ENDING FUND BALANCE - ALL FUNDS		10,506,011	10,562,674	10,045,060	9,988,506	9,973,143	10,016,437

Village of Lake Orion

Schedule of Indebtedness  
Proprietary Funds

June 30, 2022

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

<b>Issue</b>	<b>Total Principal Amount</b>	<b>Total Interest Payable</b>	<b>Total Obligation</b>
2010A	\$ 88,303	\$ 11,401	\$ 99,704
2011	136,341	21,450	157,791
2013A	313,882	42,543	356,425
2014A	46,976	9,695	56,671
2015	47,011	11,632	58,643
2015-SAW	46,583	8,553	55,136
2019A	23,242	2,021	25,263
2019B	15,518	486	16,004
2020A	249,309	76,082	325,391
	<u>\$ 967,165</u>	<u>\$ 183,863</u>	<u>\$1,151,028</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:**

<b>Interest Rate</b>	<b>Date of Maturity</b>	<b>Principal Amount</b>	<b>Annual Interest Payable</b>	<b>Total Obligation</b>
2.50%	4/1/2023	\$ 8,860	\$ 2,208	\$ 11,068
2.50%	4/1/2024	9,092	1,986	11,078
2.50%	4/1/2025	9,323	1,759	11,082
2.50%	4/1/2026	9,554	1,526	11,080
2.50%	4/1/2027	9,786	1,286	11,072
2.50%	4/1/2028	10,050	1,042	11,092
2.50%	4/1/2029	10,282	790	11,072
2.50%	4/1/2030	10,545	534	11,079
2.50%	4/1/2031	10,811	270	11,081
		<u>\$ 88,303</u>	<u>\$ 11,401</u>	<u>\$ 99,704</u>

Village of Lake Orion

Schedule of Indebtedness  
Proprietary Funds

June 30, 2022

**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%	10/1/2022	\$ 9,863	\$ 3,285	\$ 13,148
2.50%	10/1/2023	10,148	3,035	13,183
2.50%	10/1/2024	10,391	2,778	13,169
2.50%	10/1/2025	10,635	2,515	13,150
2.50%	10/1/2026	10,919	2,246	13,165
2.50%	10/1/2027	11,203	1,970	13,173
2.50%	10/1/2028	11,446	1,687	13,133
2.50%	10/1/2029	11,730	1,397	13,127
2.50%	10/1/2030	12,055	1,099	13,154
2.50%	10/1/2031	12,339	794	13,133
2.50%	10/1/2032	12,664	482	13,146
2.50%	10/1/2033	12,948	162	13,110
		<u>\$ 136,341</u>	<u>\$ 21,450</u>	<u>\$ 157,791</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%	10/1/2022	\$ 21,384	\$ 6,064	\$ 27,448
2.00%	10/1/2023	21,800	5,632	27,432
2.00%	10/1/2024	22,252	5,191	27,443
2.00%	10/1/2025	22,668	4,742	27,410
2.00%	10/1/2026	23,154	4,284	27,438
2.00%	10/1/2027	23,605	3,816	27,421
2.00%	10/1/2028	24,091	3,339	27,430
2.00%	10/1/2029	24,543	2,853	27,396
2.00%	10/1/2030	25,063	2,357	27,420
2.00%	10/1/2031	25,549	1,851	27,400
2.00%	10/1/2032	26,070	1,335	27,405
2.00%	10/1/2033	26,591	808	27,399
2.00%	10/1/2034	27,112	271	27,383
		<u>\$ 313,882</u>	<u>\$ 42,543</u>	<u>\$ 356,425</u>

Village of Lake Orion

Schedule of Indebtedness  
Proprietary Funds

June 30, 2022

**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:**

<b>Interest Rate</b>	<b>Date of Maturity</b>	<b>Principal Amount</b>	<b>Annual Interest Payable</b>	<b>Total Obligation</b>
2.00%	10/1/2022	\$ 3,016	\$ 1,292	\$ 4,308
2.00%	10/1/2023	3,107	1,231	4,338
2.00%	10/1/2024	3,153	1,168	4,321
3.00%	10/1/2025	3,245	1,087	4,332
3.00%	10/1/2026	3,382	988	4,370
3.00%	10/1/2027	3,473	886	4,359
3.00%	10/1/2028	3,564	780	4,344
3.00%	10/1/2029	3,701	671	4,372
3.00%	10/1/2030	3,793	559	4,352
3.00%	10/1/2031	3,930	443	4,373
3.00%	10/1/2032	4,067	323	4,390
2.50%	10/1/2033	4,204	199	4,403
3.125%	10/1/2034	4,341	68	4,409
		<u>\$ 46,976</u>	<u>\$ 9,695</u>	<u>\$ 56,671</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:**

<b>Interest Rate</b>	<b>Date of Maturity</b>	<b>Principal Amount</b>	<b>Annual Interest Payable</b>	<b>Total Obligation</b>
2.75%	4/1/2023	\$ 3,008	\$ 1,506	\$ 4,514
2.75%	4/1/2024	3,108	1,422	4,530
3.00%	4/1/2025	3,174	1,338	4,512
3.00%	4/1/2026	3,273	1,242	4,515
3.00%	4/1/2027	3,372	1,144	4,516
3.00%	4/1/2028	3,471	1,042	4,513
3.25%	4/1/2029	3,570	938	4,508
3.25%	4/1/2030	3,670	822	4,492
3.25%	4/1/2031	3,802	704	4,506
3.50%	4/1/2032	3,934	580	4,514
3.50%	4/1/2033	4,066	442	4,508
3.50%	4/1/2034	4,199	300	4,499
3.50%	4/1/2035	4,364	152	4,516
		<u>\$ 47,011</u>	<u>\$ 11,632</u>	<u>\$ 58,643</u>



Village of Lake Orion

Schedule of Indebtedness  
Proprietary Funds

June 30, 2022

**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%	4/1/2023	\$ 3,075	\$ 1,164	\$ 4,239
2.50%	4/1/2024	3,141	1,088	4,229
2.50%	4/1/2025	3,240	1,009	4,249
2.50%	4/1/2026	3,306	928	4,234
2.50%	4/1/2027	3,405	846	4,251
2.50%	4/1/2028	3,471	760	4,231
2.50%	4/1/2029	3,570	674	4,244
2.50%	4/1/2030	3,670	584	4,254
2.50%	4/1/2031	3,769	492	4,261
2.50%	4/1/2032	3,835	398	4,233
2.50%	4/1/2033	3,934	302	4,236
2.50%	4/1/2034	4,034	204	4,238
2.50%	4/1/2035	4,133	104	4,237
		<u>\$ 46,583</u>	<u>\$ 8,553</u>	<u>\$ 55,136</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%	4/1/2023	\$ 2,513	\$ 430	\$ 2,943
1.85%	4/1/2024	2,645	383	3,028
1.85%	4/1/2025	2,744	335	3,079
1.85%	4/1/2026	2,843	284	3,127
1.85%	4/1/2027	2,942	231	3,173
1.85%	4/1/2028	3,042	177	3,219
1.85%	4/1/2029	3,207	120	3,327
1.85%	4/1/2030	3,306	61	3,367
		<u>\$ 23,242</u>	<u>\$ 2,021</u>	<u>\$ 25,263</u>

Village of Lake Orion

Schedule of Indebtedness  
Proprietary Funds

June 30, 2022

**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%	4/1/2023	\$ 3,781	\$ 211	\$ 3,992
1.55%	4/1/2024	3,860	152	4,012
1.55%	4/1/2025	3,899	92	3,991
1.55%	4/1/2026	3,978	31	4,009
		<u>\$ 15,518</u>	<u>\$ 486</u>	<u>\$ 16,004</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%	7/1/2022	\$ 6,165	\$ 8,168	\$ 14,333
5.00%	7/1/2023	6,452	7,852	14,304
5.00%	7/1/2024	6,783	7,520	14,303
5.00%	7/1/2025	7,115	7,172	14,287
5.00%	7/1/2026	11,025	6,719	17,744
5.00%	7/1/2027	11,578	6,155	17,733
5.00%	7/1/2028	12,152	5,562	17,714
5.00%	7/1/2029	12,771	4,939	17,710
5.00%	7/1/2030	13,412	4,283	17,695
4.00%	7/1/2031	14,097	3,667	17,764
4.00%	7/1/2032	14,649	3,093	17,742
3.00%	7/1/2033	15,268	2,571	17,839
2.00%	7/1/2034	15,710	2,183	17,893
2.00%	7/1/2035	16,041	1,865	17,906
2.00%	7/1/2036	16,372	1,542	17,914
2.00%	7/1/2037	16,726	1,211	17,937
2.00%	7/1/2038	17,057	874	17,931
2.00%	7/1/2039	17,411	529	17,940
2.00%	7/1/2040	18,525	177	18,702
		<u>\$ 249,309</u>	<u>\$ 76,082</u>	<u>\$ 325,391</u>

Village of Lake Orion

Schedule of Indebtedness  
Proprietary Funds

June 30, 2022

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

Date of Issue: July 2017

Village of Lake Orion Portion \$208,331 (.7698%)

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.50%	10/1/2022	\$ 9,545	\$ 4,408	\$ 13,953
2.50%	10/1/2023	9,776	4,166	13,942
2.50%	10/1/2024	10,046	3,918	13,964
2.50%	10/1/2025	10,315	3,664	13,979
2.50%	10/1/2026	10,546	3,403	13,949
2.50%	10/1/2027	10,815	3,136	13,951
2.50%	10/1/2028	11,085	2,862	13,947
2.50%	10/1/2029	11,393	2,581	13,974
2.50%	10/1/2030	11,662	2,293	13,955
2.50%	10/1/2031	11,970	1,998	13,968
2.50%	10/1/2032	12,278	1,695	13,973
2.50%	10/1/2033	12,586	1,384	13,970
2.50%	10/1/2034	12,894	1,065	13,959
2.50%	10/1/2035	13,202	739	13,941
2.50%	10/1/2036	13,548	405	13,953
2.50%	10/1/2037	9,418	118	9,536
		<u>\$ 181,079</u>	<u>\$ 37,835</u>	<u>\$ 218,914</u>

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

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

Interest Due April 1 and October 1

Loan Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.00%	4/1/2023	\$ 265,000	\$ 94,991	\$ 359,991
2.00%	4/1/2024	270,000	90,214	360,214
2.00%	4/1/2025	275,000	85,348	360,348
2.00%	4/1/2026	280,000	80,391	360,391
2.00%	4/1/2027	285,000	75,344	360,344
2.00%	4/1/2028	290,000	70,207	360,207
2.00%	4/1/2029	295,000	64,979	359,979
2.00%	4/1/2030	305,000	59,662	364,662
2.00%	4/1/2031	310,000	54,165	364,165
2.00%	4/1/2032	315,000	48,577	363,577
2.00%	4/1/2033	320,000	48,299	368,299
2.00%	4/1/2034	325,000	37,131	362,131
2.00%	4/1/2035	335,000	31,273	366,273
2.00%	4/1/2036	340,000	25,235	365,235
2.00%	4/1/2037	345,000	19,106	364,106
2.00%	4/1/2038	156,878	12,887	169,765
		<u>\$ 4,711,878</u>	<u>\$ 897,809</u>	<u>\$5,609,687</u>