



AGENDA

SPECIAL MEETING OF THE VILLAGE COUNCIL - CAPITAL IMPROVEMENT PLAN

Wednesday, January 08, 2025

6:00 PM

Village Hall – 21 East Church Street, Lake Orion, MI 48362

(248) 693-8391 ext. 102

1. Call to Order

2. Roll Call and Determination of Quorum

ADDRESSING THE VILLAGE COUNCIL: Each person wishing to address the village council shall be afforded an opportunity to do so. If you wish to comment, please stand or raise a hand to indicate that you wish to speak. When recognized, give your name and address and direct your comments to the Chair.

PURPOSE OF THE SPECIAL MEETING: The purpose of the Special Meeting of the Lake Orion Village Council is to review and discuss the proposed FY 2024-2030 Village of Lake Orion Capital Improvement Plan.

3. Call to the Public

4. Other Items

A. Review of Draft FY 2024-2030 Capital Improvement Plan

5. Call to the Public

6. Adjournment

In the spirit of compliance with the Americans with Disabilities Act, individuals with a disability should feel free to contact the Village, at least three (3) business days in advance of the meeting, if requesting accommodations. The Village of Lake Orion will provide foreign language or hearing impaired interpretation services for those individuals who contact the village to request such services at least seven (7) days prior to the meeting.

En el espíritu de la observancia de la Ley de Estadounidenses con Discapacidades, las personas con discapacidad debe sentirse libre para ponerse en contacto con el pueblo, por lo menos tres (3) días hábiles de antelación a la fecha de la reunión, si se solicitan alojamiento. El municipio de Lake Orion proporcionará

idioma extranjero o personas con problemas de audición servicios de interpretación para las personas que se ponen en contacto con el pueblo de solicitar dichos servicios con no menos de siete (7) días antes de la reunión.



COUNCIL ACTION SUMMARY SHEET

MEETING DATE: January 8, 2025

TOPIC Review of Draft FY 2024-2030 Capital Improvement Plan

BACKGROUND BRIEF:

Council is scheduled to hold a work session meeting to review and discuss the draft FY 2024-2030 Capital Improvement Plan prepared by Administration. The draft plan covers the current fiscal year as well as the subsequent five years. An updated CIP will be presented to Council for consideration during the budget preparation process that will remove the current fiscal year and add FY 2030-31.

SUMMARY OF PREVIOUS COUNCIL ACTION:

10/25/2023 - Council held a work session meeting to review the elements of a capital plan, the forms created to prepare the plan, and the initial draft plan. Administration requested that council submit any projects by the end of November for inclusion in the plan.

02/26/2024 - Council members offered their input on the various projects that were already listed in the preliminary Capital Improvement Plan (CIP). The Village Manager stated this Capital Improvement Plan (CIP) is a preliminary report and also stated funding options and projects will be further evaluated with upcoming budget sessions. Items that can't be funded accordingly can be moved to the next fiscal year or upcoming years to accommodate funding for select projects.

FINANCIAL IMPACT:

The draft Capital Improvement Plan identifies approximately \$23 million in capital needs for the Village over the next six years.

RECOMMENDED MOTION:

None



CAPITAL IMPROVEMENT PROGRAM FY 2024-25 THROUGH FY 2029-30

Approved by Village Council on _____, 2025

ACKNOWLEDGMENTS

This Capital Improvement Program was developed and prepared by the Village of Lake Orion administration and Village Council with valuable contributions from Village boards and commissions, consultants, and partners.

LAKE ORION VILLAGE COUNCIL

Honorable Teresa Rutt, President
Stan Ford, President Pro-Tem
Alex Comparoni, Jr. Carl Cyrowski George Dandalides Michael Lamb Nancy Moshier

ADMINISTRATION

Darwin D. P. McClary, Village Manager
Sonja Stout, Clerk/Treasurer
Mark Amundson, Chief of Police Wesley Sanchez, Public Works Director

PLANNING COMMISSION

James Zsenyuk, Chair
Larry Dunn Henry Lorant
Michael Lamb Darwin McClary Teresa Rutt Edward Sabol

PARKS AND RECREATION ADVISORY COMMITTEE

Rosemary Ford, Chair
Alex Comparoni, Jr. Erin Crane Cristy Garbacik Jody Hand

DOWNTOWN DEVELOPMENT AUTHORITY

Debbie Burgess, Chair
Chris Barnett Alaina Campbell Sam Caruso Lloyd Coe
Hank Lorant Sally Medina Teresa Rutt Matt Shell
Matthew Gibb, Executive Director

CONSULTANTS AND PARTNERS

Beier Howlett, Legal Services
McKenna, Planning and Zoning Services
North Oakland Transportation Authority
Nowak & Fraus Engineers, Engineering Services
Oakland County Water Resources Commissioner
Orion Township Building Department
Orion Township Fire Department
Orion Township Library
VC3, Information Technology Services

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INTRODUCTION

The Village of Lake Orion Capital Improvement Program (CIP) is a multi-year planning instrument used to identify needs and financial resources for significant public improvements; to facilitate the orderly planning of those improvements; to maintain, preserve, and protect Lake Orion's existing infrastructure system; and to provide for the acquisition or scheduled replacement of assets to ensure the efficient delivery of services to the community. The CIP is also utilized to ensure that capital improvements are fiscally sound and consistent with the goals and policies of the Village Council, administration, and residents and business owners.

A comprehensive CIP is an essential tool for the planning and development of the social, physical, and economic wellbeing of the community. This process is a necessary step in an organized effort to strengthen the quality of public facilities and services; provide a framework for the realization of community goals and objectives; and provide a sound basis from which to build and maintain a healthy and vibrant community.

The CIP informs the Village of Lake Orion, residents, business owners, and stakeholders of the village's plans to address significant capital needs over the next six (6) years. Thereafter, the CIP is reviewed annually and another year's projects are added to the CIP. The CIP provides visual representations of the community's needs and may include maps that detail the timing, sequence, and location of capital projects. The CIP may also influence growth as infrastructure projects often impact development patterns.

The benefits the CIP provides for residents, business owners, and stakeholders may include but are not limited to:

- Optimizing the use of revenue
- Focusing attention on community goals, needs, and capabilities

- Guiding future growth and development
- Encouraging efficient government
- Improving intergovernmental and regional cooperation
- Maintaining a sound and stable financial program
- Enhancing opportunities for participation in federal and/or state grant programs

Projects identified in the CIP represent the community's plan to serve both residents and businesses and anticipate the needs of a dynamic community. Projects are guided by various development plans and policies established by the Planning Commission, Village Administration, and Village Council. Plans and policies may include but are not limited to:

- Community master plan
- Redevelopment plans
- Downtown development plan
- Recreation master plan
- Transportation plans and nonmotorized transportation plans
- Asset management plans
- Intergovernmental, regional state, and federal plans
- Administrative plans and policies
- Goals and objectives of the Village Council

CAPITAL IMPROVEMENT PROGRAM OVERVIEW

Preparation of the CIP is done under the authority of the Michigan Planning Enabling Act, Public Act 33 of 2008, as amended. The goal of the CIP is to implement the Community Master Plan and to assist in the community's financial planning for capital needs.

The CIP is dynamic. Each year, all projects included within the CIP are reviewed, a call for new projects is made, and adjustments are made to existing projects arising from changes in the amount of funding required, conditions, priorities, timelines, and other relevant considerations. A new year of programming is also added each year to replace the prior year funded in the annual operating budget.

The CIP should continue to develop over time by adding features to gradually improve quality and sophistication. Greater attention will be devoted to providing more detailed information about individual project requests, program planning, fiscal analyses, fiscal policies, and debt strategies.

CAPITAL IMPROVEMENT PROGRAM AND THE BUDGET PROCESS

The CIP plays a significant role in the implementation of the Community Master Plan by providing the link between planning and budgeting for capital projects. The CIP process precedes the budget process and is used to develop the capital project portion of the annual budget. Approval of the CIP by the Village Council does not mean that the council is granting final approval of all projects contained within the plan. Rather, by approving the CIP, the Village Council acknowledges that these projects represent a reasonable interpretation of the upcoming needs for the community and that projects contained in the first year of the plan are suitable for inclusion in the upcoming budget.

Priority ranking of CIP projects does not necessarily correspond to funding sequence. For example, a street project that is ranked lower than a park project may be funded prior to the park project because the street project has access to a restricted revenue source, whereas a park project may have to compete for funding from other revenue sources. A project's funding depends upon many factors—not only its merit but also its location, cost, funding source, logistics, relation to other projects, and other considerations.

Lake Orion strives to maximize resources by maintaining a balance between operating and capital budgets. A continuous relationship exists between the CIP and the annual budget as should be expected in a properly managed strategic planning environment. Budget appropriations lapse at the end of each fiscal year as the operating budget is funded with recurring annual revenues, such as taxes, licenses, fines, user fees, and interest income.

The Village adheres to a “pay-as-you-go” philosophy to the greatest extent possible in developing the budget for the CIP. However, this position does not preclude Village Council from authorizing utilization of other sources of funding to address emergency situations or to take advantage of economies of scale by accelerating completion of multiyear projects. There may be instances in which federal or state requirements may necessitate the Village to obtain debt funding to remain in compliance with regulations. In addition, the availability of grants or gifts to the Village may enable projects to be implemented earlier than planned or the scope of such projects to be expanded.

PROCESS FOR THE CAPITAL IMPROVEMENT PROGRAM

CIP ADMINISTRATIVE GROUP. Responsibility for development of the CIP rests with Village Administration after consultation with Village Council, boards and commissions, and other key stakeholders. Administration's development of the CIP includes review of the various plans, studies, and policies informing the capital needs of the village; development of project rating and weighting criteria; preparation of project requests and schedules; review of funding options; development of the draft CIP for discussion with the Village Council and other key stakeholders; and presentation of the final proposed CIP at a public hearing with the Village Council.

GOVERNING BODY. The Village Council is encouraged to use the CIP as a tool in the adoption of the annual budget in accordance with Village goals and objectives. Whenever funding for significant capital improvement projects is considered, Village Council should verify that the project has been included in the CIP and, if not, the reasons for circumventing the CIP process are appropriately documented. The Village Council retains final authority for the adoption of the multiyear CIP.

RESIDENTS, BUSINESSES, AND OTHER KEY STAKEHOLDERS. Residents, businesses, and other key stakeholders are encouraged to review the CIP (available online) and offer comments to, or participate in, discussion with the Village Council in the process of adopting the annual CIP and making subsequent annual amendments thereto. Village Council encourages open communication with residents and business owners by staff, boards and commissions, consultants and council members regarding the CIP.

CAPITAL IMPROVEMENT PROGRAM CRITERIA

The Village of Lake Orion CIP defines a capital improvement project as a major nonrecurring expenditure that includes one or more of the following:

1. Construction of any new facility (e.g., public building, water or sanitary sewer mains, storm sewers, major and local roadways, recreational facilities, parking lots) or an addition to or extension of such facility, provided that the cost of such facility is at least \$5,000 and that the improvement will have a useful life of more than one (1) year.
2. Nonrecurring rehabilitation of all or a part of a Village-owned building, public grounds, or a facility, provided that the cost of such rehabilitation is at least \$5,000 and the improvement will have a useful life of more than one (1) year.
3. Purchase or replacement of vehicles, equipment, or tools to support community programs or services, provided that the cost of such vehicles, equipment, or tools is at least \$500, has a useful life of more than one (1) year, and will be coded to a capital asset account.
4. A planning, feasibility, engineering, or design study that **is** related to an individual capital improvement project, or to a program that is implemented through individual capital improvement projects, **regardless of the cost of the study**, provided the cost of such project for which the study relates is at least \$15,000 and will have a useful life of more than one (1) year.
5. A planning, feasibility, engineering, or design study that **is not** related to an individual capital improvement project, or program that is implemented through an individual capital improvement project, **regardless of the cost of the study**, provided the total cost of all projects intended to result from such study is at least \$15,000.

6. Acquisition of land for a public purpose that is not part of an individual capital improvement project, or a program that is implemented through individual capital improvement projects, provided that the cost of such land is at least \$5,000. Land purchased as part of an individual capital improvement project will be included in the cost of that particular project.

CAPITAL IMPROVEMENT PROGRAM FUNDING

Capital improvement projects often involve the outlay of substantial funds necessitating access to numerous sources to provide financing for greater than one fiscal year and frequently for the life of the project. Capital funding sources are often earmarked for specific purposes and cannot be transferred from one capital program to another. For example, millage funds raised by the Village for streets must be used for the purposes that were stated when the voters approved the millage. The CIP must be prepared with some projections as to the amount of funding available. The following is a summary of the funding sources for projects included in the CIP.

GENERAL FUND. Equipment purchases or public improvement projects, the benefit of which is shared by the community generally, are considered general operating expenditures, or are expenditures that cannot be appropriately assigned to another funding source typically derive their funding from the Village of Lake Orion General Fund. The General Fund receives its revenue from the general operating tax levy set by the Village Council annually as well as other general sources of revenue.

ENTERPRISE FUNDS. In enterprise financing, funds are accumulated in advance for capital requirements. Enterprise funds not only pay for capital improvements but also for the day-to-day operations of community services and the debt payments on revenue bonds

and loans. The community can set levels for capital projects; however, increases in capital expenditures for water mains, for example, could result in increased rates. Enterprise fund dollars can only be used on projects related to that enterprise fund (e.g., water system funds can only be used for expenditures relating to the water system).

BONDS. When the Village of Lake Orion sells bonds, purchasers of those bonds are, in effect, lending money to the community. The money is repaid, with interest, from taxes or fees over several years. The logic behind issuing bonds (or “floating a bond issue”) for capital projects is that the citizens who benefit from the capital improvement should help the community pay for them. Lake Orion issues bonds in two (2) forms:

- **General Obligation Bonds.** Perhaps the most flexible of all capital funding sources, General Obligation Bonds can be used for the design or construction of any capital project. These bonds are financed through property taxes. In financing through this method, the taxing power of the community is pledged to pay interest and principal to retire the debt. Voter approval is required if the community wants to increase the taxes that it levies and the amount is within Lake Orion’s state-mandated debt limit. To minimize the need for property tax increases, the community makes every effort to coordinate new bond issues with the retirement of previous bonds. General Obligation Bonds are authorized by a variety of state statutes.
- **Revenue Bonds.** Revenue bonds are sold for projects that produce revenues, such as water and sewer system projects. Revenue bonds depend on user charges and other project-related income to cover their costs. Unlike General Obligation Bonds, revenue bonds are not included in the state-mandated debt limits because the full

faith and credit of the community do not back them. Revenue bonds are authorized by Public Act 94 of 1933.

ACT 51 FUNDS. Based on a formula set by the State of Michigan through Public Act 51 of 1951, as amended, the Village receives a portion of the tax placed on motor vehicle fuel sales, vehicle registration fees, and highway usage in the state. The restrictions placed on the expenditure of these funds ensure that they will be spent on transportation-related projects or operations and services, specifically through the Village's Act 51 Major Street Fund or Local Street Fund.

TAX INCREMENT FINANCING (TIF). Tax increment financing is a municipal financing tool that may be used to renovate or redevelop declining areas while improving their tax base. TIF applies the growth in tax base over time within a TIF redevelopment area to pay for project-related public improvements. For purposes of financing activities within the Village's downtown district, the Village Council established the Lake Orion Downtown Development Authority (DDA) and adopted its first TIF plan in 1985. In 2020, the council extended the DDA TIF Plan through 2039. The Recodified Tax Increment Financing Act, Public Act 57 of 2018, authorizes a number of TIF options, including downtown development authorities.

TAX LEVIES. The property tax levy is a millage rate imposed on the taxable value of real and personal property and is one of the most important sources of community revenue. The property tax rate is stated in mills (one dollar for each \$1,000 of taxable value). This rate is applied to a property's taxable value, a concept established by Proposal "A" in 1994, after the application of all tax exemptions. Millages are either authorized by state statute or are voter-approved and are specifically earmarked for a particular purpose. For example,

a street millage provides funding dedicated to the maintenance of streets beyond the revenue received from the State of Michigan through Act 51. The community is authorized to utilize millages under the Michigan Home Rule Village Act, Public Act 278 of 1909, as amended.

STATE AND FEDERAL GRANT FUNDS. The state and federal governments make funds available to communities through specific grants and aid programs. Funds are often tied directly to a particular program while the community may have discretion in the expenditure of funds under other grant programs, within certain parameters. For the most part, the community has no direct control over the amount of money received under these programs.

SPECIAL ASSESSMENTS. Capital improvements that benefit particular properties, rather than the entire community, may be financed more equitably by special assessment (i.e., a charge against properties that benefit directly through an appropriate allocation formula). Local improvements most often financed by this method include street improvements, sidewalks, streetscape improvements, and parking lots.

DEVELOPER CONTRIBUTIONS. Occasionally, capital improvements are required to serve new development. Should funding not be forthcoming from the community to construct such improvements, developers may agree to voluntarily contribute their share or to install the facilities themselves so the development can proceed. It should be noted here that development impact fees (i.e., requiring developers to pay for public improvements) is not permitted in Michigan.

FUND RESERVES. A budgeted use of unencumbered fund reserves is permissible when fund expenditures prove to be less than anticipated and resulting fund reserves are available to reallocate to appropriate capital program purposes related to the contributing fund.

OTHER REVENUE. Other revenues include those that cannot be easily classified in the revenue centers list above. Other revenue may consist of bank or interfund installment loans, interest on investments, cost recovery or reimbursements, metered parking or other service or program fees or charges, insurance proceeds, court judgments, penalties, or other miscellaneous revenue.

CAPITAL IMPROVEMENT PROGRAM FINANCIAL PLAN

The financial plan for the ensuing six-year Capital Improvement Program for the Village of Lake Orion is included on the following pages. It is the intent of the Village that the CIP will be reviewed annually and the program updated to reflect changes in the CIP projects as some projects are completed, others are amended or reprioritized, and new projects are added. The Village of Lake Orion Capital Projects Fund, Fund 401, accounts for all revenues and expenditures of the Capital Improvement Program anticipated to be received or expended during the current fiscal year.

VILLAGE OF LAKE ORION CAPITAL IMPROVEMENT PROGRAM SUMMARY

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTAL
BY DEPARTMENT OR ACTIVITY:							
Council	0	0	0	0	0	0	0
Manager	2,500	0	0	3,000	0	0	5,500
Clerk	1,500	0	0	0	0	0	1,500
Finance/Treasury	6,000	0	0	0	0	0	6,000
General Activities	75,400	0	0	0	0	0	75,400
Building/Planning/Zoning	1,500	0	45,000	0	0	0	46,500
Police	86,596	116,000	126,800	61,800	127,800	59,400	578,396
Public Works	1,500	45,000	300,000	0	0	0	346,500
Parks & Recreation	26,000	76,000	136,000	0	0	0	238,000
DDA	1,500	3,000	0	0	0	0	4,500
DDA Bond & Property							
Redevelopment	500,000	0	0	0	0	0	500,000
DDA Public Infrastructure	0	100,000	0	0	0	0	100,000
Grounds/Parking/Structures	86,500	10,000	75,000	0	0	0	171,500
Major Streets	15,000	58,000	156,000	81,000	0	0	310,000
Local Streets	100,000	547,000	435,000	518,000	0	0	1,600,000
Sidewalks	9,000	39,000	39,000	39,000	39,000	39,000	204,000
Water	173,410	513,410	243,410	7,611,250	111,250	111,250	8,763,980
Sanitary Sewer	2,796,984	4,435,907	3,252,999	0	278,000	0	10,763,890
Storm Sewer	0	0	0	0	0	0	0
Cemetery	40,000	30,000	45,000	30,000	0	0	145,000
TOTAL:	3,923,390	5,973,317	4,854,209	8,344,050	556,050	209,650	23,860,666

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTAL
BY FUNDING SOURCE:							
Operating Revenue	0	0	0	0	0	0	0
General Fund	168,900	42,700	130,000	3,000	0	0	344,600
Public Works Fund	0	5,000	0	0	0	0	5,000
Major Streets	16,125	42,750	79,750	42,250	1,750	1,750	184,375
Local Streets	80,125	150,500	110,500	131,250	1,750	1,750	475,875
Police Fund	86,596	86,800	106,800	41,800	107,800	39,400	469,196
Solid Waste	0	0	0	0	0	0	0
DDA	3,000	3,000	0	0	0	0	6,000
Capital Improvement	0	0	0	0	0	0	0
DDA Bond & Property							
Redevelopment Fund	500,000	0	0	0	0	0	500,000
DDA Public Infrastructure	26,000	157,200	146,000	20,000	20,000	20,000	389,200
Motor Pool	0	0	0	0	0	0	0
Sidewalk Fund							0
Water & Sewer Fund	404,660	525,410	243,410	111,250	389,250	111,250	1,785,230
Cemetery Fund	40,000	40,000	45,000	30,000	0	0	155,000
Bond Issue	382,984	887,181	650,600	1,500,000	0	0	3,420,765
Grant	2,194,000	3,567,026	2,611,399	6,009,000	9,000	9,000	14,399,425
Special Assessment	0	465,750	430,750	455,500	26,500	26,500	1,405,000
Millage	0	0	0	0	0	0	0
Other	21,000	0	300,000	0	0	0	321,000
TOTAL:	3,923,390	5,973,317	4,854,209	8,344,050	556,050	209,650	23,860,666

VILLAGE COUNCIL CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
Operating Revenue							0
General Fund							0
Major Streets							0
Local Streets							0
Police Fund							0
Solid Waste							0
DDA							0
Capital Improvement							0
DDA Bond & Property Redevelopment Fund							0
DDA Public Infrastructure							0
Motor Pool							0
Water & Sewer Fund							0
Cemetery Fund							0
Bond Issue							0
Grant							0
Special Assessment							0
Millage							0
Other							0
TOTALS:	0	0	0	0	0	0	0

VILLAGE MANAGER CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

S:	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
Operating Revenue							0
General Fund	2,500			3,000			5,500
Major Streets							0
Local Streets							0
Police Fund							0
Solid Waste							0
DDA							0
Capital Improvement							0
DDA Bond & Property							0
Redevelopment Fund							0
DDA Public Infrastructure							0
Motor Pool							0
Water & Sewer Fund							0
Cemetery Fund							0
Bond Issue							0
Grant							0
Special Assessment							0
Millage							0
Other							0
TOTALS:	2,500	0	0	3,000	0	0	5,500

VILLAGE CLERK CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

[illegible]

FINANCE/TREASURY CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

[illegible]

GENERAL ACTIVITIES CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

[illegible]

BUILDING/PLANNING/ZONING CAPITAL IMPROVEMENT PROGRAM

PROJECT NO.	CAPITAL ITEM	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
B-721-1	Desktop Computer for Planning and Zoning Coordinator	1,500						1,500
	Community Master Plan Update			30,000				30,000
	Parks & Recreation Master Plan Update			15,000				15,000
								0
								0
								0
								0
								0
								0
								0
TOTALS:		1,500	0	45,000	0	0	0	46,500

FUNDING SOURCES:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
Operating Revenue							0
General Fund	1,500		45,000				46,500
Major Streets							0
Local Streets							0
Police Fund							0
Solid Waste							0
DDA							0
Capital Improvement							0
DDA Bond & Property							0
Redevelopment Fund							0
DDA Public Infrastructure							0
Motor Pool							0
Water & Sewer Fund							0
Cemetery Fund							0
Bond Issue							0
Grant							0
Special Assessment							0
Millage							0
Other							0
TOTALS:		1,500	0	45,000	0	0	46,500

POLICE CAPITAL IMPROVEMENT PROGRAM

PROJECT NO.	CAPITAL ITEM	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
207-1	Desktop Computers (6) for Chief, Lt., Records Clerk, Officers, Reserves	15,653						15,653
207-2	Police Vehicle	56,000						56,000
207-3	Glock M45 9mm Handguns and Leather Gear (17)	14,943						14,943
	Taser Replacements (8)		4,000	4,000	4,000	4,000	4,000	20,000
	Public Radar Sign			5,000				5,000
	Police Vehicle Replacement			60,000		66,000		126,000
	Ford Maverick		35,000					35,000
	Lidar Unit		8,000					8,000
	Vehicle Camera Replacement (5)		8,000	8,000	8,000	8,000	8,000	40,000
	Body Camera Replacement (9)		4,800	4,800	4,800	4,800	2,400	21,600
	Special Event Safety Equipment		20,000	20,000	20,000	20,000	20,000	100,000
	Public Safety Technology		25,000	25,000	25,000	25,000	25,000	125,000
	Bicycle Patrol Equipment		11,200					11,200
TOTALS:		86,596	116,000	126,800	61,800	127,800	59,400	578,396

FUNDING SOURCES:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
Operating Revenue							0
General Fund							0
Major Streets							0
Local Streets							0
Police Fund	86,596	84,800	106,800	41,800	107,800	39,400	467,196
Solid Waste							0
DDA							0
Capital Improvement							0
DDA Bond & Property Redevelopment Fund							0
DDA Public Infrastructure		31,200	20,000	20,000	20,000	20,000	111,200
Motor Pool							0
Water & Sewer Fund							0
Cemetery Fund							0
Bond Issue							0
Grant							0
Special Assessment							0
Millage							0
Other							0
TOTALS:	86,596	116,000	126,800	61,800	127,800	59,400	578,396

PUBLIC WORKS CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

S:	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
Operating Revenue							0
General Fund							0
Public Works Fund		5,000					5,000
Major Streets	375	10,000					10,375
Local Streets	375	10,000					10,375
Police Fund							0
Solid Waste							0
DDA							0
Capital Improvement							0
DDA Bond & Property Redevelopment Fund							0
DDA Public Infrastructure							0
Motor Pool							0
Water & Sewer Fund	750	10,000					10,750
Cemetery Fund		10,000					10,000
Bond Issue							0
Grant							0
Special Assessment							0
Millage							0
Other - Installment Loan			300,000				300,000
TOTALS:	1,500	45,000	300,000	0	0	0	346,500

PARKS & RECREATION CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
Operating Revenue							0
General Fund		40,700	10,000				50,700
Major Streets							0
Local Streets							0
Police Fund							0
Solid Waste							0
DDA							0
Capital Improvement							0
DDA Bond & Property							0
Redevelopment Fund							0
DDA Public Infrastructure	26,000	26,000	126,000				178,000
Motor Pool							0
Water & Sewer Fund							0
Cemetery Fund							0
Bond Issue							0
Grant		9,300					9,300
Special Assessment							0
Millage							0
Other							0
TOTALS:	26,000	76,000	136,000	0	0	0	238,000

DOWNTOWN DEVELOPMENT AUTHORITY CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
Operating Revenue							0
General Fund							0
Major Streets							0
Local Streets							0
Police Fund							0
Solid Waste							0
DDA	1,500	3,000					4,500
Capital Improvement							0
DDA Bond & Property							
Redevelopment Fund							0
DDA Public Infrastructure							0
Motor Pool							0
Water & Sewer Fund							0
Cemetery Fund							0
Bond Issue							0
Grant							0
Special Assessment							0
Millage							0
Other							0
TOTALS:	1,500	3,000	0	0	0	0	4,500

DDA BOND & PROPERTY REDEVELOPMENT CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

[illegible]

DDA PUBLIC INFRASTRUCTURE CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
Operating Revenue							0
General Fund							0
Major Streets							0
Local Streets							0
Police Fund							0
Solid Waste							0
DDA							0
Capital Improvement							0
DDA Bond & Property							0
Redevelopment Fund							0
DDA Public Infrastructure		100,000					100,000
Motor Pool							0
Water & Sewer Fund							0
Cemetery Fund							0
Bond Issue							0
Grant							0
Special Assessment							0
Millage							0
Other							0
TOTALS:	0	100,000	0	0	0	0	100,000

GROUND/PARKING/STRUCTURES CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
Operating Revenue							0
General Fund	86,500	2,000	75,000				163,500
Major Streets		2,000					2,000
Local Streets		2,000					2,000
Police Fund		2,000					2,000
Solid Waste							0
DDA							0
Capital Improvement							0
DDA Bond & Property							
Redevelopment Fund							0
DDA Public Infrastructure							0
Motor Pool							0
Water & Sewer Fund		2,000					2,000
Cemetery Fund							0
Bond Issue							0
Grant							0
Special Assessment							0
Millage							0
Other							0
TOTALS:	86,500	10,000	75,000	0	0	0	171,500

MAJOR STREETS CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
Operating Revenue							0
General Fund							0
Major Streets	15,000	29,000	78,000	40,500			162,500
Local Streets							0
Police Fund							0
Solid Waste							0
DDA							0
Capital Improvement							0
DDA Bond & Property							0
Redevelopment Fund							0
DDA Public Infrastructure							0
Motor Pool							0
Water & Sewer Fund							0
Cemetery Fund							0
Bond Issue							0
Grant							0
Special Assessment		29,000	78,000	40,500			147,500
Millage							0
Other							0
TOTALS:	15,000	58,000	156,000	81,000	0	0	310,000

LOCAL STREETS CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
Operating Revenue							0
General Fund							0
Major Streets							0
Local Streets	79,000	136,750	108,750	129,500			454,000
Police Fund							0
Solid Waste							0
DDA							0
Capital Improvement							0
DDA Bond & Property							
Redevelopment Fund							0
DDA Public Infrastructure							0
Motor Pool							0
Water & Sewer Fund							0
Cemetery Fund							0
Bond Issue							0
Grant							0
Special Assessment		410,250	326,250	388,500			1,125,000
Millage							0
Other - Cost Sharing Agreementt	21,000						21,000
TOTALS:	100,000	547,000	435,000	518,000	0	0	1,600,000

SIDEWALKS CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

[illegible]

WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

PROJECT NO.	CAPITAL ITEM	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
592-1	Water Main Replacement Phase III & IV				7,500,000			7,500,000
592-2	Water Service Line Lead Verification	32,160	32,160	32,160				96,480
592-3	Lead Service Line Replacement	81,250	81,250	81,250	81,250	81,250	81,250	487,500
592-4	Water Meter Replacement		350,000					350,000
592-5	AMR Automatic Meter Reading System	30,000						30,000
592-6	Water Meter Radio Read Tower			100,000				100,000
592-7	Fire Hydrant Replacement	30,000	30,000	30,000	30,000	30,000	30,000	180,000
	Cut and cap old wellhead in DPW cold barn		20,000					20,000
								0
								0
								0
								0
								0
								0
								0
TOTALS:		173,410	513,410	243,410	7,611,250	111,250	111,250	8,763,980

FUNDING SOURCES:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
Operating Revenue							0
General Fund							0
Major Streets							0
Local Streets							0
Police Fund							0
Solid Waste							0
DDA							0
Capital Improvement							0
DDA Bond & Property							0
Redevelopment Fund							0
DDA Public Infrastructure							0
Motor Pool							0
Water & Sewer Fund	173,410	513,410	243,410	111,250	111,250	111,250	1,263,980
Cemetery Fund							0
Bond Issue				1,500,000			1,500,000
Grant				6,000,000			6,000,000
Special Assessment							0
Millage							0
Other							0
TOTALS:		173,410	513,410	243,410	7,611,250	111,250	8,763,980

SANITARY SEWER SYSTEM CAPITAL IMPROVEMENT PROGRAM

PROJECT NO.	CAPITAL ITEM	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
592-01	Pump Stations Upgrade Phase I and Force Mains	2,567,984						2,567,984
592-02	Pump Stations Upgrade Phase II		4,435,907					4,435,907
592-03	Pump Stations Upgrade Phase III			3,252,999				3,252,999
SAW Grant Report	Sewer Open Cut - 2 Locations, 40 LF	69,000						69,000
SAW Grant Report	Sewer Point Repair - 2 locations	30,000						30,000
SAW Grant Report	Sewer Spot Liner - 15 locations, 44 LF	46,000						46,000
SAW Grant Report	Sewer Pressure Test - 12 locations	16,000						16,000
SAW Grant Report	Sewer Seal Joints - 15 locations	10,000						10,000
SAW Grant Report	Sewer Tap Repair - 1 location	1,000						1,000
SAW Grant Report	Heavy Clean, Pre Post CCTV	32,000						32,000
SAW Grant Report	Manhole Repair	25,000						25,000
SAW Grant Report	Sewer Line Pipe - 3 locations, 744 LF					69,000		69,000
SAW Grant Report	Sewer Spot Liner - 21 locations, 56 LF					51,000		51,000
SAW Grant Report	Sewer Pressure Test - 29 locations, 1,150 LF					46,000		46,000
SAW Grant Report	Sewer Seal Joints - 32 locations					22,000		22,000
SAW Grant Report	Sewer Tap Repair - 4 locations					6,000		6,000
SAW Grant Report	Heavy Clean, Pre Post CCTV					84,000		84,000
								0
								0
								0
TOTALS:		2,796,984	4,435,907	3,252,999	0	278,000	0	10,763,890

FUNDING SOURCES:

5:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
Operating Revenue							0
General Fund							0
Major Streets							0
Local Streets							0
Police Fund							0
Solid Waste							0
DDA							0
Capital Improvement							0
DDA Bond & Property Redevelopment Fund							0
DDA Public Infrastructure							0
Motor Pool							0
Water & Sewer Fund	229,000				278,000		507,000
Cemetery Fund							0
Bond Issue	382,984	887,181	650,600				1,920,765
Grants	2,185,000	3,548,726	2,602,399				8,336,125
Special Assessment							0
Millage							0
Other							0
	TOTALS: 2,796,984	4,435,907	3,252,999	0	278,000	0	10,763,890

STORM SEWER SYSTEM CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

[illegible]

CEMETERY CAPITAL IMPROVEMENT PROGRAM

[illegible]

FUNDING SOURCES:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	TOTALS
Operating Revenue							0
General Fund							0
Major Streets							0
Local Streets							0
Police Fund							0
Solid Waste							0
DDA							0
Capital Improvement							0
DDA Bond & Property							0
Redevelopment Fund							0
DDA Public Infrastructure							0
Motor Pool							0
Water & Sewer Fund							0
Cemetery Fund	40,000	30,000	45,000	30,000			145,000
Bond Issue							0
Grant							0
Special Assessment							0
Millage							0
Other							0
TOTALS:	40,000	30,000	45,000	30,000	0	0	145,000

CAPITAL IMPROVEMENT PLAN ASSUMPTIONS

ASSUMPTION:

Inflation Rate	1.04
Inflation Adjustment - 1st Year	1.04
Inflation Rate - 2nd Year	1.0816
Inflation Rate - 3rd Year	1.124864
Inflation Rate - 4th Year	1.169859
Inflation Rate - 5th Year	1.216653

FISCAL YEAR 2024-25

PROGRAM STRATEGIES AND RESOURCES



MUNICIPAL BUDGET

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VILLAGE OFFICIALS

VILLAGE COUNCIL

Honorable Jerry Narsh
Council President

Teresa Rutt
Council President Pro-Tempore

Carl Cyrowski
Council Member

Stan Ford
Council Member

Michael Lamb
Council Member

Nancy Moshier
Council Member

Kenneth Van Portfliet
Council Member



ADMINISTRATION

Darwin D. P. McClary
Village Manager

Sonja Stout
Clerk/Treasurer

Lynsey Blough
Deputy Clerk/Treasurer

Thomas Lindberg
Interim Chief of Police

Wesley Sanchez
Public Works Director

Matthew Gibb
DDA Executive Director

INTRODUCTION

SECTION I - INTRODUCTION



Office of the Village Manager

Darwin D. P. McClary
Village Manager

May 6, 2024

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

RE: VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET

Dear Honorable President Narsh and Lake Orion Village Council:

I am pleased to present to you the Village Manager's Final Proposed FY 2024-25 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 2023-24 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; (5) estimates of monies to be raised from taxes and bond issues; and (6) other supporting information deemed necessary or important.

The final proposed budget reflects the results of the Village Council budget work sessions held on April 10, 11, and 15, 2024.

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 \$175,590,800 in 2023 to \$189,182,040 in 2024 based on March Board of Review assessment figures. After DDA capture, the village's portion of taxable value for 2024 is \$148,989,670. Headlee and Proposal "A" continue to seriously and negatively impact municipal funding. While inflation during the previous year was 5.1% 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 2024-25 are estimated to be \$2,400,288, an increase of 1.44% from the current year's estimated total revenue. The proposed budget takes into account a Headlee millage reduction fraction (MRF) of 0.9836, which means that maximum allowable millage rates for each tax levy will be rolled back by this fraction. However, the

budget assumes that the current general operating millage levy of 9.7844 mils will continue for the next fiscal year since this millage rate is not at the Headlee maximum. Total revenues will increase by about \$34,000 due mainly to the growth in taxable value. Inflationary adjustments for the past four years of 3%, 5%, 7%, and 5% increase are proposed in charges to the DDA since the fees have not been adjusted for several years. An inflationary adjustment of 5% is proposed for Water and Sewer Fund administrative expenses is proposed due to the fact that this fee has been adjusted each year.

GENERAL FUND EXPENDITURES. The following changes to the General Fund budget are noteworthy:

- **General Assumptions** – Wages are proposed to increase by 5% 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 2024 is 5.1%. 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 for budget purposes, although we will continue to analyze staffing needs to achieve additional efficiency and cost effectiveness while adequately addressing demanding workloads. The budget reflects the 2023 restructuring of the staffing of the Clerk and Finance/Treasury departments as approved by Council to combine the Clerk and Treasurer positions and to create a new full-time Deputy Clerk/Treasurer position.
- **Village Council** – The budget for education and training and mileage have been increased to provide \$300 per council member to promote council attendance at MML conferences and training.
- **Village Manager** – The budget reflects a salary increase of 5% for the Village Manager, an increase in the retirement contribution, and an increase in the health insurance opt-out payment. Appropriations are included for the Village Manager's education, training, and professional memberships in accordance with the manager's employment contract. The budget also includes a \$1,000 appropriation for the replacement of the conference phone in the Village Manager's office.
- **Village Clerk** – The budget reflects the personnel costs for the new Deputy Clerk/Treasurer position and includes appropriations for the continued work on the recodification of ordinances and migration from American Legal Publishing to Municode. The budget also increases appropriations for employee training.
- **Information Technology** – The budget reflects the costs associated with the web site maintenance and hosting, agenda management system, IT services, and office software maintenance. During FY 2023-24, the Village upgraded its web site from a locally designed platform to the new CivicPlus government platform and upgraded its agenda management system from the outdated Granicus IQM2 platform to the Municode/CivicPlus Meeting Essentials platform to better integrate agenda packet publishing with the new web site. The Village will also now be paying approximately \$2,000 annually for four staff members to have access to Orion Township's BS&A

Building and Code Enforcement software modules for better coordination of planning/zoning, building permitting and inspection, and property code enforcement activities between the Village and Township.

- **Finance/Treasury** – The budget reflects the personnel costs for the Clerk/Treasurer, and part-time positions of Deputy Finance Director/Treasurer, and Payroll/Account Clerk. To the contrary, the Clerk Department accounts for the costs of the Deputy Clerk/Treasurer position to provide greater ease in budgeting for the two full-time positions. The budget also includes appropriations for financial software maintenance and other contractual services and for employee training.
- **Community Development** – The Village of Lake Orion participates in the Oakland County CDBG entitlement community program and receives approximately \$9,000 annually for public improvements and services to benefit primarily low to moderate income individuals and households within the Village’s CDBG-eligible area (generally the southeast quadrant of the Village). The budget provides an allocation for the implementation of the Program Year 2023 sidewalk handicap ramp replacement project within the CDBG-eligible area in the amount of \$9,000. The Village will be reimbursed through the grant program for these costs.
- **General Activities** – The budget reflects appropriations for the personnel costs for the full-time Office Coordinator and part-time Utility Billing Clerk positions, employee retirement costs, waste collection contract, municipal street lighting, village hall operations, repair and maintenance, and other general operations costs . Monies have been appropriated for the upcoming year in the amount of \$60,000 for village hall steeple and council chamber ceiling repairs, as well as additional monies for the replacement of council chambers and conference room chairs and conference room phone.
- **Planning and Zoning** – Monies have been appropriated for the Planning Commission and Board of Zoning Appeals recording secretary personnel costs, planning and zoning consulting services through McKenna, and training for Planning Commission and Board of Zoning Appeals members.
- **Parks and Recreation** – The budget reflects the costs for lifeguard and park attendant personnel at Green’s Park, miscellaneous park facility engineering services, utilities at Green’s, Children’s, Meeks, and Atwater parks, facility repair and maintenance, and a capital outlay appropriation of \$5,000 for Parks and Recreation Advisory Committee improvement projects that may be approved by Council. The Public Works Director is concerned about the Village’s ability to recruit adequate lifeguard staffing for Green’s Park Beach for the 2024 and 2025 seasons, and it may be necessary to eliminate lifeguard staffing, install “SWIM AT OWN RISK” signage, and rely on park attendants for general supervision and maintenance of the park and beach.
- **Contractual Services – Legal/Accounting/Engineering** – The legal budget has been reduced considerably due to council’s recent adoption of a policy placing legal services under the supervision and management of the Village Manager and the Village’s Manager’s close scrutiny of this activity. The budget also includes an

appropriation for general engineering services that cannot be properly assigned to another fund or department. The Village Manager will be recommending that development of a comprehensive personnel policy manual for the Village during the upcoming fiscal year, the first such manual for the Village, resulting in additional legal fees for this project. However, the funds have not yet been appropriated for the project, and a supplemental appropriation will be needed once a cost estimate is prepared.

- **Transfers Out** – The budget includes appropriations to supplement the Public Works and Police budgets. While Council opted not to increase the millage rates for the Police Fund for FY 2024-25, Council must consider levying the full police millages in future years to close the gap in funding relating to capital outlay and operating costs and to prevent the depletion of the Police Fund reserves. Otherwise, the burgeoning financial burden for police services will on the General Fund and will not be sustainable for the long term due to the limited gap between the actual general operating millage levy and the Headlee maximum rate.

CEMETERY TRUST FUND. This fund receives its revenue from cemetery lot sales and interest earnings. The June 30, 2023, fund balance for Cemetery Perpetual Care is \$367,198. Revenues total \$18,000, and the village expends approximately \$83,000 for routine cemetery operations and maintenance. In addition, this year, the budget includes an appropriation of \$40,000 for two (2) lawn mowers. The village is authorized by state law to levy up to one (1) mil in property taxes for cemetery operation, maintenance, and capital improvements and equipment. Council opted not to levy the tax for FY 2024-25 but should give serious consideration to levying the millage in future years. If levied, the millage would generate approximately \$149,000 annually (after DDA capture) for cemetery purposes based on the 2024 property assessment figures. Without this additional revenue, the Village risks depleting perpetual care fund reserves to cover operating, maintenance, and capital costs and negatively impacting the ability to fund other capital needs through the General Fund as a result of the General Fund bearing cemetery costs.

MAJOR AND LOCAL STREET FUNDS. Major and Local Streets receive Act 51 gas and weight tax revenue sharing through the State of Michigan 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 requiring transfers from the Major Street Fund. While the Major Streets Fund operates at a small surplus each year, neither fund produces any substantial funds to be able to complete street repair or replacement projects. The village council must consider special assessments or road millages, or both, as funding methods to complete substantive improvements to the Village's road system. The Village will be completing its PASER condition ratings of all streets during the ensuing fiscal year with funding from the State of Michigan Transportation Asset Management Council (TAMC). The Village is using its 2022 PASER data to prepare a comprehensive Pavement Asset Management Plan (PAMP) to guide future road improvement project decisions. In addition, Administration is currently working on an acceptable cost sharing agreement with affected property owners at the end of Park Avenue to replace the failing retaining wall, and Administration will recommend necessary budget amendments for this project once an agreement is reached.

POLICE FUND. The Police Fund operates with two millages and contributions from the General Fund. The final proposed budget reflects Council's direction during budget work sessions to avoid increases in the police tax levies. Therefore, that the police operating millage will be reduced by Headlee from 2.6899 mils to 2.6457 mils, and the Headlee override millage will remain unchanged for the upcoming fiscal year at 0.2013 mil. The maximum Headlee override millage rate is reduced from 1.3018 mils to 1.2804 mils. Neither millage has an expiration date. The FY 2024-25 budget includes appropriations for the replacement of a police vehicle and purchase of weapons for police officers. Without an increase in the police millages or elimination of planned capital purchases, the Police Fund reserves will be reduced by \$114,901 from an estimated \$318,084 to \$203,183 (from 28.25% to 18.04% of budgeted expenditures). This trend is not sustainable for the long term, and Council must consider increasing the police millage rates.

PUBLIC WORKS FUND. Revenues remain relatively flat for this fund. Administration has been working to increase the Public Works Fund reserves and will need to continue to monitor the fund closely to ensure that it does not run a deficit at year end. The FY 2024-25 proposed budget would increase fund reserves from \$83,350 to \$117,429 (from 13.96% to 19.67% of budgeted expenditures). The Fund provides appropriations for cemetery maintenance and operations, public works general operations, and Phase II storm water management to comply with NPDES MS4 permit requirements. As stated earlier, Council should consider levying one (1) mil for cemetery operations, maintenance, and capital costs to generate additional revenue and alleviate the cost burden on the General Fund.

One concern of Administration is that the Public Works Fund general operations is currently subsidized by equipment rental charges from other funds. The Village must begin to transition away from reliance on equipment rental charges as a source of revenue for routine operations and maintenance and set aside a portion of those funds for equipment replacement expenditures, preferably in the Capital Projects Fund.

PARKING METER/SYSTEM FUND. The Parking Meter/System Fund accounts for parking fines and parking enforcement activities. In 2023, the Village Council expressed an interest in considering the establishment of paid parking in the Village's downtown area, and Administration has been researching options. The Village is currently engaged in discussions with Municipal Parking Solutions (MPS) on the possibility of installing advanced parking meter technology throughout the downtown, as well as the public boat docks on Lake Orion. This fund would account for all parking enforcement revenues and expenditures.

DOWNTOWN DEVELOPMENT AUTHORITY, DOWNTOWN DEVELOPMENT BOND PROJECT, AND PROPERTY ACQUISITION FUNDS. The Village and DDA have been operating under a services agreement between the entities that expired this year. The multi-year agreement did not provide for inflationary or other cost adjustments from one year to the next. Administration will be negotiating a new service agreement with the DDA. The FY 2024-25 proposed budget assumes that the new annual rates will be adjusted to levels that would have accounted for inflationary increases of 3%, 5%, and 7% over the past three years and a 5% adjustment for the ensuing fiscal year. Also, beginning in 2023, 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. A new fund will

be created prior to June 30, 2024, to account for these monies, and DDA will need to transfer a 2023-24 amount of \$48,185 in June in accordance with the resolutions. The FY 2024-25 estimated transfer to the public infrastructure fund based on the 2023 total millages captured will be \$67,616.

The Downtown Development Bond Project Fund accounts for the proceeds of the \$1.5 million taxable bond issue and \$3.5 million tax-exempt bond issue undertaken by the DDA and Village in June 2023, resulting debt payments, and expenditures related to the bond project. The DDA will use the \$5 million in bond financing to acquire the former Lake Orion Lumber Yard property and redevelop the site for a public event, park/open space, and public parking facilities. The property was acquired in November 2023 for \$2.2 million. The tax-exempt portion of the bonds can be used for property acquisition and public facilities, while the taxable bond portion will be used for mixed use building development under a public/private partnership.

The DDA has determined that its Property Acquisition Fund is no longer needed after the acquisition of the lumber yard property. The FY 2024-25 proposed budget reflects the dissolution of this fund, with the residual monies remaining in the fund to be transferred to the DDA Fund.

CAPITAL PROJECTS FUND. Capital improvements and purchases are budgeted in the relative funds and are not currently programmed in the Capital Projects Fund. Capital expenditures included in this year's budget include:

- Village Hall steeple and council chambers ceiling repairs (General Fund)
- Replacement of council chambers and conference room chairs (General Fund)
- Replacement of Village Manager and conference room conference phones (General Fund)
- Public Works lawn mowers (2) (Cemetery Trust Fund)
- Police vehicle and weapons (Police Fund)
- Sanitary sewer pump stations improvements – phase I (Water & Sewer Fund)

Village Council and Administration are completing work on the preparation of a comprehensive multi-year capital improvement plan and, once adopted, the Village will begin transferring monies from the various funds to the Capital Projects Fund to track projects and account for public improvement and equipment replacement expenditures in one fund.

WATER AND SEWER FUND. The Village owns its water and sanitary sewer systems. The Village's water system is connected to the Great Lakes Water Authority regional system through Orion Township's water system with two metered connections at the south and north ends of the Village along M-24. The Village collects and discharges its sanitary sewage into the Paint Creek Interceptor of the Clinton-Oakland Sewage Disposal System (COSDS). The Village contracts with the Oakland County Water Resources Commission (OCWRC) to operate, maintain, and improve Village's sanitary sewer system. Approximately 70% of the sewage is treated at the City of Pontiac Wastewater Treatment Plant, while about 30% is sent to the Oakland-Macomb Interceptor Drainage District (OMIDD), where it is eventually sent to Detroit for treatment. Orion Township charges the township's normal residential water rates for all water entering the Village's water system. COSDS charges the Village for

wastewater collection and treatment. OCWRC bills the Village for all sanitary sewer system operations, maintenance, and capital planning/construction.

The Water and Sewer Fund derives most of its operating and capital improvement revenue from user fees and charges through water and sewer rates and capital charges. Beginning in FY 2023-24, Council and administration began reviewing and updating water and sewer rates annually utilizing a rates model provided by Michigan Rural Water Association to ensure that rate increases keep pace with inflation and necessary capital investments or debt. Also, the village, through the Oakland County Water Resources Commission, will be undertaking a \$10.1 million sanitary sewer pump stations improvement project beginning with phase I in 2024 and will issue bonds for the project. The village received a \$1.75 million grant through the 2024 Congressional Community Projects Program for phase I. Administration submitted in March 2024 another \$6.1 million grant application for 80% funding for phases II and III. In addition, the water system east of M-24 is in need of significant upgrades totaling about \$7 million within the next few years, and this project is also not reflected in the village's current water rate schedule. Council received a brief presentation on the recently completed water and sewer rates study and will discuss necessary rate adjustments and hold public hearings during water and sewer rate discussions in May and June.

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 learn about, engage in, and work on, their departmental budgets. I wish to express additional appreciation to Public Works Director Wes Sanchez for his leadership and hard work on the annual water and sewer rates models and to Clerk/Treasurer Stout and Deputy Finance Director/Treasurer Hedrick for their outstanding support and assistance. The insight and efforts of these outstanding management team members have been invaluable to this process.

I look forward to presenting the proposed budget and answering any questions during the May 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



FY 2024-25 BUDGET CALENDAR

<u>DEADLINE</u>	<u>ACTION</u>	<u>RESPONSIBILITY</u>
December 31, 2023	Assessment Day	Oakland County Equalization Division
January 8, 2024	Approve budget preparation calendar; schedule village council goal setting work sessions; determine if water and/or sewer rate analyses need to be completed; commence bidding and special assessment processes for next year's capital improvement projects, if needed	Village Council
January 11, 2024	Distribute budget preparation instructions to department heads	Village Manager
January 9 – 31, 2024	Conduct village council goal setting work sessions	Village Council
February 29, 2024	Submit preliminary property assessments to Clerk/Treasurer	Oakland County Equalization Division
February 29, 2024	Submit departmental budget requests, fee schedules, CIP schedules, proposed water and sewer rates, proposed special assessment schedules, and supporting documentation to Village Manager	Department Directors
February 29, 2024	Submit preliminary revenue estimates to Village Manager	Clerk/Treasurer



FY 2024-25 BUDGET CALENDAR

<u>DEADLINE</u>	<u>ACTION</u>	<u>RESPONSIBILITY</u>
March 4 – 7, 2024	Meet with department directors to review departmental budget requests	Village Manager and Clerk/Treasurer
March 22, 2024	Submit final Board of Review property assessment figures to Clerk/Treasurer	Oakland County Equalization Division
March 25, 2024	Schedule budget work sessions	Village Council
March 25 – March 28, 2024	Meet with department directors to review necessary adjustments to departmental budget requests	Village Manager and Clerk/Treasurer
March 25 – April 4, 2024	Prepare Village Manager's final proposed budget	Village Manager and Management Team
April 1, 2024	Planning Commission review and approval of Capital Improvement Program	Village Manager, Planning Commission, and Planning and Zoning Coordinator
April 8, 2024	Present proposed budget to Village Council; schedule council budget work sessions; schedule budget and Truth-in-Taxation (if necessary) public hearing	Village Manager and Village Council
April 9 – 16, 2024	Conduct council budget work sessions	Village Council and Village Staff
April 17 – 26, 2024	Prepare final proposed budget	Village Manager and Management Team



FY 2024-25 BUDGET CALENDAR

<u>DEADLINE</u>	<u>ACTION</u>	<u>RESPONSIBILITY</u>
April 29, 2024	Publish public notice of budget and Truth-in-Taxation public hearing (15 days prior to adoption of budget)	Clerk/Treasurer
May 6, 2024	File and make available copy of proposed budget at Office of Clerk/Treasurer (one week prior to adoption of budget)	Clerk/Treasurer
May 13, 2024	Hold public hearing on proposed budget and Truth-in-Taxation (if required); adopt resolution approving budget, CIP, millage rates	Village Council
May 13, 2024	Certify delinquent utility bills to Clerk/Treasurer for placement on tax roll (Village Code Sec. 43.08(F)(2))	Village Council
May 16, 2024	Certification of tax levy to Assessor/County Equalization (within 3 days after adoption of budget)	Clerk/Treasurer
May 28, 2024	Introduce Water and Sewer Rates resolution (if necessary) and schedule public hearing (Village Code Secs. 51.28 and 53.08)	Village Council
May 28, 2024	Introduce annual comprehensive village fee schedule resolution	Village Council



FY 2024-25 BUDGET CALENDAR

<u>DEADLINE</u>	<u>ACTION</u>	<u>RESPONSIBILITY</u>
May 31, 2024	File Tax Rate Request Form (Form L-4029) with Oakland County Clerk, Oakland County Equalization, and Township Clerk	Village Manager/Clerk/President
June 10, 2024	Hold public hearing on Water and Sewer Rates resolution; adopt rates	Village Council
June 10, 2024	Adopt annual comprehensive village fee schedule	Village Council
June 11 – 13, 2024	Assessor to certify tax roll; Village President to affix warrant to tax roll; Clerk/Treasurer directed to collect taxes	Assessor and Village President
June 17 – 27, 2024	Prepare and mail out tax bills	Clerk/Treasurer
June 17, 2024	Publish notice in newspaper of time when taxes are due and collectable	Clerk/Treasurer
July 1, 2024	Budget takes effect	
August 31, 2024	Taxes due and payable without penalty or interest	
February 28, 2025	Last day to pay delinquent real and personal taxes to the village	
March 1, 2025	Unpaid real property taxes turned over to Oakland County Treasurer for collection	Clerk/Treasurer



VILLAGE OF LAKE ORION PUBLIC NOTICE

PUBLIC HEARING ON 2024-25 PROPOSED BUDGET

2024-25 PROPOSED BUDGET AVAILABLE FOR PUBLIC INSPECTION

Pursuant to Village Charter Section 8.4, Notice is hereby given that a copy of the Proposed Budget for the Village of Lake Orion for the fiscal period July 1, 2024, through June 30, 2025, will be on file and available for inspection beginning on May 6, 2024. On and after that date, the Proposed Budget will be available at the Village web site: www.lakeorion.org and in the office of the Village Clerk located at **Village Hall, 21 E. Church Street, Lake Orion, MI 48362** during regular business hours, 7:00 a.m. – 4:30 p.m. Monday through Thursday.

Prior to adoption, a Public Hearing on the Proposed Budget will be held by the Village Council on **Monday, May 13, 2024 at 7:30 p.m. in the Village Hall Council Chambers, 21 E. Church Street, Lake Orion, MI 48362.**

"THE PROPERTY TAX MILLAGE RATE PROPOSED TO BE LEVIED TO SUPPORT THE PROPOSED BUDGET WILL BE A SUBJECT OF THIS HEARING."

The May 13, 2024 Public Hearing on the Budget Proposal is also held to comply with the provisions of the following Public Acts:

Section 2 of Act No. 43 of the Second Extra Session of 1963, Section 141.412 of MCL.

Section 14 of Act No. 2, Public Acts of 1968, as amended, the Uniform Budgeting and Accounting Act.

Citizens are encouraged to inspect the Proposed Budget and to attend the Public Hearing to provide comment. If additional information is desired, please contact the Village Office at 248-693-8391. Adoption of the budget will be considered at the regular Village Council meeting, May 13, 2024, after the public hearing.

Sonja
Village Clerk/Treasurer

Stout

In the spirit of compliance with the Americans with Disabilities Act, individuals with a disability should feel free to contact the Village office, at least seventy-two (72) hours in advance of the meeting, if requesting accommodations.

Posted to Web: April 17, 2024
Publish: Lake Orion Review – April 24, 2024

* 21 E. Church St. * Lake Orion, MI 48362 * 248-693-8391 * www.lakeorion.org

BUDGET INTRODUCTION

BUDGET ADOPTION RESOLUTION

VILLAGE OF LAKE ORION
COUNTY OF OAKLAND
STATE OF MICHIGAN

GENERAL APPROPRIATIONS ACT RESOLUTION

A RESOLUTION PROVIDING FOR THE GENERAL APPROPRIATIONS OF THE VILLAGE AND ADOPTING THE FISCAL YEAR 2024-25 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 2024-25 (July 1, 2024 through June 30, 2025) has been presented by the Village Manager to the Lake Orion Village Council, and

WHEREAS, the requirements of the Charter of the Village of Lake Orion, Section 8.4, Budget Hearing, the requirements of the Uniform Budgeting and Accounting Act, Public Act No. 2 of Public Acts of 1968, as amended, the requirements of Section 2 of Act No. 43 of the Second Extra Session of 1963, Section 141.412 of MCL, have been met through publication of notices on April 17, 2024, on the Village of Lake Orion web site and in the Lake Orion Review newspaper on April 24, 2024, and through the holding of a Public Hearing on the proposed budget and tax millage rates on May 13, 2024; 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 2024-25, allocating funds required for municipal purposes during Fiscal Year 2024-25, and providing for a general operating levy, police operating levy, and Headlee override levy upon real and personal property for municipal purposes within the jurisdiction at the Charter tax rate of 9.7844 mils, 2.6457

BUDGET INTRODUCTION

mils, and 0.2013 mils respectively per \$1,000 of Taxable Valuation of \$189,182,040 in said Village of Lake Orion and setting forth the amount appropriated by the Village Council to defray the expenditures and meet the liabilities of the Village of Lake Orion in said Fiscal Year, and setting forth a statement of estimated revenues and expenditures in each fund for said Fiscal Year, is hereby adopted as follows:

FUND	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE
General	1,087,982	2,400,288	2,286,111	1,202,159
Cemetery Trust Fund	325,901	18,000	45,000	298,901
Major Streets	498,437	249,169	239,731	507,875
Local Streets	103,455	177,869	172,035	109,289
Police	318,084	1,011,221	1,126,122	203,183
Public Works	83,350	630,957	596,878	117,429
Parking Meter/ System	4,918	26,000	9,998	20,920
DDA	397,529	1,298,065	1,424,767	270,827
Downtown Development Bond Project 2023	2,019,950	420,609	919,710	1,520,849
Capital Projects	2,480	0	0	2,480
DDA Property Acquisition	169,456	0	169,436	20
Water & Sewer	7,758,815	2,953,270	2,788,067	7,924,018
Escrow	18,398	0	0	18,398
OPEB Trust	212,759	0	0	212,759
TOTALS:		9,185,448	9,777,855	

BUDGET INTRODUCTION

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

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

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

Seconded by Council Member _____.

Ayes:

Nays:

Absent:

Resolution declared adopted.

I, Sonja Stout, Clerk of the Village of Lake Orion, do hereby certify that the foregoing is a true and complete copy of a Resolution, duly adopted by the Village Council of the Village of Lake Orion at its Regular Meeting held on the 13th day of May 2024.

Sonja Stout, Village Clerk

BUDGET INTRODUCTION

VILLAGE LOGO

The **official logo** of the Village of Lake Orion was adopted by the village council on August 26, 2013, in an effort to pull together the village, township, DDA, and community event advertising, branding, and messaging to present a unified, consistent, and clear image of the Lake Orion/Orion community and its assets, as well as to update the village's reputation as an historic yet progressive small town. The Village of Lake Orion Downtown Development Authority developed several logo designs, including the adopted logo, as part of its branding and visioning process in 2012 with the assistance of the South Carolina planning, branding, and economic development firm, Arnett Muldrow & Associates. The village council approved as the new official Village of Lake Orion logo the design described as follows:

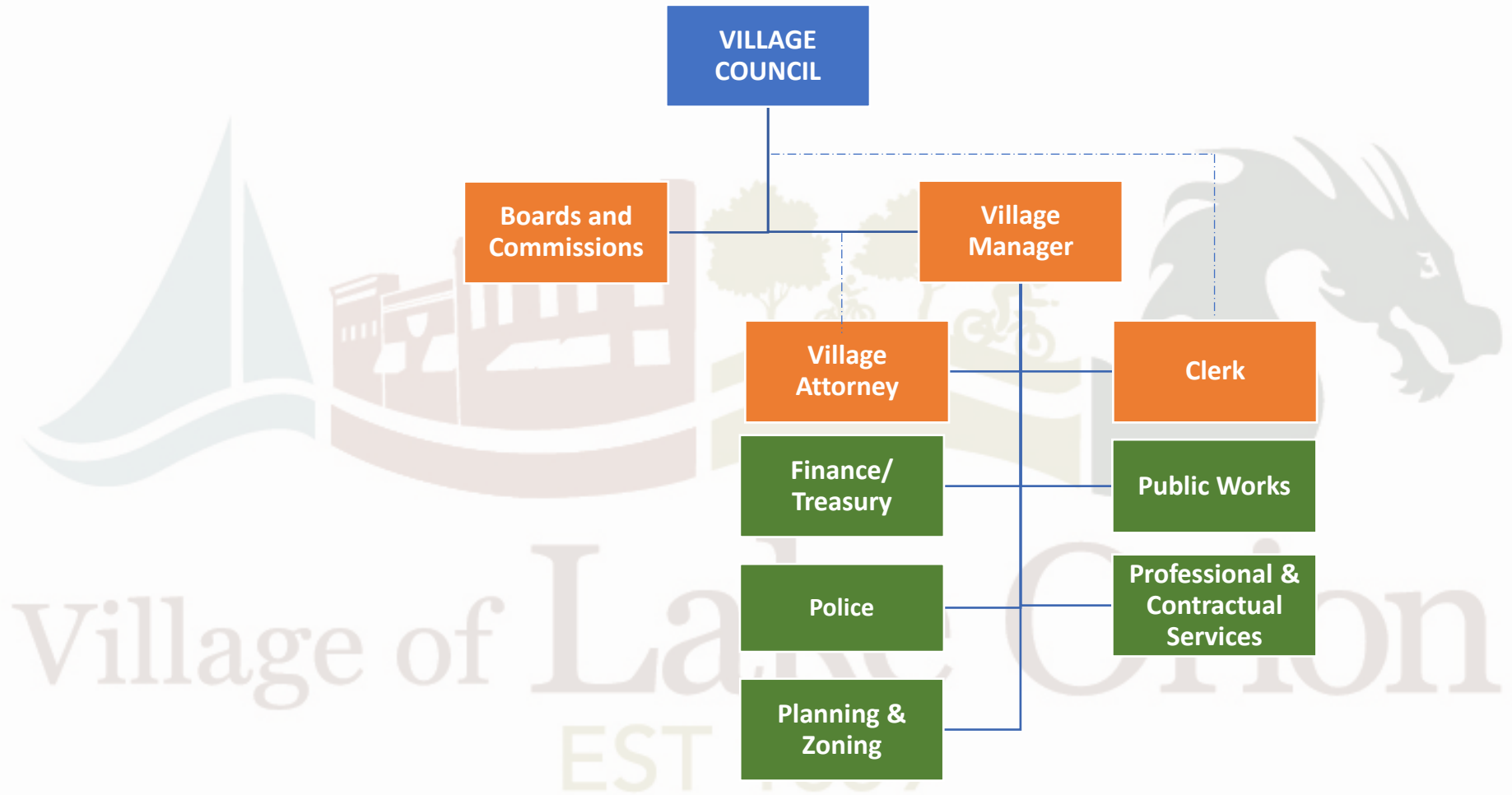


Design #LO-dragon-4C, featuring a five-color palette with the connected graphics of a blue sailboat, maroon downtown facade, light green park with bicyclists, and dark green dragon with the larger text "Village of Lake Orion" in purple in primary Serif typeface, Miller Text, immediately below the graphics and smaller text "EST. 1859" in light green in secondary Avenir typeface immediately below the text "Village of Lake Orion".

The dragon head represents the village's close affiliation and relationship with the Lake Orion Community Schools, with the dragon being the school district's mascot. The dragon also conjures the 1894 legend of the dragon on Lake Orion. The park with the bicyclists, trees, and pathways represents the village's strong commitment to environmental stewardship, open space preservation, and recreational opportunities. The downtown streetscape represents the village's cherished historic downtown and the community's commitment to historic preservation and economic vitality. The sailboat represents the village's historic and inseparable bond to its plentiful water resources, including Lake Orion and Paint Creek.

VILLAGE OF LAKE ORION ORGANIZATIONAL CHART

Section 4, Item A.





2023-24 VISION, MISSION, VALUES, GOALS AND OBJECTIVES

Adopted: February 13, 2023

VISION

The Village of Lake Orion is a desirable, vital, vibrant, safe, sustainable small community that cherishes its local culture, heritage and history as it moves forward into the future. Encouraging innovation and continuous improvement promoted by the diversity of its citizens and businesses through their involvement in local governance who understand their responsibility for protecting its special natural resources creating a unique place by which its citizens and businesses are proud to call "home".

MISSION

The Mission of the Village of Lake Orion is to foster the reemergence of our community with a vibrant downtown and a high quality of life that is enhanced by our historic character, trails and waterway features.

CORE VALUES

- **Trust.** We will maintain the highest levels of transparency, honesty, integrity, truthfulness, and ethical conduct.
- **Quality.** We will strive for excellence, professionalism, quality, and pride from public officials in the conduct of our work and the provision of our programs and services.
- **Innovation.** We will encourage and support new, creative ideas and reasonable risk taking, take advantage of unique and beneficial opportunities that advance our community.
- **Respect for all individuals.** We will respect individuals, embrace tolerance and diversity, treat all citizens fairly, and seek involvement and participation from individuals from all levels of the village government and from the community at large.
- **Teamwork.** We recognize and value the importance of working together to accomplish community goals.
- **Effective Service.** We strive to be trendsetters and value timely, courteous, cooperative, responsive, efficient, and effective public service.
- **Future Orientation.** We make decisions that stand the test of time, that help us to control our own destiny, that cultivate and sustain family heritage while encouraging intergenerational connection, that promote the viability and sustainability of our community for the long term, and provide a place that all citizens and businesses are proud to call "home".

GOALS AND OBJECTIVES

- **Goal 1: Promote Sound and Prudent Financial Management**
 - **Objective 1.1: Identify, classify and determine use of all Village owned properties**. Consider possible license agreement options including use agreements with property owners on the lake for the Village owned right-of-way properties. Review Village owned properties to determine if any could be sold, licensed, or leased.
 - **Objective 1.2: Address parking needs of the downtown**, including pay to park- meters on street and a parking structure. Signage for employee parking areas. Consider Lumber Yard, parking deck and grants.
 - **Objective 1.3: Review Infrastructure Projects and Water and Sewer Rates Review-** Review the water and sewer rates based on the four-year step increases from 2022-2026 compared to current and future costs including infrastructure improvements of water and sewer system including the lift/pump stations.

- **Goal 2: Promote Proper Management of Capital Assets and Infrastructure**
 - **Objective 2.1: Water System Improvement Program - Phases 3/4-** Continue water main replacement program of the remaining old (1940) and undersized (>8") mains. \$3,090,000 authorized bond balance (\$10,000,000 total) in 2018. Design engineering needs to be completed and grants/loans financing secured. This would include the lead goose neck/galvanized service lines as well.
 - **Objective 2.2: Sanitary Sewer System Improvement Program** – Prioritize a comprehensive sanitary sewer system improvement and funding plan, including repair and rehabilitation of pump/lift stations. SAD (special assessment district) option for sanitary sewer system improvements.
 - **Objective 2.3: DPW Yard site renovation plan** – Prepare a DPW Building improvement/replacement plan and provide funds for future needs. Prepare a DPW Yard site plan proposal.
 - **Objective 2.4: Create a comprehensive sidewalk improvement plan**
 - **Objective 2.5: Promote a comprehensive capital improvement plan and look for sustainable methods for funding**
 - **Objective 2.6: Replacement of Children’s Park Pedestrian Bridge** – The pedestrian bridge at Children’s Park to be replaced with bridge structure previously purchased.

- **Goal 3: Promote Quality Recreation Services and Environmental Stewardship**
 - **Objective 3.1: Paint Creek Stream Bank Stabilization** – Obtain grant funding to complete necessary improvements to the Paint Creek stream banks.

- Objective 3.2: Review lake drawdown – Lake lowering every five years - next 2027; structures issues; approval of EGLE/DNR; public input on value of continuing. Infrastructure spillway issue that goes under private property. Reevaluate engineering/repair of structures or abandon. Have hydrological study conducted on options. DNR cold water bottom draw down evaluation. Consider impact of further erosion of Paint Creek, consider deferring drawdown until bank is stabilized.
- **Goal 4: Promote a Positive Community Image**
 - Objective 4.1: Increase/Promote clear & frequent communication from Village Council to residents & businesses:
 - Newsletter (quarterly or more often)

BUDGET DETAIL

SECTION II – BUDGET DETAIL

VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
May 13, 2024, Public Hearing Copy
Calculations as of 04/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
101-000-402-000	Current Real Property Taxes	1,189,194	1,261,205	1,282,734	1,282,734	1,346,870	1,457,768
101-000-405-000	Property Tax - Personal	27,780	37,316	30,000	38,000		
101-000-406-000	In Lieu of Taxes	37,032	51,621	37,000	37,000	37,000	
101-000-412-000	Property Tax - DPPT P/Y & C/Y	75	7		1		
101-000-439-000	State Grant-Adult Use Marijuana	51,933	59,333	45,000	59,086	50,000	50,000
101-000-441-000	Local Community Stabilization Sha	1,231		1,000	1,000	1,000	1,000
101-000-445-000	Penalties & Interest on Taxes	1,560	3,581	4,000	4,000	3,000	3,000
101-000-460-000	Dog License Revenue			100	100		
101-000-476-000	Buisness Licenses and Permits	10,000	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						
101-000-567-000	STATE GRANTS- MRE REVENUE						
101-000-574-000	State Grants- State Shared Revenue	329,849	228,220	300,000	300,000	330,000	330,000
101-000-574-003	State Shared Relief Assistance						
101-000-576-000	METRO (Act 48) Revenue	11,134		10,000	10,000	10,000	10,000
101-000-607-000	Fees	7,726	144,260	25,000	15,000	10,000	10,000
101-000-634-000	Cemetery Opening/Closing Rev						
101-000-636-000	Cemetery Foundations						
101-000-640-000	Garbage Collection Fees	260,809	149,211	213,200	253,711	262,495	262,495
101-000-643-000	Cemetery Lot Sale						
101-000-653-000	Park Fees	14,636	10,281	10,000	12,000	12,000	12,000
101-000-655-000	Boat Dock Pass Fees	12,750	8,625	15,000	15,000	20,000	20,000
101-000-664-000	Interest Earnings	9,209	11,284	4,000	12,000	5,000	5,000
101-000-671-999	Appropriation from Fund Balanc						
101-000-673-000	Gain/Loss on Sale of Assets						
101-000-675-000	Donations	27,050	10		28,403		
101-000-676-248	Reimbursement - Admin Fee - DDA	70,000	58,333	72,800	70,000	76,440	85,055
101-000-676-395	Trnsf from Road Debt Fund						
101-000-676-592	Reimbursement -Admin Fee - W&S	116,700	101,140	121,400	121,400	127,470	127,470
101-000-679-000	Reimbursements-Worker's Comp						
101-000-681-000	Reimb - Insurance Claims						
101-000-682-000	Reimbursement-CDBG		88,392		88,392	9,000	9,000
101-000-682-001	Reimburse - NSP						
101-000-683-000	Reimbursements-Other		17		17		
101-000-683-248	Reimbursement- DDA						
101-000-689-000	Reimburse Insurance Dividends	6,722	5,896		5,896	5,000	5,000
101-000-694-000	Miscellaneous	8,698	(589)	2,500	2,500	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						
101-000-699-592	Transfers Water Sewer						
101-000-699-711	Transfers Cemetery						
Totals for dept 000 - REVENUE		2,194,088	2,228,143	2,183,734	2,366,240	2,317,775	2,400,288

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 101 GENERAL FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
May 13, 2024, Public Hearing Copy
Calculations as of 04/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		2,194,088	2,228,143	2,183,734	2,366,240	2,317,775	2,400,288
TOTAL ESTIMATED REVENUES		2,194,088	2,228,143	2,183,734	2,366,240	2,317,775	2,400,288
APPROPRIATIONS							
Function: Unclassified							
Dept 101 - VILLAGE COUNCIL							
101-101-701-000	Wages	1,811	1,114	2,500	2,500	2,500	2,500
101-101-701-019	COVID 19 PAYROLL						
101-101-715-000	Social Security	77	87	192	192	192	192
101-101-956-000	Dues & Miscellaneous	113		120			
101-101-957-000	Education & Training	1,091		1,800	1,800	2,100	2,100
101-101-960-000	Mileage					700	700
Totals for dept 101 - VILLAGE COUNCIL		3,092	1,201	4,612	4,492	5,492	5,492

VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
May 13, 2024, Public Hearing Copy
Calculations as of 04/30/2024

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 171 - VILLAGE MANAGER							
101-171-701-000	Wages	110,752	80,721	91,052	91,052	95,500	95,500
101-171-701-019	COVID 19 PAYROLL						
101-171-715-000	Social Security	8,857	6,683	7,533	7,531	7,914	7,914
101-171-716-000	Health Insurance- Medical	6,120	4,510	6,000	6,000	8,240	8,240
101-171-717-000	Life & Disability Insurance	825	833	1,035	1,035	1,077	1,077
101-171-718-000	Dental Insurance	345	2				
101-171-719-000	Pension	8,569	11,928	13,260	13,658	23,000	23,000
101-171-721-000	Vision Care	64	9				
101-171-956-000	Dues & Miscellaneous	1,227	1,105	1,250	1,225	1,650	1,650
101-171-957-000	Education & Training	805	1,184	3,500	3,500	4,000	4,000
101-171-960-000	Mileage		4,920	7,500	7,380	7,944	7,944
101-171-977-000	Capital Outlay					1,000	1,000
Totals for dept 171 - VILLAGE MANAGER		137,564	111,895	131,130	131,381	150,325	150,325

VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	DEPT.	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED		REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY		BUDGET	BUDGET
APPROPRIATIONS								
Function: Unclassified								
Dept 215 - VILLAGE CLERK								
101-215-701-000	Deputy Clerk/Treasurer	65,823	57,710	70,395	62,000		65,100	65,100
101-215-701-019	COVID 19 PAYROLL							
101-215-702-000	Wages Part Time							
101-215-715-000	Social Security	5,035	4,415	5,386	5,229		5,655	5,655
101-215-716-000	Health Insurance- Medical	10,041	5,598	12,400	12,400		8,820	8,820
101-215-717-000	Life & Disability Insurance	646	305	900	994		788	788
101-215-718-000	Dental Insurance	475	265	680	680		541	541
101-215-719-000	Pension	5,555	3,331	6,300	6,300		6,510	6,510
101-215-721-000	Vision Care	99	55	125	125		131	131
101-215-727-000	Supplies	160	377	450	450		450	450
101-215-727-001	Election Supplies		15,632	15,633	15,633			
101-215-801-000	Contractual Services	4,811	7,249	10,000	10,000		25,000	25,000
101-215-900-000	Printing and Publication	1,706	941	4,000	4,000		4,200	4,200
101-215-956-000	Dues & Miscellaneous		84	500	500		1,000	1,000
101-215-957-000	Education & Training			1,500	1,500		3,000	3,000
101-215-960-000	Mileage			100	100		500	500
101-215-977-000	Capital Outlay							
Totals for dept 215 - VILLAGE CLERK		94,351	95,962	128,369	119,911		121,695	121,695

VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 228 - Information Technology							
101-228-801-000	Contractual Services	29,636	30,586	29,000	33,318	34,986	34,986
101-228-931-000	Repair & Maintenance-Equipment		2,535	3,000	3,000	3,120	3,120
101-228-957-000	Education & Training					3,000	3,000
Totals for dept 228 - Information Technology		29,636	33,121	32,000	36,318	41,106	41,106

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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 253 - FINANCE TREASURY							
101-253-701-000	Clerk/Treasurer Wages	48,568	55,999	74,500	74,500	78,225	78,225
101-253-701-019	COVID 19 PAYROLL						
101-253-702-000	Wages Part Time	50,235	51,210	57,943	56,255	63,806	63,806
101-253-702-001	Overtime Wages						
101-253-715-000	Social Security	7,202	8,201	9,974	9,277	10,473	10,473
101-253-716-000	Health Insurance- Medical		4,500	23,230	6,000	6,000	8,240
101-253-717-000	Life & Disability Insurance	709	1,052	1,785	1,785	994	994
101-253-718-000	Dental Insurance	266	474	566	566	595	595
101-253-719-000	Pension		2,744	4,630	3,500	7,855	7,855
101-253-721-000	Vision Care	56	98	124	124	131	131
101-253-801-000	Contractual Services	9,600	190	10,080	10,080	10,000	10,000
101-253-956-000	Dues & Miscellaneous		99	150	150	500	500
101-253-957-000	Education & Training	295	1,303	3,000	3,000	3,000	3,000
101-253-960-000	Mileage		88	350	350	500	500
Totals for dept 253 - FINANCE TREASURY		116,931	125,958	186,332	165,587	182,079	184,319

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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 255 - COMMUNITY DEVELOPMENT							
101-255-882-000	Women's Survival						
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					9,000	9,000
101-255-975-002	Street Trees						
101-255-975-003	Storm Drains						
101-255-975-004	Meeks Park Bridge Project						
		105,265					
Totals for dept 255 - COMMUNITY DEVELOPMENT		105,265				9,000	9,000

VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. 2024-25 REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 260 - GENERAL ACTIVITIES							
101-260-701-000	Wages	42,501	38,567	43,919	42,640	44,346	44,346
101-260-701-019	COVID 19 PAYROLL	2,360					
101-260-702-000	Wages Part Time	13,575	7,429	17,813	12,000	18,526	18,526
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	4,352	3,389	4,753	4,625	4,810	4,810
101-260-716-000	Health Insurance- Medical	8,508	8,316	9,976	9,976	10,375	10,375
101-260-716-001	Health Insurance-Retirees	10,904	9,457	13,200	13,200	13,728	13,728
101-260-716-002	Retiree Health 115 Trust	10,000		10,000	10,000	10,400	10,000
101-260-717-000	Life & Disability Insurance	795	601	847	847	881	881
101-260-718-000	Dental Insurance	475	436	690	690	718	718
101-260-719-000	Pension	89,200	69,445	87,125	87,125	90,610	90,610
101-260-721-000	Vision Care	99	91	124	124	129	129
101-260-722-000	Worker's Comp. Insurance	5,240	1,548	4,203	4,203	4,371	4,371
101-260-722-001	Workers Comp-Elected/Lifeguard	79		100	100	104	104
101-260-727-000	Supplies	9,698	5,278	8,797	8,797	9,149	9,149
101-260-727-001	Election Supplies						
101-260-727-019	OFFICE SUPPLIES-COVID	90					
101-260-728-000	Cleaning Supplies	1,036	545	1,300	1,300	1,352	1,300
101-260-729-000	Postage	2,516	2,027	5,000	5,000	5,200	5,200
101-260-730-000	Copier Lease	6,467	4,592	8,320	7,000	8,653	7,000
101-260-801-000	Contractual Services	162	228	100	228	104	300
101-260-823-000	Website/Software	4,357	4,755	7,000	7,000	7,280	1,000
101-260-830-000	Solid Waste Collection	223,559	189,543	213,200	253,711	262,495	262,495
101-260-851-000	Telephone	8,343	6,282	9,500	9,500	9,880	9,000
101-260-900-000	Printing and Publication	313	273	500	500	520	500
101-260-920-000	Utilities	29,009	20,223	31,500	31,500	32,760	30,000
101-260-921-000	Municipal Street Lighting	41,399	35,140	42,000	42,000	43,680	42,000
101-260-922-000	Repair & Mtn-Lights						
101-260-930-000	Repair and Maintenance	21,460	12,881	24,000	15,000	24,960	15,000
101-260-930-001	Building Renovation		4,509	7,000	4,600	60,000	60,000
101-260-931-000	Repair & Maintenance-Equipment	2,630	2,181	2,500	2,500	2,600	2,600
101-260-956-000	Dues & Miscellaneous	5,693	11,908	10,600	12,000	14,000	14,000
101-260-961-000	Tax Tribunal Refunds						
101-260-977-000	Capital Outlay		1,341	3,500	3,500	3,640	10,700
Totals for dept 260 - GENERAL ACTIVITIES		544,820	440,985	567,567	589,666	685,271	668,842

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 101 GENERAL FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. 2024-25 REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 721 - PLANNING AND ZONING							
101-721-702-000	Wages Part Time	222	228		500	1,100	1,100
101-721-715-000	Social Security	17	17		39	85	85
101-721-716-000	Health Insurance- Medical						
101-721-717-000	Life & Disability Insurance						
101-721-718-000	Dental Insurance						
101-721-719-000	Pension						
101-721-726-000	Supplies	33	48	500	500	200	200
101-721-801-000	Contractual Services	940	2,055	10,000	5,000	10,400	2,000
101-721-829-000	Planner Services	40,923	37,385	47,250	47,250	47,250	47,250
101-721-832-000	Planner Retainer						
101-721-832-001	Planner-Other Services		1,500	4,000	4,000	4,000	4,000
101-721-840-000	Planner - Retainer	8,900	8,850	11,000	11,000	12,000	12,000
101-721-863-000	Travel Expense						
101-721-956-000	Dues & Miscellaneous						
101-721-957-000	Education & Training			2,500	2,500	4,000	4,000
101-721-960-000	Mileage						
Totals for dept 721 - PLANNING AND ZONING		51,035	50,083	75,250	70,789	79,035	70,635

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 101 GENERAL FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 751 - PARKS AND RECREATION							
101-751-702-001	Overtime Wages	153		300	300	300	300
101-751-708-000	Wages - Lifeguards	20,860	17,623	21,630	21,630	22,712	22,712
101-751-715-000	Social Security	1,608	1,348	1,957	1,957	1,761	1,761
101-751-726-000	Supplies	685	593	4,000	4,000	2,000	2,000
101-751-801-000	Contractual Services	2,672	866	3,000	3,000	3,000	3,000
101-751-806-000	Engineering			3,000	3,000	3,000	3,000
101-751-829-000	Planner Services						
101-751-850-000	Telephone - Green's Park						
101-751-920-000	Utilities	781	1,075	1,100	1,100	1,200	1,200
101-751-931-000	Repair/Maint - Equipment	405	359	500	500	500	1,000
101-751-932-000	Repair/Maint - Grounds	41,271	5,694	6,000	6,000	6,000	6,000
101-751-956-000	Dues & Miscellaneous						
101-751-977-000	Capital Outlay	13,943	1,443	5,000	5,000	5,000	5,000
Totals for dept 751 - PARKS AND RECREATION		82,378	29,001	46,487	46,487	45,473	45,973

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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 851 - INSURANCE AND BONDS							
101-851-911-000	Insurance Coverage	67,872	70,143	74,000	70,143	74,000	74,000
Totals for dept 851 - INSURANCE AND BONDS		67,872	70,143	74,000	70,143	74,000	74,000

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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 880 - CONTRACT SERV - LEAGAL/ACCTING/ENGINEER							
101-880-801-000	Contractual Services	150	243		500		
101-880-805-000	Audit Fees	3,448	4,861	4,000	4,861	4,160	5,100
101-880-806-000	Engineering	20,515	12,739	10,000	15,000	10,000	10,000
101-880-810-000	Legal Service Retainer						
101-880-811-000	Legal Services - Other	70,599	16,862	45,000	30,000	45,000	45,000
101-880-812-000	Legal Services - Labor	116		600		624	624
101-880-814-000	OPEB Valuation	3,800	1,200	4,000	1,200	4,000	4,000
Totals for dept 880 - CONTRACT SERV - LEAGAL/ACCI		98,628	35,905	63,600	51,561	63,784	64,724

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. 2024-25 REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 964 - TRANSFERS OUT							
101-964-965-125	Transfers DPW	450,000	375,000	456,819	456,819	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	331,000	218,665	400,000	400,000	400,000	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	7,695					
Totals for dept 964 - TRANSFERS OUT		788,695	593,665	856,819	856,819	850,000	850,000
Total - Function Unclassified		2,120,267	1,587,919	2,166,166	2,143,154	2,307,260	2,286,111
TOTAL APPROPRIATIONS		2,120,267	1,587,919	2,166,166	2,143,154	2,307,260	2,286,111
NET OF REVENUES/APPROPRIATIONS - FUND 101		73,821	640,224	17,568	223,086	10,515	114,177
BEGINNING FUND BALANCE		791,075	864,896	864,896	864,896	1,087,982	1,087,982
ENDING FUND BALANCE		864,896	1,505,120	882,464	1,087,982	1,098,497	1,202,159

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 151 CEMETERY TRUST FUND
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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
151-000-643-000	Lot Sales	17,400	6,700	19,200	19,200	19,000	17,000
151-000-664-000	Interest Earned	1,351	1,366	1,050	1,500	1,000	1,000
151-000-664-001	Interest - Interfund Advances	3,665	3,253		3,253		
151-000-694-000	Miscellaneous	10,164					
Totals for dept 000 - REVENUE		32,580	11,319	20,250	23,953	20,000	18,000

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 151 CEMETERY TRUST FUND
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		32,580	11,319	20,250	23,953	20,000	18,000
TOTAL ESTIMATED REVENUES		32,580	11,319	20,250	23,953	20,000	18,000
APPROPRIATIONS							
Function: Unclassified							
Dept 276 - CEMETERY							
151-276-965-000	Transfer to DPW Fund						
151-276-965-125	Transfer to DPW Fund	5,000	4,375	5,250	5,250	5,000	5,000
151-276-977-000	Capital Outlay		60,000	60,000	60,000	40,000	40,000
Totals for dept 276 - CEMETERY		5,000	64,375	65,250	65,250	45,000	45,000
Total - Function Unclassified		5,000	64,375	65,250	65,250	45,000	45,000
TOTAL APPROPRIATIONS		5,000	64,375	65,250	65,250	45,000	45,000
NET OF REVENUES/APPROPRIATIONS - FUND 151		27,580	(53,056)	(45,000)	(41,297)	(25,000)	(27,000)
BEGINNING FUND BALANCE		339,618	367,198	367,198	367,198	325,901	325,901
ENDING FUND BALANCE		367,198	314,142	322,198	325,901	300,901	298,901

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 202 MAJOR STREET FUND
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. 2024-25 REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
202-000-546-000	State Grant - Highway and Streets	232,130	161,909	228,000	228,000	239,294	239,294
202-000-547-000	State Grant - Other						
202-000-664-000	Interest Earnings	2,793	4,459	1,200	4,500	2,000	2,000
202-000-671-999	Appropriation from Fund Balanc						
202-000-683-000	Reimbursements-Other						7,875
202-000-694-000	Miscellaneous						
Totals for dept 000 - REVENUE		234,923	166,368	229,200	232,500	241,294	249,169

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 202 MAJOR STREET FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
	Total - Function Unclassified	234,923	166,368	229,200	232,500	241,294	249,169
TOTAL ESTIMATED REVENUES		234,923	166,368	229,200	232,500	241,294	249,169
APPROPRIATIONS							
Function: Unclassified							
Dept 260 - GENERAL ACTIVITIES							
202-260-722-000	Worker's Comp. Insurance	789	1,261	1,575	1,575	1,654	1,654
202-260-801-000	Contractual Services		4,836	10,500	10,500	10,000	10,000
202-260-805-000	Audit Fees	866	559	1,000	559	1,000	1,000
202-260-965-101	Transfer Out - General Fund						
202-260-965-203	Transfer Out - Local Streets	70,000	56,667	68,000	68,000	68,000	68,000
	Totals for dept 260 - GENERAL ACTIVITIES	71,655	63,323	81,075	80,634	80,654	80,654

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 202 MAJOR STREET FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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Calculations as of 04/30/2024

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 463 - ROUTINE MAINTENANCE							
202-463-701-000	Wages	8,088	12,052	12,978	12,600	13,626	13,626
202-463-701-013	Overtime	433	566	1,100	1,100	1,155	1,155
202-463-714-000	Fringe Benefits						
202-463-715-000	Social Security	652	965	1,076	1,045	1,130	1,130
202-463-716-000	Health Insurance- Medical	2,042	3,091	3,200	3,200	3,200	3,200
202-463-717-000	Life & Disability Insurance	127	153	158	158	166	166
202-463-718-000	Dental Insurance	201	305	400	400	420	420
202-463-719-000	Pension	2,132	2,184	2,363	2,363	2,365	2,365
202-463-721-000	Vision Care	37	54	74	74	75	75
202-463-726-000	Supplies	536	1,059	2,000	2,000	2,000	2,000
202-463-801-000	Contractual Services		8,143	8,300	8,300	8,700	24,450
202-463-940-000	Equipment Rental	14,615	13,141	16,800	16,800	15,000	15,000
202-463-977-000	Capital Outlay			14,648	14,648	15,750	
Totals for dept 463 - ROUTINE MAINTENANCE		28,863	41,713	63,097	62,688	63,587	63,587

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 202 MAJOR STREET FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 474 - TRAFFIC SERVICES							
202-474-701-000	Wages	908	328	2,704	2,625	2,839	2,839
202-474-701-013	OVERTIME			300	300	315	315
202-474-714-000	Fringe Benefits						
202-474-715-000	Social Security	69	25	232	225	244	244
202-474-716-000	Health Insurance- Medical	120	79	1,000	1,000	1,050	1,050
202-474-717-000	Life & Disability Insurance	9	3	60	60	63	63
202-474-718-000	Dental Insurance	23	8	200	200	210	210
202-474-719-000	Pension	798	819	804	900	844	844
202-474-721-000	Vision Care	4	1	20	20	21	21
202-474-726-000	Supplies	2,090	1,467	8,400	8,400	6,000	6,000
202-474-801-000	Contractual Services	1,761	1,516	5,000	5,000	5,250	5,250
202-474-940-000	Equipment Rental	179	189	2,500	2,500	2,625	2,625
202-474-977-000	Capital Outlay						
Totals for dept 474 - TRAFFIC SERVICES		5,961	4,435	21,220	21,230	19,461	19,461

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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	DEPT.	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED		REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY		BUDGET	BUDGET
APPROPRIATIONS								
Function: Unclassified								
Dept 478 - WINTER MAINTENANCE								
202-478-701-000	Wages	4,081	3,337	6,489	4,000		6,813	6,813
202-478-701-013	Overtime	2,284	1,669	6,300	2,000		6,615	6,615
202-478-714-000	Fringe Benefits							
202-478-715-000	Social Security	487	383	993	500		1,043	1,043
202-478-716-000	Health Insurance- Medical	1,375	479	2,000	1,000		2,100	2,100
202-478-717-000	Life & Disability Insurance	63	36	125	125		131	131
202-478-718-000	Dental Insurance	122	86	300	125		315	315
202-478-719-000	Pension	4,269	4,369	5,000	5,000		5,000	5,000
202-478-721-000	Vision Care	22	15	37	37		39	39
202-478-726-000	Supplies	13,071	6,296	12,600	7,000		13,230	13,230
202-478-801-000	Contractual Services							
202-478-940-000	Equipment Rental	6,898	4,114	6,300	5,000		6,615	6,615
202-478-977-000	Capital Outlay		29,352	29,352	29,352		30,820	30,820
Totals for dept 478 - WINTER MAINTENANCE		32,672	50,136	69,496	54,139		72,721	72,721

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 202 MAJOR STREET FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 875 - CONSTRUCTION							
202-875-806-000	Engineering			3,150		3,308	3,308
202-875-940-000	Equipment Rental						
Totals for dept 875 - CONSTRUCTION				3,150		3,308	3,308
Total - Function Unclassified		139,151	159,607	238,038	218,691	239,731	239,731
TOTAL APPROPRIATIONS		139,151	159,607	238,038	218,691	239,731	239,731
NET OF REVENUES/APPROPRIATIONS - FUND 202		95,772	6,761	(8,838)	13,809	1,563	9,438
BEGINNING FUND BALANCE		388,859	484,628	484,628	484,628	498,437	498,437
ENDING FUND BALANCE		484,631	491,389	475,790	498,437	500,000	507,875

VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	DEPT.	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED		REQUESTED	APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY		BUDGET	BUDGET
ESTIMATED REVENUES								
Function: Unclassified								
Dept 000 - REVENUE								
203-000-546-000	State Grant - Highway and Streets	100,970	70,482	101,000	101,000		104,169	104,169
203-000-547-000	State Grant - Other							
203-000-664-000	Interest Earnings	614	653	200	700		500	400
203-000-671-999	Appropriation from Fund Balanc							
203-000-683-000	Reimbursements-Other							
203-000-694-000	Miscellaneous		11,157	5,300	11,157		5,300	5,300
203-000-699-202	Interfund Transfer in - Major Stre	70,000	56,667	68,000	68,000		68,000	68,000
Totals for dept 000 - REVENUE		171,584	138,959	174,500	180,857		177,969	177,869

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 203 LOCAL STREET FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. 2024-25 REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		171,584	138,959	174,500	180,857	177,969	177,869
TOTAL ESTIMATED REVENUES		171,584	138,959	174,500	180,857	177,969	177,869
APPROPRIATIONS							
Function: Unclassified							
Dept 260 - GENERAL ACTIVITIES							
203-260-722-000	Worker's Comp. Insurance	1,113	1,261	1,281	1,281	1,345	1,345
203-260-801-000	Contractual Services		993	10,500	10,500	10,000	5,000
203-260-805-000	Audit Fees	866	459	924	459	970	970
203-260-965-398	Transfer Out - N Shore Bridge Debt						
Totals for dept 260 - GENERAL ACTIVITIES		1,979	2,713	12,705	12,240	12,315	7,315

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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	DEPT.	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED		REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY		BUDGET	BUDGET
APPROPRIATIONS								
Function: Unclassified								
Dept 463 - ROUTINE MAINTENANCE								
203-463-701-000	Wages	29,099	23,082	37,853	30,000		39,746	33,000
203-463-701-013	OVERTIME	2,310	750	5,775	5,775		6,064	6,064
203-463-714-000	Fringe Benefits							
203-463-715-000	Social Security	2,403	1,823	3,729	3,620		3,915	3,915
203-463-716-000	Health Insurance- Medical	6,766	6,195	7,700	7,700		8,085	8,085
203-463-717-000	Life & Disability Insurance	388	294	700	700		735	735
203-463-718-000	Dental Insurance	810	518	1,470	1,470		1,544	1,544
203-463-719-000	Pension	4,002	4,096	4,242	4,242		4,454	4,454
203-463-721-000	Vision Care	145	93	273	273		287	287
203-463-726-000	Supplies	605	581	1,260	1,260		1,300	1,300
203-463-801-000	Contractual Services	5,479	10,062	9,850	11,000		10,000	10,000
203-463-806-000	Engineering		150		150			
203-463-940-000	Equipment Rental	26,350	21,416	22,000	22,000		20,000	20,000
203-463-977-000	Capital Outlay							
Totals for dept 463 - ROUTINE MAINTENANCE		78,357	69,060	94,852	88,190		96,130	89,384

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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 474 - TRAFFIC SERVICES							
203-474-701-000	Wages	944	680	5,150	3,500	5,408	5,408
203-474-701-013	Overtime	54	32	300	300	315	315
203-474-714-000	Fringe Benefits						
203-474-715-000	Social Security	76	55	418	406	439	439
203-474-716-000	Health Insurance- Medical	153	101	525	525	551	551
203-474-717-000	Life & Disability Insurance	11	3	63	63	66	66
203-474-718-000	Dental Insurance	13	6	105	105	110	110
203-474-719-000	Pension	1,066	1,092	915	1,100	961	961
203-474-721-000	Vision Care	2	1	16	16	17	17
203-474-726-000	Supplies	4,348	1,781	5,250	5,250	5,513	5,513
203-474-940-000	Equipment Rental	1,557	281	2,730	2,730	2,867	2,867
Totals for dept 474 - TRAFFIC SERVICES		8,224	4,032	15,472	13,995	16,247	16,247

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 203 LOCAL STREET FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 478 - WINTER MAINTENANCE							
203-478-701-000	Wages	14,819	8,316	14,060	9,000	14,763	14,763
203-478-701-013	Overtime	4,213	3,205	8,400	3,500	8,820	8,820
203-478-714-000	Fringe Benefits						
203-478-715-000	Social Security	1,456	881	1,572	1,526	1,651	1,651
203-478-716-000	Health Insurance- Medical	2,127	1,157	4,400	2,000	4,620	4,620
203-478-717-000	Life & Disability Insurance	138	66	231	100	243	243
203-478-718-000	Dental Insurance	234	126	315	200	331	331
203-478-719-000	Pension	5,070	5,188	6,095	6,095	6,095	6,095
203-478-721-000	Vision Care	42	23	63	63	66	66
203-478-726-000	Supplies	13,234	8,457	14,700	9,000	13,500	13,500
203-478-801-000	Contractual Services						
203-478-940-000	Equipment Rental	21,311	9,378	6,349	10,000	9,000	9,000
203-478-977-000	Capital Outlay		5,000	5,000	5,000	5,000	
Totals for dept 478 - WINTER MAINTENANCE		62,644	41,797	61,185	46,484	64,089	59,089

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 203 LOCAL STREET FUND
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 875 - CONSTRUCTION							
203-875-726-000 Supplies							
203-875-977-000 Capital Outlay							
Totals for dept 875 - CONSTRUCTION							
Total - Function Unclassified		151,204	117,602	184,214	160,909	188,781	172,035
TOTAL APPROPRIATIONS		151,204	117,602	184,214	160,909	188,781	172,035
NET OF REVENUES/APPROPRIATIONS - FUND 203		20,380	21,357	(9,714)	19,948	(10,812)	5,834
BEGINNING FUND BALANCE		63,125	83,507	83,507	83,507	103,455	103,455
ENDING FUND BALANCE		83,505	104,864	73,793	103,455	92,643	109,289

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 207 POLICE FUND
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. 2024-25 REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
207-000-404-001	Property Tax - Police Millage	332,231	387,027	379,036	388,000	379,036	421,967
207-000-406-000	In Lieu of Taxes			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						
207-000-451-000	Liquor License Fees	8,554	8,884	21,000	9,000	21,000	9,000
207-000-480-000	Services Provided - DDA	101,000	87,533	105,040	105,040	105,040	113,904
207-000-528-200	Federal Grants Other - County CARE						
207-000-541-000	PA 302/32 MJTC Fund	1,116	1,614	1,000	1,650	1,000	1,000
207-000-564-001	PA 32 Revenue						
207-000-564-100	PA 32 - Training			1,000		1,000	1,000
207-000-661-000	Parking Fines	1,445	2,571	5,000	4,000	3,000	
207-000-662-000	Court Penal Fines	48,025	28,070	70,000	35,000	50,000	50,000
207-000-663-000	Drug Forfeiture						
207-000-663-001	Forfeitures						
207-000-664-000	Interest Earnings	3,634	3,747	1,650	4,000	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	331,000	218,665	400,000	400,000	400,000	400,000
207-000-683-000	Reimbursements-Other	291	7,325	3,000	7,500	2,500	2,500
207-000-684-000	Reimburse - OUIL	4,359		5,000	3,000	4,000	4,000
207-000-694-000	Miscellaneous Revenue	6,748	3,240	6,000	4,000	6,000	6,000
207-000-694-001	DRIVING WHILE LIC SUSPENDED	1,883	150		200	2,000	200
207-000-695-000	Loan Proceeds						
207-000-697-000	Vehicle Leases						
Totals for dept 000 - REVENUE		840,286	748,826	1,001,326	961,390	976,226	1,011,221

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. 2024-25 REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		840,286	748,826	1,001,326	961,390	976,226	1,011,221
TOTAL ESTIMATED REVENUES		840,286	748,826	1,001,326	961,390	976,226	1,011,221
APPROPRIATIONS							
Function: Unclassified							
Dept 301 - POLICE/SHERIFF/CONSTABLE							
207-301-701-000	Police Chief Wages	99,426	69,164	87,500	80,164	91,875	91,875
207-301-701-001	Wages Full time	240,763	107,186	150,515	150,515	204,241	204,241
207-301-701-013	Overtime	13,641	40,761	14,000	45,000	15,500	15,500
207-301-701-019	Wages Covid						
207-301-702-000	Wages Part Time	58,215	13,209	61,800	16,000	65,000	65,000
207-301-702-001	Overtime Wages	6,872	2,647	12,000	5,000	12,600	12,600
207-301-702-002	Wages Part Time Clerk	4,429	3,763	4,120	4,000	4,285	4,285
207-301-702-013	OVERTIME		2,393		3,000	500	500
207-301-703-000	Wages - Clerk	43,825	37,893	45,056	45,056	46,864	46,864
207-301-703-001	Overtime Clerk FT	47	218	500	500	500	500
207-301-709-000	Wages - Marine Unit	133	1,220	3,605	3,500	3,650	3,650
207-301-709-013	Overtime	1,101		300	300	300	300
207-301-711-000	Wages - CMV Enforcement	760	381	1,545	1,500	1,560	1,560
207-301-711-013	Overtime			150	150	150	150
207-301-712-000	Wages - Ordinance Enforcement	27,827	30,876	28,840	37,000	30,427	30,427
207-301-712-001	Overtime Code Enforcement	76		500	500	1,500	1,500
207-301-712-013	Overtime		923				
207-301-715-000	Social Security	37,014	23,511	43,003	30,000	43,938	43,938
207-301-716-000	Health Insurance- Medical	66,409	28,049	82,279	45,000	82,279	82,279
207-301-716-001	Health Insurance - Retired	12,151	23,911	13,500	28,000	13,500	13,500
207-301-717-000	Life & Disability Insurance	4,473	2,349	5,000	5,000	5,000	5,000
207-301-718-000	Dental Insurance	7,163	2,557	8,700	5,000	8,700	8,700
207-301-719-000	Pension	83,237	57,696	99,000	99,000	99,000	99,000
207-301-721-000	Vision Care	987	444	1,381	1,000	1,500	1,500
207-301-722-000	Worker's Comp Insurance	3,239	5,464	5,000	5,500	5,000	5,000
207-301-723-000	Unemployment						
207-301-724-000	City taxes						
207-301-727-000	Supplies	1,029	783	2,500	2,500	2,500	2,500
207-301-730-000	Copier Lease	1,536	1,699	1,500	2,100	1,805	1,805
207-301-740-000	Operating Supplies	9,550	2,320	8,240	8,240	8,000	8,000
207-301-742-000	Shooting Program	4,900	175	6,000	6,000	6,000	6,000
207-301-743-000	Bullet Proof Vests	1,320		7,000	4,000	8,000	8,000
207-301-801-000	Contractual Services	8,381	133,117	137,000	137,000	93,000	93,000
207-301-802-000	Attorney Fees - Prosecutions	63,091	42,161	50,000	57,000	50,000	50,000
207-301-804-000	County Dispatch Contract	49,899	31,087	41,000	44,000	48,998	48,998
207-301-807-000	Clemis Service Fees	11,495	10,238	11,600	12,600	11,600	11,600
207-301-820-000	Uniform Purchases	2,639	2,462	5,000	5,000	5,000	5,000
207-301-821-000	Uniform Cleaning	259		2,000	2,000	1,750	1,750
207-301-851-000	Telephone	9,793	7,517	10,000	10,000	10,500	10,500
207-301-863-000	Travel Expense		84	1,000	1,000	1,200	1,200
207-301-865-000	Gasoline & Oil	13,202	5,365	15,000	10,000	10,000	10,000
207-301-920-000	Utilities						
207-301-930-000	Repair and Maintenance	504	7,801	10,000	10,000	10,000	10,000
207-301-930-003	Repair and Maintenance/Watercraft	28	383	1,500	1,500	1,200	1,200
207-301-931-000	Repair & Maint - Equipment	2,211	880	5,000	5,000	5,000	5,000

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 207 POLICE FUND
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. 2024-25 REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 301 - POLICE/SHERIFF/CONSTABLE							
207-301-932-000	Repair & Maint - Vehicles	6,802	701	13,000	10,000	16,000	16,000
207-301-933-000	Vehicle Changeover	16,519					
207-301-934-000	Vehicle Leases						
207-301-934-001	Vehicle Lease Interest						
207-301-935-000	Vehicle Capital Outlay			2,000	2,000	56,000	56,000
207-301-940-000	Equipment Rental			1,000	1,000	1,000	1,000
207-301-956-000	Dues & Miscellaneous	832	1,049	1,100	1,100	1,200	1,200
207-301-957-000	Education & Training	1,950	2,719	3,100	3,100	3,500	3,500
207-301-965-231	Transfer to Parking Fund	12,000		5,000	5,000	5,000	21,000
207-301-965-401	Transfer to Capital Imp Fund						
207-301-977-000	Capital Outlay	33,644		10,000	10,000	15,000	15,000
Totals for dept 301 - POLICE/SHERIFF/CONSTABLE		963,372	705,156	1,017,834	960,825	1,110,122	1,126,122
Total - Function Unclassified		963,372	705,156	1,017,834	960,825	1,110,122	1,126,122
TOTAL APPROPRIATIONS		963,372	705,156	1,017,834	960,825	1,110,122	1,126,122
NET OF REVENUES/APPROPRIATIONS - FUND 207		(123,086)	43,670	(16,508)	565	(133,896)	(114,901)
BEGINNING FUND BALANCE		440,604	317,519	317,519	317,519	318,084	318,084
ENDING FUND BALANCE		317,518	361,189	301,011	318,084	184,188	203,183

VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
225-000-528-200	Federal Grants Other - County CARE						
225-000-580-000	Services Provided-DDA Admin/Snow	55,000	46,667	57,200	57,200	57,200	58,452
225-000-603-000	Equipment Rental	98,011	67,654	78,750	78,750	82,690	82,690
225-000-634-000	Cemetery Open/Close	23,584	11,834	30,000	16,000	30,000	20,000
225-000-636-000	Cemetery Foundations	6,258	2,680	6,300	6,300	6,500	5,500
225-000-643-000	Cemetery Lot Sales					10,000	
225-000-664-000	Interest Income	545	421	315	425	315	315
225-000-671-999	Appropriation from Fund Balance						
225-000-673-000	Gain/Loss on Sale of Assets						
225-000-676-101	Transfer In from General Fund	450,000	375,000	456,819	456,819	450,000	450,000
225-000-681-000	Reimb - Insurance Claims						
225-000-683-000	Reimbursements-Other						
225-000-694-000	Miscellaneous	10,733	3,650	9,000	9,000	12,000	9,000
225-000-699-711	Transfers In	5,000	4,375	5,000	5,000	5,000	5,000
Totals for dept 000 - REVENUE		649,131	512,281	643,384	629,494	653,705	630,957

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 225 DEPT OF PUBLIC WORKS FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. 2024-25 REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		649,131	512,281	643,384	629,494	653,705	630,957
TOTAL ESTIMATED REVENUES		649,131	512,281	643,384	629,494	653,705	630,957
APPROPRIATIONS							
Function: Unclassified							
Dept 276 - CEMETERY							
225-276-701-001	Wages	44,021	32,677	43,260	42,000	45,423	45,423
225-276-701-013	Overtime	1,592	1,779	2,200	2,200	2,266	2,266
225-276-714-000	Fringe Benefits						
225-276-715-000	Social Security	3,489	2,636	5,343	5,187	5,343	5,343
225-276-716-000	Health Insurance- Medical	10,122	7,959	11,550	11,550	11,897	11,897
225-276-717-000	Life & Disability Insurance	514	441	1,103	1,103	1,136	1,136
225-276-718-000	Dental Insurance	934	727	1,050	1,050	1,082	1,082
225-276-719-000	Pension						
225-276-721-000	Vision Care	166	133	179	179	184	184
225-276-740-000	Operating Supplies	3,133	772	3,150	3,150	3,245	3,245
225-276-748-000	Foundations	30		525	525	541	541
225-276-801-000	Contractual Services	520		2,100	2,100	500	500
225-276-830-000	Solid Waste Collection						
225-276-920-000	Utilities	619	507	2,100	1,000	2,163	1,000
225-276-930-000	Repair and Maintenance	7,195	3,001	6,000	6,000	6,180	6,180
225-276-956-000	Dues & Miscellaneous			105	105	108	108
225-276-977-000	Capital Outlay						
225-276-985-000	Land Improvement	3,466	1,386	4,200	4,200	4,326	4,326
Totals for dept 276 - CEMETERY		75,801	52,018	82,865	80,349	84,394	83,231

VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. 2024-25 REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
225-441-701-000	Wages	34,648	36,165	43,027	38,000	35,000	35,000
225-441-701-001	Wages	107,066	88,837	98,550	95,680	105,000	105,000
225-441-701-013	Overtime	2,955	2,728	5,250	5,250	5,408	5,408
225-441-701-019	COVID 19 PAYROLL	3,197		3,675		3,675	
225-441-702-000	Wages Part Time						
225-441-702-003	Wages-Parks	29,701	22,610	33,527	32,550	35,203	35,203
225-441-702-013	Overtime	540	608	2,678	2,678	2,758	2,758
225-441-715-000	Social Security	12,999	11,548	13,828	13,425	13,828	13,828
225-441-716-000	Health Insurance- Medical	35,521	41,624	38,850	43,000	40,016	40,016
225-441-716-001	Health Insurance-Retirees	44,566	36,785	56,700	56,700	58,401	58,401
225-441-717-000	Life - Disability Insurance	1,406	1,881	2,520	2,520	2,596	2,596
225-441-718-000	Dental Insurance	2,649	3,639	5,355	5,355	5,516	5,516
225-441-719-000	Pension	54,788	25,497	57,750	57,750	57,000	57,000
225-441-721-000	Vision Care	470	654	1,078	800	595	595
225-441-722-000	Worker's Comp. Insurance	1,432	378	2,940	2,940	3,028	3,028
225-441-740-000	Operating Supplies	7,133	5,260	8,000	8,000	8,000	8,000
225-441-740-001	Operating Supplies-Cemetery						
225-441-741-000	Small Tools	2,369	3,603	4,725	4,725	4,500	4,500
225-441-801-000	Contractual Services	32,951	6,813	30,000	15,000	10,000	10,000
225-441-820-000	Uniform Purchase	4,687	2,754	7,350	5,000	7,000	7,000
225-441-821-000	Uniform Cleaning	4,586	3,991	4,830	4,830	4,975	4,975
225-441-851-000	Telephone	7,109	4,288	6,300	6,300	6,800	6,800
225-441-863-000	Travel Expense						
225-441-865-000	Gasoline & Oil	22,118	14,443	23,100	23,100	23,793	23,793
225-441-920-000	Utilities	12,288	9,373	11,550	11,550	11,000	11,000
225-441-930-000	Repair & Maint-Building	7,245	1,585	3,650	10,000	10,000	10,000
225-441-931-000	Repair & Maint-Equip	11,990	4,534	6,300	6,300	6,000	6,000
225-441-932-000	Repair & Maint - Vehicles	10,883	11,325	18,216	18,216	18,000	18,000
225-441-940-000	Equipment Rental			525	525	500	500
225-441-956-000	Dues & Miscellaneous	566	706	1,575	1,575	1,200	1,200
225-441-957-000	Education & Training	3,141	3,729	5,250	5,250	5,000	5,000
225-441-965-401	Transfer to Capital Imp Fund			14,281			
225-441-977-000	Capital Outlay	58,453					
225-441-995-003	Interest Expense - Interfund Advan	3,665	3,253	4,095	4,095	4,218	4,218
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		521,122	348,611	515,475	481,114	489,010	485,335

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 225 DEPT OF PUBLIC WORKS FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. 2024-25 REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 443 - PHASE II STORMWATER							
225-443-701-001	Wages	8,906	6,218	5,516	8,000	5,791	5,791
225-443-701-013	Overtime		164	525	525	300	300
225-443-701-019	COVID 19 PAYROLL						
225-443-714-000	Fringe Benefits						
225-443-715-000	Social Security	681	488	521	653	521	521
225-443-716-000	Health Insurance- Medical	2,242	1,733	1,413	2,000	1,800	1,800
225-443-717-000	Life & Disability Insurance	93	84	163	100	65	65
225-443-718-000	Dental Insurance	223	152	173	173	200	200
225-443-721-000	Vision Care	39	28	131	131	135	135
225-443-740-000	Operating Supplies			850	500	500	500
225-443-801-000	Contractual Services	5,428	5,114	11,049	7,000	3,000	3,000
225-443-900-000	Printing						
225-443-930-000	Repair and Maintenance	12,290	15,067	16,800	16,800	15,000	15,000
225-443-955-000	DEQ Permit Fees			525	525	1,000	500
225-443-956-000	Dues & Misc.			525	525	541	500
225-443-977-000	Capital Outlay						
Totals for dept 443 - PHASE II STORMWATER		29,902	29,048	38,191	36,932	28,853	28,312
Total - Function Unclassified		626,825	429,677	636,531	598,395	602,257	596,878
TOTAL APPROPRIATIONS		626,825	429,677	636,531	598,395	602,257	596,878
NET OF REVENUES/APPROPRIATIONS - FUND 225		22,306	82,604	6,853	31,099	51,448	34,079
BEGINNING FUND BALANCE		29,945	52,251	52,251	52,251	83,350	83,350
ENDING FUND BALANCE		52,251	134,855	59,104	83,350	134,798	117,429

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 231 PARKING METER/SYSTEM FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
231-000-607-000	Fees						
231-000-661-000	Parking Fines Revenue	585	28	5,000	5,000	5,000	5,000
231-000-664-000	Interest Earnings	5	19				
231-000-674-101	Transfer from General Fund						
231-000-674-207	Transfer From Police Fund	12,000		5,000	5,000	5,000	21,000
231-000-694-000	Miscellaneous Revenue						
Totals for dept 000 - REVENUE		12,590	47	10,000	10,000	10,000	26,000

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 231 PARKING METER/SYSTEM FUND
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ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		12,590	47	10,000	10,000	10,000	26,000
TOTAL ESTIMATED REVENUES		12,590	47	10,000	10,000	10,000	26,000
APPROPRIATIONS							
Function: Unclassified							
Dept 333 - PARKING							
231-333-701-019	COVID 19 PAYROLL						
231-333-702-000	Wages Part Time	8,856	3,832	6,695	6,500	6,825	6,825
231-333-702-001	Overtime Wages						
231-333-715-000	Social Security	677	293	513	498	523	523
231-333-717-000	Life & Disability Insurance	59	17	200	100	200	200
231-333-722-000	Worker's Comp. Insurance	73	210	200	250	250	250
231-333-727-000	Supplies			600	200	600	600
231-333-740-000	Operating Supplies			700	500	600	600
231-333-820-000	Uniform Purchase			500	500	500	500
231-333-851-000	Telephone	428	356	300	450	500	500
231-333-863-000	Travel Expense						
Totals for dept 333 - PARKING		10,093	4,708	9,708	8,998	9,998	9,998
Total - Function Unclassified		10,093	4,708	9,708	8,998	9,998	9,998
TOTAL APPROPRIATIONS		10,093	4,708	9,708	8,998	9,998	9,998
NET OF REVENUES/APPROPRIATIONS - FUND 231		2,497	(4,661)	292	1,002	2	16,002
BEGINNING FUND BALANCE		1,420	3,916	3,916	3,916	4,918	4,918
ENDING FUND BALANCE		3,917	(745)	4,208	4,918	4,920	20,920

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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Section 4, Item A.

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. 2024-25 REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
248-000-402-000	Current Real Property Taxes	934,065	772,911	903,236	961,221	987,129	987,129
248-000-402-100	Property Tax - Twp DDA Capture						
248-000-405-000	Property Tax - Personal						
248-000-412-000	Property Tax - DPPT P/Y & C/Y	972	1,475				
248-000-441-000	Local Community Stabilization Sha	10,094	15,971	10,000	15,971	15,000	15,000
248-000-445-000	Penalties & Interest on Taxes			2,000	2,000	2,000	2,000
248-000-539-000	State Grants	2,813	3,500	109,028	109,028	43,500	43,500
248-000-582-000	Intergovernment - Police	15,927	201,996				
248-000-664-000	Interest Earned	4,973	5,088	2,500	6,500	2,500	2,500
248-000-671-999	Appropriation from Fund Balanc			107,459		134,031	
248-000-673-000	Gain/Loss on Sale of Assets						
248-000-676-404	Transfer From Prop Acq Fund						169,436
248-000-676-592	Reimbursement -Admin Fee - W&S						
248-000-681-000	Reimburse - Insurance Claims	12,465	7,218				
248-000-683-000	Reimbursements-Other	10,000					
248-000-685-000	Sponsorships	38,750	11,276	102,400	102,400	35,000	35,000
248-000-685-100	Transportaion Sponsorship	16,183	21,907	28,000	28,000	17,500	17,500
248-000-686-000	Downtown Events	19	5,121	20,000	20,000	18,500	18,500
248-000-686-002	Flower Fair Revenue		305				
248-000-686-003	New Year Resolution Run Revenue						
248-000-686-004	OktoberFest Revenue	20,361				1,500	1,500
248-000-686-005	Babes On Broadway					1,500	1,500
248-000-686-006	Electircal Vehicles	16	634			500	500
248-000-687-000	Merchandise Sales	195		10,000	10,000	1,000	1,000
248-000-688-000	Gift Certificate Sales	3,425	355	5,000	5,000	500	500
248-000-692-000	Rent						
248-000-694-000	Miscellaneous	683	765			2,500	2,500
248-000-696-000	PROCEEDS FROM THE SALE OF BONDS/NC						
Totals for dept 000 - REVENUE		1,070,941	1,048,522	1,299,623	1,260,120	1,262,660	1,298,065

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ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		1,070,941	1,048,522	1,299,623	1,260,120	1,262,660	1,298,065
TOTAL ESTIMATED REVENUES		1,070,941	1,048,522	1,299,623	1,260,120	1,262,660	1,298,065
APPROPRIATIONS							
Function: Unclassified							
Dept 260 - GENERAL ACTIVITIES							
248-260-701-000	Executive Director Wages	58,299	45,476	73,272	45,248	80,000	80,000
248-260-701-019	COVID 19 PAYROLL						
248-260-704-000	Wages - Administrative Coordinator	20,248	30,948	34,278	33,280	37,188	37,188
248-260-706-000	Asst. Executive Director wages	24,068	28,244	46,852	33,280	71,000	71,000
248-260-706-001	Marketing Coordinator						
248-260-707-000	Wages - Grounds Coordinator	1,403	1,819	5,150	5,000	5,400	5,400
248-260-711-013	OVERTIME	947					
248-260-715-000	Social Security	7,930	8,104	9,708	9,688	14,810	14,810
248-260-716-000	Health Insurance- Medical	6,630	2,878	7,451	7,200	12,000	12,000
248-260-717-000	Life & Disability Insurance	917	331	1,220	1,200	1,320	1,320
248-260-718-000	Dental Insurance	475	222	700	700	770	770
248-260-719-000	Pension	5,003	3,819	8,039	5,120	5,632	5,632
248-260-720-000	Unemployment						
248-260-721-000	Vision Care	99	46	130	130	143	143
248-260-722-000	Worker's Comp. Insurance						
248-260-801-000	Contractual Services	234	18,000	16,499	18,000	15,000	15,000
248-260-801-002	Contr Services - Police Admin Fee	60,000	52,000	60,000	60,000	60,000	72,904
248-260-801-003	Contract Services - DPW Admin Fee	30,000	25,814	30,000	30,000	30,000	36,452
248-260-801-004	Contract Services - GF Admin Fee	70,000	58,333	70,000	70,000	70,000	85,055
248-260-801-005	Contractual Services- Township	2,700		2,700	2,700	2,700	2,700
248-260-801-012	Contractual Services-Parking Code	21,000	18,200	21,000	21,000	1,500	21,000
248-260-801-022	Cont Service-Police Crowd Control	20,000	17,333	20,000	20,000	5,000	20,000
248-260-801-023	Contract Services-DPW event support	10,000	8,667	10,000	10,000	10,000	10,000
248-260-801-033	Contract Services-DPW snow removal	15,000	13,000	15,000	15,000	12,000	12,000
248-260-805-000	Audit Fees	1,545	2,950	2,000	2,950	1,500	2,500
248-260-810-000	Legal Services	12,726	17,497	17,984	17,365	8,000	8,000
248-260-823-000	Website/Software	6,828	4,343	6,000	6,000	6,000	6,000
248-260-823-001	Municipal Software	1,248	3,676	3,501	3,676	3,800	3,800
248-260-829-000	Planner Services	4,715	675	1,829	5,000	3,500	3,500
248-260-851-000	Telephone	3,247	2,812	3,500	3,500	3,500	3,500
248-260-900-000	Printing and Publication	182		100	100	500	500
248-260-920-000	Utilities	4,199	5,811	4,800	4,435	4,500	4,500
248-260-921-000	Municipal Street Lighting	29,474	6,418	6,500	6,500	6,500	6,500
248-260-930-000	Repair and Maintenance	705	58				
248-260-930-002	Building Maintenance	1,020	323	400	400	400	400
248-260-940-000	Equipment Rental	70				250	250
248-260-941-000	Office Rent	12,000	12,000	12,000	12,000	14,000	14,000
248-260-942-000	Office Expenses	5,150	2,478	3,313	3,865	4,500	4,500
248-260-942-019	Covid Office Expenses						
248-260-946-000	Credit Card Fees	9		100	100	100	100
248-260-955-001	Credit Card Fees						
248-260-956-000	Dues & Miscellaneous	1,036	1,209	1,500	1,500	1,545	1,545
248-260-957-000	Education & Training	8,965	919	920	4,500	5,000	
248-260-958-000	General Activities Misc	739				350	
248-260-958-019	Covid General Activities						

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 260 - GENERAL ACTIVITIES							
248-260-961-000	Tax Tribunal Refunds						
248-260-962-000	Mileage	1,537	38	500	500	1,000	1,000
248-260-965-101	Transfer Out - General Fund						
248-260-965-401	Transfer to Capital Imp Fund				48,185		67,616
248-260-965-404	Transfer Out - DDA Property Acq Fd	110,000	157,500	157,500	157,500		
248-260-974-000	Capital Outlay - Equipment	5,200	1,235	1,235	1,235	2,000	2,000
Totals for dept 260 - GENERAL ACTIVITIES		565,548	553,176	655,681	666,857	501,408	638,935

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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 725 - ORGANIZATION							
248-725-822-000	Newsletter	882	455	1,720	1,720	1,800	1,800
248-725-824-000	Volunteer Recognition & Dvp.	282				1,000	1,000
248-725-825-000	Gift Certificate Redemption	9,365	2,135	5,000	5,000	5,000	5,000
248-725-826-000	Historic Celebration/Education	1,588	580	580	580	1,000	1,000
248-725-827-000	Awareness Program	1,637	233	1,200	1,200	1,500	1,500
248-725-827-019	Covid Awareness Program/Organizati						
248-725-864-000	Grant & Scholarship Distriubution	1,000					
248-725-881-000	Merchandise to Sell	75	211	500	500	1,000	1,000
Totals for dept 725 - ORGANIZATION		14,829	3,614	9,000	9,000	11,300	11,300

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND
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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 726 - DESIGN							
248-726-745-000	Beautification Supplies	1,574	648	1,500	1,500	1,500	1,500
248-726-746-000	Hanging Baskets	3,353		3,400	3,400	4,000	4,000
248-726-801-000	Contractual Services	5,172	3,650	5,200	5,200	5,500	5,500
248-726-843-000	Facade Program		5	7,800	7,800	20,000	23,680
248-726-845-000	Public Art Program	2,250				2,500	2,500
248-726-883-000	Banners and Holiday Lighting	9,639	6,000	6,600	6,600	10,000	10,000
248-726-975-001	Capital Outlay - Beautification	473				5,000	5,000
248-726-975-002	Capital Outlay - Streets					500	500
248-726-975-019	Covid Capital Outlay						
Totals for dept 726 - DESIGN		22,461	10,303	24,500	24,500	49,000	52,680

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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 728 - ECONOMIC DEVELOPMENT							
248-728-801-000	Contractual Services	6,563	4,750	16,472	34,500	34,500	34,500
248-728-860-000	Trolley Expense	34,246	15,496	28,000	28,000	22,000	22,000
248-728-861-000	Survey Expense					468	468
248-728-862-000	Training Materials	457				500	500
248-728-864-000	Grant & Scholarship Distriubution					12,500	12,500
248-728-886-000	Marketing Materials	1,325				2,500	2,500
248-728-886-001	Blight Reduction						
248-728-886-002	Social District	3,390	232	1,000	1,000	750	750
248-728-888-000	Brand Marketing	29,945	18,837	23,831	20,731	50,000	50,000
248-728-888-001	Contractual Services Brand Marketi	27,500	23,255	19,700	29,700	10,000	10,000
Totals for dept 728 - ECONOMIC DEVELOPMENT		103,426	62,570	89,003	113,931	133,218	133,218

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND
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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. 2024-25 REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 729 - PROMOTION							
248-729-880-000	Event Promotion	1,796	308	500	500	2,000	2,000
248-729-880-001	Event Promo - Gazebo Series	17,342	10,170	10,170	10,170	11,000	11,000
248-729-880-004	Event Promo - Halloween Parade	2,015	2,451	2,500	2,500	2,500	2,500
248-729-880-005	Event Promo - Hmtwn/Holiday Vill	8,215	7,934	8,356	8,356	7,500	7,500
248-729-880-006	Event Promo - New Years Res. Run						
248-729-880-007	Event Promo - Flower Fair						
248-729-880-008	Event Promo-Photo Contest					250	250
248-729-880-009	Event Promo-Lake Orion Love Shop t						
248-729-880-010	Babes On Broadway					1,500	1,500
248-729-880-011	Restaurant week					2,500	2,500
248-729-880-012	Sing & Stroll Tree Lighting	12,212	11,754	12,000	12,000	12,100	12,100
248-729-880-013	SD Nights- Stronger Together Winte	682	349	600	600	2,500	2,500
248-729-880-014	Octoberfest	22,704				1,500	1,500
248-729-880-015	Winter Activities	8,658	7,019	7,100	10,200	12,000	12,000
248-729-880-016	Athletic Events-other					2,500	2,500
248-729-880-017	Movie Night	2,194	999	999	999	3,000	3,000
248-729-880-019	Covid Event Promotion						
248-729-880-100	Stronger Together- smr fall	553	722	3,300	3,300	5,000	5,000
248-729-885-000	Port-A-Johns	2,124	1,794	2,200	2,200	3,500	3,500
248-729-895-000	Event Promo-Comm. Sponsorships	43					
248-729-975-020	Capital Outlay Parks & rec						
Totals for dept 729 - PROMOTION		78,538	43,500	47,725	50,825	69,350	69,350

BUDGET REPORT FOR VILLAGE OF LAKE ORION
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APPROPRIATIONS							
Function: Unclassified							
Dept 730 - CAPITAL PROJECTS							
248-730-253-885	Knox Box Grant Program						
248-730-885-100	Knox Box Grant Program			4,000	4,000	2,000	2,000
248-730-931-000	Repair & Maintenance-Equipment	3,146					
248-730-965-101	Transfer Out - General Fund						
248-730-965-301	Interfund TRF 2023 DDA Bond Project			422,709	422,709	419,709	419,709
248-730-965-404	Transfer Out - DDA Property Acq Fd	104,178					
248-730-965-592	Transfers To Water/Sewer Fund						
248-730-975-000	Capital Outlay	387	1,636	23,969	23,969	33,075	53,075
248-730-975-003	DDA Capital Outlay	2,521	5,871	5,871	5,000	5,500	5,500
248-730-975-005	DDA Capital Outlay- Wayfinding/Liç	39,266					
248-730-975-006	DDA Capital Outlay - Parking	251,181					
248-730-975-009	Capital Outlay - Dumpsters			30,000	30,000	30,000	30,000
248-730-975-011	Capital Outlay - Trail Extensi				10,000	9,000	9,000
248-730-975-015	Captial Outlay- Outdoor Sound						
248-730-975-020	Capital Outlay Parks & rec	25,705					
248-730-992-000	Bond Principal						
248-730-995-000	Bond Interest						
Totals for dept 730 - CAPITAL PROJECTS		426,384	7,507	486,549	495,678	499,284	519,284
Total - Function Unclassified		1,211,186	680,670	1,312,458	1,360,791	1,263,560	1,424,767
TOTAL APPROPRIATIONS		1,211,186	680,670	1,312,458	1,360,791	1,263,560	1,424,767
NET OF REVENUES/APPROPRIATIONS - FUND 248		(140,245)	367,852	(12,835)	(100,671)	(900)	(126,702)
BEGINNING FUND BALANCE		638,446	498,200	498,200	498,200	397,529	397,529
ENDING FUND BALANCE		498,201	866,052	485,365	397,529	396,629	270,827

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		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
301-000-300-001	2023 Downtown Dev Tax Exempt Bond	3,533,382					
301-000-300-002	2023 Downtown Dev Tax Exempt Bond	1,480,827					
301-000-664-000	Interest Earnings	91	1,490			900	900
301-000-671-999	Appropriation from Fund Balanc			2,755,000			
301-000-699-301	TRF in from DDA					419,709	419,709
Totals for dept 000 - REVENUE		5,014,300	1,490	2,755,000		420,609	420,609

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ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		5,014,300	1,490	2,755,000		420,609	420,609
TOTAL ESTIMATED REVENUES		5,014,300	1,490	2,755,000		420,609	420,609
APPROPRIATIONS							
Function: DEBT SERVICE FUNDS							
Dept 901 - 905							
301-901-930-000	Repair and Maintenance						
301-901-950-000	Demolition & Land Improvement		2,250	296,647	296,647		500,000
301-901-956-000	Dues & Miscellaneous						
301-901-971-000	Capital Outlay - Buildings		2,120,875	2,200,000	2,200,000		
Totals for dept 901 - 905			2,123,125	2,496,647	2,496,647		500,000

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APPROPRIATIONS							
Function: DEBT SERVICE FUNDS							
Dept 905 - Downtown Dev Bond 2023							
301-905-301-000	Bond Issuance Expense						
301-905-731-000	2023 Bond Taxable Issuance Expense	69,350	500	1,000	1,000		
301-905-731-001	2023 Tax exempt Bond Issuance Expense		500	1,000	1,000		
301-905-745-001	Property taxes-Orion Twp		3,353	3,353	3,353		
301-905-920-000	Utilities						
301-905-992-003	2023 DDA bonds Taxable		75,000	75,000	75,000	60,000	60,000
301-905-992-004	2023 DDA BONDS TAX EXEMPT		180,000	180,000	180,000	150,000	150,000
301-905-993-001	2023 DDA bond taxable interest		60,931	62,000	62,000	76,909	76,910
301-905-993-002	2023 DDA tax exempt bond interest		105,778	106,000	106,000	132,800	132,800
Totals for dept 905 - Downtown Dev Bond 2023		69,350	426,062	428,353	428,353	419,709	419,710
Total - Function DEBT SERVICE FUNDS		69,350	2,549,187	2,925,000	2,925,000	419,709	919,710
TOTAL APPROPRIATIONS		69,350	2,549,187	2,925,000	2,925,000	419,709	919,710
NET OF REVENUES/APPROPRIATIONS - FUND 301		4,944,950	(2,547,697)	(170,000)	(2,925,000)	900	(499,101)
BEGINNING FUND BALANCE			4,944,950	4,944,950	4,944,950	2,019,950	2,019,950
ENDING FUND BALANCE		4,944,950	2,397,253	4,774,950	2,019,950	2,020,850	1,520,849

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 401 CAPITAL PROJECTS FUND
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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
401-000-664-000	Interest Earnings	39	2				
401-000-671-999	Appropriation from Fund Balanc						
401-000-676-101	Transfer In from General Fund	7,695					
401-000-676-125	Transfer In from DPW Fund						
401-000-676-207	Transfer from Police Fund						
401-000-682-000	Reimbursement-CDBG						
401-000-683-000	Reimbursements-Other						
401-000-694-000	Miscellaneous Revenue						
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						
Totals for dept 000 - REVENUE		7,734	2				

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 401 CAPITAL PROJECTS FUND
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ESTIMATED REVENUES							
Function: Unclassified							
	Total - Function Unclassified	7,734	2				
TOTAL ESTIMATED REVENUES							
APPROPRIATIONS							
Function: Unclassified							
Dept 000 - REVENUE							
401-000-882-000 Downtown Street Broadcast Syst							
	Totals for dept 000 - REVENUE						

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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 751 - PARKS AND RECREATION							
401-751-801-000	Contractual Services						
401-751-806-000	Engineering	19,512					
Totals for dept 751 - PARKS AND RECREATION		19,512					

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Fund: 401 CAPITAL PROJECTS FUND
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APPROPRIATIONS							
Function: Unclassified							
Total - Function Unclassified		19,512					
Function: DEBT SERVICE FUNDS							
Dept 901 - 905							
401-901-971-000	Capital Outlay - Buildings						
401-901-972-751	Capital Outlay Parks	67,236	890	890	890		
401-901-973-000	Capital Outlay - Vehicles						
401-901-974-000	Capital Outlay - Equipment						
401-901-975-000	Capital Outlay-Construction	109,582					
Totals for dept 901 - 905		176,818	890	890	890		
Total - Function DEBT SERVICE FUNDS		176,818	890	890	890		
TOTAL APPROPRIATIONS		196,330	890	890	890		
NET OF REVENUES/APPROPRIATIONS - FUND 401		(188,596)	(888)	(890)	(890)		
BEGINNING FUND BALANCE		191,965	3,370	3,370	3,370	2,480	2,480
ENDING FUND BALANCE		3,369	2,482	2,480	2,480	2,480	2,480

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 404 DDA PROPERTY ACQUISITION
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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
404-000-664-000	Interest Earnings	189	95	150	115		
404-000-694-000	Miscellaneous Revenue						
404-000-699-248	Interfund Transfer In - DDA	214,178	157,500	483,750	157,500		
Totals for dept 000 - REVENUE		214,367	157,595	483,900	157,615		

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Fund: 404 DDA PROPERTY ACQUISITION
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GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
	Total - Function Unclassified	214,367	157,595	483,900	157,615		
TOTAL ESTIMATED REVENUES		214,367	157,595	483,900	157,615		
APPROPRIATIONS							
Function: DEBT SERVICE FUNDS							
Dept 901 - 905							
404-901-901-000	Debt Service- Parking Deck			168,750			
404-901-930-000	Repair & Maintenance - Bldg						
404-901-950-000	Demolition & Land Improvement						
404-901-956-000	Miscellaneous						
404-901-971-000	Capital Outlay - Building						169,436
404-901-980-248	Prop Acq Transfer to DDA						
404-901-992-000	Bond Principal	100,000	300,000	300,000	300,000		
404-901-995-000	Bond Interest	10,000	15,000	15,000	15,000		
	Totals for dept 901 - 905	110,000	315,000	483,750	315,000		169,436
	Total - Function DEBT SERVICE FUNDS	110,000	315,000	483,750	315,000		169,436
TOTAL APPROPRIATIONS		110,000	315,000	483,750	315,000		169,436
NET OF REVENUES/APPROPRIATIONS - FUND 404		104,367	(157,405)	150	(157,385)		(169,436)
	BEGINNING FUND BALANCE	222,473	326,841	326,841	326,841	169,456	169,456
	ENDING FUND BALANCE	326,840	169,436	326,991	169,456	169,456	20

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 592 WATER AND SEWER FUND
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ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
592-000-445-000	Penalties & Interest on Taxes						
592-000-540-001	State Grants -SAW						
592-000-547-000	State Grant - Other					100,000	100,000
592-000-620-000	Sewer Penalty Fees	15,144	13,322	12,000	15,000	12,000	12,000
592-000-640-000	Capital/Lateral Charges Sewer	3,500		9,000		9,000	9,000
592-000-640-002	Capital/Lateral Charges-Water	5,373	5,705	10,000	7,500	15,000	15,000
592-000-645-000	Sewer Usage Charges	1,100,538	536,625	1,136,296	1,136,296	1,327,490	1,327,490
592-000-645-002	Water Usage Charges	1,425,288	561,330	1,388,806	1,388,806	1,453,780	1,453,780
592-000-648-000	Federal Grant Revenue						
592-000-662-002	Water Penalty Fees	23,470	12,642	16,000	16,000	16,000	16,000
592-000-664-000	Sewer Interest Earned	22,128	19,501	9,000	22,000	9,000	12,000
592-000-664-002	Water Interest Earned						
592-000-664-003	Promissory Note Interest	10,000	15,000	7,500	15,000	7,500	7,500
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	22,964	20,648	500	22,000	500	500
592-000-695-002	Non-Village Water Debt		517,894		517,894		
592-000-699-101	Interfund Transfer In - General Fu						
Totals for dept 000 - REVENUE		2,628,405	1,702,667	2,589,102	3,140,496	2,950,270	2,953,270

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 592 WATER AND SEWER FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
May 13, 2024, Public Hearing Copy
Calculations as of 04/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		2,628,405	1,702,667	2,589,102	3,140,496	2,950,270	2,953,270
TOTAL ESTIMATED REVENUES		2,628,405	1,702,667	2,589,102	3,140,496	2,950,270	2,953,270
APPROPRIATIONS							
Function: Unclassified							
Dept 260 - GENERAL ACTIVITIES							
592-260-805-000	Audit Fees	7,526	5,922	7,000	5,922	7,350	7,350
592-260-823-001	Municipal Software						
592-260-852-000	Miss Dig	1,356	2,334	2,334	2,500	2,451	2,451
592-260-959-000	Financial Administration	116,700	103,043	121,368	121,368	127,436	127,436
Totals for dept 260 - GENERAL ACTIVITIES		125,582	111,299	130,702	129,790	137,237	137,237

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 592 WATER AND SEWER FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
May 13, 2024, Public Hearing Copy
Calculations as of 04/30/2024

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
APPROPRIATIONS							
Function: Unclassified							
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	435	846	800	900	840	840
592-548-801-000	Contract Services	13,680	19,637	12,000	20,000	15,000	15,000
592-548-813-000	Legal Service						
592-548-831-000	Sewage Disposal Costs	876,241	714,539	943,480	943,480	946,480	946,480
592-548-956-000	Dues & Miscellaneous	52					
592-548-975-001	Capital Improvements - SAW						
592-548-992-000	Interceptor Drain Bond Princip	9,545		63,353	63,353	69,707	69,707
592-548-995-000	Bond Interest	7,393	18,190	22,781	22,781	23,713	23,713
Totals for dept 548 - SEWER ACTIVITIES		907,346	753,212	1,042,414	1,050,514	1,055,740	1,055,740

VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
May 13, 2024, Public Hearing Copy
Calculations as of 04/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	DEPT. 2024-25 REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 556 - WATER ACTIVITIES							
592-556-701-000	Wages	52,077	39,429	60,683	58,916	63,717	63,717
592-556-701-013	Overtime	1,994	2,396	5,000	5,000	5,250	5,250
592-556-714-000	Fringe Benefits						
592-556-715-000	Social Security	4,032	3,200	5,037	4,890	5,289	5,289
592-556-716-000	Health Insurance- Medical	10,982	8,228	13,200	13,200	13,860	13,860
592-556-717-000	Life - Disability Insurance	541	459	745	745	782	782
592-556-718-000	Dental Insurance	1,161	1,008	1,260	1,260	1,323	1,323
592-556-719-000	Pension	88,009	82,141	88,732	97,000	88,732	88,732
592-556-721-000	Vision Care	205	176	263	263	276	276
592-556-722-000	Worker's Comp. Insurance		3,026	2,500	4,000	2,625	2,625
592-556-726-000	Supplies	6,818	2,320	7,000	7,000	7,350	7,350
592-556-741-000	Small Tools			1,500	1,500	1,500	1,500
592-556-745-000	Water Purchase -Orion Township	474,971	331,054	485,100	485,100	499,653	499,653
592-556-801-000	Contract Services	14,963	4,441	11,666	12,000	12,000	12,000
592-556-806-000	Engineering	54,569	2,338	50,000	10,000	52,500	50,000
592-556-813-000	Legal Service		800	1,000	1,000	1,050	1,050
592-556-831-000	Sewage Disposal Costs						
592-556-931-000	Equip Repair & Maint - Misc.	919	2,316	3,000	3,000	3,000	3,000
592-556-931-001	Equip Repair & Maint - Hydrant	3,133	2,148	7,500	7,500	7,500	7,500
592-556-931-002	Equip Repair & Maint - Mains	3,072	333	5,000	5,000	5,000	5,000
592-556-931-003	Equip Repair & Maint - Meters	9,431	50	5,000	5,000	5,000	5,000
592-556-940-000	Equipment Rental	28,246	19,191	22,000	22,000	22,000	22,000
592-556-956-000	Dues & Miscellaneous	3,743	1,618	3,500	3,500	3,675	3,675
592-556-957-000	Education and Training	900	1,769	3,000	3,000	3,000	3,000
592-556-975-000	Capital Improvement	507,884				143,410	143,410
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	State Revolving Bond Principal		265,000	270,000	265,000	275,000	275,000
592-556-995-000	Bond Interest Expense	94,238	91,815	90,214	91,815	85,348	85,348
592-556-995-001	2003 GO Bond Interest						
592-556-995-002	98 Revenue Bond Interest						
Totals for dept 556 - WATER ACTIVITIES		1,361,888	865,256	1,142,900	1,107,689	1,308,840	1,306,340

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 592 WATER AND SEWER FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
May 13, 2024, Public Hearing Copy
Calculations as of 04/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
APPROPRIATIONS							
Function: Unclassified							
Dept 560 - DEPRECIATION							
592-560-958-002	Water Depreciation	141,215		145,000	145,000	152,250	152,250
592-560-968-000	Sewer Depreciation	128,642		130,000	130,000	136,500	136,500
Totals for dept 560 - DEPRECIATION		269,857		275,000	275,000	288,750	288,750
Total - Function Unclassified		2,664,673	1,729,767	2,591,016	2,562,993	2,790,567	2,788,067
TOTAL APPROPRIATIONS		2,664,673	1,729,767	2,591,016	2,562,993	2,790,567	2,788,067
NET OF REVENUES/APPROPRIATIONS - FUND 592		(36,268)	(27,100)	(1,914)	577,503	159,703	165,203
BEGINNING FUND BALANCE		7,217,578	7,181,312	7,181,312	7,181,312	7,758,815	7,758,815
ENDING FUND BALANCE		7,181,310	7,154,212	7,179,398	7,758,815	7,918,518	7,924,018

VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
May 13, 2024, Public Hearing Copy
Calculations as of 04/30/2024

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
701-000-406-000	In Lieu of Taxes						
701-000-664-000	Interest Earnings						
701-000-675-000	Review/Escrow Deposits						
		15,683	(9,398)		2,715		
	Totals for dept 000 - REVENUE	15,683	(9,398)		2,715		

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 701 ESCROW
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
May 13, 2024, Public Hearing Copy
Calculations as of 04/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		15,683	(9,398)		2,715		
TOTAL ESTIMATED REVENUES		15,683	(9,398)		2,715		
APPROPRIATIONS							
Function: Unclassified							
Dept 000 - REVENUE							
701-000-965-101 Transfer Out - General Fund							
Totals for dept 000 - REVENUE							
Total - Function Unclassified							
TOTAL APPROPRIATIONS							
NET OF REVENUES/APPROPRIATIONS - FUND 701		15,683	(9,398)		2,715		
BEGINNING FUND BALANCE			15,683	15,683	15,683	18,398	18,398
ENDING FUND BALANCE		15,683	6,285	15,683	18,398	18,398	18,398

VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
May 13, 2024, Public Hearing Copy
Calculations as of 04/30/2024

GL NUMBER	DESCRIPTION	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	DEPT. REQUESTED	MGR APPROVED
			THRU 04/30/24	BUDGET	ACTIVITY	BUDGET	BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Dept 000 - REVENUE							
737-000-581-000	Contribution - General Fund (OPEB)						
737-000-669-000	Investment Gains and Losses	31,853	29,810				
Totals for dept 000 - REVENUE		31,853	29,810				

BUDGET REPORT FOR VILLAGE OF LAKE ORION
Fund: 737 OPEB TRUST FUND
VILLAGE MANAGER'S FINAL PROPOSED FY 2024-25 BUDGET
May 13, 2024, Public Hearing Copy
Calculations as of 04/30/2024

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY THRU 04/30/24	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 DEPT. REQUESTED BUDGET	2024-25 MGR APPROVED BUDGET
ESTIMATED REVENUES							
Function: Unclassified							
Total - Function Unclassified		31,853	29,810				
TOTAL ESTIMATED REVENUES		31,853	29,810				
APPROPRIATIONS							
Function: Unclassified							
Dept 000 - REVENUE							
737-000-801-000 Contractual Services							
Totals for dept 000 - REVENUE							
Total - Function Unclassified							
TOTAL APPROPRIATIONS							
NET OF REVENUES/APPROPRIATIONS - FUND 737		31,853	29,810				
BEGINNING FUND BALANCE		180,906	212,759	212,759	212,759	212,759	212,759
ENDING FUND BALANCE		212,759	242,569	212,759	212,759	212,759	212,759
ESTIMATED REVENUES - ALL FUNDS		13,118,465	6,736,631	11,390,019	8,965,380	9,030,508	9,185,448
APPROPRIATIONS - ALL FUNDS		8,267,451	8,344,558	11,630,855	11,320,896	8,976,985	9,777,855
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		4,851,014	(1,607,927)	(240,836)	(2,355,516)	53,523	(592,407)
BEGINNING FUND BALANCE - ALL FUNDS		10,506,016	15,357,031	15,357,031	15,357,031	13,001,515	13,001,515
ENDING FUND BALANCE - ALL FUNDS		15,357,030	13,749,104	15,116,195	13,001,515	13,055,038	12,409,108

DEBT SCHEDULES

SECTION III – DEBT SCHEDULES

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2023

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

Issue	Total Principal Amount	Total Interest Payable	Total Obligation
2010A	\$ 79,443	\$ 9,193	\$ 88,636
2011	126,478	18,165	144,643
2013A	292,498	36,479	328,977
2014A	43,960	8,403	52,363
2015	44,003	10,126	54,129
2015-SAW	43,508	7,389	50,897
2019A	20,729	1,591	22,320
2019B	11,737	275	12,012
2020A	248,042	67,914	315,956
2017SRF	190,251	33,427	223,678
2017DWRF	4,446,878	797,430	5,244,308
	<u>\$ 5,547,527</u>	<u>\$ 990,392</u>	<u>\$6,537,919</u>

2010A Oakland-Macomb Interceptor Drain Bond

Date of Issue: January 22, 2010

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

Interest Due April 1 and October 1

Bonds Due As Follows:

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.50%	4/1/2024	\$ 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>\$ 79,443</u>	<u>\$ 9,193</u>	<u>\$ 88,636</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2023

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%	10/1/2023	\$ 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>\$ 126,478</u>	<u>\$ 18,165</u>	<u>\$ 144,643</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%	10/1/2023	\$ 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>\$ 292,498</u>	<u>\$ 36,479</u>	<u>\$ 328,977</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2023

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

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.00%	10/1/2023	\$ 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>\$ 43,960</u>	<u>\$ 8,403</u>	<u>\$ 52,363</u>

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

Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
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>\$ 44,003</u>	<u>\$ 10,126</u>	<u>\$ 54,129</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2023

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%	4/1/2024	\$ 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>\$ 43,508</u>	<u>\$ 7,389</u>	<u>\$ 50,897</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%	4/1/2024	\$ 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>\$ 20,729</u>	<u>\$ 1,591</u>	<u>\$ 22,320</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2023

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%	4/1/2024	\$ 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>\$ 11,737</u>	<u>\$ 275</u>	<u>\$ 12,012</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%	7/1/2023	\$ 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	23,423	177	23,600
		<u>\$ 248,042</u>	<u>\$ 67,914</u>	<u>\$ 315,956</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2023

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%	10/1/2023	\$ 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	13,894	118	14,012
2.50%	10/1/2038	14,241	-	14,241
		<u>\$ 190,251</u>	<u>\$ 33,427</u>	<u>\$ 223,678</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:**

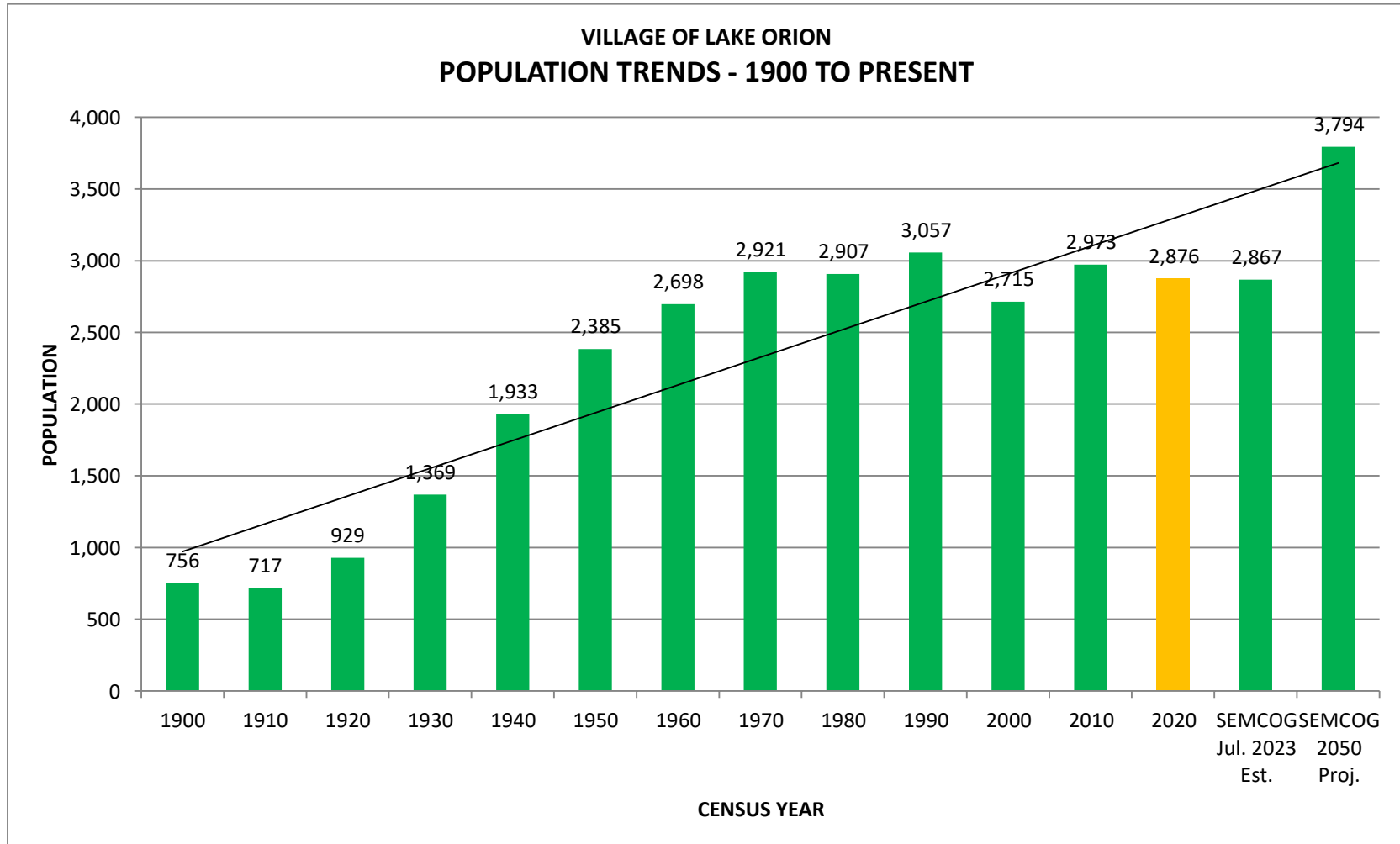
Interest Rate	Date of Maturity	Principal Amount	Annual Interest Payable	Total Obligation
2.00%	4/1/2024	\$ 270,000	\$ 90,214	\$ 360,214
2.00%	4/1/2025	275,000	85,348	360,348
2.00%	4/1/2026	280,000	80,391	360,391
2.00%	4/1/2027	285,000	75,344	360,344
2.00%	4/1/2028	290,000	70,207	360,207
2.00%	4/1/2029	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	42,899	362,899
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	12,899	169,777
		<u>\$ 4,446,878</u>	<u>\$ 797,430</u>	<u>\$5,244,308</u>

FINANCIAL TRENDS

SECTION IV – FINANCIAL TRENDS

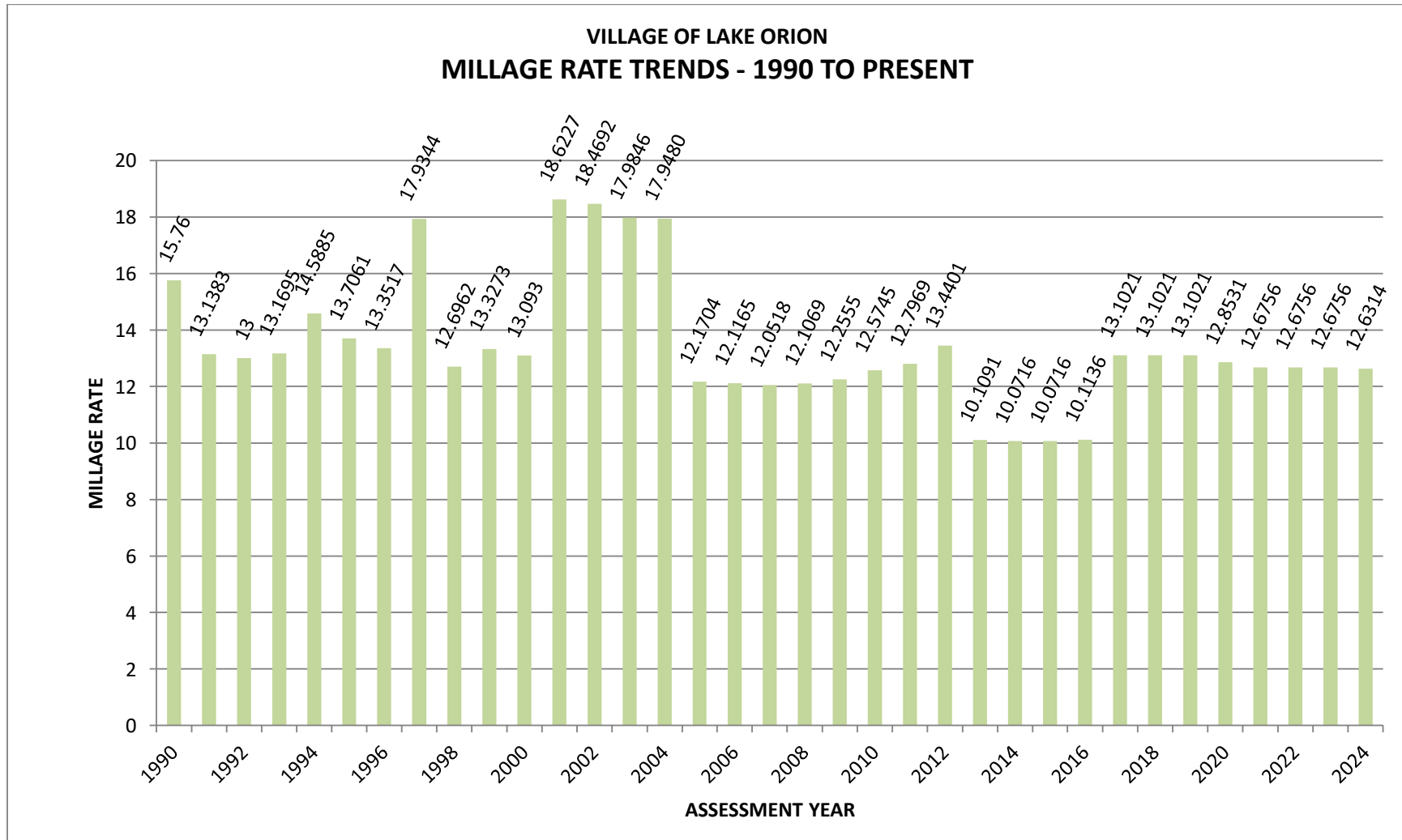
FINANCIAL TRENDS

POPULATION TRENDS



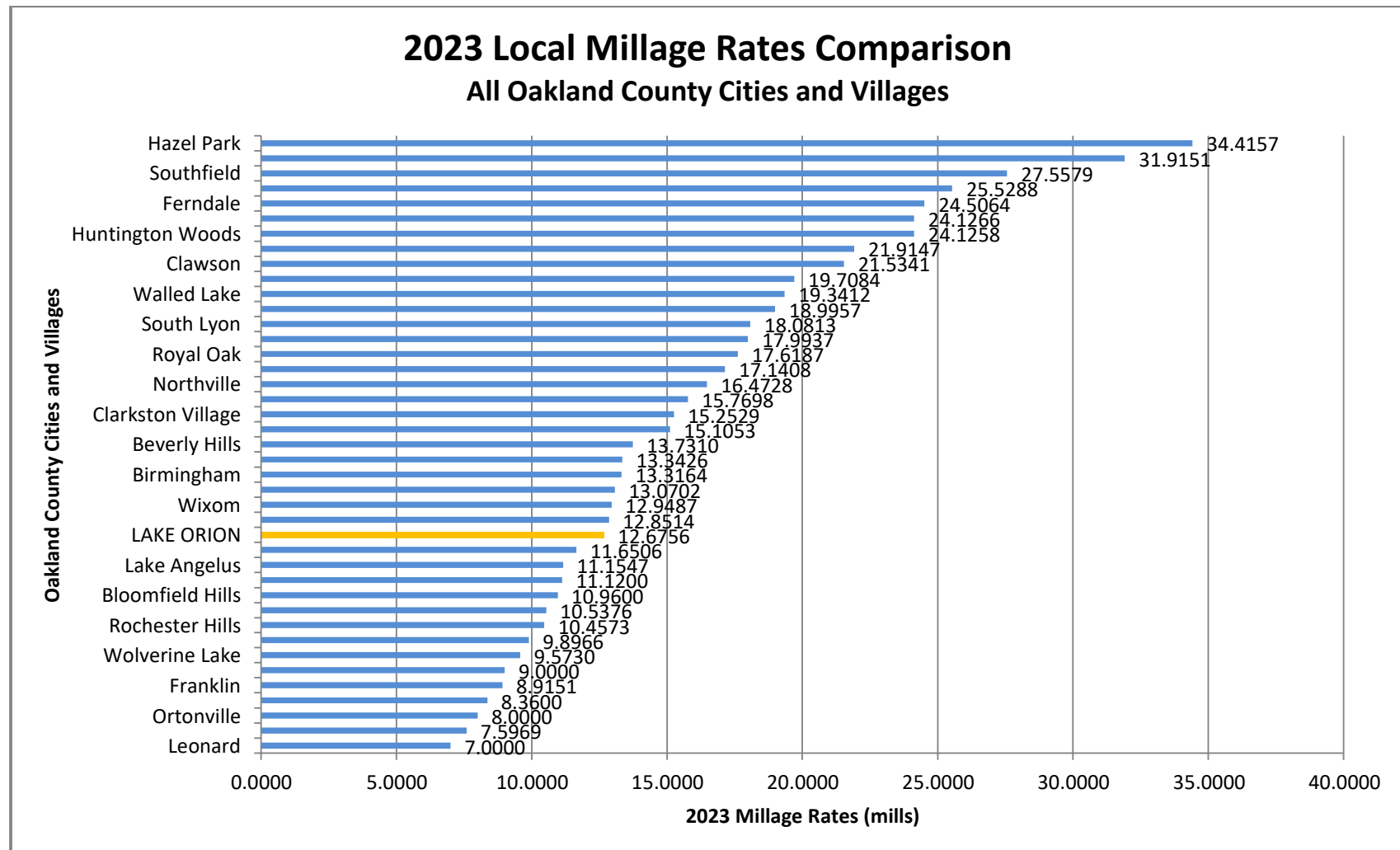
FINANCIAL TRENDS

MILLAGE RATE TRENDS



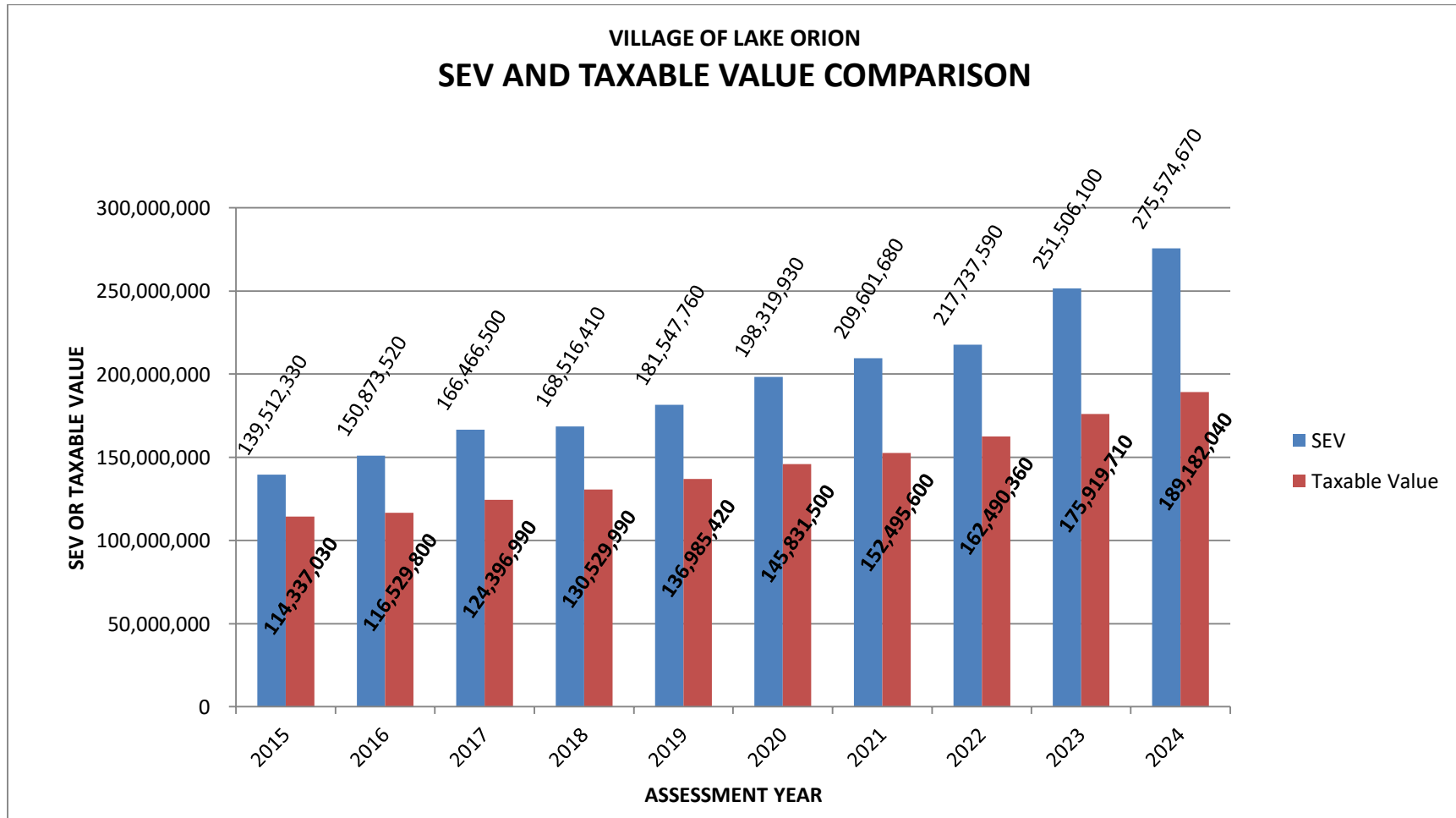
FINANCIAL TRENDS

CITY & VILLAGE MILLAGE RATES – OAKLAND COUNTY



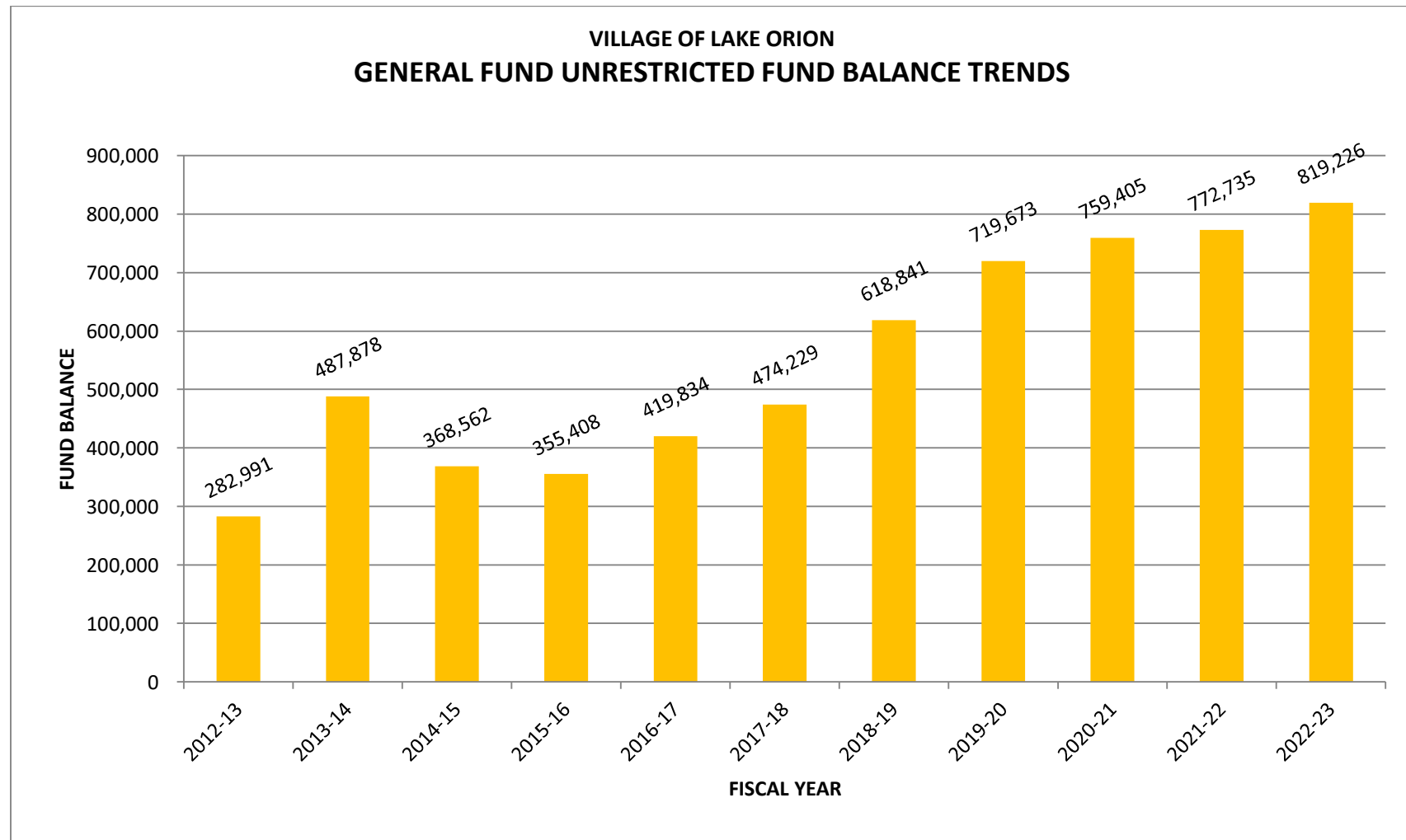
FINANCIAL TRENDS

STATE EQUALIZED VALUE AND TAXABLE VALUE TRENDS



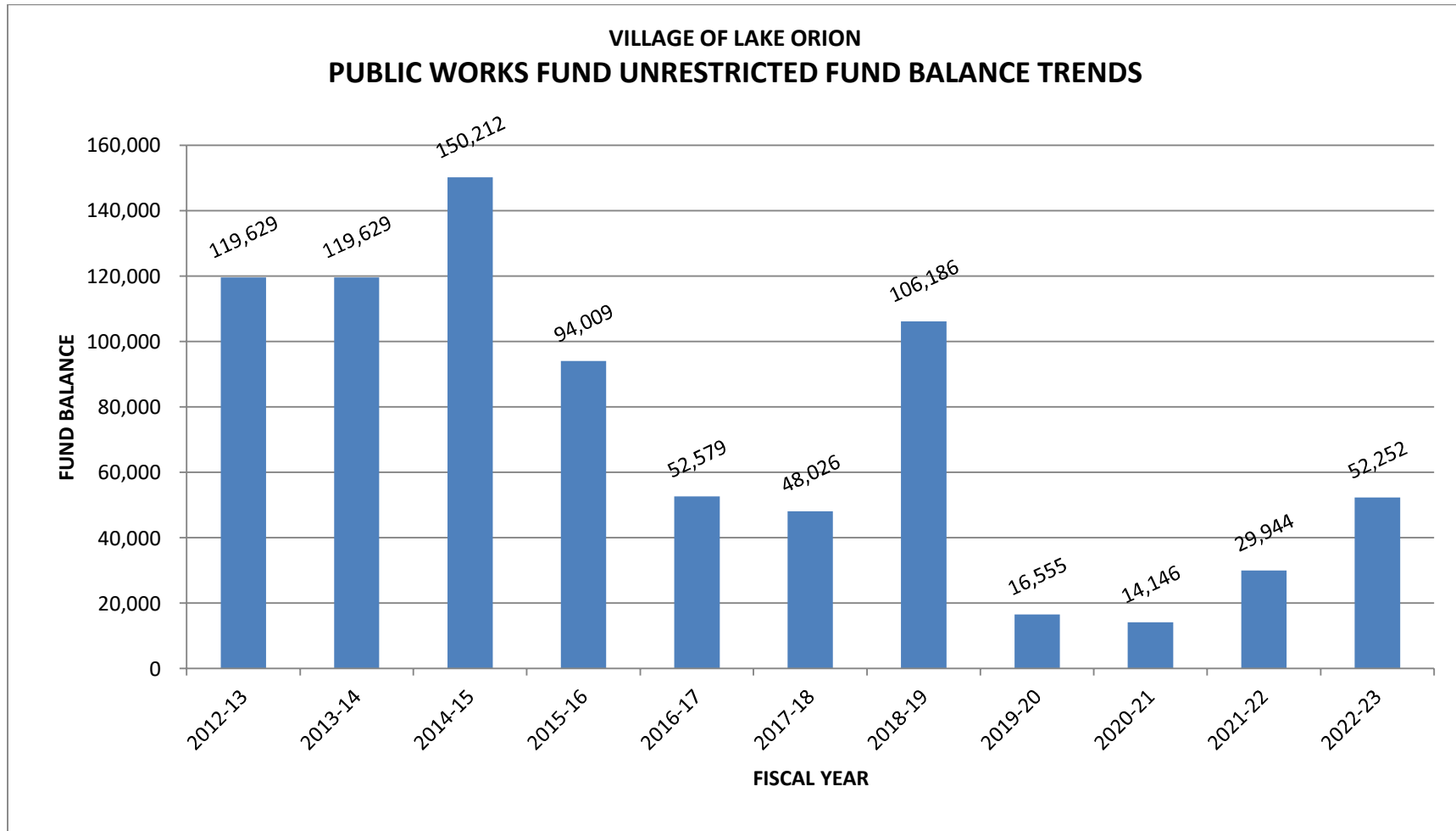
FINANCIAL TRENDS

UNRESTRICTED FUND BALANCE TRENDS



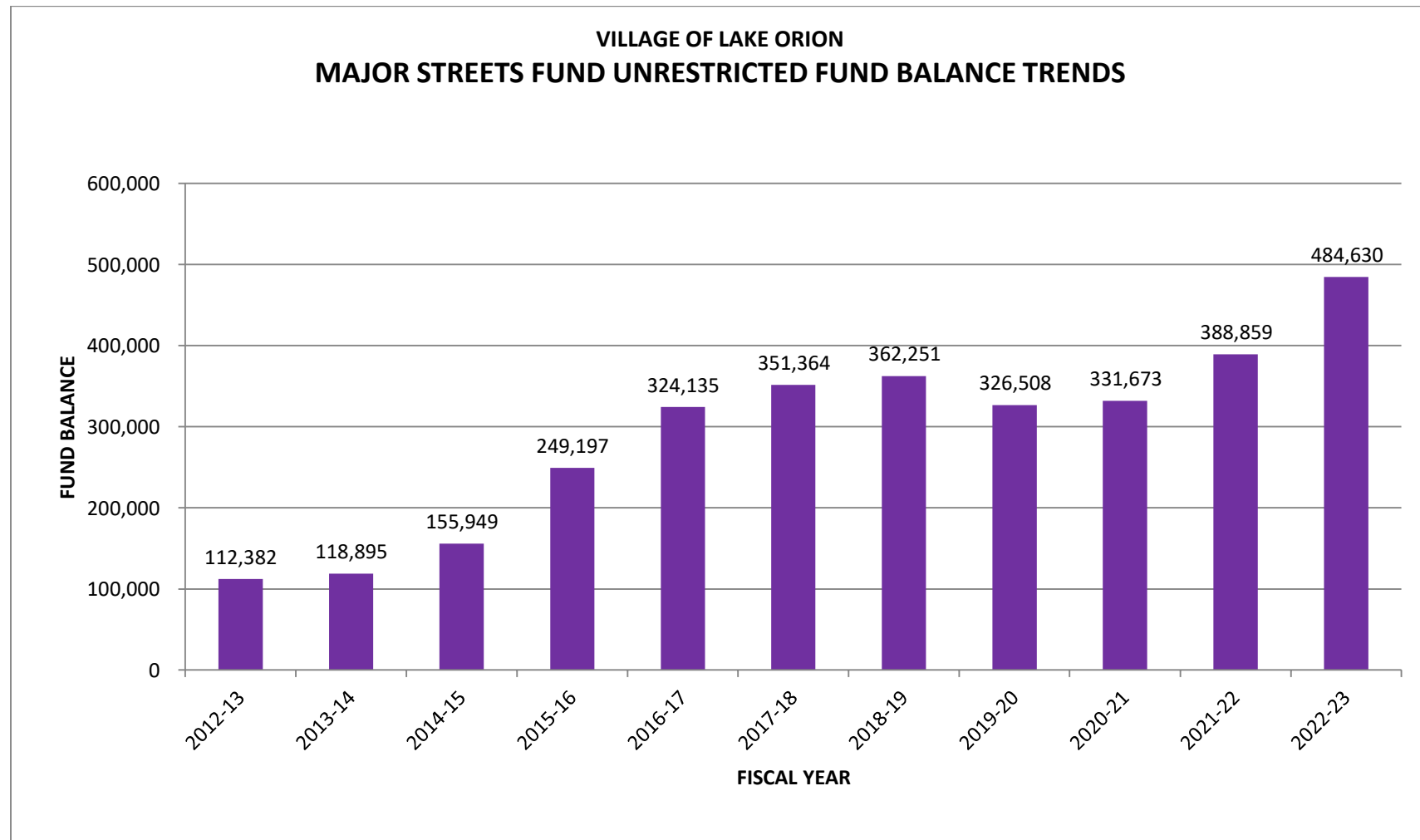
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UNRESTRICTED FUND BALANCE TRENDS



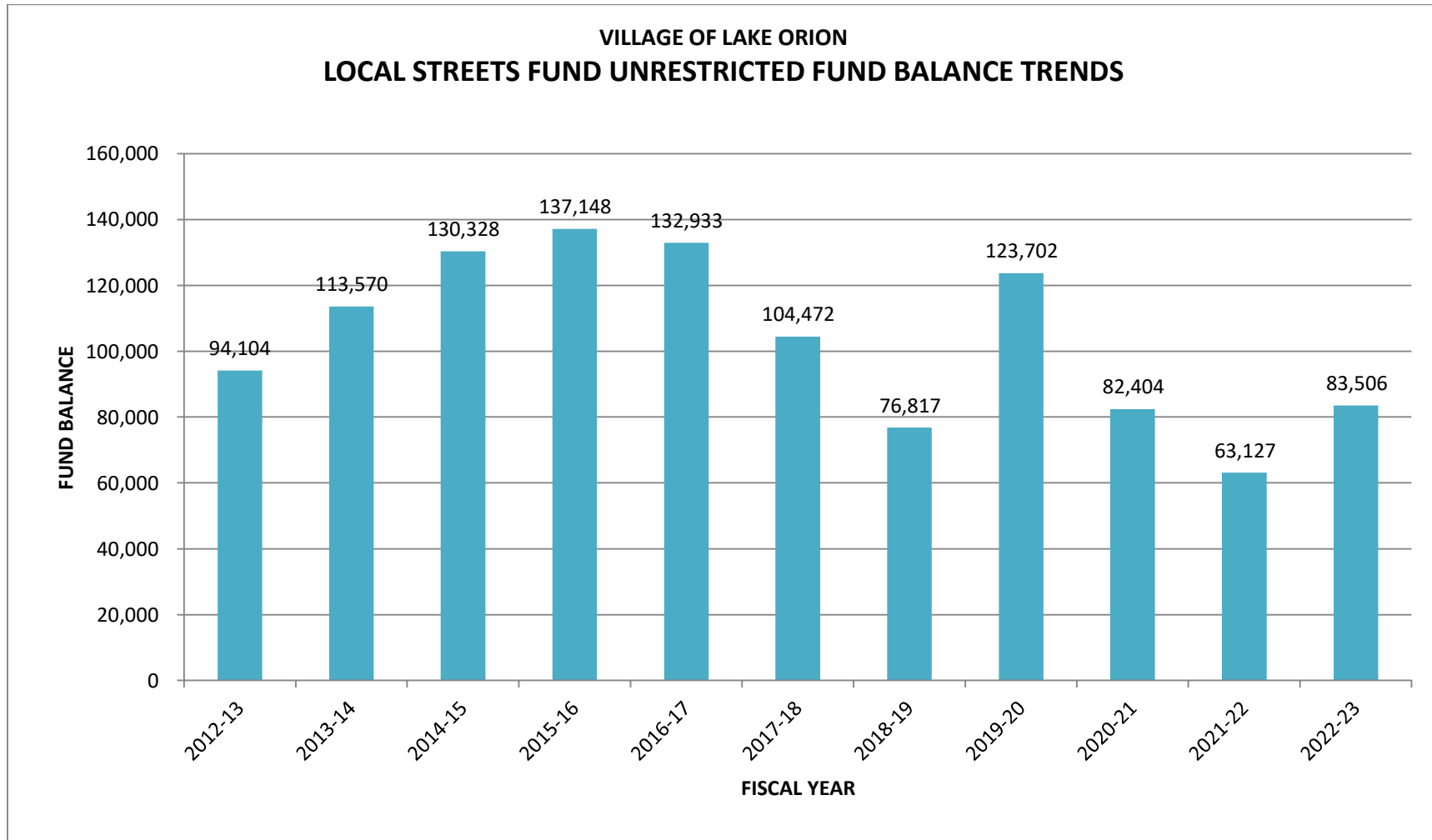
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UNRESTRICTED FUND BALANCE TRENDS



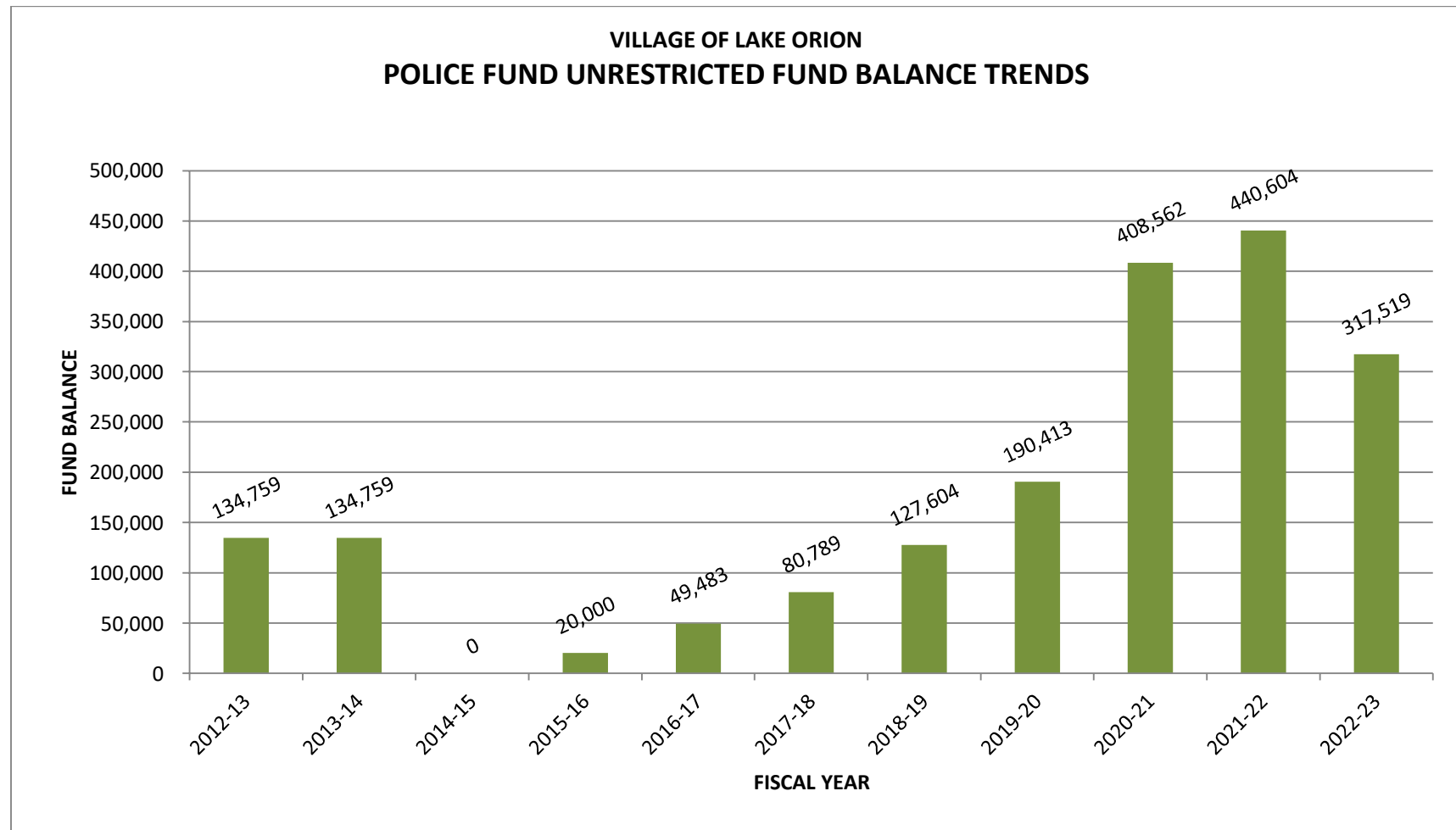
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UNRESTRICTED FUND BALANCE TRENDS



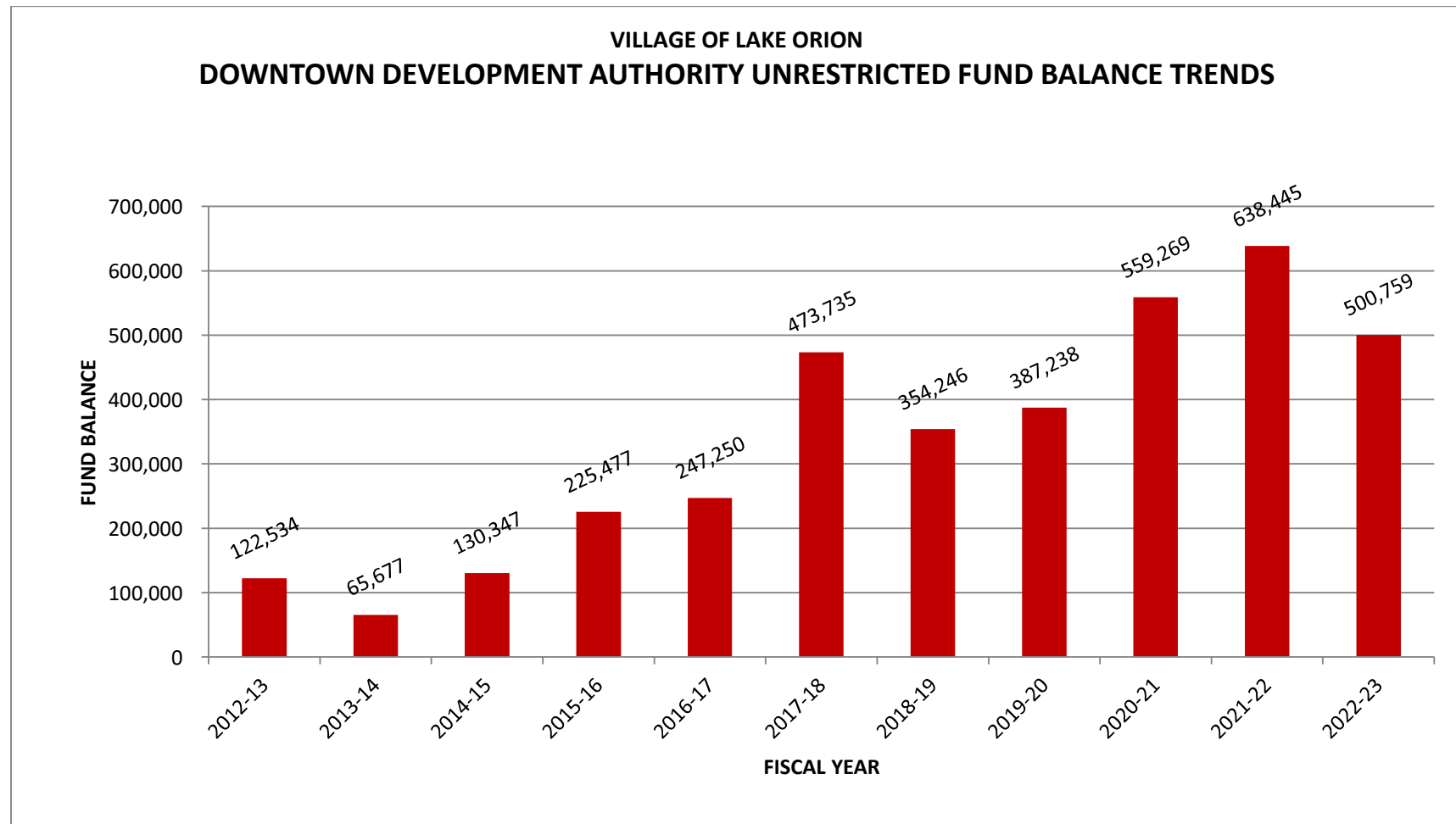
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UNRESTRICTED FUND BALANCE TRENDS



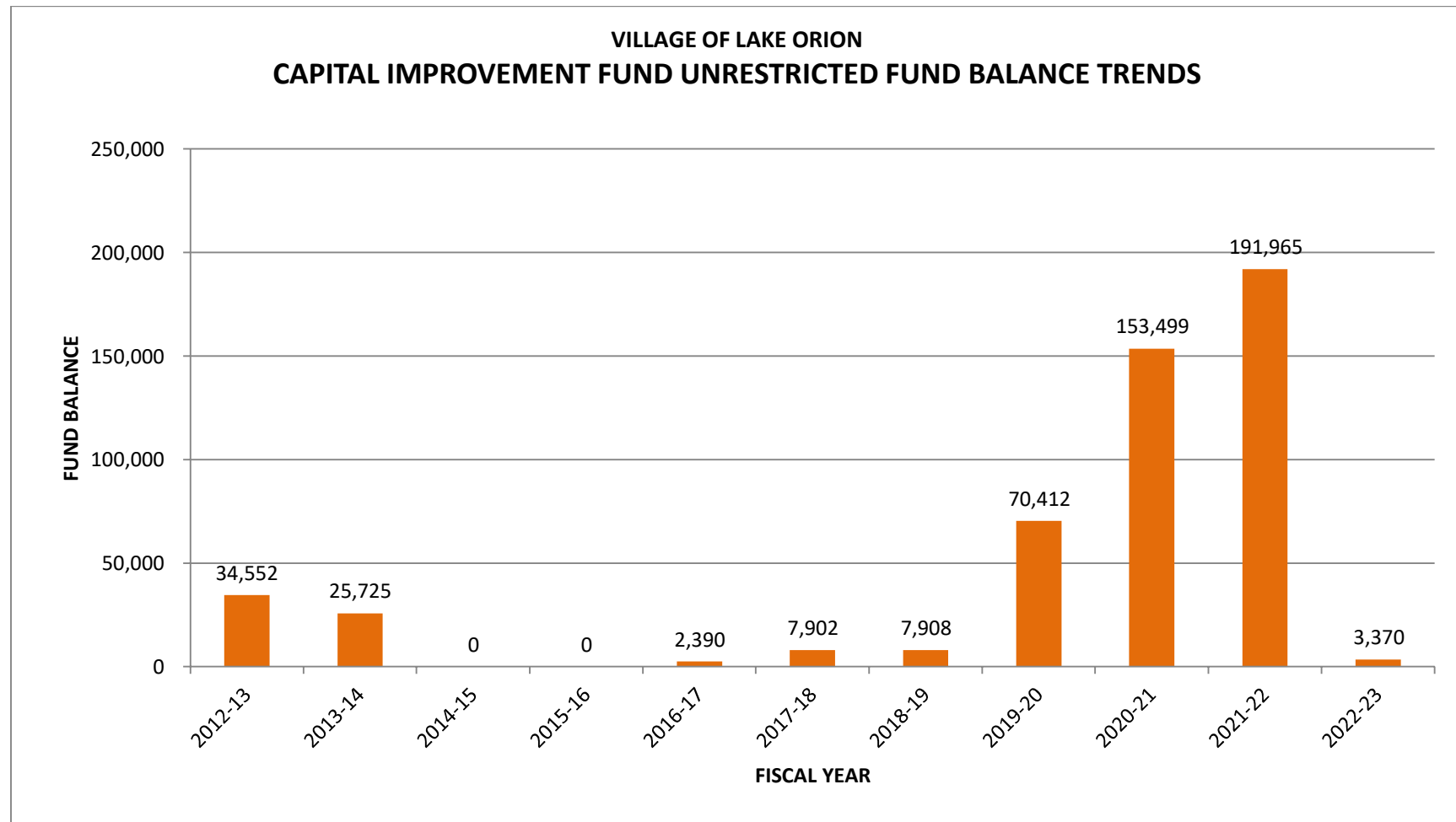
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UNRESTRICTED FUND BALANCE TRENDS



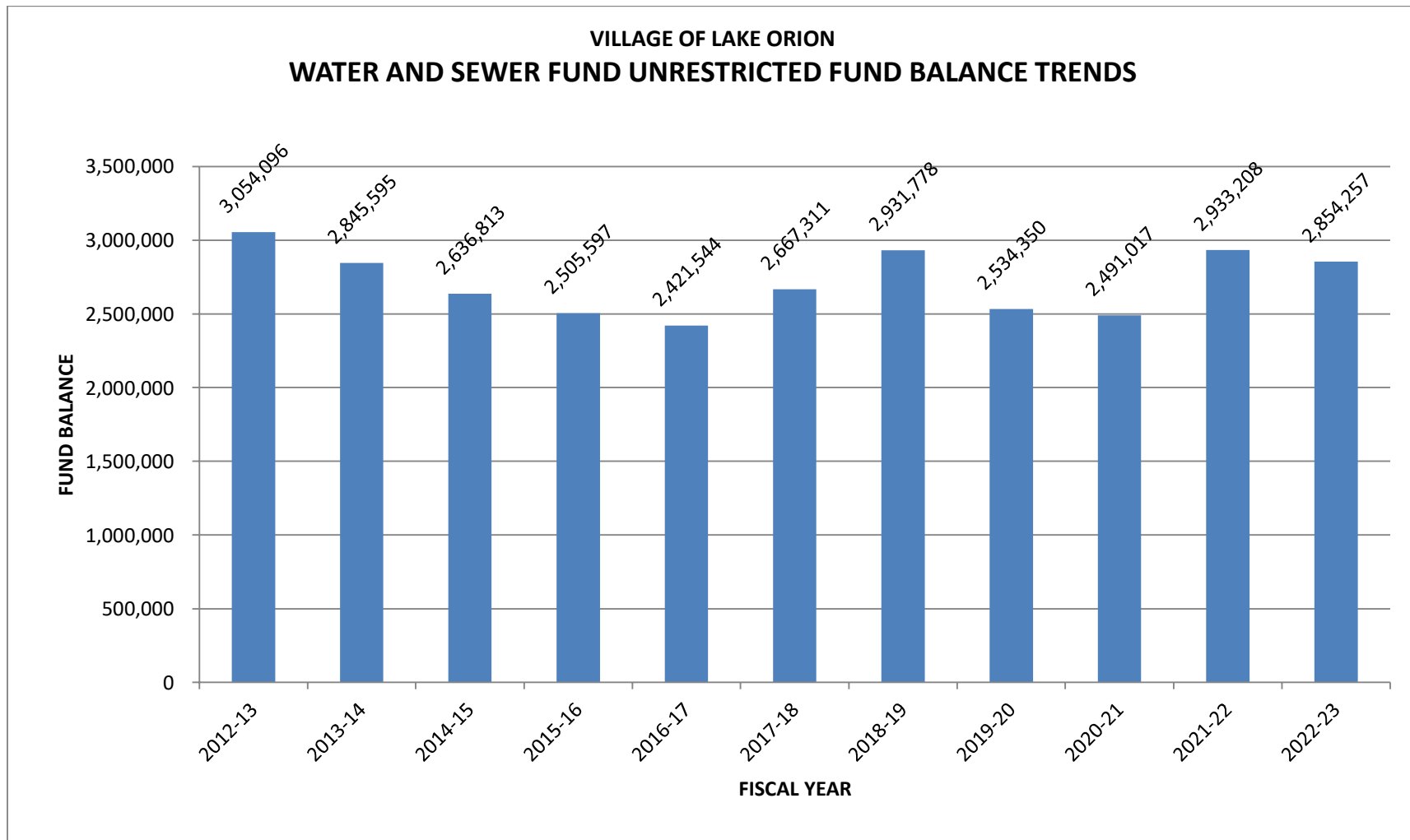
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UNRESTRICTED FUND BALANCE TRENDS



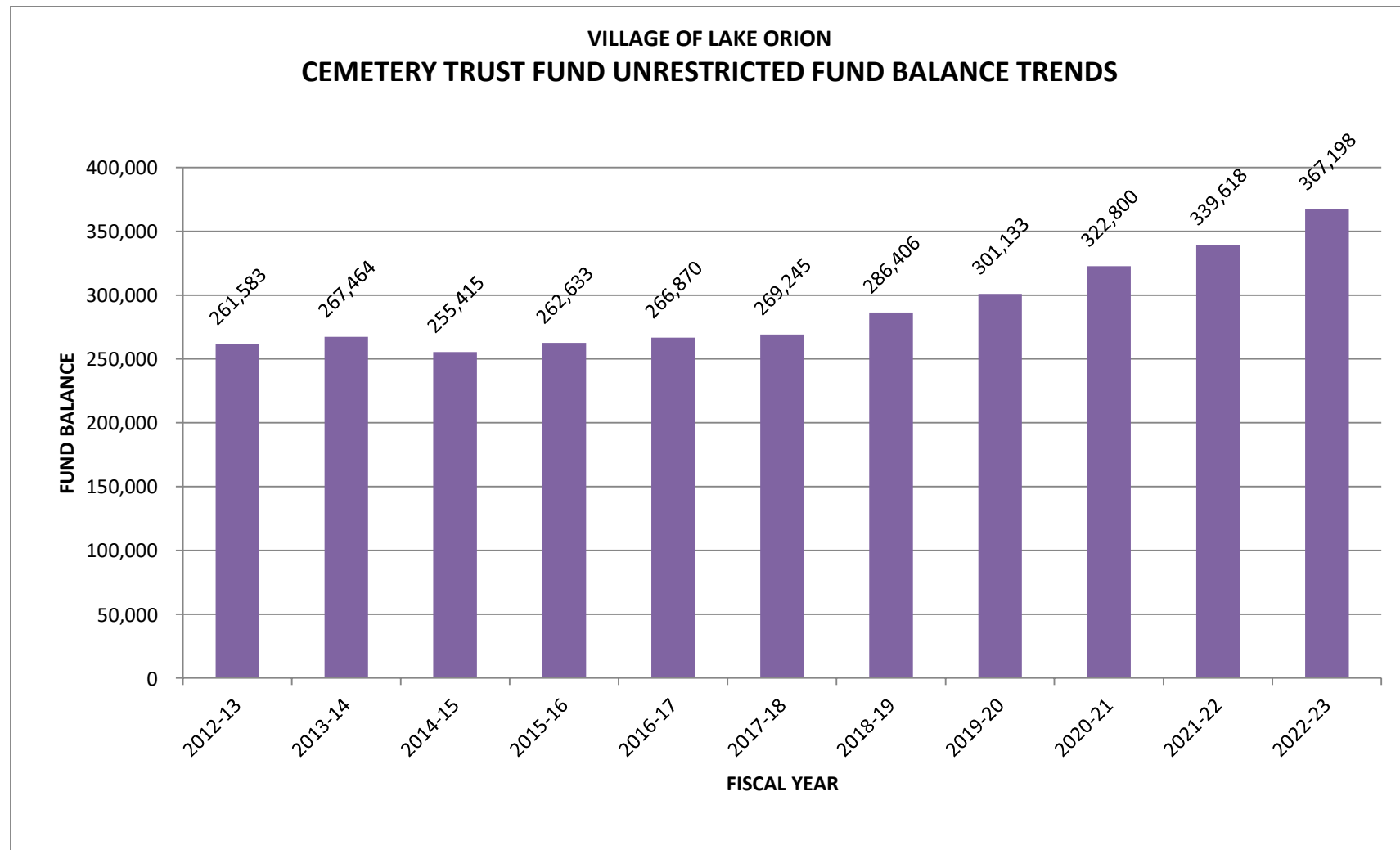
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UNRESTRICTED FUND BALANCE TRENDS



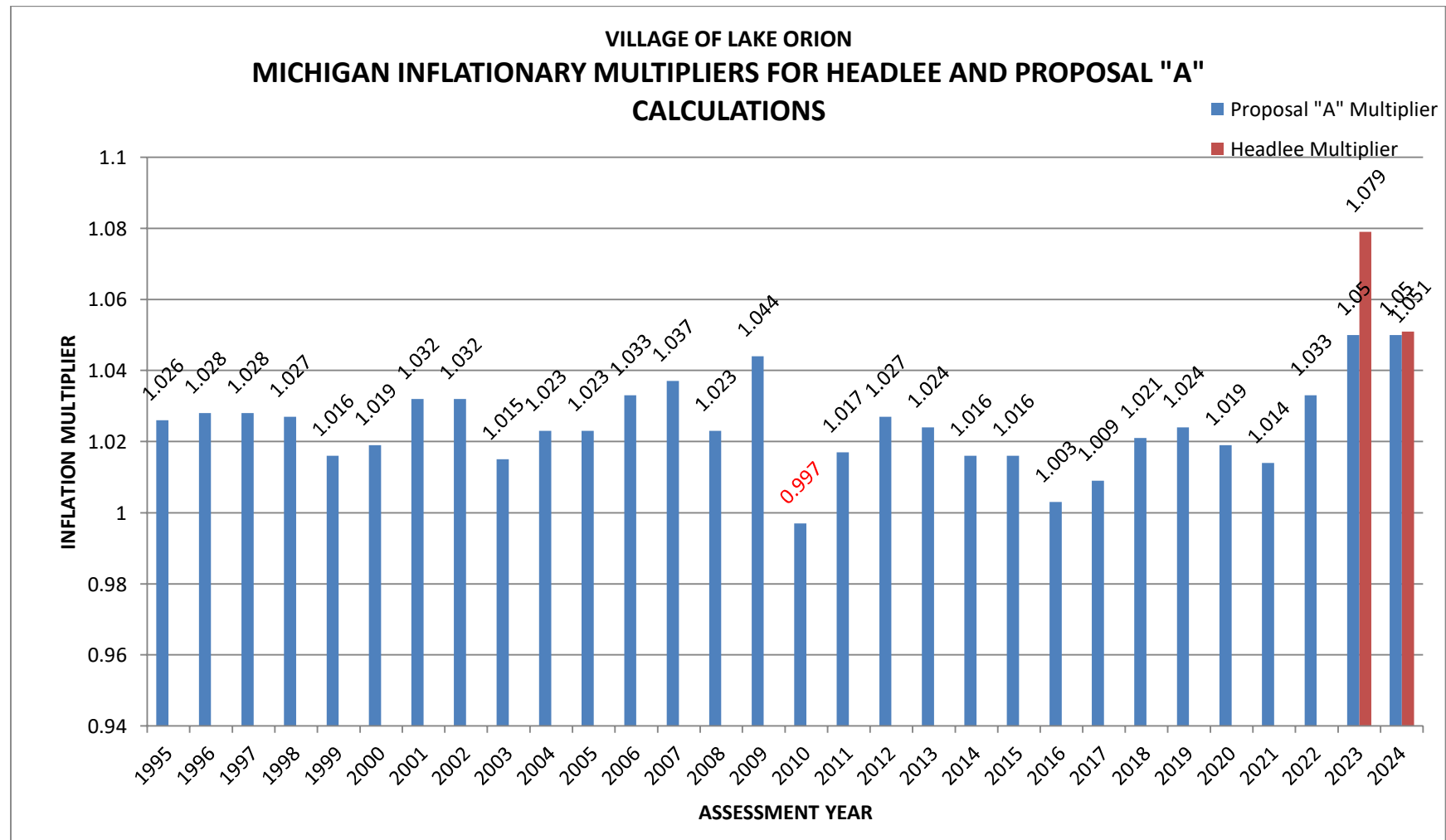
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UNRESTRICTED FUND BALANCE TRENDS



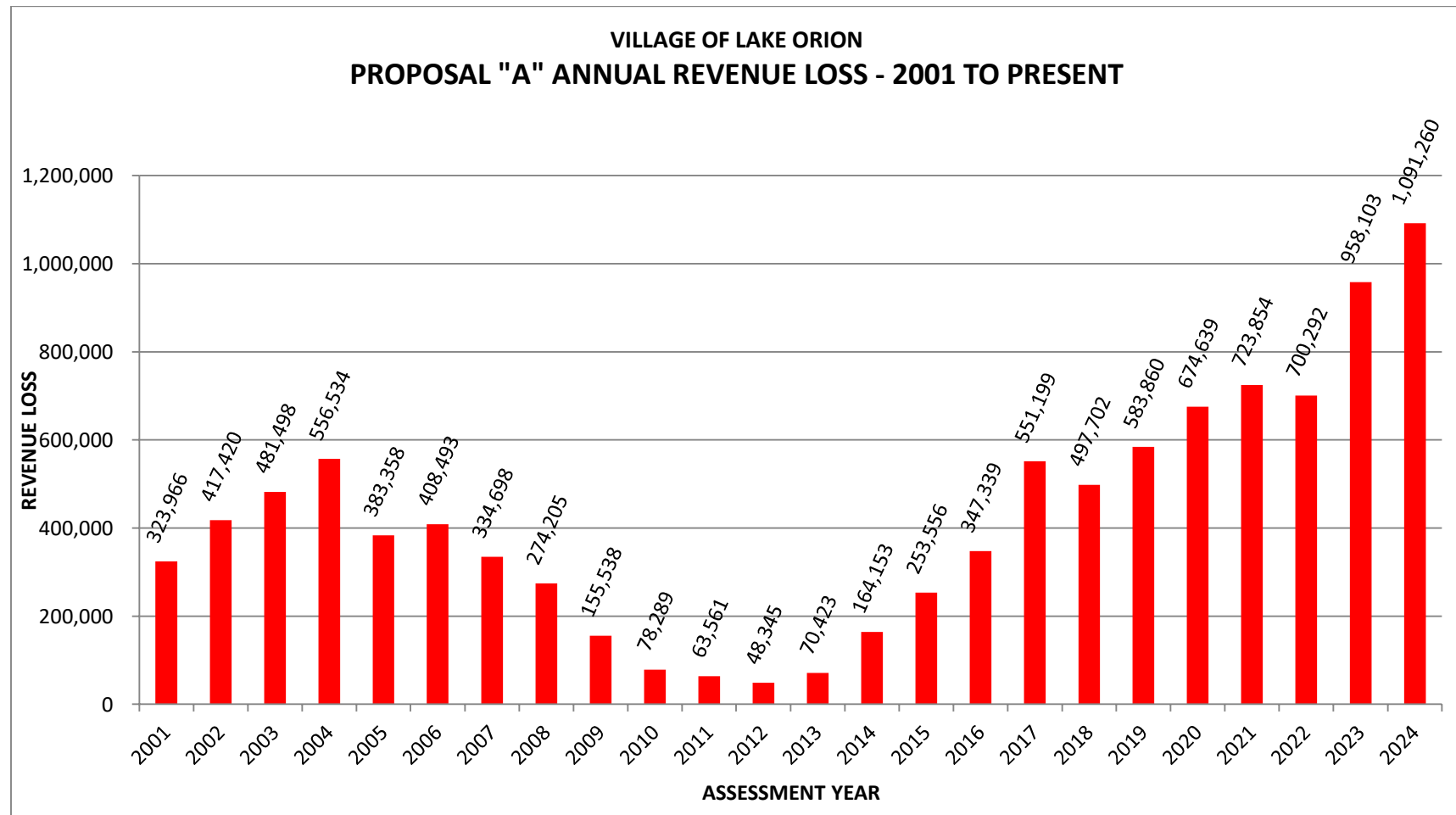
FINANCIAL TRENDS

PROPOSAL "A" AND HEADLEE REVENUE IMPACT ANALYSIS



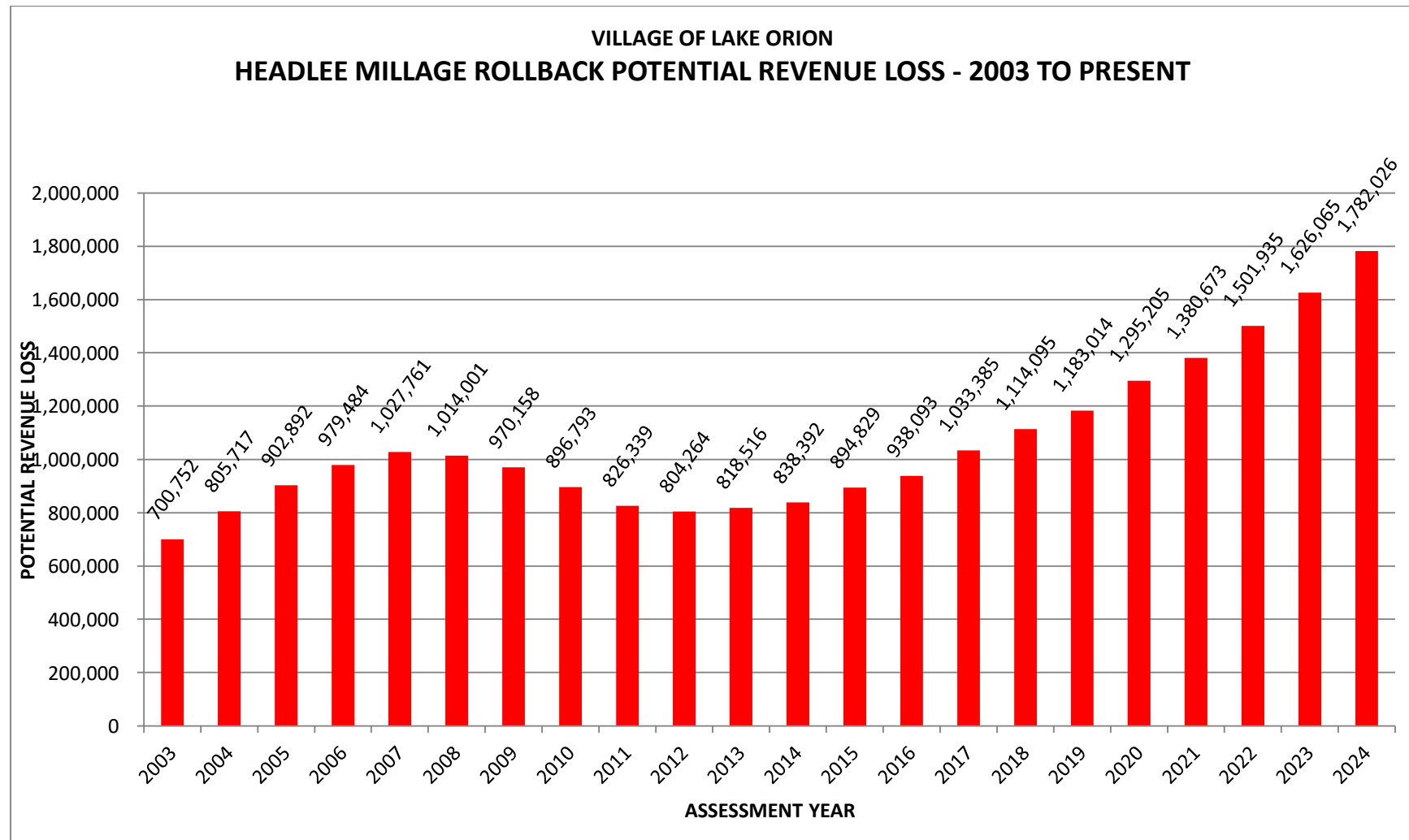
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PROPOSAL "A" AND HEADLEE REVENUE IMPACT ANALYSIS



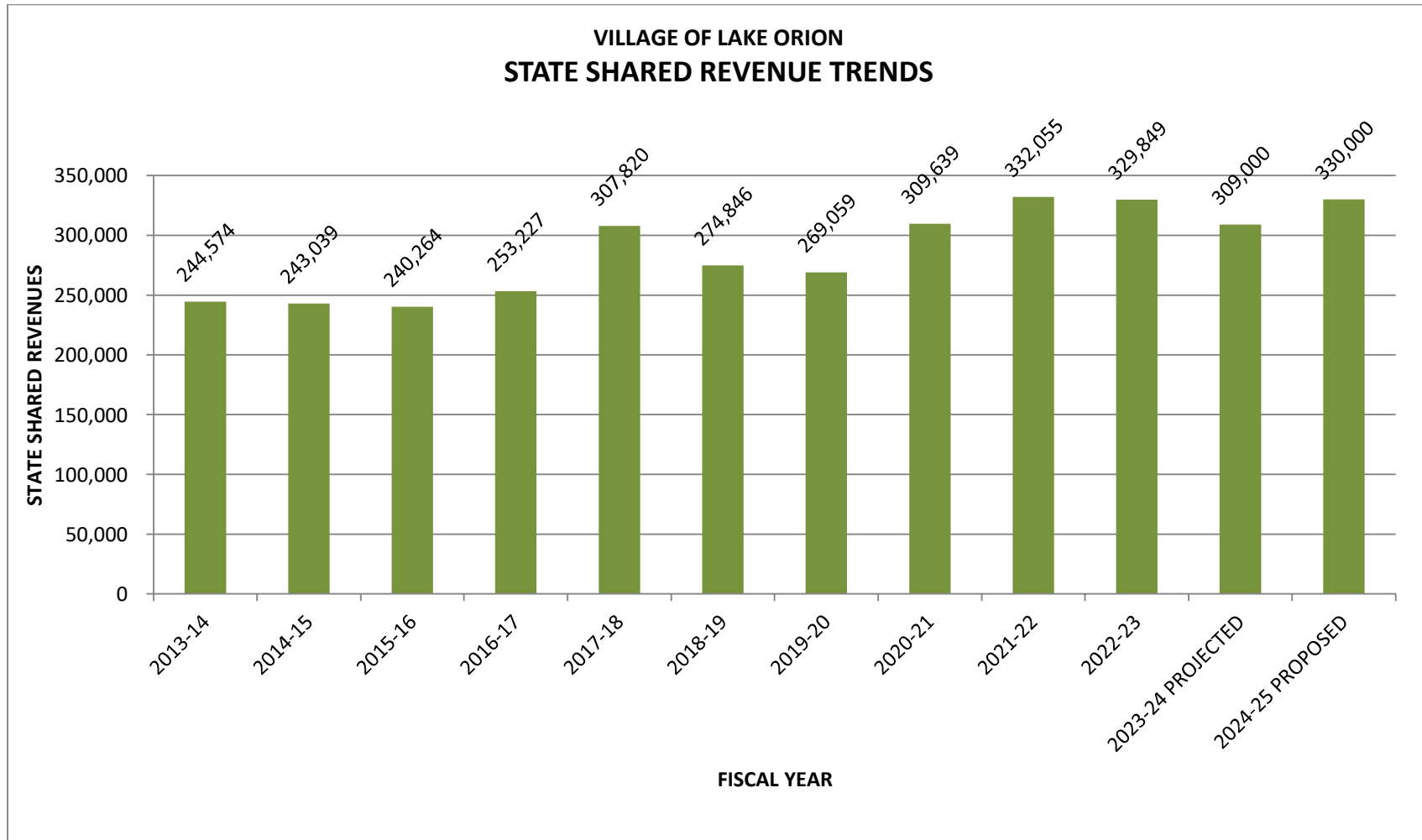
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PROPOSAL “A” AND HEADLEE REVENUE IMPACT ANALYSIS



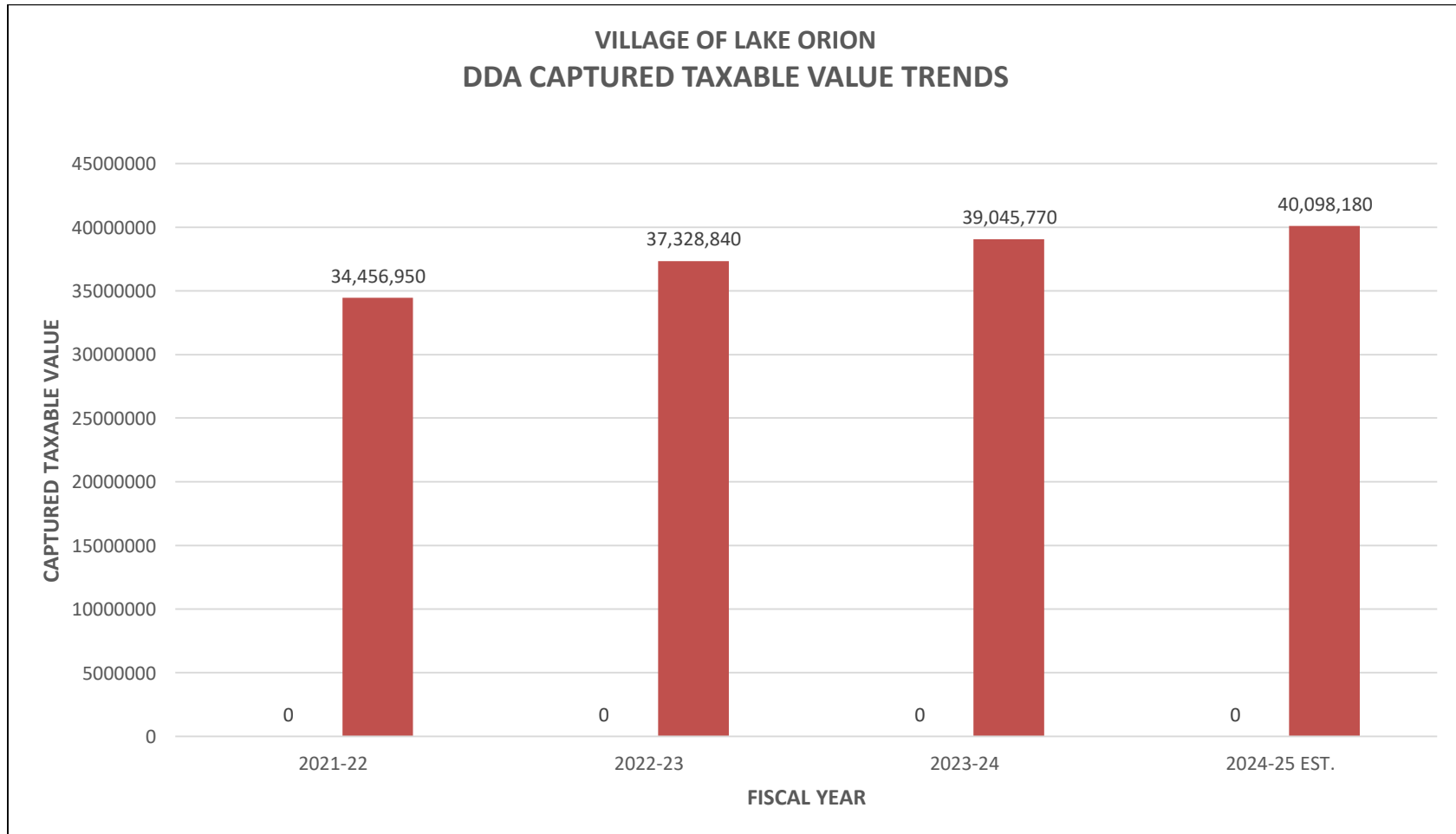
FINANCIAL TRENDS

STATE REVENUE SHARING TRENDS



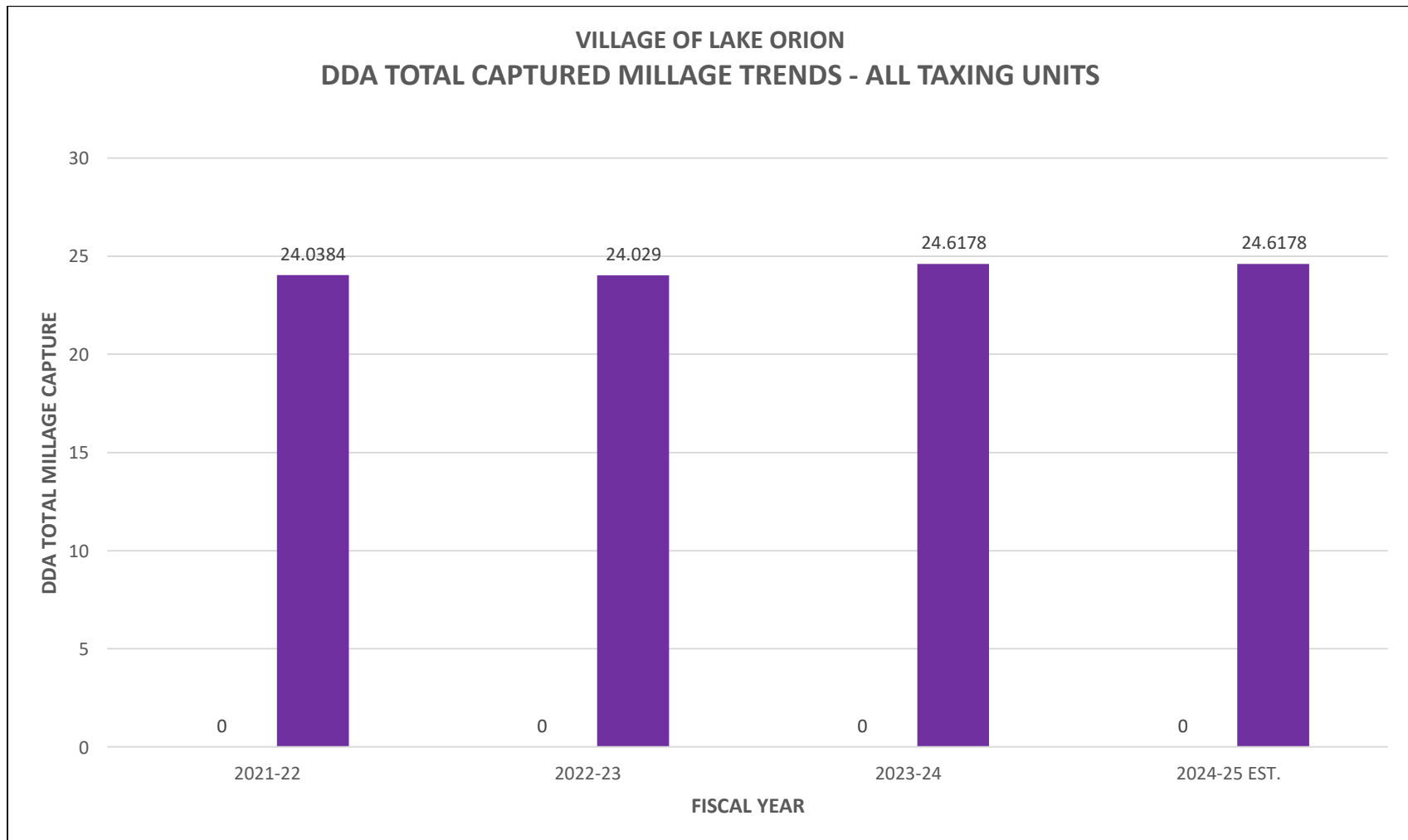
FINANCIAL TRENDS

DDA FINANCIAL TRENDS



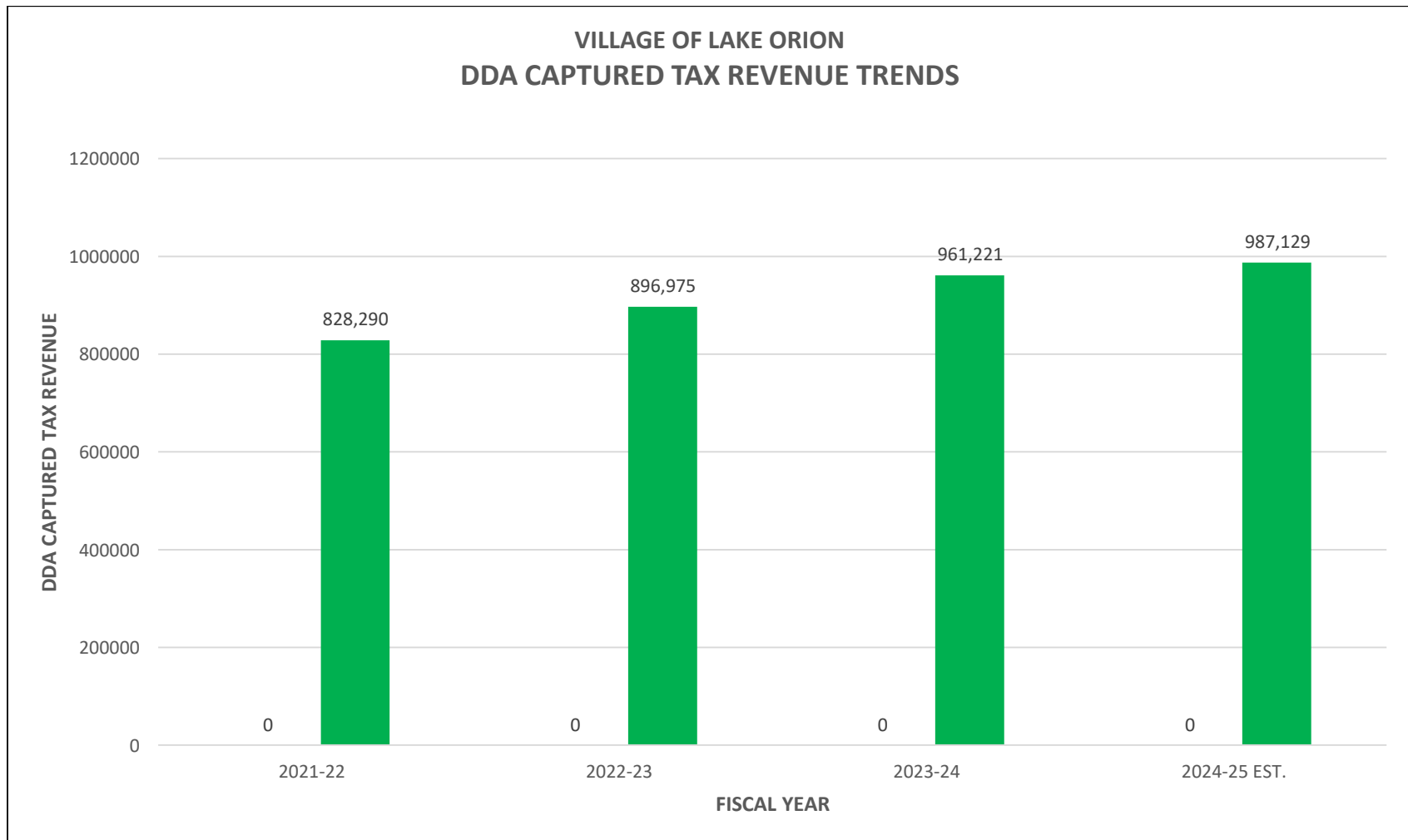
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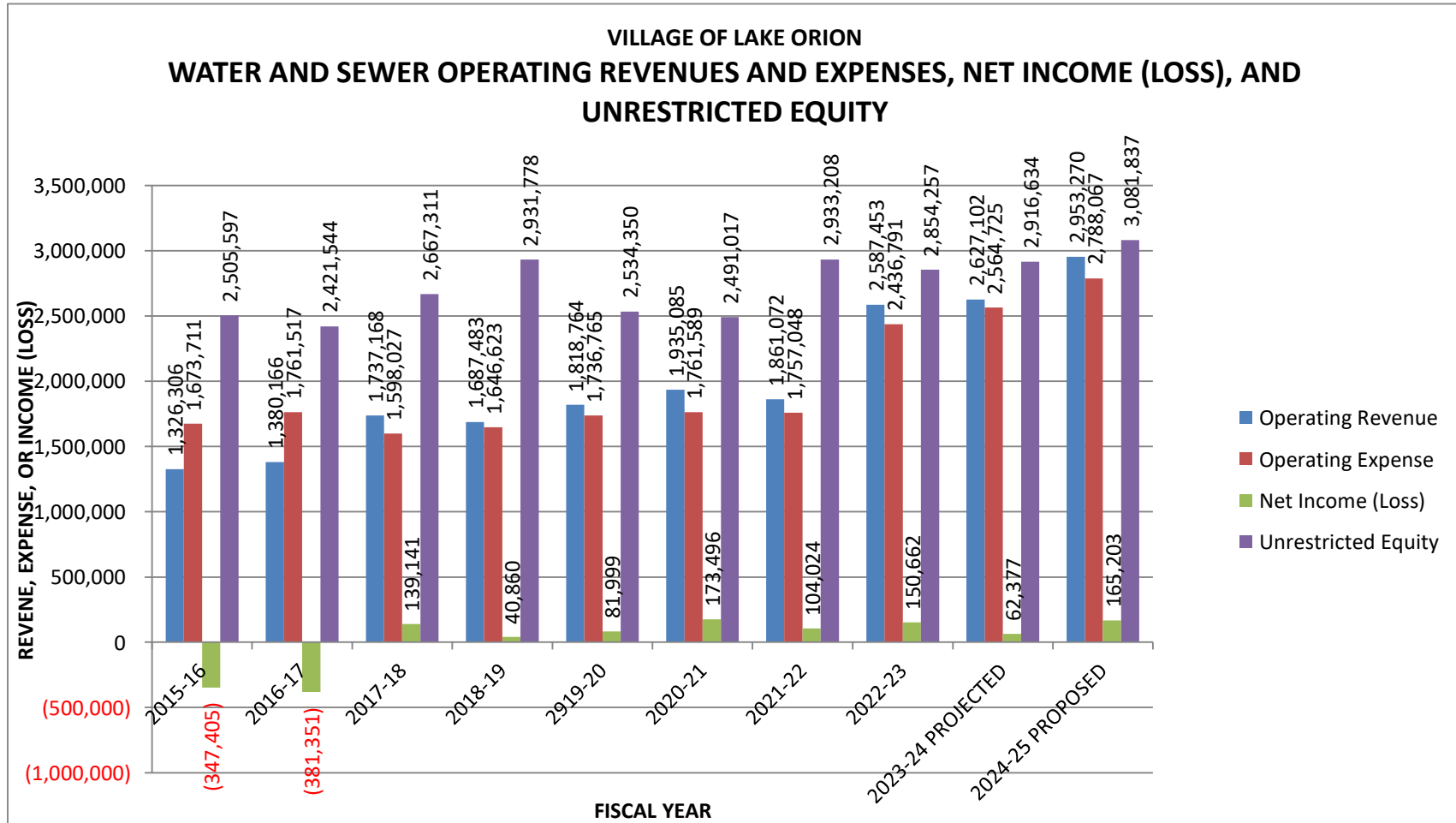
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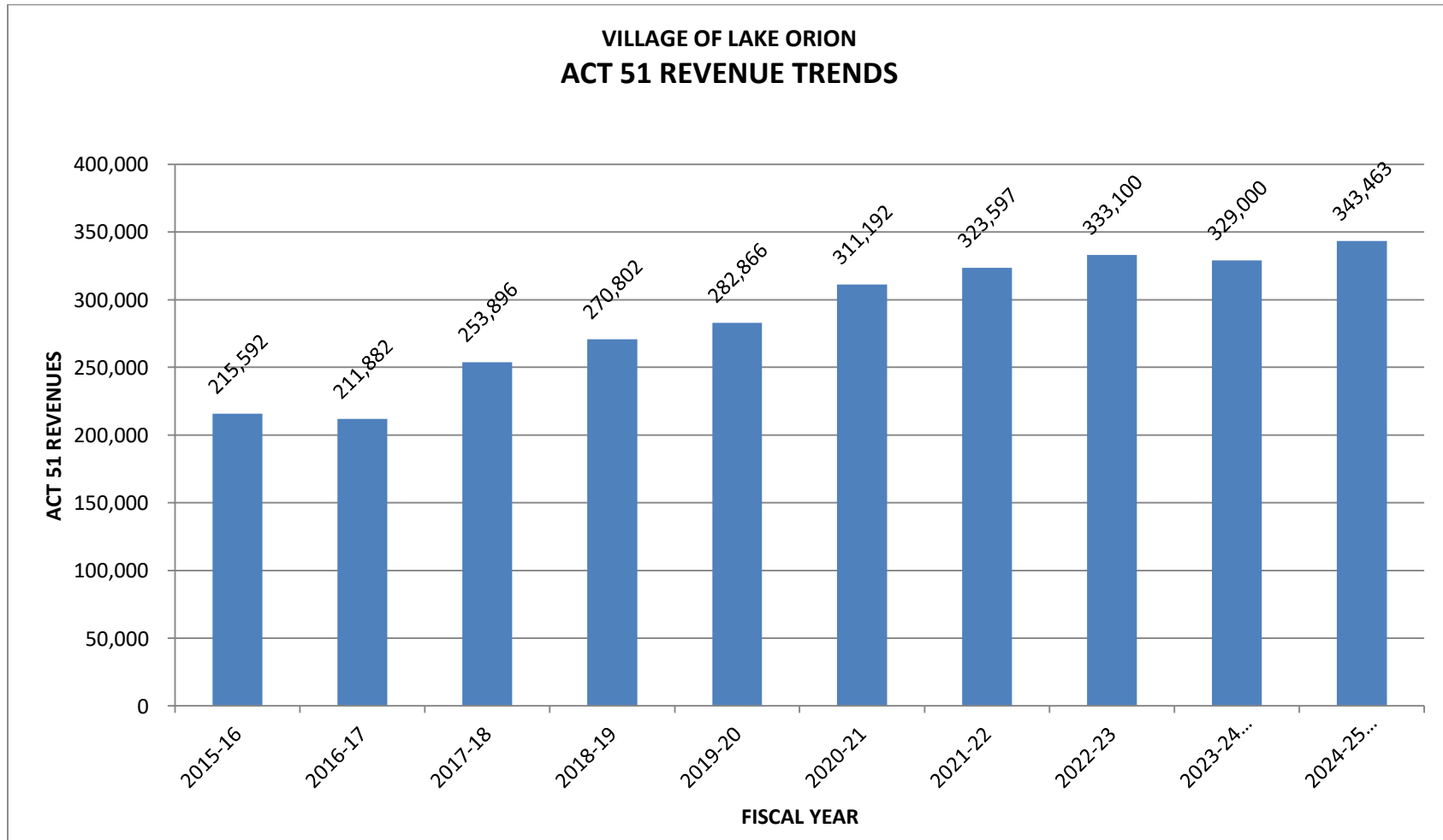
FINANCIAL TRENDS

WATER AND SEWER FINANCIAL TRENDS



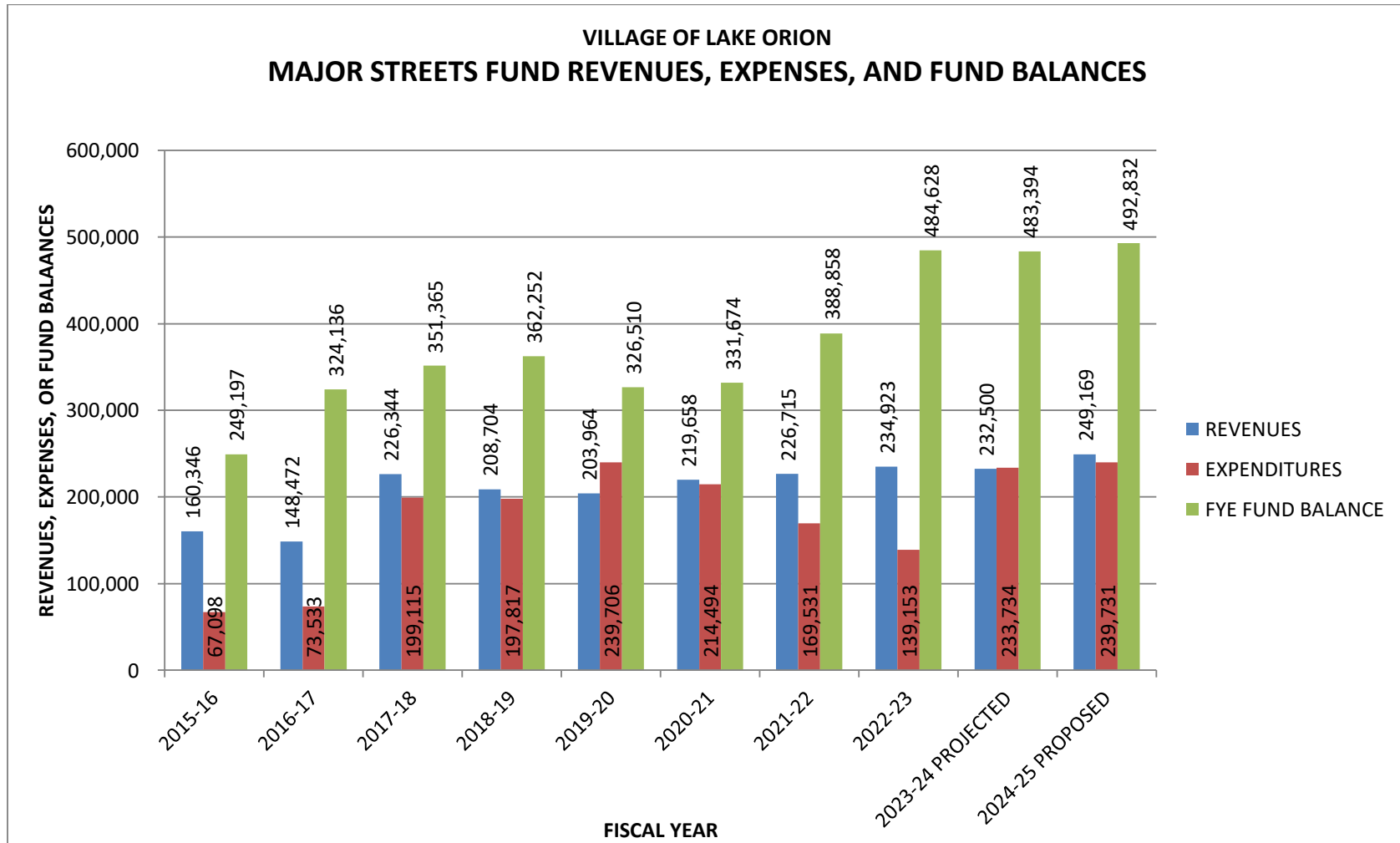
FINANCIAL TRENDS

ACT 51 MAJOR AND LOCAL STREETS REVENUE TRENDS



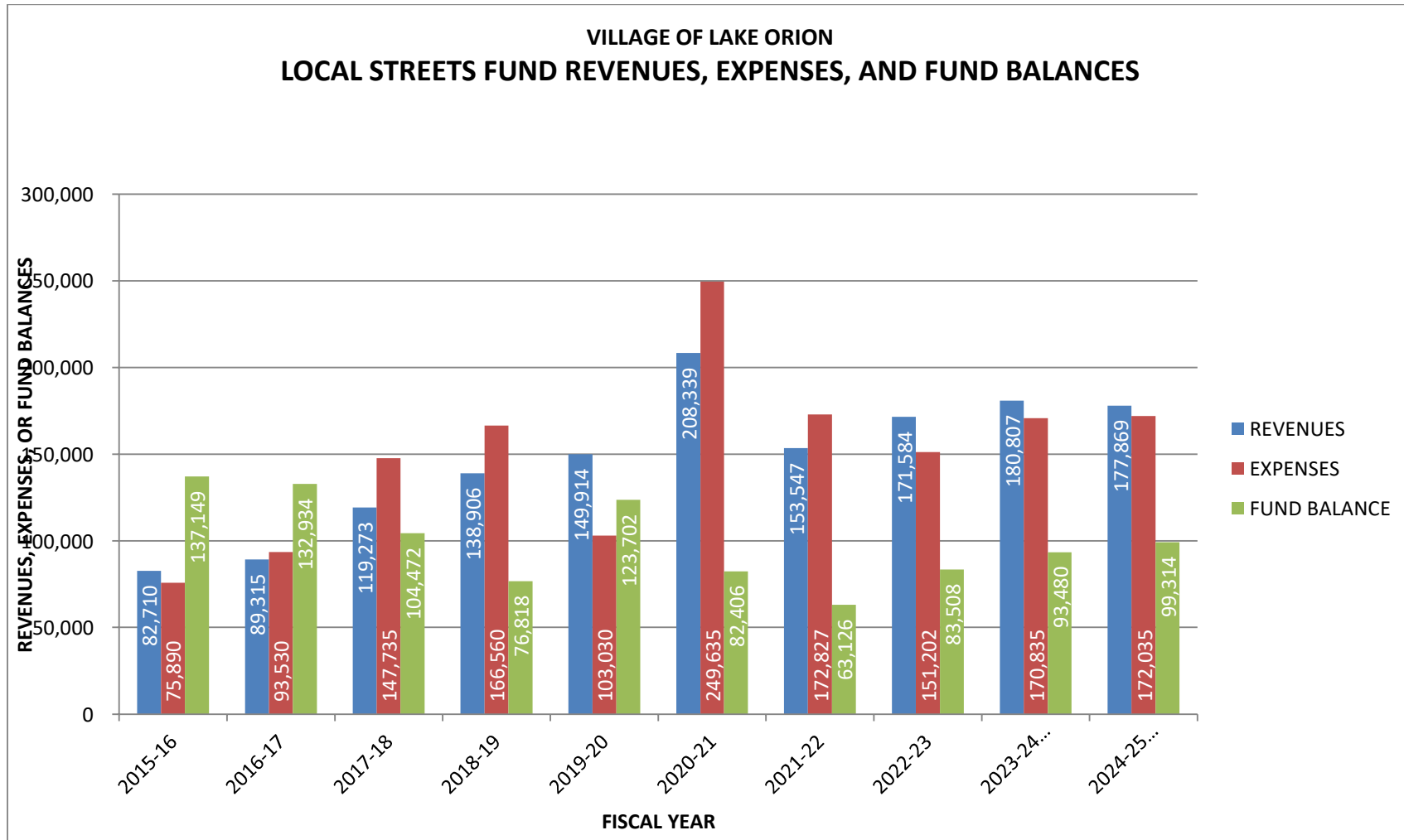
FINANCIAL TRENDS

ACT 51 MAJOR AND LOCAL STREETS REVENUE TRENDS



FINANCIAL TRENDS

ACT 51 MAJOR AND LOCAL STREETS REVENUE TRENDS



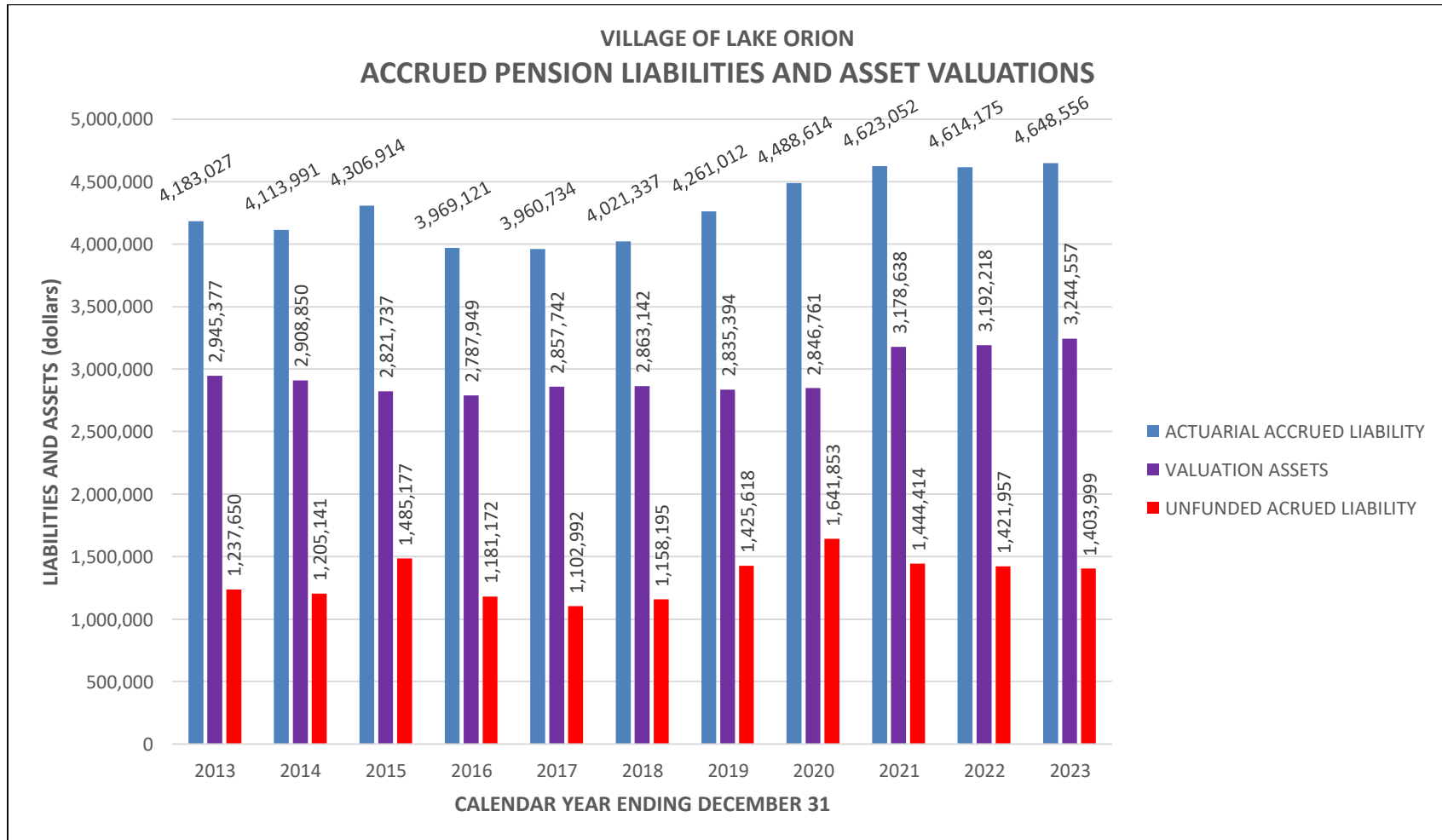
FINANCIAL TRENDS

STAFFING TRENDS

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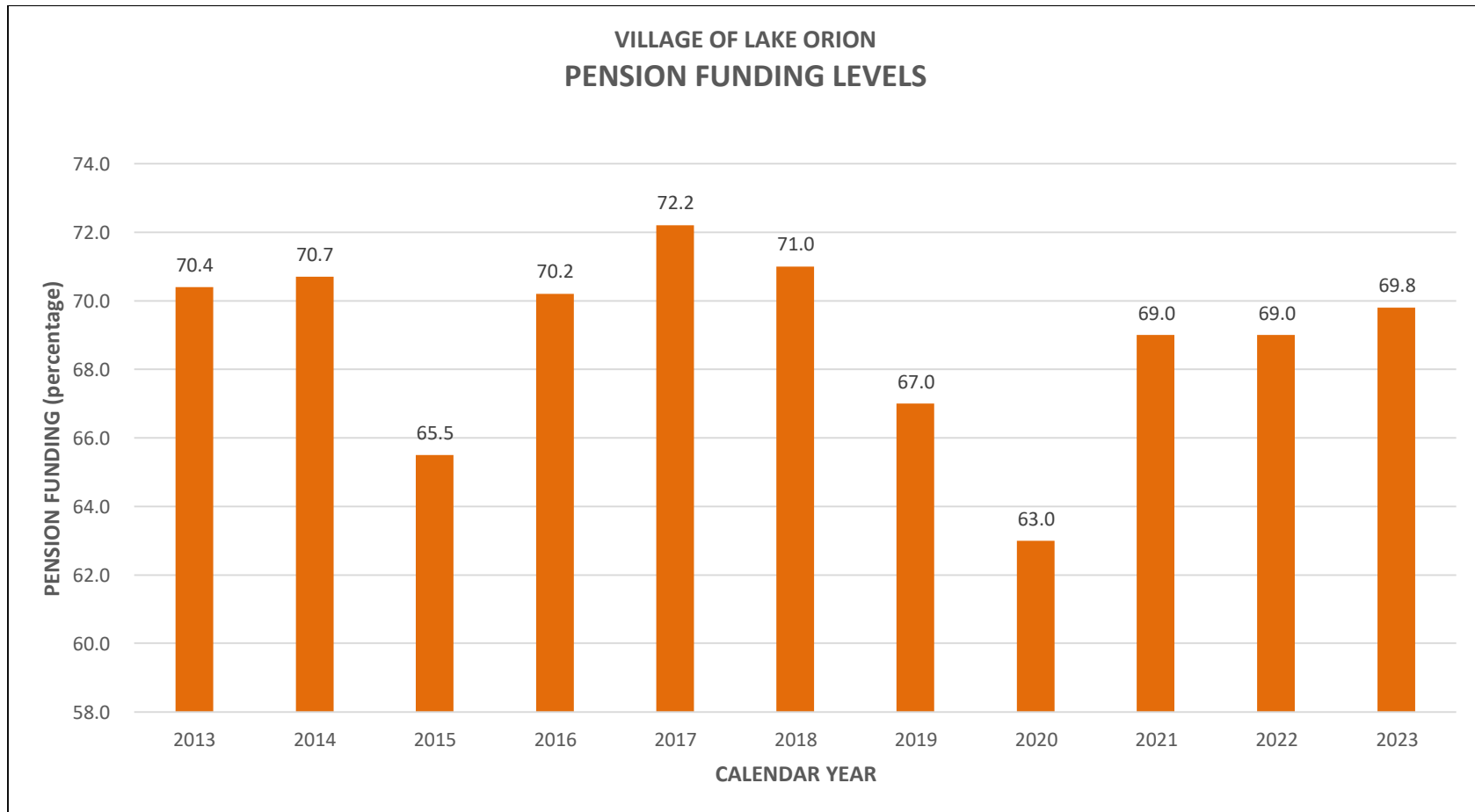
FINANCIAL TRENDS

EMPLOYEE PENSION LIABILITY TRENDS



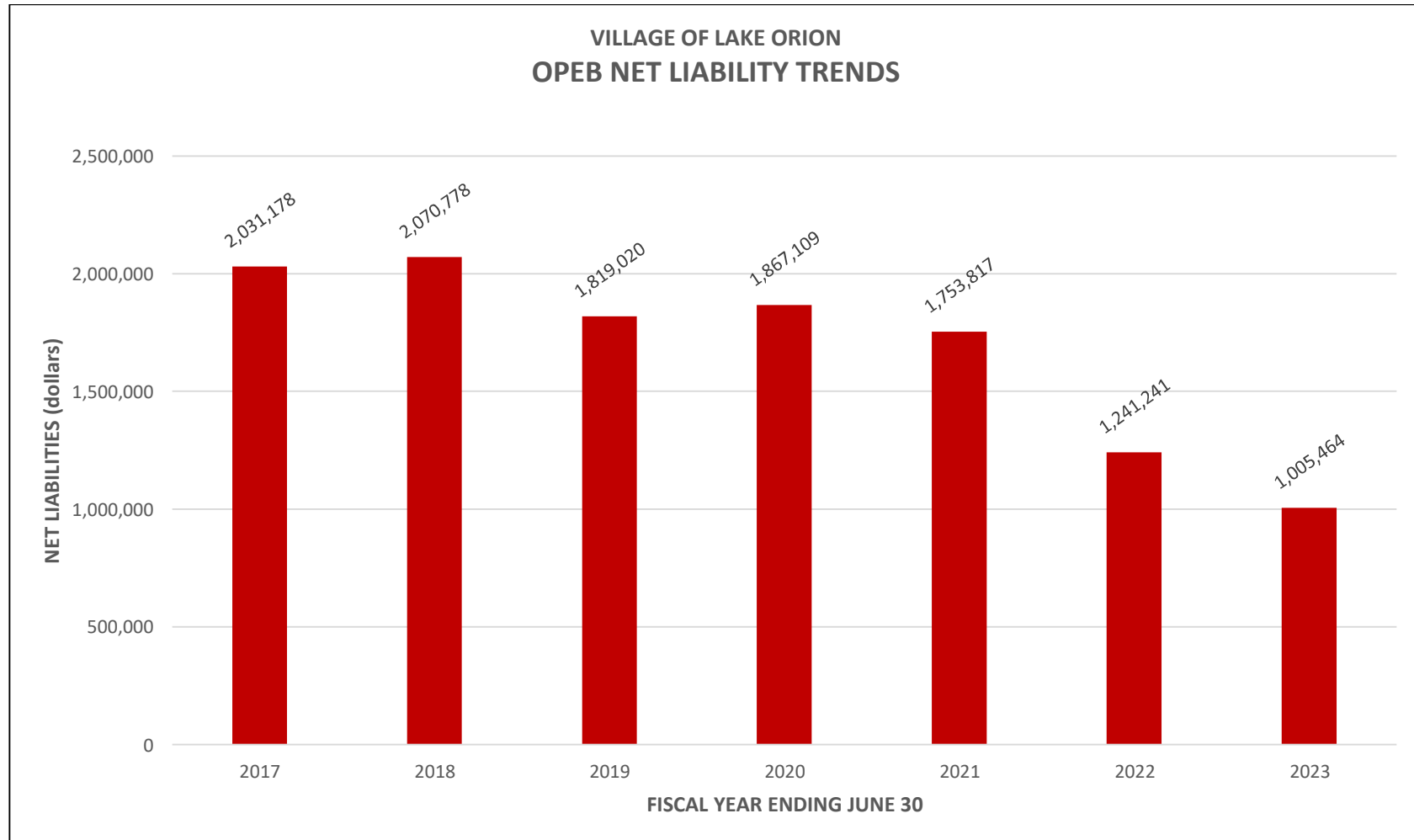
FINANCIAL TRENDS

EMPLOYEE PENSION LIABILITY TRENDS



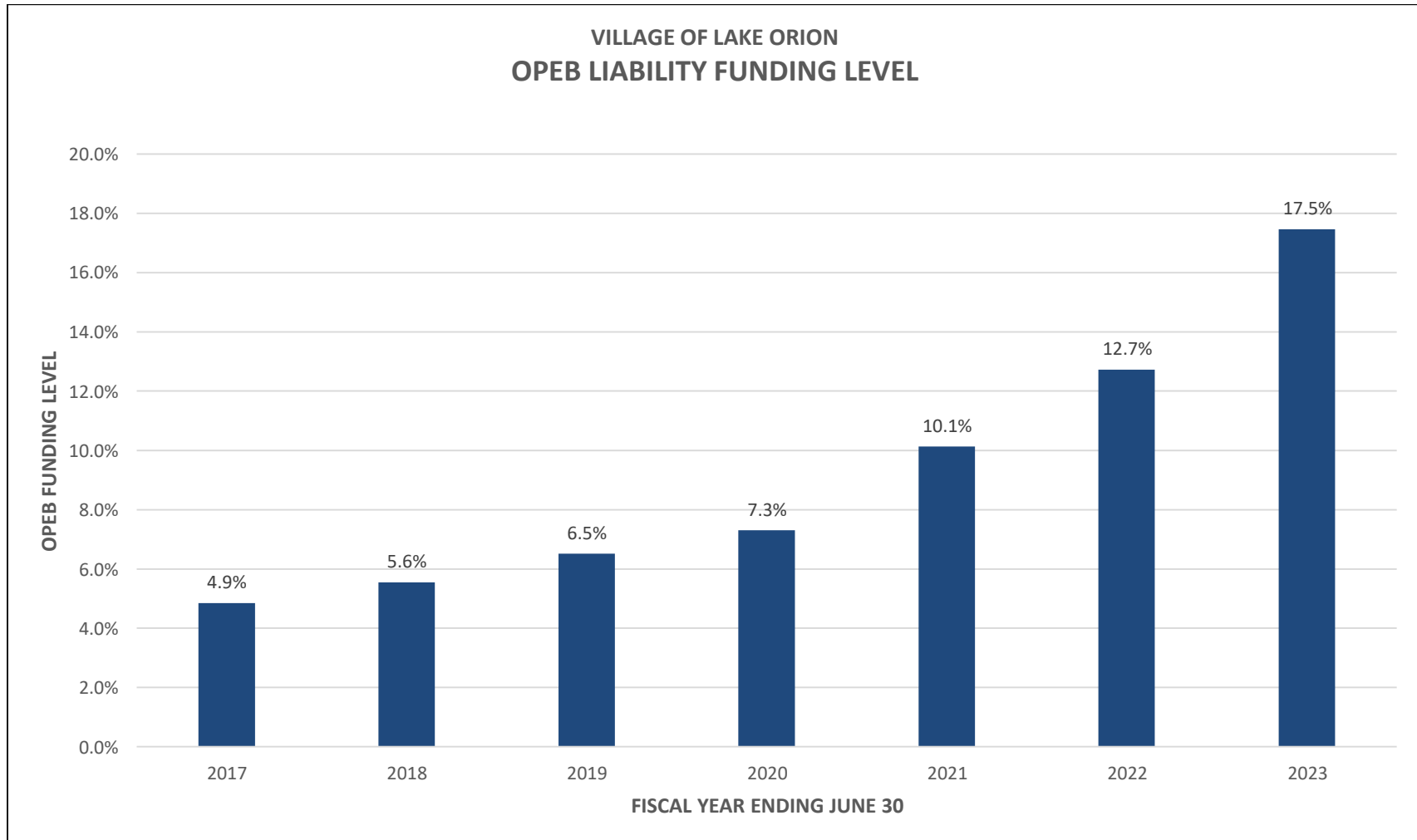
FINANCIAL TRENDS

OTHER POST EMPLOYMENT BENEFIT (OPEB) LIABILITY TRENDS



FINANCIAL TRENDS

OTHER POST EMPLOYMENT BENEFIT (OPEB) LIABILITY TRENDS



SUPPLEMENTALS

SECTION V - SUPPLEMENTALS

2024-25 MUNICIPAL FEE SCHEDULE

Adopted by Village Council on September 9, 2024

ADMINISTRATION

Attorney Services	Actual Cost
Conference Room or Council Chambers Use Fee (subject to facility availability).....	25.00 per hour
Engineering Services	Actual Cost
Fax Service	2.00 first page; 1.00 each additional page
Non-Sufficient Funds Returned Check Fee	30.00
Sidewalk Sign, Awning or Canopy Permit	25.00 (Village Code Sec. 92.08(A))
Street Excavation Permit Fee	25.00 + Actual Engineering, Public Works, and Other Costs (Village Code Sec. 92.06(A))
Street Name Change Petition	Actual Cost + 10% Administration Fee (Village Code Sec. 92.14)
Street Obstruction Permit Fee (not special event related).....	15.00 (Village Code Sec. 92.04)
Yard or Garage Sale Permit	5.00 (Village Code Sec. 130.001(B))

ANIMALS AND ANIMAL CONTROL

Chicken (backyard poultry) Permit Fees:	Village Code Sec. 26.100
Application Fee (bi-annual).....	25.00
Permit Fee (bi-annual).....	25.00
Dog or Cat Impoundment Fees	Determined by Oakland County Animal Control (Village Code Sec. 91.02(C))
Dog Licensing	Fees set by Oakland County on December 1 each year
Immunization and Licensing of Impounded Dogs Prior to Sale	Set by Oakland County Animal Control (Village Code, Sec. 91.16)

ASSESSING

Determined by Oakland County

2024-25 MUNICIPAL FEE SCHEDULE

BOARDS AND COMMISSIONS

Board and Commission Special Meeting Fee , each meeting.....	555.00
Construction Board of Appeals Fee	75.00 each meeting (Village Code Sec. 150.06)

BUILDING SERVICES

Determined by Orion Township

BUSINESS & COMMERCIAL LICENSING

Electric or Gas Supply Franchises	
Franchise Application Fee	3,500.00 (Village Code Sec. 113.20(A))
Franchise Fee	0.00 (Village Code Sec. 113.51)
Franchise Enforcement Fee	Actual Cost (Village Code Sec. 113.52)
Mobile Food Establishments Permits	
Permit Application Fee, annual.....	100.00 (Village Code Sec. 115.05(B)(5))
Township Fire Department Inspections and Processing Fees.....	Determined by Orion Township
Peddler, Solicitor, Itinerant Merchant Licenses	(Village Code Sec. 110.04(B))
Refundable Application Bond.....	250.00
Application Fee.....	50.00
Main Applicant – Per Day License (up to 5 business days).....	5.00 per day
Helper – Per Day License (up to 5 business days).....	1.00 per day
Main Applicant – 3-Month License.....	100.00
Helper – 3-Month License.....	25.00
Background Check – State Fee, per applicant.....	25.00
Permit Amendment Application Fee	25.00 (Village Code Sec. 110.06(A)(7))
Pinball Arcade License	
Pinball Arcade License Application Fee	100.00 (Village Code Sec. 111.03(A))
Pinball Arcade License Fee	10.00 per pinball machine (Village Code Sec. 111.07)
Precious Metals and Gems Dealer Registration	50.00 (MCL 445.481 et seq.)

2024-25 MUNICIPAL FEE SCHEDULE

Marihuana Facilities Licenses

Medical Marihuana Provisioning Center – Application Fee.....	5,000.00 (Village Code Sec. 114.06; Resolution #2020-068)
Medical Marihuana Provisioning Center – Annual Permit Fee.....	5,000.00 (Village Code Sec. 114.11(C); Resolution #2020-068)
Adult Use Marihuana Retailer – Application Fee.....	5,000.00 (Village Code Sec. 114.06; Resolution #2020-068)
Adult Use Marihuana Retailer – Annual Permit Fee.....	5,000.00 (Village Code Sec. 114.11(C); Resolution #2020-068)

CABLE TELEVISION SERVICES

Determined by Orion Neighborhood Television (ONTV)

CEMETERY

Eastlawn Cemetery

Sites & Perpetual Care, per grave.....	Village Resident – 800.00 Non-Resident – 1,000.00
Opening & Closing Fees	
Casket.....	Without Tent - 700.00 With Tent – 800.00
Cremated Remains.....	Without Tent – 300.00 With Tent – 400.00
Baby Casket.....	Without Tent – 300.00 With Tent – 400.00
Additional Saturday Burial Fee.....	300.00
Additional Village Holiday Burial Fee.....	400.00
Cemetery Deed Transfer Fee.....	Resident to Resident - 30.00 Resident to Non-Resident (difference in grave cost + transfer fee) – 230.00 Non-Resident to Resident – 30.00 Non-Resident to Non-Resident – 30.00
Monument Foundation Fee, per square inch.....	0.75

2024-25 MUNICIPAL FEE SCHEDULE

CLERK

Certified Document Fee, each.....	2.00
Documents and Publications (pre-printed or bound).....	Actual Cost
FOIA Fee.....	In accordance with FOIA policy
Notary Fee, each notarization.....	Village Residents, Businesses, or Organizations – No Charge Non-Residents, Businesses, or Organizations – 10.00
Photostatic Copies.....	0.25 per single-sided sheet; 0.35 per double-sided sheet
Video Recording Copies, each.....	Actual personnel cost + 15.00 media storage material fee

CODE ENFORCEMENT

Noxious Weeds Nuisance Abatement	Actual Cost + 30% Administrative Fee (Village Code Sec. 95.37(C))

COMMUNITY AND ECONOMIC DEVELOPMENT

Tax Exemption District Establishment Application Fee, all types.....	500.00
Tax Exemption Certificate Application Fee, all types.....	1/10 of 1% of total project value subject to exemption certificate

ENGINEERING SERVICES

Engineering Plan Review, Inspection, and Other Services	Actual Cost

EVENTS AND FESTIVALS

Electricity (if street closures and multiple electrical connections required).....	50.00
Permit Application Fee	0.00
Police Services	Actual Cost (unless waived by village council)
Public Works Services	Actual Cost (unless waived by village council)
Water and Sewer Services	Actual Cost (per village rate schedule, including both readiness-to-serve and consumption charges)

2024-25 MUNICIPAL FEE SCHEDULE

FINANCE AND TREASURY

Delinquent Property Tax Penalty – if not paid by September 14.....	3% (Charter Sec. 9.14; Village Code (Sec. 31.01(B))
Delinquent Property Tax Interest – if not paid by September 14.....	1% per month – September 1 to last day in February (Charter Sec. 9.14; Village Code 31.01(B))
Property Tax Administration Fee.....	No Charge (Village Code Sec. 31.02)
Special Assessment Late Payment Collection Fee	2% of special assessment amount due on 1 st day of the 3 rd month after due date + 0.5% on each 1 st day of month thereafter (Village Code Chapter 12 - Sec. 12.5)

FIRE & EMS SERVICES

Determined by Orion Township

LIBRARY SERVICES

Determined by Orion Township Library

PARKING VIOLATIONS BUREAU

Recreational Vehicles Temporary Parking Permit.....	25.00 (Village Code Sec. 71.03(B))
Towing Fees.....	Actual cost charged by towing contractor

PARKS AND RECREATION

Children's Park Gazebo Rental	
Refundable Security Deposit.....	100.00
Rental, per hour.....	Residents – 10.00
	Township Residents – 25.00
	Others – 35.00

2024-25 MUNICIPAL FEE SCHEDULE

Green's Park

Authorized by Village Code Sec. 96.10

Swim Seasonal Family Pass..... 25.00

Swim Day Pass, per person..... 2.00

Group Use – Green's Park Reservation (11 persons or more);

Includes lifeguard

Monday – Friday, half day..... 100.00

Monday – Friday, full day..... 175.00

Saturday – Sunday, half day..... 175.00

Saturday – Sunday, full day..... 200.00

Event..... 500.00 daily

Fitness Group..... 50.00 monthly

Green's Park Fireworks Pass..... 2.00 single; 5.00 family (up to 5 family members per pass)

Pelton's Point and Green's Park Boat Dock Permit (seasonal from 75.00 – includes family season pass to Green's Park

April 1 – October 31; not reissued if lost)..... (Village Code Sec. 98.02(B))

PLANNING AND ZONING SERVICES

Plan review fees authorized by Village Code Sec. 151.022

Application Fee – all types..... 25.00

Change of Use / Change of Occupancy Review Fee (Commercial/Mixed 100.00

Use; includes ownership changes).....

Construction Board of Appeals

Village Administrative Fee..... 500.00 (Village Code Sec. 150.06)

Attorney Services – Escrow (unexpended portion refundable)..... Actual Cost; 850.00 escrow required

(Village Code Sec. 150.06)

Development Inspection Fees Engineering – Actual Cost; 500.00 escrow required

(Village Code Sec. 151.035(A))

Administration – Actual Cost; 500.00 escrow required

(Village Code Sec. 151.035(C))

Consultation with Village – Planning and Zoning Matters (during No Charge

consultant office hours; general inquiries, sketch reviews for projects

not requiring public meetings or consultant reviews, typically).....

2024-25 MUNICIPAL FEE SCHEDULE

Fence Permits

Residential (includes inspection).....	75.00
Non-Residential (not part of a site plan; includes inspection)	150.00

Pre-Application Meeting / Meeting with Consultants (if requested by applicant)

Village Administrative Fee.....	No Charge
Planning Consultant Escrow (unexpended portion refundable).....	450.00
Engineering Consultant Escrow (unexpended portion refundable).	725.00
Attorney Escrow (unexpended portion refundable).....	725.00

Sign Permits

Permanent Sign (ground, wall, projecting).....	Authorized by Village Code Sec. 155.09(A)(1) 150.00
Temporary Sign (portable, banner, etc.).....	75.00
Inspection Fee	Included in permit fee (Village Code Sec. 155.09(C))

Site Plan Review

Village Administrative Fee.....	600.00
Planning Consultant Services Escrow (unexpended portion refundable).....	Multiple Family – 600.00 + 10.00 per unit Nonresidential/Mixed Use – 650.00 (Fees include one written review; additional reviews charged at one-half regular fee each)
Engineering Consultant Services.....	Actual Cost – 1% of Construction Cost for escrow required
Attorney Services.....	Actual Cost – 895.00 escrow required

Land Division or Combination

Administrative Fee.....	500.00
Planning Consultant Services (if required).....	Actual Cost – 500.00 escrow required
Engineering Consultant Services (if needed).....	Actual Cost – 500.00 escrow required
Attorney Services (if needed).....	Actual Cost – 500.00 escrow required

Special Land Use

Review Fee.....	Actual Planning, Engineering, and Attorney Costs – 1,000.00 escrow required

2024-25 MUNICIPAL FEE SCHEDULE

Variances – Board of Zoning Appeals

Review and Inspection Fee (Planner's review includes both dimensional and use variances)..... 550.00 for single variance; 150.00 for each additional variance

Temporary Uses of Land (administrative approval)

Application Fee – Temporary Uses/Special Events..... 100.00

Temporary Uses/Special Events/Utility Plans & Rights-of-Way Work 75.00

Zoning Compliance Permits (as part of building permit application)

Residential – Single Family - deck, patio, garage, interior remodel, re-roof..... 50.00

Residential – Single Family – new house, house addition..... 75.00

Residential – Multiple Family – new or major renovation..... 250.00

Residential – Multiple Family – minor renovation..... 150.00

Commercial/Mixed Use/Industrial – new or renovation..... 225.00

Commercial/Mixed Use/Industrial – minor, accessory, or remodel 125.00

Demolition..... 300.00

Temporary Disconnect Performance Bond..... 400.00

Planned Unit Development

Administrative Fee..... 600.00

Planning Consultant Services..... Actual Cost – 850.00 escrow required

Engineering Consultant Services..... Actual Cost – 750.00 escrow required

Attorney Services..... Actual Cost – 750.00 escrow required

Zoning Amendments

Map Amendment (Rezoning)..... Actual Planning and Engineering Costs – 1,000.00 escrow required

Text Amendment (Ordinance Change)..... Actual Planning, Engineering, and Attorney Costs – 1,000.00 escrow required

2024-25 MUNICIPAL FEE SCHEDULE

POLICE SERVICES

Driving While License Suspended

1 st Offense.....	175.00
2 nd and Subsequent Offenses.....	325.00 each offense

Emergency Response Fee.....

Actual direct and reasonable cost incurred by the Village (Village Code Sec. 93.03; 93.05; 93.06)

Command Officer.....	0.94 per minute
Command Officer – Overtime.....	1.41 per minute
Full-Time Officer.....	0.87 per minute
Full-Time Officer – Overtime.....	1.31 per minute
Part-Time Officer.....	0.51 per minute
Part-Time Officer – Overtime.....	0.77 per minute
Reserve Officer.....	0.45 per minute
Records Clerk.....	0.54 per minute
Village Prosecutor.....	165.00 per hour

Fingerprinting Fee – Non-Arrest.....

25.00

Fingerprinting Fee – Concealed Pistol License (CPL).....

15.00

Freedom of Information Act (FOIA) Request.....

In accordance with Village FOIA Policy

Live Scan School.....

60.00

Municipal Civil Infraction Fines.....

Set by 52/3 Judicial District Court

Parking Tickets

Two (2) Hour Violations.....	15.00; 30.00 after 5 days
Handicap Zone Parking Violations.....	100.00; 200.00 after 5 days
All Other Parking Violations.....	40.00; 80.00 after 5 days

Police Reports

Police Report – redacted; 0-15 minutes retrieval/preparation.....	5.00
Police Report – redacted; >15 minutes retrieval/preparation.....	In accordance with Village FOIA Policy

Precious Metals (Pawn) License.....

50.00 annually

Preliminary Breath Test (PBT).....

10.00

2024-25 MUNICIPAL FEE SCHEDULE

Security Alarm False Alarm Fees	First and Second False Alarm – No Charge Third False Alarm – 50.00 Fourth False Alarm – 100.00 Fifth and Subsequent Alarms – 150.00 each (Village Code Sec. 97.05)
Vehicle Impound Release Fee.....	30.00
Warrant Bond Posting.....	10.00

PUBLIC WORKS SERVICES

Curb Cut Permit Fee.....	75.00 (Village Code Sec. 92.03(E))
Excavation Near Trees Permit.....	25.00 (Village Code Sec. 92.28)
Shade or Ornamental Tree Permit Fee – Public Property.....	25.00 + Actual Cost of Trees, Labor, Equipment and Materials
Sidewalk Construction Permit Fee.....	_____ (Village Code Sec. 92.03(A))
Sidewalk Snow Removal Fee.....	Actual Cost + 10% Administration Fee (Village Code Sec. 92.13(D))
Trees; Covering of Surface Near; Permit.....	25.00 (Village Code Sec. 92.29)
Trees; Use as Anchor; Permit – Public Trees.....	25.00 (Village Code Sec. 92.27(D))
Trees, Shrubs & Bushes; Corner Clearance – Trimming or Removal.....	Actual Cost + 10% Administration Fee (Village Code Sec. 92.31)
Shade or Ornamental Tree Future Plantings on Public Property by Village.....	Actual Cost (Village Code Sec. 92.26(A))

RUBBISH COLLECTION SERVICES

	Set by contract
Rubbish Collection Fee.....	~~51.99~~ 53.79 per quarter per unit (Village Code Sec. 50.05)

2024-25 MUNICIPAL FEE SCHEDULE

SANITARY SEWER SERVICES

Adopted by separate resolution on 06/10/24

County Sewer Interceptor Connection Fee	Established by Oakland County Water Resources Commission? Village Code Sec. 52.16(B) and (C)
County Sewer Inspection Permit Fee	Established by Oakland County Water Resources Commissioner
Sewage Usage Charges – Single Family Residential	Base Charge, per quarter up to 1" meter – 98.96 Base Charge per quarter – Residential water off – 98.96 Usage Charge Metered, per 100 c.f. – 7.17 Usage Charge Unmetered, flat rate – 372.44
Debt Charges	Included in base ready-to-serve charge
Sewer Usage Charges – Multi-Family and Commercial	Base Charge 5/8", per quarter – 99.04 Base Charge ¾", per quarter – 99.04 Base Charge 1", per quarter – 176.07 Base Charge 1.5", per quarter – 396.15 Base Charge 2", per quarter – 704.26 Base Charge 3", per quarter – 1,584.59 Base Charge for 2 nd Meter – No Charge Usage Charge Metered, per 100 c.f. – 7.17 Usage Charge Unmetered, flat rate – 378.00
Sewer Capital Connection Charge	Non-Deferred – 1,000.00 Deferred – 1,500.00 (Village Code Sec. 51.25) New connections – 2,060 for the first residential equivalent unit (REU) + 206.00 for each additional unit or fraction thereof (Village Code Sec. 51.25(B))
Sewer Construction Permit and Inspection Fees	Set annually by Oakland County Water Resources Commissioner (Village Code Sec. 51.29)
Sewer Lateral Benefit (Tap) Fee	Non-Deferred – 2,500.00 Deferred – 3,750.00 (Village Code Sec. 51.26) New connections – 3,713.00 per connection (Village Code Sec. 51.26(B))

2024-25 MUNICIPAL FEE SCHEDULE

Service or Repairs to Private Property or Lines	Set by Oakland County Water Resources Commissioner
Industrial Waste Control and Pretreatment Program Fees (Non-Residential Only – excludes single family, apartment buildings, condominiums, townhouses, mobile homes, schools, churches, and municipal buildings), flat fee per month.....	Set annually by Great Lakes Water Authority
Industrial Waste Control and Pretreatment Program Fees (Administration Only), per month.....	Set annually by Great Lakes Water Authority
Pollutant Surcharge Rate (Industrial and Commercial Customers Only), \$ per excess pound	Set by Great Lakes Water Authority

STORM SEWER SERVICES

County Drain Connection Fees	Determined by Oakland County Drain Commission
Storm Water System Tap-In Fee	Actual cost based on design and construction of system (Village Code Sec. 51.04)

WATER SERVICES

Adopted by separate resolution on 06/10/24

Bulk Water Sales	12.00 per 100 c.f.
Cross Connection Inspection Fee (Commercial Customers Only), per inspection	Actual Cost + 10% Administrative Fee
Debt Bond Charge (Township Customers)	Set by annual millage based on taxable value
Frost Plate , each	20.00
Meter Cost	5/8" Meter – 150.00 1" Meter – 250.00 1.5" Meter – 350.00
Meter Testing Fee	Actual Time and Materials Cost + 10% Administrative Fee (Village Code Sec. 53.05(J))
Meter Repairs	Actual Time and Materials Cost + 10% Administrative Fee
MXU – New , each	Actual Time and Materials Cost + 10% Administrative Fee
Public Works Overtime Charge	Actual Cost

2024-25 MUNICIPAL FEE SCHEDULE

Service or Repairs to Private Property, Meters, or Lines	Actual labor, maerial, and equipment cost plus 10% administrative fee; contractual overtime labor charges apply outside of regular working hours
Water Seasonal or Temporary Shut-Off and Turn-On Fee , each call	75.00 (Village Code Sec. 53.09(A))
Water Delinquent Bill Shut-Off and Turn-On , per incident.....	75.00
Water Service Turn-Off and Turn-On Fees	Turn-Off Fee – 75.00 Turn-On Fee – 75.00 (Village Code Sec. 53.13(B))
Water Tap and Meter Fee	¾" Tap – 2,215.00 1" Tap – 2,460.00 1.5" Tap – 3,198.00 2" Tap – 4,182.00 >2" Tap – 5,535.00 + actual meter cost with 20% administration fee; customer responsible for making tap (Village Code Sec. 53.04(B))
Water Usage Charges – All Users	Base Charge 5/8", per quarter – 79.98 Base Charge ¾", per quarter – 79.98 Base Charge 1" Residential, per quarter – 99.98 Base Charge – Residential unmetered – 99.98 Base Charge 1" Commercial, per quarter – 99.98 Base Charge 1.5", per quarter – 279.92 Base Charge 2", per quarter – 535.85 Base Charge 3", per quarter – 1,199.74 Usage Charge, per 100 c.f. – 6.78
Water Ready-To-Serve Charge (in lieu of base charge when water is turned off at curb), per quarter.....	79.98

DDA PUBLIC INFRASTRUCTURE FUND CONTRIBUTION WORKSHEET

Base Year (2022) DDA Captured Taxable Value:	\$37,328,840.00
Base Year (2022) DDA Captured Millages:	24.0290
Base Year (2022) Tax Revenue:	\$896,974.70
Current Year Taxable Value: 2024-25	\$50,331,580.00
less Base Year 1985 Taxable Value:	\$10,233,400.00
Current Year Captured Taxable Value:	\$40,098,180.00
Current Year Millage Rates:	24.6178
Current Year Tax Revenue	\$987,128.98
Difference in Tax Revenue from Base Year (2022)	\$90,154.28

DDA Contribution to Public Infrastructure Fund: \$67,615.71

Village of Lake Orion
FULL & PART TIME EMPLOYEES - Annual Total Compensation Worksheet
2024

		Hourly Rates		Wage Compensation		Additional Compensation		Village	Health Insurance			Vision		Life and Disability			Dental Insurance		Estimated MERS 7	Current	Total
				Annual	Lump sum/longevity	Avg*	Holiday	FICA/Medicare	Monthly Premium	Opt out	Annual		Annual	Monthly One America	Annual	Monthly	Annual 10%	(or ICA) 8 9 10			
Name		Current	7/1/2024	Amount		Overtime	Pay		BcBs	Health	Amount	Principal	Amount 10%		Amount	Principal	Amount		cost totals	Annual Compensation	
Full Time Employees																					
Administration																					
Manager -Darwin		43.72	45.91	95,484	0	0	0	7,305	-	8,240	8,240	9.40	124	86	1,139	-	-	23,000	104,165	135,292	
Clerk/Treasurer- Sonja		35.82	37.61	78,231	0	0	0	5,985	-	8,240	8,240	9.40	124	79	1,044	45.00	594	7,823	81,266	102,040	
Office Administrator- Barb		22.95	24.10	50,123	0	0	0	3,834	812.26		9,746	9.40	124	55	724	45.00	594	5,012	47,208	70,158	
Deputy Clerk Treasurer-Lynsey		29.81	31.30	65,105	0	0	0	4,981	986.45	-	11,836	9.40	124	55	721	45.00	594	6,511	47,208	89,871	
Part Time Employees- interns								0													
UPAB Coord - (andrea)		22.95	24.10	50,123	0	0	0	3,834	0	0	0	0	0	12	139	0.00	0	0	28,010	54,096	
Deputy FD/Treas- (Cherie)		24.04	25.24	52,503	0	0	0	4,017	0	0	0	0	0	12	139	0.00	0	0	19,197	56,658	
Payroll Account Admin (Corrine)		22.95	24.10	50,123	0	0	0	3,834	0	0	0	0	0	12	139	0.00	0	0	33,821	54,096	
Total Administration				441,692				33,789			38,062		496		4,044		1,782	42,346	360,875	562,212	
PUBLIC WORKS																					
Director - Sanchez, Wesley		33.06	34.71	72,203	1,100	0	0	5,608	2,380.94	-	31,428	26.03	344	60	789	149.35	1,971	7,220	94,290	119,564	
Foreman- Carpenter, Chris		29.35	30.82	64,100	600	0	0	4,950	-	8,240	8,240	26.03	344	60	789	149.34	1,971	6,410	85,001	86,804	
Laborer/Operator - Hicks, Sam		25.31	26.58	55,277	0	0	0	4,229	1,042.92	-	13,767	16.15	213	60	789	86.05	1,136	5,528	69,727	80,939	
Wilson, alex		20.60	21.63	44,990	0	0	0	3,442	383.36	-	5,060	15.83	199	45	596	45.00	567	4,499	61,475	59,354	
Licea, jose		23.19	24.35	50,647	0	0	0	3,874	2,035.45	-	26,868	15.83	199	58	771	86.05	1,084	5,065	75,227	88,509	
Warren, Joel		23.19	24.35	50,647	0	0	0	3,874	986	-	11,837	26.03	312	56	669	149.35	1,792	5,065	75,227	74,197	
Total Administration				337,865	1,700			25,977	-	-	97,201	-	1,612		4,405		8,522	33,786	460,947	509,367	
POLICE																					
Chief - Tom Lindberg		42.00	42.31	88,005	0	0	0	6,732	-	-	-	-	-	-	-	-	-	-	-	94,737	
Lieutenant -Todd Stanfield		36.64	38.47	80,022	0	4,309	0	6,451	1,118	-	14,755	16.15	213	69	915	81.95	1,082	8,002	81,266	111,440	
Clerk - Rebecca		22.42	23.54	48,965	0	2,637	0	3,948	974	-	12,863	9.40	124	56	736	40.85	539	4,897	81,266	72,072	
Police Officer-Chris Mires		31.77	33.36	69,386	0	3,736	0	5,594	-	8,240	8,240	9.40	124	60	790	40.85	539	6,939	81,266	91,611	
Police Officer -		0.00	0.00	0	0	0	0	0	994	-	13,118	16.15	213	60	790	135.58	1,790	-	71,745	15,911	
Police Officer -		0.00	0.00	0	1,200	0	0	92	1,050	-	13,857	16.15	213	60	790	135.58	1,790	-	71,713	16,742	
Subtotal Full-time				286,378	1,200	10,682		22,817			62,833		888		4,021		5,739	19,837	387,256	402,513	
Part Time Police- 10-12									0	0	0	0	0								
Relief Police Officers - Martinez, Brian				7,110	0	0	0	544	0	0	0	0	0	12	139	0.00			5,234	7,793	
Mulder, Christopher		25.41	\$26.68	8,258	0	0	0	632	0	0	0	0	0	12	139	0.00			10,211	9,028	
Bauer, Patrick		24.41	\$25.63	3,486	0	0	0	267	0	0	0	0	0	12	139	0.00			7,717	3,891	
Jones, Larry		25.41	\$26.68	5,950	0	0	0	455	0	0	0	0	0	12	139	0.00			5,185	6,544	
Sites, Marc		25.66	\$26.94	4,419	0	0	0	338	0	0	0	0	0	12	139	0.00			5,234	4,895	
Jones, Barnett		24.2	\$25.41		0	0	0	0	0	0	0	0	0	12	139	0.00			5,185	139	
		0	\$0.00	0	0	0	0	0	0	0	0	0	0	12	0	0.00			5,065	0	
Total PT Relief Police Officers		125.09	129.22	22,112				2,235	0	0	0	0	0		832				43,831	32,289	
Code Officer -Ward		21.58	22.66	5,710	0	0	0	437	0	0	0	0	0	12	139	0.00			26,425		
Code Officer- Hammond		21.58	22.66	21,923				1,677	0	0	0	0	0	12	138.6						
Pat Fry		18.61	19.54	2,250	0		0	172	0	0	0	0	0	6	69	0.00	0	0	1,005	2,491	
Burbridge, Amy		16.5	17.33	2,250	0	0	0	172	0	0	0	0	0	12	139	0.00	0	0		2,561	
Total PT Clerks- 2-3		16.88	17.39	32,133				609	0	0	0	0	0	0	277					5,052	
Grand Total Police Fund				340,622				25,661	0	0	62,833	0	888		5,130		5,739	19,837		439,854	
Parking Enforcement																					
Parking Enforcement- 3								1,492	0	0	0	0	0						20,455	20,992	
DDA- Downtown Development Authority																					
Exe. Director - Gibb, Matthew		0	38.46	79,997	0	0	0	6,120	-	-	-	9.40	124	71	932	42.85	566	8,000	71,315	95,738	
DDA Part Time																					
Office Coordinator (Diane)		22.00	23.54	49,152	0	0	0	3,760	0	0	0	0	0	12	120	0		0	17,596	53,032	
Asst. Executive DDA-Bloom		0.00	34.14	53,258	0	0	0	4,074	0	0	0	9.40	124	71	932	42.85	566	5,326	16,432	58,265	
Grounds- Seasonal		18.00	18.59	5,000	0	0	0	383	0	0	0	0	0	0	0	0		0	3,774	5,383	
DDA- Downtown Development Authority				187,407				14,337	0	0	-		248		1,984		1131	13326	109,117	212,417	
Lifeguards																					
Supervisor		19.00	19.63	7,851	0		0	601	0	0	0	0	0	0	0	0.00	0	0	5,357	8,451	
Buckner, Megan		12.5	12.91	2,583																	
Total Lifeguards		11.8333	12.22	25,928	0		0	1,984	0	0	0	0	0	0	0	0.00	0	0	910	27,912	

TOTAL VILLAGE EMPLOYEES:

1,333,514 5,800 21,363

0 103,239

198,096

0 240.15

3,244

15,562

1,277.80

17,175

109,295

1,772,753

1,780,125 -7,372

PURCHASING ORDINANCE

VILLAGE OF LAKE ORION PURCHASING CODE

CHAPTER 34: PURCHASING

Section

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

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

§ 34.01 GUIDELINES.

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

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

§ 34.02 DEFINITIONS.

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

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

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

PURCHASING ORDINANCE

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

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

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

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

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

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

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

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

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

§ 34.03 GENERAL POLICIES.

All village officials shall:

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

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

PURCHASING ORDINANCE

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

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

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

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

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

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

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

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

§ 34.04 RESPONSIBILITIES OF THE PURCHASING AGENT.

(A) Oversee the entire purchasing operation.

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

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

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

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

PURCHASING ORDINANCE

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

§ 34.05 RESPONSIBILITIES OF OPERATING DEPARTMENTS.

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

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

§ 34.06 PURCHASING METHODS.

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

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

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

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

(3) Procedures.

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

PURCHASING ORDINANCE

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

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

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

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

(3) Purchase order is required.

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

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

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

§ 34.07 COMPETITIVE BIDDING REQUIREMENTS.

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

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

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

(b) Publicize the invitation for bids by public advertisement, such as through Bidnet or suitable trade publications, no less than five days preceding the last day set for the receipt of competitive sealed bids. The public advertisement required by this division

(A)(1) shall include a general description of the supplies or contractual services to be purchased or sold and in addition, shall state

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

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

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

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

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

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

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

PURCHASING ORDINANCE

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

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

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

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

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

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

§ 34.08 SMALL PURCHASES; OPEN MARKET PROCEDURE.

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

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

PURCHASING ORDINANCE

§ 34.09 EMERGENCY PURCHASES.

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

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

§ 34.10 EXCEPTIONS TO COMPETITIVE BIDDING.

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

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

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

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

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

§ 34.11 DISPOSAL OF OBSOLETE, WORN OR SURPLUS SUPPLIES.

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

PURCHASING ORDINANCE

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

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

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

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

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

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

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

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

§ 34.12 SALE OF REAL PROPERTY.

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

PURCHASING ORDINANCE

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

§ 34.13 PROCUREMENT FOR FEDERALLY FUNDED PROJECTS.

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

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

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

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

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

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

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

PURCHASING ORDINANCE

§ 34.15 REQUISITIONS AND ESTIMATES.

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

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

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

§ 34.16 COOPERATIVE PURCHASING.

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

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

§ 34.17 BID DEPOSITS; PERFORMANCE AND PAYMENT BONDS.

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

PURCHASING ORDINANCE

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

§ 34.18 PAYMENT OF MONEYS.

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

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

§ 34.19 APPROVAL OF LEGAL DOCUMENTS.

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

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

SPECIAL ASSESSMENT POLICY

VILLAGE OF LAKE ORION
COUNTY OF OAKLAND
STATE OF MICHIGAN

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

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

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

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

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

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

PURPOSE

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

POLICY

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

SPECIAL ASSESSMENT POLICY

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

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

SPECIAL ASSESSMENT POLICY

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

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

SPECIAL ASSESSMENT POLICY

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

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

Susan Galeczka
Village Clerk

Audited Financial Statements
and Other Supplementary Information

Village of Lake Orion

Year Ended June 30, 2024
with Report of Independent Auditors

Village of Lake Orion

Audited Financial Statements
and Other Supplementary Information

Year Ended June 30, 2024

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Village of Lake Orion

Audited Financial Statements
and Other Supplementary Information

Year Ended June 30, 2024

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Report of Independent Auditors

To the Members of the Village Council
Village of Lake Orion, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Village of Lake Orion, Michigan, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Village of Lake Orion, Michigan, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village of Lake Orion, Michigan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village of Lake Orion, Michigan's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village of Lake Orion, Michigan’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village of Lake Orion, Michigan’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, the pension and other post-employment benefit information, and the budgetary comparison information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic

financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Lake Orion, Michigan's basic financial statements. The combining and individual nonmajor fund financial statements, component unit financial statements, and the schedules of indebtedness are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund and component unit financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund and component unit financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The schedules of indebtedness have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Bloomfield Hills, Michigan
December 18, 2024

Village of Lake Orion

Management's Discussion and Analysis

June 30, 2024

The following is a discussion and analysis of the Village of Lake Orion's (Village) financial activities for the year ended June 30, 2024. This analysis should be read in conjunction with the Report of Independent Auditors and with the Village's financial statements. All amounts, unless otherwise indicated, are presented in whole dollars.

Financial Highlights

The assets of the Village exceeded its liabilities at the close of the most recent fiscal year by \$9,885,921 (net position). Included in this amount is unrestricted net position of \$1,616,081.

At the close of the most recent fiscal year, the Village's governmental funds reported combined ending fund balances of \$5,430,957. Approximately 23% of this total amount, \$1,275,823, is available for spending at the government's discretion (unassigned fund balance). Approximately 52% of this total amount, \$2,797,294, is restricted for capital projects.

At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,275,823, or 61% of total annual general fund expenditures including operating transfers.

The Village's total debt decreased during the current fiscal year due to payments downtown development bonds issued in June 2023.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction of the Village's basic financial statements. The Village's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

- **Government-Wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Village's assets and liabilities, with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

Village of Lake Orion

Management's Discussion and Analysis

June 30, 2024

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include general government, public works, police, streets, debt service, capital improvements, and cemetery. The business-type activity of the Village is the Water and Sewer Fund.

The government-wide financial statements include not only the Village itself (known as the primary government), but also a legally separate Downtown Development Authority (DDA) district for which the Village is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found beginning on page 11 of this report.

- **Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances on spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Village of Lake Orion

Management's Discussion and Analysis

June 30, 2024

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the general fund, the public works fund, and the police fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found beginning on page 13 of this report.

Proprietary Funds – The Village maintains one proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Village uses an enterprise fund to account for its Water and Sewer operation.

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer Fund, which is considered to be a major fund of the Village.

The basic proprietary fund financial statements can be found beginning on page 17 of this report.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found beginning on page 20 of this report.

Village of Lake Orion

Management's Discussion and Analysis

June 30, 2024

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 22 of this report.

Government-wide Financial Analysis

Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$9,885,921 at the close of the most recent fiscal year. Of the Village's net position, 43% reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Village of Lake Orion – Net Position

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets:						
Current and other assets	\$ 5,737,483	\$ 7,543,934	\$ 3,148,122	\$ 2,535,979	\$ 8,885,605	\$ 10,652,409
Capital assets, net	5,110,431	3,100,350	9,604,777	9,874,637	14,715,208	12,974,987
Total assets	10,847,914	10,644,284	12,752,899	12,410,616	23,600,813	23,627,396
Deferred outflows	280,431	550,936	-	-	280,431	550,936
Liabilities:						
Long-term liabilities outstanding	7,158,273	7,582,537	5,381,481	5,212,484	12,539,754	12,795,021
Other liabilities	536,969	715,952	797,553	589,261	1,334,522	1,305,213
Total liabilities	7,695,242	8,298,489	6,179,034	5,801,745	13,874,276	14,100,234
Deferred inflows of resources	121,047	107,820	-	-	121,047	107,820
Net position:						
Net investment in capital assets	365,431	(1,899,650)	3,883,165	4,327,110	4,248,596	2,427,460
Restricted	4,021,244	6,194,879	-	-	4,021,244	6,194,879
Unrestricted (deficit)	(1,074,619)	(1,506,318)	2,690,700	2,281,761	1,616,081	1,347,939
Total net position	\$ 3,312,056	\$ 2,788,911	\$ 6,573,865	\$ 6,608,871	\$ 9,885,921	\$ 9,970,278

Village of Lake Orion
Management's Discussion and Analysis
June 30, 2024

Village of Lake Orion – Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	\$ 1,288,570	\$ 772,305	\$ 2,217,779	\$ 2,014,957	\$ 2,933,853	\$ 3,359,758
Operating grants and contributions	358,804	342,772	-	-	358,804	342,772
Capital grants and contributions	88,392	-	8,693	8,873	97,085	8,873
General revenues:						
Property taxes	1,767,099	1,589,103	-	-	1,767,099	1,589,103
State shared revenues	403,925	392,916	-	-	403,925	392,916
Unrestricted investment earnings	35,459	21,855	44,303	32,128	79,762	53,983
Transfers	119,465	116,700	(119,465)	(116,700)	-	-
Total revenues	4,061,714	3,235,651	2,151,310	1,939,258	5,640,528	5,747,405
Expenses:						
General government	887,646	1,135,704	-	-	887,646	1,135,704
Public safety	1,117,310	835,631	-	-	1,117,310	835,631
Public works	955,286	997,801	-	-	955,286	997,801
Community development	123,631	46,325	-	-	123,631	46,325
Recreation and culture	284,551	88,170	-	-	284,551	88,170
Interest on long-term debt	170,145	-	-	-	170,145	-
Water and sewer	-	-	2,186,316	2,547,967	2,186,316	2,547,967
Total expenses	3,538,569	3,103,631	2,186,316	2,547,967	5,554,740	5,651,598
Change in net position	\$ 523,145	\$ 132,020	\$ (35,006)	\$ (608,709)	\$ (84,357)	\$ 95,807

Governmental Activities. Governmental activities increased net position by \$523,145 as compared to an increase of \$132,020 in the prior year.

Business-type Activities. Business-type activities decreased net position by \$35,006, which reflects the activity in the Village's Water and Sewer Fund. In fiscal year 2023, the Water and Sewer Fund reflected a decrease in net position of \$608,709 after the restatement and prior period adjustment described in footnote 13.

Village of Lake Orion
Management's Discussion and Analysis

June 30, 2024

Financial Analysis of the Government's Funds

As noted earlier, the Village of Lake Orion uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources.

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of \$5,430,957. Approximately 23% of this total amount, \$1,275,823, constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is nonspendable (prepaid expenditures) or restricted to indicate that it is not available for new spending because it has already been committed for police, streets, debt service, capital projects, or to generate income to pay for the perpetual care of the municipal cemetery.

Total governmental fund balances decreased by \$1,650,179 in 2024 as compared to an increase of \$4,834,524 in the 2023 fiscal year. The 2024 decrease is primarily related to capital outlay and debt payments related to the downtown development project, while the 2023 increase is driven in large part by the issuance of downtown development bonds.

The general fund is the chief operating fund of the Village. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,275,823, while the total fund balance was \$1,279,023. Unassigned fund balance represents 61% of total general fund expenditures including operating transfers. The fund balance of the Village's general fund increased \$455,233 during the current fiscal year.

Proprietary Funds. The Village's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Water and Sewer Fund at the end of the year amounted to \$2,690,700. The Water and Sewer Fund had an operating income of \$182,585 at year-end, and a total net loss of \$35,006.

General Fund Budgetary Highlights

There was a \$40,512 increase in budgeted revenues between the original budget and the final amended budget. Total expenditures were within the amount budgeted.

Village of Lake Orion

Management's Discussion and Analysis

June 30, 2024

Capital Asset and Debt Administration

Capital Assets. The Village's investment in capital assets for its governmental and business-type activities is \$14,715,208 (net of accumulated depreciation). This investment in capital assets includes land and improvements, construction in progress, buildings, machinery and equipment, park facilities, roads, water and sewer lines, and bridges. The net change in the Village's investment in capital assets for the current fiscal year was a 65% increase for governmental activities (related to downtown development project), and a 3% decrease in business-type activities.

Long-term Debt. At the end of the current fiscal year, the Village had governmental activities bond debt outstanding of \$4,745,000 and business-type activities bond debt outstanding of \$5,721,612. The \$4,745,000 of governmental activities bond debt was issued in June 2023 for a downtown development project.

During the fiscal year, the Village's Component Unit (DDA) paid off an advance from the Water & Sewer Fund outstanding of \$300,000.

The Village of Lake Orion continues to maintain a stable rating of "AA-" from Standard and Poor's for bond debt.

Economic Factors and Future Budgets and Rates

For the 2024/2025 budget year, the Village anticipates a slight increase in property tax revenue due to housing market conditions. The Village will began work on the downtown development project in conjunction with the DDA during the current fiscal year.

The Village has made every effort to reduce expenses while maintaining services to its citizens. Each year it has been an increasing challenge and this upcoming year will bring new challenges with the downtown development project and others. The Village's primary revenue stream, property taxes, is anticipated to remain stable or increase slightly, but other unexpected expenditures could affect net position.

Requests for Information

This financial report is designed to provide a general overview of the Village of Lake Orion's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to 21 E. Church Street, Lake Orion, Michigan 48362.

Village of Lake Orion
Statement of Net Position

June 30, 2024

	Primary Government			Component Unit – DDA
	Governmental Activities	Business-type Activities	Total	
Assets				
Current assets:				
Cash and investments	\$ 5,388,737	\$ 2,391,269	\$ 7,780,006	\$ 543,746
Receivables (net of allowance for uncollectibles)	224,128	745,678	969,806	-
Due from other governmental units	113,227	-	113,227	-
Prepaid expenditures	11,391	11,175	22,566	-
Total current assets	5,737,483	3,148,122	8,885,605	543,746
Capital assets – non-depreciating	2,619,353	5,435,368	8,054,721	572,593
Capital assets, net of accumulated depreciation	2,491,078	4,169,409	6,660,487	2,503,321
Net capital assets	5,110,431	9,604,777	14,715,208	3,075,914
Total assets	10,847,914	12,752,899	23,600,813	3,619,660
Deferred outflow of resources				
Deferred outflow related to pension	280,431	-	280,431	-
Liabilities				
Current liabilities:				
Accounts payable	177,860	415,224	593,084	17,470
Accrued liabilities/interest	74,675	31,824	106,499	-
Current portion of compensated absences	74,434	500	74,934	-
Current portion of long-term debt	210,000	350,005	560,005	-
Total current liabilities	536,969	797,553	1,334,522	17,470
Noncurrent liabilities:				
Net other post employment benefits liability	969,992	-	969,992	-
Net pension liability	1,604,091	-	1,604,091	-
Compensated absences, net of current portion	49,190	9,874	59,064	-
Long-term debt, net of current portion	4,535,000	5,371,607	9,906,607	-
Total noncurrent liabilities	7,158,273	5,381,481	12,539,754	-
Total liabilities	7,695,242	6,179,034	13,874,276	17,470
Deferred inflow of resources				
Deferred inflow related to OPEB	14,629	-	14,629	-
Taxes levied for the following year	106,418	-	106,418	-
Total deferred inflow of resources	121,047	-	121,047	-
Net position				
Net investment in capital assets	365,431	3,883,165	4,248,596	3,075,914
Restricted for:				
Police	227,472	-	227,472	-
Streets	674,939	-	674,939	-
Capital projects	2,797,294	-	2,797,294	-
Perpetual care	321,539	-	321,539	-
Unrestricted	(1,074,619)	2,690,700	1,616,081	526,276
Total net position	\$ 3,312,056	\$ 6,573,865	\$ 9,885,921	\$ 3,602,190

Village of Lake Orion

Statement of Activities

Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for	Operating	Capital	Primary Government			Component
		Services	Grants and	Grants and	Governmental	Business-type	Total	Unit - DDA
			Contributions	Contributions	Activities	Activities		
Primary government								
Governmental activities:								
General government	\$ 887,646	\$ 112,789	\$ -	\$ -	\$ (774,857)	\$ -	\$ (774,857)	\$ -
Public safety	1,117,310	137,361	17,291	-	(962,658)	-	(962,658)	-
Public works	955,286	450,373	341,513	-	(163,400)	-	(163,400)	-
Community development	123,631	571,769	-	88,392	536,530	-	536,530	-
Recreation and culture	284,551	16,278	-	-	(268,273)	-	(268,273)	-
Interest on long-term debt	170,145	-	-	-	(170,145)	-	(170,145)	-
Total governmental activities	3,538,569	1,288,570	358,804	88,392	(1,802,803)	-	(1,802,803)	-
Business-type activities:								
Water and sewer	2,186,316	2,217,779	-	8,693	-	40,156	40,156	-
Total primary government	\$ 5,724,885	\$ 3,506,349	\$ 358,804	\$ 97,085	\$ (1,802,803)	\$ 40,156	\$ (1,762,647)	\$ -
Component unit:								
Downtown development authority	\$ 1,182,716	\$ 35,802	\$ -	\$ -	-	-	-	(1,146,914)
General revenues and transfers:								
Property taxes					1,767,099	-	1,767,099	805,579
Other taxes					-	-	-	15,971
Operating grants and contributions					-	-	-	201,996
State grants					-	-	-	3,500
State shared revenue					403,925	-	403,925	-
Unrestricted investment earnings					35,459	44,303	79,762	7,753
Transfers					119,465	(119,465)	-	-
Total general revenues and transfers					2,325,948	(75,162)	2,250,786	1,034,799
Change in net position					523,145	(35,006)	488,139	(112,115)
Net position at beginning of year, as restated					2,788,911	6,608,871	9,397,782	3,714,305
Net position at end of year					\$ 3,312,056	\$ 6,573,865	\$ 9,885,921	\$ 3,602,190

See accompanying notes.

Village of Lake Orion

Governmental Funds
Balance Sheet

June 30, 2024

		Special Revenue			Other	Total
	General Fund	Public Works Fund	Police Fund	Debt Service Fund	Governmental Funds	Governmental Funds
Assets						
Cash and investments	\$ 1,180,557	\$ 225,856	\$ 308,791	\$ 2,813,135	\$ 860,398	\$ 5,388,737
Receivables (net of allowance for uncollectibles)	116,010	2,129	105,989	-	-	224,128
Advance to other funds	-	-	-	-	94,292	94,292
Due from State	54,328	-	-	-	54,754	109,082
Due from County	-	-	4,145	-	-	4,145
Due from other funds	388	-	-	-	-	388
Prepaid expenditures	3,200	3,507	3,762	-	922	11,391
Total assets	\$ 1,354,483	\$ 231,492	\$ 422,687	\$ 2,813,135	\$ 1,010,366	\$ 5,832,163
Liabilities, deferred inflows of resources, and fund balance						
Liabilities:						
Accounts payable	\$ 54,353	\$ 14,764	\$ 83,894	\$ 17,935	\$ 6,914	\$ 177,860
Accrued and other liabilities	21,107	-	1,141	-	-	22,248
Due to other funds	-	-	-	388	-	388
Advance from other funds	-	94,292	-	-	-	94,292
Total liabilities	75,460	109,056	85,035	18,323	6,914	294,788
Deferred inflows of resources:						
Taxes levied for the following year	-	-	106,418	-	-	106,418
Fund balance:						
Nonspendable – prepaid expenditures	3,200	3,507	3,762	-	922	11,391
Restricted for:						-
Police	-	-	227,472	-	-	227,472
Streets	-	-	-	-	674,939	674,939
Parking	-	-	-	-	3,570	3,570
Capital projects	-	-	-	2,794,812	2,482	2,797,294
Perpetual care	-	-	-	-	321,539	321,539
Committed for public works	-	118,929	-	-	-	118,929
Unassigned	1,275,823	-	-	-	-	1,275,823
Total fund balance	1,279,023	122,436	231,234	2,794,812	1,003,452	5,430,957
Total liabilities, deferred inflows of resources, and fund balance	\$ 1,354,483	\$ 231,492	\$ 422,687	\$ 2,813,135	\$ 1,010,366	\$ 5,832,163

Village of Lake Orion
Governmental Funds
Reconciliation of Balance Sheet to Statement of Net Position

June 30, 2024

Total fund balance – governmental funds	\$ 5,430,957

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:

Net cost of capital assets	5,110,431

Governmental funds report actual pension and other post employment benefit expenditures for the fiscal year, whereas the governmental activities will recognize the net pension liability as of the measurement date. Pension contributions subsequent to the measurement date will be deferred in the statement of net position. In addition, resources related to changes of assumptions, differences between expected and actual experience, and differences between projected and actual pension plan investment earnings will be deferred over time in the government-wide financial statements. These amounts consist of:

Deferred outflows of resources related to pensions	280,431
Deferred inflows of resources related to other post employment benefits	(14,629)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet. Long-term liabilities at year-end consist of:

Bonds payable	(4,745,000)
Accrued interest on bonds payable	(52,427)
Net other post employment benefit liability	(969,992)
Net pension liability	(1,604,091)
Compensated absences	(123,624)
Net position – governmental activities	\$ 3,312,056

Village of Lake Orion
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2024

	General Fund	Special Revenue Public Works Fund	Police Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Revenues						
Property taxes	\$ 1,374,063	\$ -	\$ 393,036	\$ -	\$ -	\$ 1,767,099
Intergovernmental:						
Federal, state, and local	562,317	-	17,291	422,709	341,513	1,343,830
Charges for services	431,163	155,441	100,358	-	14,300	701,262
Fines and forfeitures	-	-	33,331	-	28	33,359
Interest	16,271	624	5,598	-	12,966	35,459
Other revenues	42,761	3,650	3,672	-	11,157	61,240
Total revenues	2,426,575	159,715	553,286	422,709	379,964	3,942,249
Expenditures						
Current:						
General government	775,815	-	-	-	-	775,815
Public safety	-	-	1,030,649	-	-	1,030,649
Public works	279,570	544,781	-	-	218,282	1,042,633
Parking	-	-	-	-	5,363	5,363
Community and economic development	71,204	-	-	-	-	71,204
Recreation and culture	40,491	-	-	-	-	40,491
Other	70,143	-	-	-	-	70,143
Debt service:						
Principal	-	-	-	255,000	-	255,000
Interest and other charges	-	-	-	170,145	-	170,145
Capital outlay	3,584	-	3,922	2,147,702	95,242	2,250,450
Total expenditures	1,240,807	544,781	1,034,571	2,572,847	318,887	5,711,893
Excess of revenues over (under) expenditures	1,185,768	(385,066)	(481,285)	(2,150,138)	61,077	(1,769,644)
Other financing sources (uses)						
Transfers in	121,368	455,250	400,000	-	73,000	1,049,618
Transfers out	(851,903)	-	(5,000)	-	(73,250)	(930,153)
Total other financing sources and uses	(730,535)	455,250	395,000	-	(250)	119,465
Net change in fund balance	455,233	70,184	(86,285)	(2,150,138)	60,827	(1,650,179)
Fund balance at beginning of year	823,790	52,252	317,519	4,944,950	942,625	7,081,136
Fund balance at end of year	\$ 1,279,023	\$ 122,436	\$ 231,234	\$ 2,794,812	\$ 1,003,452	\$ 5,430,957

Village of Lake Orion
Governmental Funds
Reconciliation of Statement of Revenues, Expenditures, and
Changes in Fund Balance to Statement of Activities

Year Ended June 30, 2024

Net change in fund balance – governmental funds	\$(1,650,179)

Total change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. Also, when capital assets are disposed prior to being fully depreciated, the loss on disposal is recorded in the statement of activities, but not in the governmental funds. In the current period, these amounts are:

Capital outlay	2,244,747
Depreciation expense	(234,666)

Repayment of long-term debt and borrowing of long-term debt are reported as expenditures and other financing sources in the governmental funds, but the repayment reduces long-term liabilities and the borrowings increase long-term liabilities in the statement of net position. In the current period, these amounts are:

Principal repayments	255,000

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. In the current period, these items consist of:

Change in accrued interest on bonds payable	(52,427)
Change in net other post employment benefit liability	35,472
Change in deferred outflows related to pensions and OPEB	(270,505)
Change in deferred inflows related to pensions and OPEB	(13,227)
Change in net pension liability	160,639
Change in compensated absences	48,291
Change in net position – governmental activities	\$ 523,145

Village of Lake Orion

Proprietary Fund
Statement of Net Position

June 30, 2024

	<u>Enterprise Fund</u> <u>Water and Sewer</u>
Assets	
Current assets:	
Cash and investments	\$ 2,391,269
Accounts receivable	745,678
Prepaid expenses	11,175
Total current assets	<u>3,148,122</u>
 Property, plant, and equipment	 18,554,004
Less: Accumulated depreciation	<u>(8,949,227)</u>
Net property, plant, and equipment	<u>9,604,777</u>
 Total assets	 <u>12,752,899</u>
Liabilities	
Current liabilities:	
Accounts payable	415,224
Accrued interest	31,824
Current portion of compensated absences	500
Current portion of bonds payable	<u>350,005</u>
Total current liabilities	797,553
 Long-term liabilities:	
Compensated absences, less current portion	9,874
Bonds payable, less current portion	<u>5,371,607</u>
Total long-term liabilities	<u>5,381,481</u>
 Total liabilities	 <u>6,179,034</u>
 Net position	
Net investment in capital assets	3,883,165
Unrestricted	<u>2,690,700</u>
Total net position	<u>\$ 6,573,865</u>

Village of Lake Orion
Proprietary Fund
Statement of Revenues, Expenses, and Changes in Net Position
Year Ended June 30, 2024

	<u>Enterprise Fund</u> <u>Water and Sewer</u>
Operating revenues	
Charges for services	\$ 2,170,494
Penalty charges	24,800
Miscellaneous	22,485
Total operating revenues	<u>2,217,779</u>
Operating expenses	
Salaries and fringe benefits	172,992
Water purchases	500,035
Sewage treatment	990,887
General and administrative	12,923
Supplies	6,783
Contract services	44,940
Equipment repairs and rentals	36,774
Depreciation	269,860
Total operating expenses	<u>2,035,194</u>
Operating income	182,585
Nonoperating revenues (expenses)	
Interest earned	44,303
Interest expense and related fees	(151,122)
Total nonoperating revenues (expenses)	<u>(106,819)</u>
Income before contributions and transfers	75,766
Capital contributions	
Capital and lateral charges	8,693
Transfers	
Transfers in	1,903
Transfers out	(121,368)
Total transfers	<u>(119,465)</u>
Change in net position	(35,006)
Net position at beginning of period, as restated	6,608,871
Net position at end of period	<u><u>\$ 6,573,865</u></u>

Village of Lake Orion

Proprietary Fund
Statement of Cash Flows

Year Ended June 30, 2024

	<u>Enterprise Fund</u> <u>Water and Sewer</u>
Cash flows from operating activities	
Receipts from customers and users	\$ 2,125,061
Payments to suppliers	(1,389,924)
Payments to employees	(172,992)
Net cash from operating activities	<u>562,145</u>
Cash flows from capital and related financing activities	
Collection of capital and lateral charges	8,693
Proceeds from issuance of capital debt, net	175,874
Interest paid on capital debt	(152,406)
Transfer to other funds	(119,465)
Net cash from capital and related financing activities	<u>(87,304)</u>
Cash flows from investing activities	
Cash received related to advance to component unit, net	300,000
Interest earned	44,303
Net cash from investing activities	<u>344,303</u>
Net change in cash and cash equivalents	819,144
Cash and cash equivalents at beginning of period	1,572,125
Cash and cash equivalents at end of period	<u><u>\$ 2,391,269</u></u>
Reconciliation of operating income to net cash from operating activities:	
Operating income	\$ 182,585
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation	269,860
Change in accounts receivable	(92,718)
Change in accounts payable	202,418
Net cash from operating activities	<u><u>\$ 562,145</u></u>

Village of Lake Orion

Fiduciary Fund

Statement of Fiduciary Net Position

June 30, 2024

	Retiree Healthcare Trust Fund
Assets	
Investments, at fair value:	
Mutual funds	\$ 255,063
Total assets	255,063
Net Position	
Held in trust for retirement benefits	\$ 255,063

Village of Lake Orion
Fiduciary Fund
Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2024

	Retiree Healthcare Trust Fund
Additions	
Contributions:	
Employer	\$ -
Investment earnings:	
Net increase in fair value of investments	42,304
Total additions	<u>42,304</u>
Deductions	
Fees	<u>-</u>
Change in net position	42,304
Net position at beginning of year	212,759
Net position at end of year	<u>\$ 255,063</u>

Village of Lake Orion
Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies

The accounting policies of the Village of Lake Orion (Village) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant policies used by the Village.

Reporting Entity

The Village was incorporated in 1859. The Village operates under an elected Village Council, with a full-time Village Manager appointed by the Council to carry out the policies that it establishes. Services are provided to approximately 3,000 residents in the areas of police, refuse removal, parks and recreation, road construction, lighting, maintenance, and water and sewer.

As required by generally accepted accounting principles, these financial statements present the Village and its component units, entities for which the government is considered to be financially accountable. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Discretely Presented Component Unit

Downtown Development Authority (DDA)

The Village of Lake Orion Downtown Development Authority (DDA) was established to promote economic growth and revitalization of the Village's business district. The DDA Board is appointed by the Village Council, and the annual operating budget and any modifications require the approval of the Village Council. The DDA has a June 30 fiscal year end.

Description of Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

Village of Lake Orion
Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (continued)

Description of Government-Wide and Fund Financial Statements (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental and internal service funds, while business-type activities incorporate data from the Village's enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds.

As discussed earlier, the Village has one discretely presented component unit. Although all may not be considered to be major component units, they are nevertheless shown in separate columns in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are interfund services provided and other charges between the Village's water and sewer functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Village of Lake Orion
 Notes to Financial Statements
 June 30, 2024

1. Summary of Significant Accounting Policies (continued)

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the Village’s funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column.

The Village reports the following major governmental funds:

General Fund – General Fund is the government’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Public Works Fund – Public Works Fund is a special revenue fund used to account for the activity of the Department of Public Works, including cemetery operations.

Police Fund – Police Fund is a special revenue fund used to account for the revenues and expenditures of the police department.

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds include the enterprise fund types.

The Village reports the following major proprietary fund:

Enterprise Funds – Enterprise Funds are used to account for those operations that are financed and operated in a manner similar to private business or where the Village Council has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability. The Village has one enterprise fund, which is the Water and Sewer Fund.

Village of Lake Orion
Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (continued)

Basis of Presentation – Fund Financial Statements (continued)

The Village reports the following fiduciary funds:

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of others. Fiduciary funds include the following fund types:

Retiree Healthcare Trust Fund – Retiree Healthcare Trust Fund accumulates resources for future retiree health care payments.

Agency Fund – Agency Fund is used to account for assets that the government holds for others in an agency capacity. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Additionally, the Village reports the following fund types:

Special Revenue Fund – Special Revenue Fund is used to account for revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects).

Capital Project Fund – Capital Project Fund is used to account for the financial resources to be used for the acquisition or construction of major capital projects (other than those financed by Proprietary Funds).

Permanent Fund – Permanent Fund is used to report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. This includes the Perpetual Care Fund for the municipal cemetery.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as needed.

Village of Lake Orion
Notes to Financial Statements

June 30, 2024

1. Summary of Significant Accounting Policies (continued)

Basis of Presentation – Fund Financial Statements (continued)

During the course of operations, the Village has activity between funds for various purposes. Any residual balances outstanding at year end are reported as “due from/to other funds” and “advances to/from other funds.” While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Use of Estimates

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles require management to make estimates and assumptions that affect the amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Village of Lake Orion
Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (continued)

Measurement Focus and Basis of Accounting (continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Village.

Budgetary Information

Budgetary Basis of Accounting

Annual budgets are adopted for the General Fund, all special revenue funds, capital project funds, enterprise and internal service funds and the discretely presented component unit. The DDA budget is based upon a fiscal year which matches the Village's fiscal year. The Village Administrator submits to the Council a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them. Budgets are prepared on a basis consistent with the accounting basis utilized by the fund. Public hearings are conducted to obtain taxpayer comments. Prior to July 1, the budget is legally enacted through a resolution passed by the Council. The budget and approved appropriations lapse at the end of the fiscal year. The Village does not maintain a formal encumbrance accounting system. The budgets are adopted on a functional basis. Expenditures may not legally exceed the budgeted amounts by function for these funds. The Village Clerk is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Village Council.

Comparisons to budget are presented as required by GAAP for all major governmental funds for which budgets were legally adopted. Budgets are adopted on a basis consistent with GAAP.

Village of Lake Orion
Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (continued)

Assets, Liabilities, and Net Position/Fund Balance

Cash and Investments

The Village's cash and cash equivalents are considered to be cash on hand, demand deposits, and short term investments with original maturities of three months or less from the date of acquisition. State statutes authorize the Village to invest in obligations of the U.S. Treasury, commercial paper of certain investment grades, and deposits of Michigan commercial banks.

Investments for the Village, as well as for its component units, are recorded at fair value or estimated fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sale price at current exchange rates, as determined by the Village's share of the net asset value (NAV) of the investment. Investments that do not have an established fair value are reported at estimated fair value as determined by management.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. All trade and property tax receivables are shown net of allowance for uncollectible accounts, which are recorded at \$0 as of June 30, 2024.

Village of Lake Orion

Notes to Financial Statements

June 30, 2024

1. Summary of Significant Accounting Policies (continued)

Assets, Liabilities, and Net Position/Fund Balance (continued)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, curbs and gutters, streets, sidewalks, drainage systems, lighting systems, and similar assets that are immovable and of value only to the Village), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of capitalized value of the assets constructed. Property, plant, and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

Land improvements	10-50 years
Buildings	40 years
Street and road improvements	50 years
Water and sewer lines	50 years
Equipment	5-10 years
Vehicles	5-10 years

Compensated Absences

In accordance with contracts negotiated with the various employee groups of the Village and the Village’s internal policy, individual employees have vested rights upon termination of employment to receive payment for unused vacation and sick leave under formulas and conditions specified in the contracts. All sick and vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured. The long-term portion of compensated absences related to the governmental funds is a liability recorded in the statement of net position. This liability is composed of employees who retire and any unused vacation paid upon termination of employment.

Village of Lake Orion
Notes to Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (continued)

Assets, Liabilities, and Net Position/Fund Balance (continued)

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type state of net position. Bond premiums and discounts as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the statement of net position. Long-term liabilities expected to be financed from proprietary funds are reported as liabilities in those funds.

Fund Balance Classifications

In the fund financial statements, governmental funds report the following components of fund balance which comprise a hierarchy based on the extent to which the Village is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable – amounts which cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted – amounts constrained to specific purposes by their providers (such as creditors, grantors, and higher levels of government), through constitutional provisions, or by enabling legislations.

Committed – amounts which are subject to limitations the Village imposes upon itself through official actions made by the Village Council, and that remain binding unless removed in the same manner.

Assigned – amounts neither restricted nor committed for which the Village has a stated intended use as established by the Village Council or an official to which the Village Council has delegated the authority to assign amounts for specific purposes.

Unassigned – amounts that are available for any purpose.

Village of Lake Orion

June 30, 2024

1. Summary of Significant Accounting Policies (continued)

Assets, Liabilities, and Net Position/Fund Balance (continued)

The Village would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise fund are charges to customers for sales and services. The water and sewer fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the systems. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

2. Deposits and Investments

Deposits and investments are reported in the financial statements as follows:

	Governmental Activities	Business-type Activities	Fiduciary Funds	Component Units
Cash and investments	\$ 5,388,737	\$ 2,391,269	\$ 255,063	\$ 543,746

These amounts are classified into the following deposits and investments categories:

	Governmental Activities	Business-type Activities	Fiduciary Funds	Component Units
Deposits	\$ 3,859,411	\$ 814,827	\$ -	\$ 136,427
Investments:				
Oakland County – LGIP	1,443,269	1,576,442	-	407,319
Michigan CLASS	86,057	-	-	-
Investment managers	-	-	255,063	-

Village of Lake Orion
Notes to Financial Statements

June 30, 2024

2. Deposits and Investments (continued)

Michigan Compiled Laws Section 129.91 (Public Act (PA) 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The law also allows investments outside the state of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications that matures no more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions that are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

The Village adopted Public Act 149 of 1999, which allows the Village to invest retiree health care funds in more diversified investment asset classes, as allowed under Michigan Public Act 314 of 1965, as amended. Michigan Public Act 314 of 1965, as amended, allows the Village to invest pension and retiree health care funds in certain reverse repurchase agreements, stocks, diversified investment companies, annuity investment contracts, real estate leased to public entities, mortgages, real estate (if the trust fund's assets exceed \$250 million), debt or equity of certain small businesses, certain state and local government obligations, and certain other specified investment vehicles.

The Village has designated two banks for the deposit of its funds. The investment policy adopted by the Village Council in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government, bank accounts, CDs, commercial paper, repurchase agreements, bankers' acceptances of United States banks, municipal bonds, and investment pools. The Village's deposits and investment policies are in accordance with statutory authority. The Village's treasurer periodically submits recommendations for approved depository banks and credit unions to the Village Council. Additionally, the Village participates in the Oakland County Local Government Investment Pool (LGIP) and the Michigan CLASS investment pool. The investment pools are not subject to regulatory oversight, are not registered with the SEC, and do not issue a separate financial report. The fair value of the position in the pool is the same as the value of the pool shares.

Village of Lake Orion
Notes to Financial Statements

June 30, 2024

2. Deposits and Investments (continued)

The Village's cash and investments are subject to several types of risk, which are examined in more detail below:

Custodial Credit Risk. Custodial Credit Risk is the risk that in the event of a bank failure, the Village's deposits may not be recovered. Neither State law nor the Village's investment policy requires consideration of custodial credit risk. At year end, the Village had \$4,488,894 of bank deposits (checking and savings accounts) that were uninsured and uncollateralized. The uninsured and uncollateralized amount includes \$129,668 of component unit deposits. The Village believes that, due to the dollar amounts of cash deposits and the limits of Federal Deposit Insurance Corporation (FDIC) insurance, it is impractical to insure all deposits. As a result, the Village evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As noted above, the Village participates in the Oakland County Local Government Investment Pool and the Michigan CLASS investment pool. At year end the Village's investment in the Oakland County Local Government Investment Pool was \$3,427,030 which includes component unit investments. At year end, the Village's investment in the Michigan CLASS investment pool was \$86,057.

In addition to the governmental fund bank deposits noted above, the Village had investments held in trust by a custodial bank as a part of the Retiree Health Care Trust Fund. The fund's investments stated at market value were \$255,063 as of June 30, 2024.

Village of Lake Orion
Notes to Financial Statements

June 30, 2024

2. Deposits and Investments (continued)

Interest Rate Risk. Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. State law limits the allowable investments and the maturities of some of the allowable investments as identified in the list of authorized investments above. The Village does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing rates. The Village's investments and weighted average maturities consisted of the following (including component units):

Deposits and Investments	Fair Value	Weighted Average Maturity
Primary Government (includes component unit investments):		
Savings and checking accounts	\$ 4,810,665	Demand
Pooled investments (share price \$1)	3,513,087	Less Than One Year
	<u>\$ 8,323,752</u>	
Fiduciary Fund:		
Mutual Funds – Bonds	\$ 75,937	N/A
Mutual Funds – Equity	179,126	N/A
	<u>\$ 255,063</u>	

Credit Risk. State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds, and qualified external investment pools as identified above. The Village has no investment policy that would further limit its investment choices.

	Fair Value	Rating	Rating Organization
Primary Government (includes component unit investments):			
Oakland County – LGIP	\$ 3,427,030	Not rated	N/A
Michigan CLASS	86,057	AAAm	S&P
Fiduciary Fund:			
Mutual Funds – Bonds	\$ 75,937	Not rated	N/A
Mutual Funds – Equity	179,126	Not rated	N/A

Village of Lake Orion
Notes to Financial Statements
June 30, 2024

2. Deposits and Investments (continued)

Concentration of Credit Risk. State law limits allowable investments but does not limit concentration of credit risk as identified in the list of authorized investments above. The Village's investment policy places no limit on the amount the Village may invest in any one issuer.

Fair Value Measurements

The Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified within the fair value hierarchy below.

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Village's assessment of the significance of particular inputs to these fair value measurements requires judgement and considers factors specific to each asset.

The Village has the following recurring fair value measurements as of June 30, 2024:

	Balance at June 30, 2024	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by fair value level				
Debt securities				
OPEB mutual funds – fixed income	\$ 75,937	\$ 75,937	\$ -	\$ -
Equity securities				
OPEB mutual funds – equity	179,126	179,126	-	-
Total investments by fair value level	<u>\$ 255,063</u>	<u>\$ 255,063</u>	<u>\$ -</u>	<u>\$ -</u>
Investments measured at the net asset value (NAV)				
Oakland County Investment Pool	\$ 3,427,030			
Michigan CLASS	86,057			
Total investments measured at NAV	<u>3,513,087</u>			
Total investments measured at fair value	<u>\$ 3,768,150</u>			

Village of Lake Orion
Notes to Financial Statements

June 30, 2024

2. Deposits and Investments (continued)

Debt and equity securities (mutual funds) classified in Level 1 are valued using prices quoted in active markets for those securities.

Investments in Entities that Calculate Net Asset Value per Share

The Village holds shares or interests in investment pools whereby the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

At June 30, 2024, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	Fair Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period
Oakland County Investment Pool	\$ 3,427,030	\$ -	No limitations	None
Michigan CLASS	86,057	-	No limitations	None
Total	<u>\$ 3,513,087</u>	<u>\$ -</u>		

The Oakland County Investment Pool is a portfolio combining investments in U.S. government securities, certificates of deposit, and cash equivalents. These investments are made in conformance with PA 20 of 1943 and the Oakland County Investment Policy. This investment policy demands three standards for investment: safety of principal, liquidity of investment, and return on investment. The Oakland County Local Government Investment Pool is not registered with the SEC and does not issue a separate report. The fair value of the position in the pool is not the same as the value of the pool shares, since the pool does not meet the requirements under GASB 79 to report its value for financial reporting purposes at amortized cost.

The Michigan Cooperative Liquid Assets Securities System (CLASS) investment pool invests in U.S. Treasury obligations, federal agency obligations of the U.S. government, high grade commercial paper (rated “A1” or better), collateralized bank deposits, repurchase agreements (collateralized at 102% by treasuries and agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under the state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

Village of Lake Orion
 Notes to Financial Statements
 June 30, 2024

3. Interfund Receivables, Payables, and Transfers

The transfers between funds may be summarized as follows:

Transfers In	Transfers Out	Amount
Public Works Fund	General Fund	\$ 450,000
Police Fund	General Fund	400,000
General Fund	Water Sewer Fund	121,368
Parking Fund	Police Fund	5,000
Public Works Fund	Cemetery Perpetual Care	5,250
Local Street Fund	Major Street Fund	68,000
DDA Property Acquisition Fund	DDA	157,500
		\$ 1,207,118

Interfund transfers are used to: 1) transfer revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; 2) transfer receipts restricted to debt service from the funds collecting the receipts to the debt service funds as debt service payments become due; and 3) transfer unrestricted revenues collected in the General Fund to other funds to finance various programs accounted for in the other funds in accordance with budgetary authorizations.

During the year-ended June 30, 2020, the Cemetery Perpetual Care fund advanced \$148,472 to the Public Works Fund for the purchase of a vehicle. The Public Works Fund will repay this advance in ten annual installments of \$14,847 plus interest of 3.0%, beginning January 1, 2021. The current balance outstanding is \$94,292.

Village of Lake Orion
Notes to Financial Statements
June 30, 2024

4. Capital Assets

Capital assets activity for primary government for the year ended June 30, 2024 was as follows:

Governmental Activities	Beginning Balance	Additions	Disposals	Ending Balance
General				
Capital assets not being depreciated:				
Construction in progress	\$ -	\$ 2,120,869	\$ -	\$ 2,120,869
Land	498,484	-	-	498,484
Total capital assets not being depreciated	498,484	2,120,869	-	2,619,353
Capital assets being depreciated:				
Land improvements	498,802	14,095	-	512,897
Street and road improvements	2,575,570	-	-	2,575,570
Building and improvements	1,503,664	4,509	-	1,508,173
Machinery and equipment	803,721	11,364	(442)	814,643
Vehicles	1,035,666	94,352	-	1,130,018
Total capital assets being depreciated	6,417,423	124,320	(442)	6,541,301
Accumulated depreciation:				
Land improvements	(437,595)	(7,216)	-	(444,811)
Street and road improvements	(1,086,140)	(51,511)	-	(1,137,651)
Building and improvements	(870,544)	(81,958)	-	(952,502)
Machinery and equipment	(673,405)	(21,303)	-	(694,708)
Vehicles	(747,873)	(72,678)	-	(820,551)
Total accumulated depreciation	(3,815,557)	(234,666)	-	(4,050,223)
Total general capital assets being depreciated, net	2,601,866	(110,346)	(442)	2,491,078
Total governmental activities capital assets, net	\$ 3,100,350	\$ 2,010,523	\$ (442)	\$ 5,110,431

The depreciation expense was \$234,666 during the year.

Depreciation expense was charged on the statement of activities as follows:

Governmental Activities	
General government	\$ 72,543
Public safety	39,900
Public works	101,690
Recreation and culture	20,533
Total depreciation expense – governmental activities	<u>\$ 234,666</u>

Village of Lake Orion
Notes to Financial Statements
June 30, 2024

4. Capital Assets (continued)

Business-Type Activities	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets not being depreciated:				
Construction in progress	\$ 5,435,368	\$ -	\$ -	\$ 5,435,368
Capital assets being depreciated:				
Water and sewer mains	11,875,526	-	-	11,875,526
Equipment	342,399	-	-	342,399
Intangible assets – water lines	900,713	-	-	900,713
Total capital assets being depreciated	13,118,638	-	-	13,118,638
Accumulated depreciation:				
Water and sewer mains	(7,767,752)	(236,394)	-	(8,004,146)
Equipment	(258,600)	(10,948)	-	(269,548)
Intangible assets – water lines	(653,017)	(22,518)	-	(675,535)
Total accumulated depreciation	(8,679,369)	(269,860)	-	(8,949,229)
Business-type capital assets being depreciated, net	4,439,269	(269,860)	-	4,169,409
Business-type activities capital assets, net	\$ 9,874,637	\$ (269,860)	\$ -	\$ 9,604,777

Depreciation expense was \$269,860 during the year. All depreciation expense was charged to the water and sewer function in the statement of activities.

Component Unit – DDA	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets not being depreciated:				
Land	\$ 393,274	\$ -	\$ -	\$ 393,274
Construction in progress	179,319	-	-	179,319
Total capital assets not being depreciated	572,593	-	-	572,593
Capital assets being depreciated:				
Land improvements	966,841	-	(4,824)	962,017
Street and road improvements	3,628,501	-	-	3,628,501
Equipment	23,121	3,534	(4,740)	21,915
Total capital assets being depreciated	4,618,463	3,534	(9,564)	4,612,433
Accumulated depreciation:				
Land improvements	(704,670)	(50,582)	4,824	(750,428)
Street and road improvements	(1,279,902)	(57,884)	-	(1,337,786)
Equipment	(19,779)	(5,859)	4,740	(20,898)
Total accumulated depreciation	(2,004,351)	(114,325)	9,564	(2,109,112)
Component unit capital assets being depreciated, net	2,614,112	(110,791)	-	2,503,321
Component unit capital assets, net	\$ 3,186,705	\$ (110,791)	\$ -	\$ 3,075,914

Depreciation expense was \$114,325 during the year.

Village of Lake Orion
Notes to Financial Statements
June 30, 2024

4. Capital Assets (continued)

The Village has active construction projects at year-end. At year-end, the Village's commitments with contractors are as follows:

	<u>Spent to Date</u>	<u>Remaining Commitment</u>
Water main project	\$ 5,435,368	\$ 594,632

In addition, the Village has active construction projects that are administered through Oakland County, Michigan and will be funded through long-term debt within the Water and Sewer Fund.

The Village also has an active project related to downtown development.

5. Long-Term Debt

The following is a summary of long-term debt transactions of the Village for the year ended June 30, 2024:

	<u>Balance July 1, 2023</u>	<u>Add: Additional Debt Incurred</u>	<u>Less: Retirements and Payments on Debt</u>	<u>Balance June 30, 2024</u>	<u>Due Within One Year</u>
Governmental Activities:					
Downtown development	\$ 5,000,000	\$ -	\$ 255,000	\$ 4,745,000	\$ 210,000
Compensated absences	171,915	-	48,291	123,624	113,750
Total governmental activities	<u>\$ 5,171,915</u>	<u>\$ -</u>	<u>\$ 303,291</u>	<u>\$ 4,868,624</u>	<u>\$ 323,750</u>
Business-type Activities:					
County Interceptor Bonds	910,398	-	69,034	841,364	64,959
Resource Recovery Facility Bonds	190,251	-	9,776	180,475	10,046
Drinking Water Revolving Fund Bonds	4,446,878	517,895	265,000	4,699,773	275,000
Compensated absences	8,586	1,788	-	10,374	500
Total business-type activities	<u>5,556,113</u>	<u>519,682</u>	<u>343,810</u>	<u>5,731,986</u>	<u>350,505</u>
Total	<u>\$ 10,728,028</u>	<u>\$ 519,682</u>	<u>\$ 647,101</u>	<u>\$ 10,600,610</u>	<u>\$ 674,255</u>

Village of Lake Orion
Notes to Financial Statements

June 30, 2024

5. Long-Term Debt (continued)

The following is a summary of general obligation debt outstanding (excluding compensated absences) of the Village as of June 30, 2024:

	Number of Issues	Interest Rate	Maturing Through	Principal Outstanding
Governmental Activities:				
Downtown Development Series A	1	4.00%	2040	\$ 3,320,000
Downtown Development Series B	1	4.98-5.70%	2040	1,425,000
				<u>\$ 4,745,000</u>
Business-type Activities:				
County Interceptor Bonds	9	1.55-5.90%	2040	\$ 841,364
Resource Recovery Facility Bonds	1	2.50%	2038	180,475
Drinking Water Revolving Fund Bonds	1	2.00%	2037	4,699,773
				<u>\$ 5,721,612</u>

In July 2010, the Oakland-Macomb Interceptor Drain Drainage Board assessed the Village of Lake Orion, along with other communities within the drainage district, for the maintenance and rehabilitation of the Oakland-Macomb Interceptor Drain, under the provisions of the Michigan Drain Code, Public Act 40 of 1956, Section 526. Bonds were issued in the amount of \$26,076,000, Series 2010A, maturing in 2031 with an interest rate of 2.50%, \$6,731,484, Series 2010B, maturing in 2030 with interest rates of 1.45-5.90%, Series 2011, maturing in 2033 with an interest rate of 2.50%, \$65,140,000, Series 2013A, maturing in 2034 with an interest rate of 2.00%, Series 2014A maturing in 2034 with interest rates of 2.00-3.50%, Series 2015 maturing in 2035 with interest rates of 2.00-3.50%, \$5,205,000, Series 2019A maturing in 2030 with an interest rate of 1.85%, and \$4,510,000 (a refunding of the 2010B bonds), Series 2019B maturing in 2025 with an interest rate of 1.55%. During the year-ended June 30, 2021, Series 2020A was issued, maturing in 2040 with interest rates of 2.00%-5.00% totaling \$252,833 (0.4419% of the issuance). The Village's portion of the total debt as of June 30, 2024 is \$841,364.

During fiscal year 2020, the Downtown Development Authority commenced a significant parking lot project. The Village authorized \$500,000 be loaned to the DDA from the Water and Sewer Fund. The loan was made in a lump-sum in fiscal year 2020. All loan amounts transferred will bear interest at the simple annual interest rate of 2.50% from the date of transfer until full repayment. This was repaid early during the current fiscal year.

Village of Lake Orion
 Notes to Financial Statements

June 30, 2024

5. Long-Term Debt (continued)

In 2017, the Village received notice from Oakland County Water Resources Commissioner that the Clinton River Water Resource Recovery Drainage District is planning to construct a Biosolids Handling and Septage Receiving Facility. The total estimated cost of the project is approximately \$40 million. The Village's estimated share of the total expected debt issue of approximately \$29.5 million is 0.7698% or approximately \$227,000. Each of the participating communities were given the option to prepay the assessment or pay the assessment through a debt issue over 20 years. The Village elected to pay the assessment through a debt issue over 20 years. Through June 30, 2024, the Village's share of the total debt incurred to date is \$180,475.

In 2017, the Village entered into an agreement with the State of Michigan Department of Environmental Quality, Drinking Water Revolving Fund loan program to upgrade certain portions of the Village's water main infrastructure. The total amount of the loan approved is \$6,030,000. The bonds will be purchased by the Michigan Finance Authority. Annual debt service began April 1, 2020 and continues with annual payments due through 2039. Interest on the bonds is payable semi-annually on October 1 and April 1 at 2.00% per annum.

In June 2023, the Village entered into an agreement with the Downtown Development Authority (DDA) to issue bonds for \$5,000,000 through Huntington Bank for improvements to the Downtown District. The Village plans to issue 2 series of Bonds, Series A and Series B. The Series A bonds are \$3,500,000 of the total and are tax-exempt. The interest rate is 4.00%, paid semi-annually on October 1 and April 1. The bonds are set to mature in 2040. The Series B bonds are \$1,500,000 and is federally taxable with an interest rate between 4.98%-5.70%. Interest is payable semi-annually on October 1 and April 1, and mature in 2040. The bonds were issued in anticipation of and payable from payments required to be made by the DDA to the Village from tax increment revenues collected by the DDA, and are backed by the full faith and credit of the Village.

The annual debt service requirements to maturity for general obligation debt outstanding as of June 30, 2024 are as follows:

Year Ended	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2025	\$ 210,000	\$ 209,708	\$ 350,005	\$ 119,574
2026	220,000	200,721	356,932	112,157
2027	230,000	191,333	363,531	104,514
2028	240,000	181,496	370,708	96,649
2029-2033	1,360,000	743,750	1,931,046	359,975
2034-2038	1,695,000	416,190	1,913,166	156,515
2039-2041	790,000	54,260	436,224	9,153
	<u>\$4,745,000</u>	<u>\$ 1,997,458</u>	<u>\$ 5,721,612</u>	<u>\$ 958,537</u>

Village of Lake Orion
Notes to Financial Statements

June 30, 2024

6. Employees' Retirement System

General Plan Information

The Village participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member retirement board. MERS is a not-for-profit organization that was granted independence from the State of Michigan pursuant to Public Act 220 of 1996, effective August 15, 1996. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the MERS website at <http://www.mersofmich.com> or in writing to MERS at 1134 Municipal Way, Lansing, Michigan 48917.

Benefits Provided

The Village's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. PA 427 of 1984, as amended, established and amends the benefit provisions of the participants in MERS. The Plan covers all full-time employees at the Village including union and non-union employees. As of July 1, 2012, the Village closed all defined benefit groups to new members. Benefits are calculated as 2.25% of the employee's three-year final average compensation multiplied by the employee's years of service with a maximum of 80% of final average compensation. Normal retirement age is 60. Deferred retirement benefits vest after 10 years of credited service but are not paid until the date retirement would have occurred if the member had remained an employee.

Benefit terms, within the guidelines established by MERS, are generally established and amended by authority of the Village Council, generally after negotiations of these terms with the affected unions. Police employee benefit terms may be subject to binding arbitration in certain circumstances.

Village of Lake Orion

Notes to Financial Statements

June 30, 2024

6. Employees’ Retirement System (continued)

As of the December 31, 2023 measurement date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	19
Inactive plan members entitled to, but not yet receiving benefits	3
Active plan members	<u>2</u>
Total employees covered by MERS plan	<u>24</u>

Contributions

Article 9, Section 24 of the State of Michigan Constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

For the year ended June 30, 2024, the average active employee contribution rate was 5.00% of gross wages for police union employees and 5.00% of gross wages for public works employees. The Village’s contribution rate was a monthly flat rate of \$23,127.

Village of Lake Orion
Notes to Financial Statements
June 30, 2024

6. Employees' Retirement System (continued)

Net Pension Liability

The net pension liability reported as of June 30, 2024 was determined using a measure of the total pension liability and the plan net position as of December 31, 2023. December 31, 2023 total pension liability was determined by an actuarial valuation performed as of that date.

Changes in the net pension liability during the measurement year were as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance as of December 31, 2022	\$ 4,522,193	\$ 2,757,463	\$ 1,764,730
Service cost	18,182	-	18,182
Interest	311,144	-	311,144
Contributions – employer	-	282,096	(282,096)
Contributions – employee	-	10,281	(10,281)
Net investment income	-	302,995	(302,995)
Differences between expected and actual experience	70,311	-	70,311
Change in assumptions	25,624	-	25,624
Benefit payments, including refunds	(395,606)	(395,606)	-
Administrative expenses	-	(6,438)	6,438
Other changes	3,034	-	3,034
Net changes	32,689	193,328	(160,639)
Balance as of December 31, 2023	\$ 4,554,882	\$ 2,950,791	\$ 1,604,091

Village of Lake Orion
Notes to Financial Statements

June 30, 2024

6. Employees' Retirement System (continued)

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ending June 30, 2024, the Village recognized a pension expense of \$223,423. As of June 30, 2024, the Village reported deferred inflows and outflows of resources related to pensions from the following sources:

Source	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments*	\$ 408,602	-
Employer contributions to plan subsequent to the measurement date**	142,334	-
Total	<u>\$ 550,936</u>	<u>-</u>

* Amounts reported as deferred outflows of resources related to projected and actual investment earnings associated with pensions will be recognized in pension expense as follows:

Years Ending June 30	Amount
2024	\$ 24,169
2025	49,836
2026	89,453
2027	(21,789)

** The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the fiscal year ending June 30, 2024.

Actuarial Assumptions

The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00%
Investment rate of return	7.00%

Village of Lake Orion
Notes to Financial Statements

June 30, 2024

6. Employees' Retirement System (continued)

Actuarial Assumptions (continued)

Mortality rates were based on 106% of the PubG-2010 Healthy Retiree Tables. For disabled retirees, 100% of the PubNS-2010 Disabled Retiree Tables were used.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of the most recent actuarial experience study in 2020.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a model in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return as of December 31, 2023, the measurement date, for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global equity	60%	2.70%
Global fixed income	20%	0.40%
Private investments	20%	1.40%

Discount Rate

The discount rate used to measure the total pension liability is 7.18%. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Village of Lake Orion
 Notes to Financial Statements
 June 30, 2024

7. Post-Employment Healthcare Benefits (continued)

Benefits Provided

The OPEB plan provides medical insurance for eligible retirees and their dependents through the Village's group health insurance plan, which covers both active and retired members. Benefit provisions are established and amended by the union contracts through negotiations between the Village and the respective unions or as established by the Village for non-union employees. The OPEB plan provides the following benefits based on employee group upon retirement.

AFSCME Union – The Village pays 75% of premium for the retiree and spouse for their lifetimes provided the participant was hired prior to July 1, 2007 and obtained 30 years of service.

POAM Union – The Village pays 75% of premium for the retiree and spouse for their lifetimes provided the participant was hired prior to July 1, 2007 and obtained 25 years of service.

Non-Union – The Village pays 75% (100% for certain retirees with grandfathered benefits) of premium for the retiree and spouse for their lifetimes provided the participant was hired prior to July 1, 2007 and obtained 25 years of service.

Contributions

The OPEB plan was established and is being funded under the authority of the Village. The OPEB plan's funding policy is that the Village will contribute up to \$10,000 to the OPEB trust fund in 2023 and discretionary amounts if able in subsequent years. The Village has no obligation to make contributions in advance of when the insurance premiums are due for payment (in other words, the plan may be financed on a "pay-as-you-go" basis). There are no long-term contracts for contributions to the plan. The OPEB plan has no legally required reserves. For the year-ended June 30, 2024, the Village contributed \$78,746 for insurance premiums and \$10,000 to the Retiree Healthcare Trust Fund, while OPEB plan participants contributed \$14,629 for insurance premiums during the year ended June 30, 2024.

Summary of Significant Accounting Policies

Basis of Accounting – The Retiree Healthcare Trust Fund's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments – Investments are reported at fair value. Securities traded on national exchanges are valued at the last reported sales price.

June 30, 2024

OPEB Plan Investments

Net OPEB Liability

Total OPEB Liability	\$ 1,225,055
OPEB Plan Fiduciary Net Position	(255,063)
Net OPEB Liability	<u>\$ 969,992</u>
Plan Fiduciary Net Position as a percentage of the Total OPEB Liability	20.8%

Actuarial Cost Method	Entry Age Normal (level percentage of compensation)
Salary Increases	7.00% (for purpose of allocating liability)
Discount Rate	7.45% for June 30, 2024 liability and 2025 contribution
Investment Rate of Return	6.90% (including inflation)
Healthcare Cost Trend Rates – pre-Medicare	7.25% per year graded down to an ultimate rate of 4.50% by 0.25% per year
Healthcare Cost Trend Rates – post-Medicare	5.50% graded down to an ultimate rate of 4.50% by 0.25% per year
Mortality	Public General and Public Safety 2010 Employee and Healthy Retiree, Headcount weighted
Improvement Scale	IRS 2024 Adjusted Scale MP-2021

Village of Lake Orion
 Notes to Financial Statements

June 30, 2024

7. Post-Employment Healthcare Benefits (continued)

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The best estimates of arithmetic rates of return for each major asset class included in the retirement plan's target asset allocation as of June 30, 2024 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	64.00%	7.80%
Global fixed income	26.00%	4.80%
Real assets	5.00%	6.90%
Diversifying strategies	5.00%	6.30%
	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability was 6.90%. Because the covered group is closed to new entrants and the Village continues to make benefit payments on a pay-as-you-go basis, assets will theoretically never be depleted, and no cross-over point will occur so the average rate above is used for the discount rate. As long as benefits are paid from general operating funds, those benefits ought to be discounted at the municipal bond rate and a lower discount rate would result in a higher liability.

The discount rate as of June 30, 2023 was 7.45%.

Village of Lake Orion
Notes to Financial Statements

June 30, 2024

7. Post-Employment Healthcare Benefits (continued)

Changes in the Net OPEB Liability			
	<u>Increase (Decrease)</u>		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances as of July 1, 2023	\$ 1,218,223	\$ 212,759	\$ 1,005,464
Changes for the Year:			
Service cost	5,786	-	5,786
Interest on the total OPEB liability	88,256	-	88,256
Difference between expected and actual experience	(56,384)	-	(56,384)
Changes in assumptions	47,920	-	47,920
Employer contributions to OPEB Trust	-	10,000	(10,000)
Contributions paid from general operating funds	-	78,746	(78,746)
Net investment income	-	33,459	(33,459)
Benefit payments, including employee refunds	(78,746)	(78,746)	-
Administrative expense	-	(1,155)	1,155
Net changes	6,832	42,304	(35,472)
Balances as of June 30, 2024	\$ 1,225,055	\$ 255,063	\$ 969,992

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate – The following presents the net OPEB liability of the Village, as well as what the Village’s net OPEB liability would be if it were calculated using a discount rate 1-percentage-point lower and 1-percentage-point higher than the current discount rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
Net OPEB Liability	\$ 1,082,407	\$ 969,992	\$ 874,009

Village of Lake Orion
Notes to Financial Statements
June 30, 2024

7. Post-Employment Healthcare Benefits (continued)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates –
The following presents the net OPEB liability of the Village, as well as what the Village's net OPEB liability would be if it were calculated using a healthcare cost trend rates 1-percentage-point lower and 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (3.50%)	Current Healthcare Cost Trend Rates (4.50%)	1% Increase (5.50%)
Net OPEB Liability	\$ 870,027	\$ 969,992	\$ 1,085,611

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to OPEB**

For the year ended June 30, 2024, the Village recognized OPEB expense as follows:

	OPEB Expense
Service cost	\$ 5,786
Interest on the total OPEB liability	88,256
Experience (gains) / losses	(56,384)
Changes in assumptions	47,920
Projected earnings on OPEB investments	(15,994)
Investment earnings (gains)/losses	(4,238)
Administrative expense	1,155
Total OPEB expense	<u>\$ (66,501)</u>

Village of Lake Orion

Notes to Financial Statements

June 30, 2024

7. Post-Employment Healthcare Benefits (continued)

As of June 30, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Experience losses	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	-	14,629
Total	\$ -	\$ 14,629

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30	
2025	\$ (6,018)
2026	907
2027	(6,025)
2028	(3,493)

8. Property Taxes

Property tax assessments are determined as of each December 31. Taxes are levied on July 1 of the following year. These taxes are due on August 31 with the final collection date of February 29 before they are added to the county delinquent tax roll. The Village’s property taxes are accounted for in the general fund and the downtown development authority. Village property tax revenues are recognized in the current year as revenue in accordance with guidelines of the State of Michigan.

Village of Lake Orion

Notes to Financial Statements

June 30, 2024

8. Property Taxes (continued)

The Village is permitted by State law to levy taxes up to \$20 per \$1,000 of equalized valuation for general governmental services. The 2023 taxable valuation of the Village totaled \$175.9 million. The following is a summary of the tax rates levied on the 2023 tax roll:

Purpose	Millage Rate	Revenue
General operating	9.7844	\$ 1,325,688
Police millage – operations	2.8912	391,728

Under terms of an agreement with the Charter Township of Orion, the Township remits to the Village the equivalent of two mills (as rolled back by State law) of property taxes, which represents a special-voted tax levied on all Township residents (including Village residents) for police services. In accordance with the agreement, the Village will decrease its tax levy by an equal amount. The December 31, 2023 Township tax levy is paid by residents through February 2024. The Township remits its payment to the Village through June 2024, which will be used to replace the July 1, 2024 tax levy.

9. Risk Management

The Village is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee’s injuries (workers’ compensation). The Village has purchased commercial insurance coverage through various policies for general liability, property, vehicle, and workers’ compensation claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three years.

The Village is a member of the Michigan Municipal Liability and Property Pool for its general liability insurance coverage and a member of the Michigan Municipal Workers Compensation Fund for its workers’ compensation coverage. The Village pays annual premiums to the pools. The pools are self-sustaining through member premiums, and each carries reinsurance through commercial companies for claims in excess of the pool loss reserve fund.

In the event that a single loss should exceed the amount of protection afforded by the pool loss reserve fund, reinsurance, or other insurance carried by the pools, or in the event that a series of losses should deplete or exhaust the loss reserve fund and reinsurance, the payment of valid losses shall be the obligation of the individual member or members of the respective pool against whom the claim was made. No such event has occurred with the Village and the pools to which it belongs in any of the past three fiscal years.

Village of Lake Orion
Notes to Financial Statements
June 30, 2024

10. Stewardship, Compliance, and Accountability

Budgetary Information

Budgets are adopted by the Village Council for the General Fund and Special Revenue Funds after a public hearing is held. The budget basis of accounting does not differ significantly for the modified accrual basis used to reflect actual revenues and expenditures for these funds. The budget is adopted at the activity level and control is exercised at the activity level. The Village Council monitors and amends the budgets as necessary. Unexpended appropriations lapse at year end. The Village does not maintain a formalized encumbrance accounting system. Budget appropriations are considered to be spent once goods are delivered or services are rendered.

The Village follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Village charter requires two regular council meetings per month. By the first meeting in April, a proposed operating budget must be submitted to the Village Council for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and means of financing them for the upcoming year.
2. A public hearing and adoption of the budget is required by the first meeting in May.
3. On or before June 15, the tax rate must be set and the budget is legally enacted through the passage of a budget resolution (general appropriation act).
4. Formal budgetary integration is employed as a management control device for the general and special revenue funds. Budgets for these funds are prepared and adopted on a basis consistent with generally accepted accounting principles (GAAP). The general fund and special revenue fund budgets are adopted at the activity level.
5. Budgetary appropriations lapse at year-end.
6. The Village Council may authorize supplemental appropriations (budget amendments) during the year. In fiscal year 2024, several budget amendments were made.

Village of Lake Orion

Notes to Financial Statements

June 30, 2024

10. Stewardship, Compliance, and Accountability (continued)

Excess Expenditures over Appropriations in Budgeted Funds

P.A. 621 of 1978, Section 18(1) as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated.

During the year ended June 30, 2024, the Village incurred expenditures in excess of the amounts appropriated as follows:

Budget Item	Budget Appropriation	Actual Expenditure	Variance
General Fund			
Public works – Street Lighting	\$ 47,000	\$ 47,367	\$ 367

11. Joint Venture

North Oakland Transportation Authority

The Authority provides transportation services for the following six entities: the Charter Township of Oxford, the Charter Township of Orion, the Township of Addison, the Village of Lake Orion, the Village of Leonard, and the Village of Oxford. The Authority’s board consists of nine members of which the Village of Lake Orion appoints one. The North Oakland Transportation Authority is not considered a part of the reporting entity of the Village of Lake Orion. Separate financial statements of the joint venture may be obtained at North Oakland Transportation Authority, 467 East Jackson St., Lake Orion, Michigan 48362.

12. Tax Abatements

The Village granted reduced property tax revenue to qualified low-income housing programs (PA 346 of 1966). Qualified low-income housing is exempt from property taxes but pay a fee in lieu of taxes based on a percentage of their rents. The amount of tax forgone was determined by subtracting the fee in lieu of taxes paid from the amount of tax that would have been calculated had PA 345 of 1966 not covered these properties.

The Village granted reduced property tax revenue as a result of issuing a Commercial Facilities Tax exemption (PA 255 of 1978). Commercial Facilities Exemptions are intended to promote commercial redevelopment and restoration of commercial facilities. Under the Commercial Facilities Exemption Certificate, the restored commercial facility is exempt from ad valorem taxation on the facility and personal property within the facility. The taxable value of the facility is also frozen.

Village of Lake Orion

Notes to Financial Statements

June 30, 2024

12. Tax Abatements (continued)

The Village also granted reduced property tax revenue as a result of issuing a Commercial Rehabilitation exemption (PA 210 of 2005). The Commercial Rehabilitation Act, PA 210 of 2005, as amended, affords a tax incentive for the rehabilitation of commercial property for the primary purpose and use of a commercial business or multi-family residential facility. The property must be located within an established Commercial Rehabilitation District. Exemptions are approved for a term of 1-10 years. The property taxes are based upon the previous year's (prior to rehabilitation) taxable value. The taxable value is frozen for the duration of the certificate.

The total amount of Village taxes abated under these three programs was not material.

13. Prior period adjustment

During the current year, it was determined that certain prior year Water and Sewer Fund receivables related to the June 30, 2023 billing cycle were incorrectly calculated, resulting in an overstatement of Water and Sewer Fund accounts receivable of \$572,496. To correct this error, the beginning net position of the Water and Sewer Fund and Business-Type Activities of \$7,181,367, as originally reported, has been decreased to \$6,608,871.

	Business-Type Activities	Water and Sewer Fund
Beginning net position, as previously reported	\$ 7,181,367	\$ 7,181,367
Correction of an error	<u>(572,496)</u>	<u>(572,496)</u>
Beginning net position, as restated	<u>\$ 6,608,871</u>	<u>\$ 6,608,871</u>

Required Supplementary Information

Village of Lake Orion

Schedule of Changes in Net Pension Liability and Related Ratios
Last Ten Fiscal Years (schedule is built prospectively upon implementation of GASB 68)

Year Ended June 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	\$ 18,182	\$ 25,527	\$ 22,795	\$ 21,712	\$ 18,056	\$ 24,122	\$ 28,897	\$ 28,587	\$ 27,164	\$ 33,257
Interest	311,144	316,030	306,483	304,357	288,677	299,399	300,398	326,778	329,227	308,260
Difference between expected and actual experience	70,311	17,137	24,535	81,869	100,782	36,345	(45,443)	(393,125)	(5,100)	-
Changes in assumptions	25,624	-	126,086	178,827	116,591	-	-	-	184,225	-
Benefit payments including refunds	(395,606)	(365,550)	(363,200)	(366,092)	(303,553)	(298,323)	(289,575)	(294,716)	(336,654)	(318,528)
Other changes	3,034	(1)	14,796	-	15,194	-	-	-	-	-
Net change in total pension liability	32,689	(6,857)	131,495	220,673	235,747	61,543	(5,723)	(332,476)	198,862	22,989
Total pension liability at beginning of year	4,522,193	4,529,050	4,397,555	4,176,882	3,941,135	3,879,592	3,885,315	4,217,791	4,018,929	3,995,940
Total pension liability at end of year	\$ 4,554,882	\$ 4,522,193	\$ 4,529,050	\$ 4,397,555	\$ 4,176,882	\$ 3,941,135	\$ 3,879,592	\$ 3,885,315	\$ 4,217,791	\$ 4,018,929
Plan fiduciary net position										
Contributions – employer	\$ 282,096	\$ 264,522	\$ 208,920	\$ 158,088	\$ 133,392	\$ 187,278	\$ 181,860	\$ 114,072	\$ 107,640	\$ 107,334
Contributions – employee	10,281	9,995	9,642	9,392	12,552	13,571	14,011	13,867	14,348	16,627
Net investment income	302,995	(329,022)	404,929	333,267	348,189	(108,893)	336,390	275,341	(38,613)	171,339
Benefit payments including refunds	(395,606)	(365,550)	(363,200)	(366,092)	(303,553)	(298,323)	(289,575)	(294,716)	(336,654)	(318,528)
Administrative expense	(6,438)	(5,822)	(4,643)	(5,474)	(5,995)	(5,458)	(5,331)	(5,442)	(5,808)	(6,252)
Net change in plan fiduciary net position	193,328	(425,877)	255,648	129,181	184,585	(211,825)	237,355	103,122	(259,087)	(29,480)
Plan fiduciary net position at beginning of year	2,757,463	3,183,340	2,927,692	2,798,511	2,613,926	2,825,751	2,588,396	2,485,274	2,744,361	2,773,841
Plan fiduciary net position at end of year	\$ 2,950,791	\$ 2,757,463	\$ 3,183,340	\$ 2,927,692	\$ 2,798,511	\$ 2,613,926	\$ 2,825,751	\$ 2,588,396	\$ 2,485,274	\$ 2,744,361
Village's net pension liability at end of year	\$ 1,604,091	\$ 1,764,730	\$ 1,345,710	\$ 1,469,863	\$ 1,378,371	\$ 1,327,209	\$ 1,053,841	\$ 1,296,919	\$ 1,732,517	\$ 1,274,568
Plan fiduciary net position as a percentage of the total pension liability	64.8%	61.0%	70.3%	66.6%	67.0%	66.3%	72.8%	66.6%	58.9%	68.3%
Covered employee payroll	\$ 142,600	\$ 199,895	\$ 192,851	\$ 187,983	\$ 182,199	\$ 244,394	\$ 280,322	\$ 277,342	\$ 268,611	\$ 324,635
Employer's net pension liability as a percentage of covered employee payroll	1124.9%	882.8%	697.8%	781.9%	756.5%	543.1%	375.9%	467.6%	645.0%	392.6%

Notes to schedule:

Above dates are based on measurement date, which may not necessarily agree to the fiscal year.

Village of Lake Orion

Schedule of Pension Contributions

Last Ten Fiscal Years

Year Ended June 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarial determined contributions	\$ 173,928	\$ 182,028	\$ 180,996	\$ 181,596	\$ 174,528	\$ 175,560	\$ 175,164	\$ 115,236	\$ 112,908	\$ 102,012
Contributions in relation to the actuarially determined contribution	173,928	182,028	180,996	158,088	133,392	187,278	181,860	115,236	112,908	102,012
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ 23,508	\$ 41,136	\$ (11,718)	\$ (6,696)	\$ -	\$ -	\$ -
Covered employee payroll	\$ 142,600	\$ 199,895	\$ 192,851	\$ 187,983	\$ 182,199	\$ 244,394	\$ 280,322	\$ 277,342	\$ 268,611	\$ 324,635
Contributions as a percentage of covered employee payroll	122.0%	91.1%	93.9%	96.6%	95.8%	71.8%	62.5%	41.6%	42.0%	31.4%

Notes to schedule

Actuarial valuation information relative to the determination of contributions:

Valuation date

Actuarially determined contribution rates are calculated as of December 31 each year, which is 18 months prior to the beginning of the fiscal year in which the contributions are required

Methods and assumptions used to determine contribution rates:

Actuarial cost method

Amortization method

Remaining amortization period

Asset valuation method

Inflation

Salary increases

Investment rate of return

Retirement age

Mortality

Entry age normal

Level percentage of payroll, closed

10 years

5 year smoothed market

2.50%

3.00% including inflation

7.00%

Experience-based tables of rates that are specific to the type of eligibility condition

106% of the PubG-2010 Healthy Retiree Tables. For disabled retirees, 100% of the PubNS-2010 Disabled Retiree Tables were used.

Village of Lake Orion

Schedule of Changes in Net OPEB Liability and Related Ratios
Last Ten Fiscal Years (schedule is built prospectively upon implementation of GASB 75)

Year Ended June 30, 2024

	2024	2023	2022	2021	2020	2019
Total OPEB liability						
Service cost	\$ 5,786	\$ 9,611	\$ 15,152	\$ 15,453	\$ 13,960	\$ 27,523
Interest	88,256	77,435	86,069	88,773	136,147	120,056
Difference between expected and actual experience	(56,384)	1,905	(389,595)	1,670	(492,465)	833
Changes in assumptions	47,920	(224,846)	(167,297)	(90,146)	489,911	(307,414)
Benefit payments including refunds	(78,746)	(68,029)	(73,639)	(78,550)	(79,196)	(87,636)
Net change in total pension liability	6,832	(203,924)	(529,310)	(62,800)	68,357	(246,638)
Total OPEB liability at beginning of year	1,218,223	1,422,147	1,951,457	2,014,257	(246,638)	-
Total OPEB liability at end of year	\$ 1,225,055	\$ 1,218,223	\$ 1,422,147	\$ 1,951,457	\$ (178,281)	\$ (246,638)
Plan fiduciary net position						
Contributions to OPEB trust	10,000	10,000	10,000	10,000	10,000	10,000
Contributions/benefit payments made from general operating funds	78,746	68,029	73,639	78,550	79,196	87,636
Net investment income	33,459	22,803	(25,765)	41,387	962	5,726
Benefit payments including refunds	(78,746)	(68,029)	(73,639)	(78,550)	(79,196)	(87,636)
Administrative expense	(1,155)	(950)	(969)	(895)	(694)	(606)
Net change in plan fiduciary net position	42,304	31,853	(16,734)	50,492	10,268	15,120
Plan fiduciary net position at beginning of year	212,759	180,906	197,640	147,148	15,120	-
Plan fiduciary net position at end of year	\$ 255,063	\$ 212,759	\$ 180,906	\$ 197,640	\$ 25,388	\$ 15,120
Village's net OPEB liability at end of year	\$ 969,992	\$ 1,005,464	\$ 1,241,241	\$ 1,753,817	\$ (203,669)	\$ (261,758)
Plan fiduciary net position as a percentage of the total OPEB liability	20.8%	17.5%	12.7%	10.1%	-14.2%	-6.1%
Covered employee payroll	Not Avail.	Not Avail.	Not Avail.	Not Avail.	Not Avail.	Not Avail.
Employer's net OPEB liability as a percentage of covered employee payroll	Not Avail.	Not Avail.	Not Avail.	Not Avail.	Not Avail.	Not Avail.

Village of Lake Orion

Schedule of OPEB Contributions

Last Ten Fiscal Years (schedule is built prospectively upon implementation of GASB 75)

Year Ended June 30, 2024

	2024	2023	2022	2021	2020	2019	2018
Service cost	\$ 5,786	\$ 9,611	\$ 15,152	\$ 15,453	\$ 13,960	\$ 27,523	\$ 27,523
Interest cost	17,639	13,591	13,365	12,755	19,545	16,284	-
Amortization of unfunded liability	230,977	235,726	284,501	270,543	261,710	261,707	226,285
Actuarially determined employer contribution	254,402	258,928	313,018	298,751	295,215	305,514	253,808
Contributions in relation to the actuarially determined contribution	88,746	78,029	83,639	88,550	89,196	97,636	97,425
Contribution deficiency (excess)	\$ 165,656	\$ 180,899	\$ 229,379	\$ 210,201	\$ 206,019	\$ 207,878	\$ 156,383
Covered employee payroll	\$ 168,829	\$ 224,730	\$ 194,150	\$ 187,983	\$ 178,243	Not Avail.	Not Avail.
Contributions as a percentage of covered employee payroll	150.7%	115.2%	161.2%	158.9%	165.6%	Not Avail.	Not Avail.

Notes to schedule

Actuarial valuation information relative to the determination of contributions:

Valuation date	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal (level percentage of compensation)
Amortization method	Level dollar
Remaining amortization period	5 years
Asset valuation method	Equal to market value of assets
Inflation	Included in investment return
Salary increases	3.00% including inflation
Investment rate of return	7.45% (including inflation)
Retirement age	Experience-based tables of rates that are specific to the type of eligibility condition
Mortality	2010 Public General and Public Safety Employees, and Healthy Retirees, Headcount weighted, with MP-2021 improvement scale

Village of Lake Orion
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual
Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property taxes	\$ 1,312,734	\$ 1,312,734	\$ 1,318,861	\$ 6,127
Penalties and interest	4,000	4,000	3,581	(419)
In lieu of taxes	37,000	37,000	51,621	14,621
Other taxes	1,000	1,000	-	(1,000)
Intergovernmental – Federal/CDBG	-	-	88,392	88,392
Intergovernmental – State and local	427,800	427,800	473,925	46,125
Business licenses and permits	10,000	10,000	10,000	-
Charges for services	263,200	303,712	431,163	127,451
Interest earnings	4,000	4,000	16,271	12,271
Other revenues	2,600	2,600	32,761	30,161
Total revenues	2,062,334	2,102,846	2,426,575	323,729
Expenditures				
General government:				
Village council	4,612	4,612	2,458	2,154
Village manager	128,259	136,088	126,533	9,555
Clerk	110,529	128,369	114,924	13,445
Treasurer	169,817	186,332	169,251	17,081
Municipal building	309,760	307,367	281,335	26,032
Data processing and information technology	32,000	37,148	35,620	1,528
Professional services	63,600	63,600	46,988	16,612
	818,577	863,516	777,109	86,407
Public works:				
Sanitation	213,200	253,712	232,203	21,509
Street lighting	42,000	47,000	47,367	(367)
	255,200	300,712	279,570	21,142
Community and economic development:				
Planning and zoning	71,250	75,250	71,251	3,999
Recreation and cultural:				
Parks and recreation	43,800	46,487	42,734	3,753
Other functions:				
Insurance	74,000	74,000	70,143	3,857
Total expenditures	1,262,827	1,359,965	1,240,807	119,158
Excess of revenues over expenditures	799,507	742,881	1,185,768	442,887
Other financing sources (uses):				
Transfers in	121,400	121,400	121,368	(32)
Transfers out	(850,000)	(856,819)	(851,903)	4,916
Total other financing sources (uses)	(728,600)	(735,419)	(730,535)	4,884
Net change in fund balance	70,907	7,462	455,233	447,771
Fund balance at beginning of year	823,790	823,790	823,790	-
Fund balance at end of year	\$ 894,697	\$ 831,252	\$ 1,279,023	\$ 447,771

Village of Lake Orion

Public Works Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual

Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for services	\$ 57,200	\$ 57,200	\$ 54,186	\$ (3,014)
Equipment rental	78,750	78,750	78,438	(312)
Cemetery	36,300	36,300	22,817	(13,483)
Interest income	315	315	624	309
Other	9,000	9,000	3,650	(5,350)
Total revenues	181,565	181,565	159,715	(21,850)
Expenditures				
Public works:				
Wages and benefits	350,501	385,228	342,174	43,054
Repairs and maintenance	38,166	28,166	21,075	7,091
Other	103,205	83,705	69,076	14,629
Interest expense	4,095	4,095	3,254	841
Cemetery	81,449	82,865	74,095	8,770
Phase II Stormwater	34,015	38,191	35,107	3,084
Total expenditures	611,431	622,250	544,781	77,469
Excess (deficiency) of revenues over expenditures	(429,866)	(440,685)	(385,066)	55,619
Other financing sources (uses):				
Transfers in	455,000	461,819	455,250	(6,569)
Transfers out	(18,281)	(14,281)	-	14,281
Total other financing sources (uses)	436,719	447,538	455,250	7,712
Net change in fund balance	6,853	6,853	70,184	63,331
Fund balance at beginning of year	52,252	52,252	52,252	-
Fund balance at end of year	\$ 59,105	\$ 59,105	\$ 122,436	\$ 63,331

Village of Lake Orion

Police Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual

Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property taxes	\$ 382,636	\$ 382,636	\$ 393,036	\$ 10,400
Intergovernmental – State	1,000	1,000	1,614	614
Intergovernmental – Local	22,000	22,000	15,677	(6,323)
Charges for services	113,040	113,040	100,358	(12,682)
Fines and forfeitures	75,000	75,000	33,331	(41,669)
Interest	1,650	1,650	5,598	3,948
Other	6,000	6,000	3,672	(2,328)
Total revenues	601,326	601,326	553,286	(48,040)
Expenditures				
Wages and benefits	783,817	619,286	592,500	26,786
Other	198,540	480,112	438,149	41,963
Capital outlay	12,000	10,000	3,922	6,078
Total expenditures	994,357	1,109,398	1,034,571	74,827
Excess of revenues over (under) expenditures	(393,031)	(508,072)	(481,285)	26,787
Other financing sources (uses):				
Transfers in	400,000	400,000	400,000	-
Transfers out	(5,000)	(5,000)	(5,000)	-
Total other financing sources (uses)	395,000	395,000	395,000	-
Net change in fund balance	1,969	(113,072)	(86,285)	26,787
Fund balance at beginning of year	317,519	317,519	317,519	-
Fund balance at end of year	\$ 319,488	\$ 204,447	\$ 231,234	\$ 26,787

Other Supplementary Information

Village of Lake Orion

Nonmajor Governmental Funds
Combining Balance Sheet

June 30, 2024

	Special Revenue			Capital Project	Permanent Fund	
	Major Street	Local Street	Parking	Capital Improvement	Cemetery Perpetual Care	Total
Assets						
Cash	\$ 508,021	\$ 119,078	\$ 3,570	\$ 2,482	\$ 227,247	\$ 860,398
Advance to other funds	-	-	-	-	94,292	94,292
Due from State	38,147	16,607	-	-	-	54,754
Prepaid expenses	443	443	36	-	-	922
Total assets	<u>\$ 546,611</u>	<u>\$ 136,128</u>	<u>\$ 3,606</u>	<u>\$ 2,482</u>	<u>\$ 321,539</u>	<u>\$ 1,010,366</u>
Liabilities and fund balance						
Liabilities:						
Accounts payable	\$ 2,739	\$ 4,175	\$ -	\$ -	\$ -	\$ 6,914
Fund balance:						
Nonspendable – prepaid	443	443	36	-	-	922
Restricted for streets	543,429	131,510	-	-	-	674,939
Restricted for parking	-	-	3,570	-	-	3,570
Restricted for capital projects	-	-	-	2,482	-	2,482
Restricted for perpetual care	-	-	-	-	321,539	321,539
Total fund balance	<u>543,872</u>	<u>131,953</u>	<u>3,606</u>	<u>2,482</u>	<u>321,539</u>	<u>1,003,452</u>
Total liabilities and fund balance	<u>\$ 546,611</u>	<u>\$ 136,128</u>	<u>\$ 3,606</u>	<u>\$ 2,482</u>	<u>\$ 321,539</u>	<u>\$ 1,010,366</u>

Village of Lake Orion

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Year Ended June 30, 2024

	Special Revenue			Capital Project	Permanent Fund	
	Major Street	Local Street	Parking	Capital Improvement	Cemetery Perpetual Care	Total
Revenues						
State-shared revenue	\$ 237,935	\$ 103,578	\$ -	\$ -	\$ -	\$ 341,513
Charges for services	-	-	-	-	14,300	14,300
Fines and forfeitures	-	-	28	-	-	28
Interest earned	6,684	969	20	2	5,291	12,966
Other revenues	-	11,157	-	-	-	11,157
Total revenues	244,619	115,704	48	2	19,591	379,964
Expenditures						
Highways, streets, sidewalks and other maintenance	88,025	130,257	-	-	-	218,282
Parking	-	-	5,363	-	-	5,363
Capital outlay	29,352	5,000	-	890	60,000	95,242
Total expenditures	117,377	135,257	5,363	890	60,000	318,887
Excess (deficiency) of revenues over expenditures	127,242	(19,553)	(5,315)	(888)	(40,409)	61,077
Other financing sources (uses):						
Operating transfers in	-	68,000	5,000	-	-	73,000
Operating transfers out	(68,000)	-	-	-	(5,250)	(73,250)
Total other financing sources (uses):	(68,000)	68,000	5,000	-	(5,250)	(250)
Change in fund balance	59,242	48,447	(315)	(888)	(45,659)	60,827
Fund balance at beginning of year	484,630	83,506	3,921	3,370	367,198	942,625
Fund balance at end of year	\$ 543,872	\$ 131,953	\$ 3,606	\$ 2,482	\$ 321,539	\$ 1,003,452

Village of Lake Orion

Combining Balance Sheet
Component Unit – DDA

June 30, 2024

	Downtown Development Authority	DDA Property Acquisition Fund	Total
Assets			
Cash	\$ 374,281	\$ 169,465	\$ 543,746
Prepaid expenditures	-	-	-
Total assets	<u>\$ 374,281</u>	<u>\$ 169,465</u>	<u>\$ 543,746</u>
Liabilities and fund balance			
Accounts payable and accrued liabilities	\$ 17,470	\$ -	\$ 17,470
Fund balance	356,811	169,465	526,276
Total liabilities and fund balance	<u>\$ 374,281</u>	<u>\$ 169,465</u>	<u>\$ 543,746</u>

Reconciliation to statement of net position:

Fund balance as of June 30, 2024 \$ 526,276

Capital assets used in governmental activities are not financial resources and,
therefore, are not reported in the funds.

Net position of governmental activities – component unit 3,075,914
\$ 3,602,190

Village of Lake Orion

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Component Unit – DDA

Year Ended June 30, 2024

	Downtown Development Authority	DDA Property Acquisition Fund	Total
Revenues			
Property taxes	\$ 805,579	\$ -	\$ 805,579
Other taxes	15,971	-	15,971
Operating grants and contributions	201,996	-	201,996
State grants	3,500	-	3,500
Interest	7,629	124	7,753
Other revenues	35,802	-	35,802
Total revenues	<u>1,070,477</u>	<u>124</u>	<u>1,070,601</u>
Expenditures			
Community development	1,048,183	-	1,048,183
Debt service:			
Principal	-	300,000	300,000
Interest and other charges	-	15,000	15,000
Capital outlay	8,742	-	8,742
Total expenditures	<u>1,056,925</u>	<u>315,000</u>	<u>1,371,925</u>
Excess (deficiency) of revenues over expenditures	13,552	(314,876)	(301,324)
Other financing sources (uses)			
Transfers in	-	157,500	157,500
Transfers out	(157,500)	-	(157,500)
Total other financing sources (uses)	<u>(157,500)</u>	<u>157,500</u>	<u>-</u>
Net change in fund balance	(143,948)	(157,376)	(301,324)
Fund balance at beginning of year	500,759	326,841	827,600
Fund balance at end of year	<u>\$ 356,811</u>	<u>\$ 169,465</u>	<u>\$ 526,276</u>

Reconciliation to statement of activities:

Net change in fund balance as of June 30, 2023 \$ (301,324)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This amount represents capital outlay in excess of depreciation in the current period.

Capital outlay	3,534
Depreciation expense	(114,325)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. This amount is the net effect of these differences in the treatment of long-term debt.

Principal repayments	300,000
Change in net position – component unit	<u>\$ (112,115)</u>

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2024

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

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

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

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

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2024

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

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

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

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

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2024

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

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

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

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

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2024

2015 Oakland-Macomb Interceptor Drain Bond – SAW Loan

Date of Issue: April 2015

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

2019A Oakland-Macomb Interceptor Drain Bond

Date of Issue: December 19, 2019

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2024

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

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

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

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

Village of Lake Orion

Schedule of Indebtedness
Proprietary Funds

June 30, 2024

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

Date of Issue: July 2017

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

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

Total Draws: \$5,989,773

Interest Due April 1 and October 1

Loan Due As Follows:

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

Village of Lake Orion

Schedule of Indebtedness
Governmental Activities

June 30, 2024

2023 Downtown Development Bonds Tax Exempt Series A

Date of Issue: June 2023

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

2023 Downtown Development Bonds Taxable Series B

Date of Issue: June 2023

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

Interest Due April 1 and October 1

Bonds Due As Follows:

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

ASSET SUMMARY REPORT FOR VILLAGE OF LAKE ORION
As of 06/30/2025

Section 4, Item A.

Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
ADM	Land, 21 E. Church Street	Buildings	1.00		1.00
9000	01/31/2013	ADM	40.00		1.00
ADM	Building Impr, 21 E. Church -	Buildings	1.00		63,616.87
9001	11/25/2014	ADM	15.00		25,097.06
ADM	Building Impr, 21 E. Church -	Buildings	1.00		26,086.50
9002	01/13/2015	ADM	15.00		10,108.36
ADM	Building Impr, 21 E. Church -	Buildings	1.00		77,648.94
9003	02/24/2015	ADM	15.00		30,088.47
ADM	Building Impr, 21 E. Church -	Buildings	1.00		49,838.85
9004	04/14/2015	ADM	15.00		19,312.21
ADM	Building Impr, 21 E. Church -	Buildings	1.00		172,819.60
9005	05/12/2015	ADM	15.00		66,969.11
ADM	Building Impr, 21 E. Church -	Buildings	1.00		175,643.55
9006	06/09/2015	ADM	15.00		68,058.09
ADM	Building Impr, 21 E. Church -	Buildings	1.00		174,288.39
9007	07/28/2015	ADM	15.00		82,059.66
ADM	Building Impr, 21 E. Church -	Buildings	1.00		6,095.00
9008	02/28/2015	ADM	15.00		2,869.67
ADM	Building Impr, 21 E. Church -	Buildings	1.00		47,750.00
9009	11/25/2014	ADM	15.00		22,481.99
ADM	Building Impr, 21 E. Church -	Buildings	1.00		15,100.87
9093	01/12/2016	ADM	40.00		12,080.71
ADM	Building Impr, 21 E. Church -	Buildings	1.00		24,503.09
9137	06/30/2015	<Not Set>	15.00		19,602.47
ADM	Building Impr, Paneling, Acous	Buildings	1.00		7,636.41
9208	04/11/2022	ADM	15.00		6,109.14
ADM	Building Impr, Flooring, 21 E.	Buildings	1.00		4,509.00
9229	08/09/2023	ADM	7.00		10,080.86
ADM	File Cabinet, Pivotal	Equipment	1.00		4,575.00
0057	07/01/2000	ADM	7.00		0.00
ADM	File Cabinet, Pivotal	Equipment	1.00		3,860.00
0058	12/21/2001	ADM	7.00		0.00
ADM	Computer, HP i-Core 3 Laptop	Equipment	1.00		978.00
0533	05/01/2012	ADM	5.00		0.00
ADM	UHF Repeater, programming, ins	Equipment	1.00		2,291.00
0548	01/30/2013	ADM	5.00		0.00
ADM	Meter Reading Equipment, Docki	Equipment	1.00		494.00
0576	12/09/2014	ADM	5.00		0.00
ADM	Desk, Executive, U-shaped, Dou	Equipment	1.00		1,044.49
0577	05/05/2015	ADM	7.00		0.00
ADM	Desk, Executive, L-shaped, wit	Equipment	1.00		802.66
0579	05/05/2015	ADM	7.00		0.00
ADM	Desk, Compact Bow-front, U-sha	Equipment	1.00		1,044.49
0581	05/05/2015	ADM	7.00		0.00

ASSET SUMMARY REPORT FOR VILLAGE OF LAKE ORION

As of 06/30/2025

Section 4, Item A.

Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Tot. Orig. Cost Book Value
ADM 0582	Desk, Compact Bow-front, U-sha 05/05/2015	Equipment ADM	1.00 7.00		1,044.49 0.00
ADM 0583	Desk, Compact Bow-front, U-sha 05/05/2015	Equipment ADM	1.00 7.00		1,044.49 0.00
ADM 0584	Desk, Compact Bow-front, U-sha 05/05/2015	Equipment ADM	1.00 7.00		1,044.49 0.00
ADM 0585	Desk, Compact Bow-front, U-sha 05/05/2015	Equipment ADM	1.00 7.00		1,044.49 0.00
ADM 0586	Desk Hutch, Bordeaux Cherry/Gr 05/05/2015	Equipment ADM	1.00 7.00		313.93 0.00
ADM 0691	Computer, MicroSys i3-4130, ke 05/19/2015	Equipment ADM	1.00 5.00		850.00 0.00
ADM 0761	Television, Samsung, LED, 1080 07/01/2015	Equipment ADM	1.00 5.00		1,412.10 0.00
ADM 0810-0816	Computer, Tablet, Apple IPAD, 05/09/2017	Equipment ADM	7.00 5.00		2,828.00 0.00
ADM 0824	Computer, Dell OptiPlex 7060, 03/06/2019	Equipment ADM	1.00 5.00		649.00 0.00
ADM 0825	Computer, Dell OptiPlex 7060, 03/06/2019	Equipment ADM	1.00 5.00		649.00 0.00
ADM 0826	Computer, Dell OptiPlex 7060, 03/06/2019	Equipment ADM	1.00 5.00		649.00 0.00
ADM 0827	Computer, Dell OptiPlex 7060, 03/06/2019	Equipment ADM	1.00 5.00		649.00 0.00
ADM 0828	Computer, Dell OptiPlex 7060, 03/06/2019	Equipment ADM	1.00 5.00		649.00 0.00
ADM 0829	Computer, Dell OptiPlex 7060, 03/06/2019	Equipment ADM	1.00 5.00		649.00 0.00
ADM 0831	Computer, Dell OptiPlex 7060, 03/06/2019	Equipment ADM	1.00 5.00		649.00 0.00
ADM 0845	Computer, Dell Latitude E5550, 06/10/2019	Equipment ADM	1.00 5.00		360.00 0.00
ADM 0851	Switch, Smart, Cisco, 4-Port, 08/18/2021	Equipment ADM	1.00 5.00		1,313.81 525.53
ADM 0859, 0860	Computer, Certera In Win Z589 03/31/2022	Equipment ADM	2.00 5.00		1,560.00 624.00
ADM 0865-0870	Computer, Laptop, Acer Chromeb 09/09/2023	Equipment <Not Set>	6.00 5.00		1,014.00 811.20
ADM 0871-0873	Computers, Laptop, Acer Chrome 09/11/2023	Equipment <Not Set>	3.00 5.00		867.00 693.60
ADM 0877	Computer, Laptop, Dell Latitud 11/10/2023	Equipment ADM	1.00 5.00		1,341.00 1,072.80
ADM 0924, 0925	Telephone, Yealink CP925 Confe 07/02/2024	Equipment ADM	2.00 5.00		998.00 998.00

ASSET SUMMARY REPORT FOR VILLAGE OF LAKE ORION

As of 06/30/2025

Section 4, Item A.

Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
ADM 1295	Meter Reading Equipment, Trimb 12/09/2014	Equipment ADM	1.00 5.00		2,303.00 0.00
ADM 1296	Meter Reading Equipment, Bluet 12/09/2014	Equipment ADM	1.00 5.00		2,040.00 0.00
ADM 9010	Broadcasting, Video, and Commu 07/21/2015	Equipment ADM	1.00 5.00		74,959.56 0.00
ADM 9011	Software, NDS, Accounting 10/31/2003	Equipment ADM	1.00 5.00		18,676.00 0.00
ADM 9012	Software, BS&A, Data Conversio 10/07/2015	Equipment ADM	1.00 5.00		20,535.00 0.00
ADM 9013	Computer, Software Equalizer 07/01/1999	Equipment ADM	1.00 5.00		3,195.00 0.00
ADM 9014	Meter Reading Software 11/03/2014	Equipment ADM	1.00 5.00		2,192.50 0.00
ADM 9094	Software, BS&A, .Net Program 03/15/2016	Equipment ADM	1.00 5.00		20,235.00 0.00
ADM 9098	Software, BS&A, Set-Up, .Net P 02/16/2016	Equipment ADM	1.00 5.00		23,095.00 0.00
ADM 9109	Computer, Network Security, Fi 02/14/2017	Equipment ADM	1.00 5.00		950.00 0.00
ADM 9120	Camera, Dome, Avigilon 07/11/2017	Equipment ADM	1.00 5.00		1,642.50 0.00
ADM 9138	Equipment, 21 E. Church 06/30/2015	Equipment <Not Set>	1.00 10.00		54,698.30 21,879.32
ADM 9143	Equip, Boiler, 21 E. Church St 02/22/2018	Equipment ADM	1.00 10.00		0.00 0.00
ADM 9145	Software, Accela 12/01/2016	Equipment ADM	1.00 5.00		8,280.00 0.00
ADM 9146	Equip, Camera (Security), and 05/08/2018	Equipment ADM	1.00 5.00		3,021.90 0.00
ADM 0013	Computer, Network Switch 24 po 06/30/2003	Insur-Adm ADM	1.00 0.00		275.00 0.00
ADM 0054	File Cabinet (Fire Proof) - 4 06/30/1998	Insur-Adm ADM	1.00 0.00		1,220.00 1,220.00
ADM 0055	File Cabinet, 4 drawer 06/30/1998	Insur-Adm ADM	1.00 0.00		150.00 150.00
ADM 0056	File Cabinet, 4 drawer 06/30/1998	Insur-Adm ADM	1.00 0.00		179.00 179.00
ADM 0063	File, Lateral 2 drawer 06/30/2001	Insur-Adm ADM	1.00 0.00		175.00 175.00
ADM 0064	File, Lateral 2 drawer 06/30/1995	Insur-Adm ADM	1.00 0.00		175.35 175.35
ADM 0065	File, Lateral 2 drawer 06/30/2001	Insur-Adm ADM	1.00 0.00		150.00 150.00

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ADM 0066	File, Lateral 2 drawer 06/30/2001	Insur-Adm ADM	1.00 0.00		150.00 150.00
ADM 0068	File, Lateral 3 drawer 06/30/2001	Insur-Adm ADM	1.00 0.00		300.00 300.00
ADM 0069	File, Lateral 3 drawer 06/30/2001	Insur-Adm ADM	1.00 0.00		250.00 250.00
ADM 0070	File, Lateral 2 drawer 06/30/2001	Insur-Adm ADM	1.00 0.00		175.00 175.00
ADM 0071	File, Cabinet 2 drawer - manag 06/30/2001	Insur-Adm ADM	1.00 0.00		150.00 150.00
ADM 0076	Heater, Toastmaster - Bathroom 12/31/2001	Insur-Adm ADM	1.00 0.00		20.00 20.00
ADM 0077	Heater, Tripp Lite - Deputy Tr 12/31/2001	Insur-Adm ADM	1.00 0.00		10.00 10.00
ADM 0079	Heater, Tripp Lite - Clerk 12/31/2001	Insur-Adm ADM	1.00 0.00		10.00 10.00
ADM 0080	File Storage Unit - Planning & 06/30/2001	Insur-Adm ADM	1.00 0.00		1,502.00 1,502.00
ADM 0081	File Storage Unit - Planning & 06/30/2001	Insur-Adm ADM	1.00 0.00		0.00 0.00
ADM 0090	Steel box, cash 12/31/1980	Insur-Adm ADM	1.00 0.00		50.00 50.00
ADM 0091	Table, Typewriter 06/30/1984	Insur-Adm ADM	1.00 0.00		150.00 150.00
ADM 0097	File Cabinet (Fire Proof) - 4 03/06/1997	Insur-Adm ADM	1.00 0.00		915.00 915.00
ADM 0098	File Cabinet (Fire Proof) - 4 03/06/1997	Insur-Adm ADM	1.00 0.00		915.00 915.00
ADM 0099	File Cabinet (Fire Proof) - 4 06/30/1998	Insur-Adm ADM	1.00 0.00		1,220.00 1,220.00
ADM 0100	Safe 06/30/1953	Insur-Adm ADM	1.00 0.00		150.00 150.00
ADM 0101	Shelving, steel 7' x 3' 06/30/1980	Insur-Adm ADM	1.00 0.00		55.00 55.00
ADM 0102	Shelving, steel 7' x 3' 06/30/1980	Insur-Adm ADM	1.00 0.00		55.00 55.00
ADM 0103	File, Steel card double 12/31/1998	Insur-Adm ADM	1.00 0.00		50.00 50.00
ADM 0104	File, Steel card double 12/31/1998	Insur-Adm ADM	1.00 0.00		50.00 50.00
ADM 0105	File, Steel card double 12/31/1998	Insur-Adm ADM	1.00 0.00		50.00 50.00
ADM 0108	File, Steel card single 12/31/1998	Insur-Adm ADM	1.00 0.00		25.00 25.00

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ADM 0109	File, Steel card single 12/31/1998	Insur-Adm ADM	1.00 0.00		25.00 25.00
ADM 0112	Camera, Sony Digital 08/27/2002	Insur-Adm ADM	1.00 0.00		499.99 499.99
ADM 0118	Chair, vinyl side #38, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0119	Chair, vinyl side #39, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0127	Bench, Wood 12/31/2006	Insur-Adm ADM	1.00 0.00		150.00 150.00
ADM 0134	File, Flat 06/30/1996	Insur-Adm ADM	1.00 0.00		564.00 564.00
ADM 0135	File, Mobile Roll, 21 Pocket 08/16/2001	Insur-Adm ADM	1.00 0.00		218.23 218.23
ADM 0137	Table, Typewriter 12/31/2006	Insur-Adm ADM	1.00 0.00		150.00 150.00
ADM 0143	Chair, vinyl side #01, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0144	Chair, vinyl side #02, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0145	Chair, vinyl side #03, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0146	Chair, vinyl side #04, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0147	Chair, vinyl side #05, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0148	Chair, vinyl side #06, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0149	Chair, vinyl side #07, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0150	Chair, vinyl side #08, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0151	Chair, vinyl side #09, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0152	Chair, vinyl side #10, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0154	Chair, vinyl side, #12, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0155	Chair, vinyl side #13, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0156	Chair, vinyl side #14, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0157	Chair, vinyl side #15, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00

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ADM 0158	Chair, vinyl side, #16, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0159	Chair, vinyl side #17, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0160	Chair, vinyl side #18, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0161	Chair, vinyl side, #19, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0163	Chair, vinyl side, #21, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0165	Chair, vinyl side #23, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0167	Chair, vinyl side #25, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0168	Chair, vinyl side #26, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0169	Chair, vinyl side #27, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0170	Chair, vinyl side #28, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0172	Chair, vinyl side #30, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0173	Chair, vinyl side #31, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0174	Chair, vinyl side #32, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0176	Chair, vinyl side #34, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0177	Chair, vinyl side #35, Brown 06/30/1981	Insur-Adm ADM	1.00 0.00		22.00 22.00
ADM 0192	Table, wood picnic 12/31/2001	Insur-Adm ADM	1.00 0.00		200.00 200.00
ADM 0194	Ladder, 10 ft 12/31/2014	Insur-Adm ADM	1.00 0.00		100.00 100.00
ADM 0195	Vacuum Cleaner, Panasonic Jet 12/31/2010	Insur-Adm ADM	1.00 0.00		200.00 200.00
ADM 0196	File, Lateral 5 drawer 06/30/2001	Insur-Adm ADM	1.00 0.00		400.00 400.00
ADM 0197	File, Lateral 5 drawer 06/30/2001	Insur-Adm ADM	1.00 0.00		400.00 400.00
ADM 0198	File, Lateral 5 drawer 06/30/2001	Insur-Adm ADM	1.00 0.00		400.00 400.00
ADM 0199	File, Lateral 5 drawer 06/30/2001	Insur-Adm ADM	1.00 0.00		400.00 400.00

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ADM 0200	File, Lateral 5 drawer 06/30/2001	Insur-Adm ADM	1.00 0.00		400.00 400.00
ADM 0212	Shelves, steel 5' x 7' 12/31/1980	Insur-Adm ADM	1.00 0.00		50.00 50.00
ADM 0213	Shelves, steel 3' x 7' 12/31/1980	Insur-Adm ADM	1.00 0.00		50.00 50.00
ADM 0254	Cassette Transcriber, Sanyo 10/26/2004	Insur-Adm ADM	1.00 0.00		389.88 389.88
ADM 0255	Cassette Transcriber, Sanyo, F 10/26/2004	Insur-Adm ADM	1.00 0.00		0.00 0.00
ADM 0374	Refrigerator, Magic Chef, Mini 07/18/2006	Insur-Adm ADM	1.00 0.00		99.00 99.00
ADM 0380	File, Lateral 2 Drawer, Manage 11/11/2006	Insur-Adm ADM	1.00 0.00		129.99 129.99
ADM 0437	Heater, Ceramic, Oscillating 11/20/2007	Insur-Adm ADM	1.00 0.00		73.12 73.12
ADM 0476	Computer, Sonic wall 02/18/2009	Insur-Adm ADM	1.00 0.00		417.10 417.10
ADM 0513	Battery Charger, ES APC330 Wat 01/26/2010	Insur-Adm ADM	1.00 0.00		59.99 59.99
ADM 0530	File, 4 Drawer, Locking Cold # 08/29/2008	Insur-Adm ADM	1.00 0.00		190.00 190.00
ADM 0534	Calculator, Sharp EL1801V 08/08/2012	Insur-Adm ADM	1.00 0.00		26.99 26.99
ADM 0535	Numbering Machine 07/30/2012	Insur-Adm ADM	1.00 0.00		46.99 46.99
ADM 0549	Termination Panel, Single Chan 01/30/2013	Insur-Adm ADM	1.00 0.00		394.00 394.00
ADM 0550	Duplexer, Celwave 406-450 Mhz 01/30/2013	Insur-Adm ADM	1.00 0.00		475.40 475.40
ADM 0555	Computer Monitor, ASUS VE228h, 08/18/2014	Insur-Adm ADM	1.00 0.00		140.00 140.00
ADM 0557	Computer Monitor, ASUS VE228h, 08/18/2014	Insur-Adm ADM	1.00 0.00		140.00 140.00
ADM 0559	Computer Monitor, ASUS VE228h, 08/18/2014	Insur-Adm ADM	1.00 0.00		140.00 140.00
ADM 0561	Computer Monitor, ASUS VE228h, 08/18/2014	Insur-Adm ADM	1.00 0.00		140.00 140.00
ADM 0563	Computer Monitor, ASUS VE228h, 08/18/2014	Insur-Adm ADM	1.00 0.00		140.00 140.00
ADM 0565	Computer Monitor, ASUS VE228h, 08/18/2014	Insur-Adm ADM	1.00 0.00		140.00 140.00
ADM 0567	Computer Monitor, ASUS VE228h, 08/18/2014	Insur-Adm ADM	1.00 0.00		140.00 140.00

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Asset Number	Acquired Date	Location	Est. Life (yrs)		Book Value
ADM	Computer Monitor, ASUS VE228h,	Insur-Adm	1.00		140.00
0570	08/18/2014	ADM	0.00		140.00
ADM	Chair, Executive, Mesh/Leather	Insur-Adm	1.00		175.31
0592	05/05/2015	ADM	0.00		175.31
ADM	Chair, Executive, Mesh/Leather	Insur-Adm	1.00		175.31
0593	05/05/2015	ADM	0.00		175.31
ADM	Chair, Executive, Mesh/Leather	Insur-Adm	1.00		175.31
0594	05/05/2015	ADM	0.00		175.31
ADM	Chair, Executive, Mesh/Leather	Insur-Adm	1.00		175.31
0595	05/05/2015	ADM	0.00		175.31
ADM	Chair, Task, Rolling, Mesh, Re	Insur-Adm	1.00		267.25
0603	05/05/2015	ADM	0.00		267.25
ADM	Chair, Task, Rolling, Mesh, Re	Insur-Adm	1.00		267.25
0604	05/05/2015	ADM	0.00		267.25
ADM	Chair, Task, Rolling, Mesh, Re	Insur-Adm	1.00		267.25
0605	05/05/2015	ADM	0.00		267.25
ADM	Chair, Guest, Black	Insur-Adm	1.00		162.22
0608	05/05/2015	ADM	0.00		162.22
ADM	Chair, Guest, Black	Insur-Adm	1.00		162.22
0610	05/05/2015	ADM	0.00		162.22
ADM	Chair, Wood, Dark Mahogany	Insur-Adm	1.00		0.00
0644	05/05/2015	ADM	0.00		0.00
ADM	Chair, Wood, Dark Mahogany	Insur-Adm	1.00		0.00
0645	05/05/2015	ADM	0.00		0.00
ADM	Chair, Wood, Dark Mahogany	Insur-Adm	1.00		0.00
0646	05/05/2015	ADM	0.00		0.00
ADM	Chair, Wood, Dark Mahogany	Insur-Adm	1.00		0.00
0647	05/05/2015	ADM	0.00		0.00
ADM	Table, Round, 36", Wood, Dark	Insur-Adm	1.00		1,343.38
0648	05/05/2015	ADM	0.00		1,343.38
ADM	Table, Boat-shaped, Conference	Insur-Adm	1.00		1,141.29
0649	05/05/2015	ADM	0.00		1,141.29
ADM	Table, Racetrack, Conference,	Insur-Adm	1.00		341.29
0650	05/05/2015	ADM	0.00		341.29
ADM	Bookcase, 5 shelf, 71", Wood,	Insur-Adm	1.00		268.68
0653	05/05/2015	ADM	0.00		268.68
ADM	Bookcase, 5 shelf, 71", Wood,	Insur-Adm	1.00		268.68
0654	05/05/2015	ADM	0.00		268.68
ADM	Bookcase, 5 shelf, 71", wood,	Insur-Adm	1.00		268.68
0655	05/05/2015	ADM	0.00		268.68
ADM	File, Lateral, 2 drawer, Borde	Insur-Adm	1.00		313.93
0657	05/05/2015	ADM	0.00		313.93
ADM	File, Lateral, 2 drawer, Borde	Insur-Adm	1.00		313.93
0658	05/05/2015	ADM	0.00		313.93

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ADM 0660	File, Pedestal, 3-Drawer, Best 05/19/2015	Insur-Adm ADM	1.00 0.00		154.86 154.86
ADM 0661	File, Pedestal, 3-Drawer, Best 05/19/2015	Insur-Adm ADM	1.00 0.00		154.86 154.86
ADM 0662	File, Pedestal, 3-Drawer, Best 05/19/2015	Insur-Adm ADM	1.00 0.00		154.86 154.86
ADM 0663	File, Pedestal, 3-Drawer, Best 05/19/2015	Insur-Adm ADM	1.00 0.00		154.86 154.86
ADM 0664	File, Pedestal, 3-Drawer, Best 05/19/2015	Insur-Adm ADM	1.00 0.00		154.86 154.86
ADM 0688	Shelves, Steel Bookcase, 6-she 05/05/2015	Insur-Adm ADM	1.00 0.00		372.41 372.41
ADM 0689	Shelves, Steel Bookcase, 6-she 05/05/2015	Insur-Adm ADM	1.00 0.00		372.41 372.41
ADM 0690	Tack Board, Fabric, 60" x 48", 05/14/2015	Insur-Adm ADM	1.00 0.00		140.35 140.35
ADM 0692	Computer Monitor, ASUS VE228h, 05/05/2015	Insur-Adm ADM	1.00 0.00		140.00 140.00
ADM 0728	Church Pew, 12 ft, Wooden 01/31/2013	Insur-Adm ADM	1.00 0.00		0.00 0.00
ADM 0729	Church Pew, 12-ft, Wooden 01/31/2013	Insur-Adm ADM	1.00 0.00		0.00 0.00
ADM 0730	Church Pew, 12-ft, Wooden 01/31/2013	Insur-Adm ADM	1.00 0.00		0.00 0.00
ADM 0731	Church Pew, 12-ft, Wooden 01/31/2013	Insur-Adm ADM	1.00 0.00		0.00 0.00
ADM 0732	Church Pew, 12-ft, Wooden 01/31/2013	Insur-Adm ADM	1.00 0.00		0.00 0.00
ADM 0733	Church Pew, 12-ft, Wooden 01/31/2013	Insur-Adm ADM	1.00 0.00		0.00 0.00
ADM 0734	Church Pew, 12-ft, Wooden 01/31/2013	Insur-Adm ADM	1.00 0.00		0.00 0.00
ADM 0735	Church Pew, 12-ft, Wooden 01/31/2013	Insur-Adm ADM	1.00 0.00		0.00 0.00
ADM 0736	Chair, Guest, Black 05/05/2015	Insur-Adm ADM	1.00 0.00		162.22 162.22
ADM 0738	Chair, Guest, Black 05/05/2015	Insur-Adm ADM	1.00 0.00		162.22 162.22
ADM 0739	Chair, Guest, Black 05/05/2015	Insur-Adm ADM	1.00 0.00		162.22 162.22
ADM 0740	Chair, Guest, Black 05/05/2015	Insur-Adm ADM	1.00 0.00		162.22 162.22
ADM 0741	Coffee Maker, Mr. Coffee, 12-C 05/12/2015	Insur-Adm ADM	1.00 0.00		40.00 40.00

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ADM 0742	File, Lateral, 2 drawer, Borde 06/15/2015	Insur-Adm ADM	1.00 0.00		313.50 313.50
ADM 0744	Bulletin Board, Gray Mix, 3400 06/17/2015	Insur-Adm ADM	1.00 0.00		268.97 268.97
ADM 0745	Bulletin Board, Gray Mix, 3400 06/17/2015	Insur-Adm ADM	1.00 0.00		124.97 124.97
ADM 0751	Bulletin Board, Gray Mix, 3400 06/17/2015	Insur-Adm ADM	1.00 0.00		79.97 79.97
ADM 0754	Refrigerator, Frigidaire, 24 c 06/25/2015	Insur-Adm ADM	1.00 0.00		729.00 729.00
ADM 0755	Microwave, Samsung, Over the R 06/25/2015	Insur-Adm ADM	1.00 0.00		148.00 148.00
ADM 0756	File, Lateral, 5-drawer 06/30/2001	Insur-Adm ADM	1.00 0.00		400.00 400.00
ADM 0757	File, Lateral, 5-drawer 06/30/2001	Insur-Adm ADM	1.00 0.00		400.00 400.00
ADM 0758	Television, 55", LED, Smart LG 07/29/2015	Insur-Adm ADM	1.00 0.00		729.99 729.99
ADM 0759	Television Wall Mount, Rocketf 07/29/2015	Insur-Adm ADM	1.00 0.00		199.99 199.99
ADM 0760	Trash Receptacle, Rubbermaid, 08/11/2015	Insur-Adm ADM	1.00 0.00		159.99 159.99
ADM 0764	Literature Rack, Rotary, 80 Po 09/14/2015	Insur-Adm ADM	1.00 0.00		545.28 545.28
ADM 0765	File, Pedestal, 3-Drawer, At W 09/14/2015	Insur-Adm ADM	1.00 0.00		283.92 283.92
ADM 0766	Drafting Stool, Apollo, Rollin 09/14/2015	Insur-Adm ADM	1.00 0.00		295.80 295.80
ADM 0769	Computer Monitor, ASUS VE228H 12/29/2015	Insur-Adm ADM	1.00 0.00		160.00 160.00
ADM 0770	Vacuum, Hoover Windtunnel 01/25/2016	Insur-Adm ADM	1.00 0.00		128.00 128.00
ADM 0771	Receipt Printer, Epson Series, 03/15/2016	Insur-Adm ADM	1.00 0.00		1,100.00 1,100.00
ADM 0772	Cash Drawer, APG, locking, wit 03/15/2016	Insur-Adm ADM	1.00 0.00		250.00 250.00
ADM 0773	Scanner, Linear Imaging, Honey 03/15/2016	Insur-Adm ADM	1.00 0.00		250.00 250.00
ADM 0777	Shelves, Steel, Husky, 5-Shelf 01/19/2016	Insur-Adm ADM	1.00 0.00		49.97 49.97
ADM 0778	Shelves, Steel, Husky, 5-Shelf 01/19/2016	Insur-Adm ADM	1.00 0.00		49.97 49.97
ADM 0779	Shelves, Steel, Husky, 5-Shelf 01/19/2016	Insur-Adm ADM	1.00 0.00		49.97 49.97

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ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		49.97
0780	01/19/2016	ADM	0.00		49.97
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		49.97
0781	01/19/2016	ADM	0.00		49.97
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		49.97
0782	01/19/2016	ADM	0.00		49.97
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		49.97
0783	01/19/2016	ADM	0.00		49.97
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		49.97
0784	01/19/2016	ADM	0.00		49.97
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		49.97
0785	01/19/2016	ADM	0.00		49.97
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		49.97
0786	01/19/2016	ADM	0.00		49.97
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		49.97
0787	01/19/2016	ADM	0.00		49.97
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		49.97
0788	01/19/2016	ADM	0.00		49.97
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		49.97
0789	01/19/2016	ADM	0.00		49.97
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		49.97
0790	01/19/2016	ADM	0.00		49.97
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		24.99
0791	01/19/2016	ADM	0.00		24.99
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		24.99
0792	01/19/2016	ADM	0.00		24.99
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		24.99
0793	01/19/2016	ADM	0.00		24.99
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		24.99
0794	01/19/2016	ADM	0.00		24.99
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		24.99
0795	01/19/2016	ADM	0.00		24.99
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		24.99
0796	01/19/2016	ADM	0.00		24.99
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		24.99
0797	01/19/2016	ADM	0.00		24.99
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		24.99
0798	01/19/2016	ADM	0.00		24.99
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		24.99
0799	01/19/2016	ADM	0.00		24.99
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		24.99
0800	01/19/2016	ADM	0.00		24.99
ADM	Shelves, Steel, Husky, 5-Shelf	Insur-Adm	1.00		24.99
0801	01/19/2016	ADM	0.00		24.99

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Orig. Cost Book Value
ADM 0802	Shelves, Steel, Husky, 5-Shelf 01/19/2016	Insur-Adm ADM	1.00 0.00		24.99 24.99
ADM 0803	Shelves, Steel, Husky, 5-Shelf 01/19/2016	Insur-Adm ADM	1.00 0.00		24.99 24.99
ADM 0804	Shelves, Steel, Husky, 5-Shelf 01/19/2016	Insur-Adm ADM	1.00 0.00		24.99 24.99
ADM 0805	Calculator, Canon MP11DX, Desk 07/26/2016	Insur-Adm ADM	1.00 0.00		37.99 37.99
ADM 0806	Calculator, Electronic, Sharp 09/13/2016	Insur-Adm ADM	1.00 0.00		59.99 59.99
ADM 0808	Calculator, Victor 1297, Print 03/18/2017	Insur-Adm ADM	1.00 0.00		96.99 96.99
ADM 0819	Drafting Stool, Rolling, Apollo 10/28/2016	Insur-Adm ADM	1.00 0.00		293.62 293.62
ADM 0822	IPAD Store and Charge Station, 07/15/2017	Insur-Adm ADM	1.00 0.00		189.99 189.99
ADM 0823	Television, 43" 1080p, Direct 11/27/2018	Insur-Adm ADM	1.00 0.00		770.00 770.00
ADM 0844	Printer, HP Office JetPro 7740 05/17/2019	Insur-Adm ADM	1.00 0.00		165.99 165.99
ADM 0846	Printer, HP LaserJet Pro 400, 07/17/2019	Insur-Adm ADM	1.00 0.00		194.75 194.75
ADM 0898-0921	Chair, Executive, High-Backed, 07/29/2024	Insur-Adm ADM	23.00 0.00		5,818.77 5,818.77
ADM 0922, 0923	Credit Card Reader Terminal, S 07/22/2024	Insur-Adm ADM	2.00 0.00		700.00 700.00
ADM 1298	Trash Receptacle, Hexagonal, 4 06/23/2015	Insur-Adm ADM	1.00 0.00		120.00 120.00
ADM 1299	Trash Receptacle, Hexagonal, 4 06/23/2015	Insur-Adm ADM	1.00 0.00		120.00 120.00
ADM 1300	Smokers' Oupost Urn 06/19/2015	Insur-Adm ADM	1.00 0.00		75.00 75.00
ADM 1301	Smokers' Oupost Urn 06/19/2015	Insur-Adm ADM	1.00 0.00		75.00 75.00
ADM 1302	Smokers' Oupost Urn 06/19/2015	Insur-Adm ADM	1.00 0.00		75.00 75.00
ADM 8000	Cable Box, Jerald Impulse 06/30/1999	Insur-Adm ADM	1.00 0.00		100.00 100.00
ADM 8001	Cable Comm Wireless Microphone 06/30/1999	Insur-Adm ADM	1.00 0.00		416.50 416.50
ADM 8005	Window Shades (11) 06/22/2015	Insur-Adm ADM	1.00 0.00		894.75 894.75
ADM 8242	Software, Power PDF, Advanced, 08/09/2016	Insur-Adm ADM	1.00 0.00		616.99 616.99

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ADM 8243	Postage Meter, NeoPost, IS430 06/01/2013	Insur-Adm ADM	1.00 0.00		104.00 104.00
ADM 8244	Copier, Xerox, Work Center 785 10/09/2013	Insur-Adm ADM	1.00 0.00		165.16 165.16
ADM 9018	Land, 37 E Flint, Parking Lot 01/01/1958	Land ADM	1.00 0.00		5,000.00 5,000.00
ADM 9015	Land Impr, Bellevue Bridge, 4 01/01/1980	LandImprov ADM	1.00 15.00		16,000.00 0.00
ADM 9016	Land Impr, Bridge, North Shore 01/01/2004	LandImprov ADM	1.00 15.00		354,979.00 0.00
ADM 9017	Land Impr, Pedestrian Lights 07/01/2002	LandImprov ADM	1.00 15.00		19,053.00 0.00
ADM 9101	Seawall, Bridge Street, Lake O 06/14/2016	LandImprov <Not Set>	1.00 15.00		6,450.00 57,936.16
ADM 9108	Docks, Boat, 63 Pelton Drive 01/09/2017	LandImprov Pelton	1.00 15.00		500.00 233.34
ADM 9110	Land Impr, Sidewalk Ramp, ADA 04/20/2017	LandImprov ADM	1.00 15.00		5,200.00 2,773.32
ADM 9111	Land Impr, Sidewalk Ramp, ADA 04/20/2017	LandImprov ADM	1.00 15.00		3,600.00 1,920.00
ADM 9112	Land Impr, Sidewalk Ramp, ADA 04/20/2017	LandImprov ADM	1.00 15.00		4,800.00 2,560.00
ADM 9113	Land Impr, Sidewalk Ramp, ADA 04/20/2017	LandImprov ADM	1.00 15.00		2,325.00 1,240.00
ADM 9114	Land Impr, Sidewalk Ramp, ADA 04/20/2017	LandImprov ADM	1.00 15.00		3,000.00 1,600.00
ADM 9115	Land Impr, Sidewalk Ramp, ADA 04/20/2017	LandImprov ADM	1.00 15.00		2,325.00 1,240.00
ADM 9116	Land Impr, Sidewalk Ramp, ADA 04/20/2017	LandImprov ADM	1.00 15.00		2,325.00 1,240.00
ADM 9117	Land Impr, Sidewalk Ramp, ADA 04/20/2017	LandImprov ADM	1.00 15.00		2,335.00 1,245.32
ADM 9126	Land Impr, Docks, Floating, Pe 08/17/2017	LandImprov Pelton	1.00 15.00		21,125.00 11,970.85
ADM 9228	Land Impr, Retaining Wall, Par 10/19/2023	LandImprov <Not Set>	1.00 15.00		9,895.00 12,307.00
ADM 9231	Land Impr, Gates, Dumpster Enc 05/24/2024	LandImprov ADM	1.00 15.00		4,200.00 4,200.00

Totals by Asset Type:

Buildings	Count: 14	845,538.07 374,918.80
Equipment	Count: 45	272,492.20 26,604.45
Insur-Adm	Count: 207	44,

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Department	Description	Asset Type	Quantity			Orig. Cost
Asset Number	Acquired Date	Location	Est. Life (yrs)	Barcode		Book Value
						43,895.98
		Land	Count: 1			5,000.00
						5,000.00
		LandImprov	Count: 16			458,112.00
						100,465.99
		GRAND TOTALS:	Count: 283			1,625,313.25
						550,885.22

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
DDA 9152	Building, Dumpster Corral, 37 09/30/2015	Buildings <Not Set>	1.00 40.00		14,615.00 12,422.75
DDA 9154	Building, Fire Station #1, 93 08/14/2018	Buildings FireSt1	1.00 40.00		69,250.00 61,562.32
DDA 0432-0436	Coaster Call Kit, With Transmi 11/19/2007	Equipment DDA	1.00 5.00		3,382.55 0.00
DDA 0523	Computer, HP SB 500B, Office S 01/12/2011	Equipment DDA	1.00 5.00		997.89 0.00
DDA 0572	Computer, MicroSys i3-4130, Ke 08/21/2014	Equipment DDA	1.00 5.00		850.00 0.00
DDA 0767	Computer, HP PC Basic, Smart B 01/12/2016	Equipment DDA	1.00 5.00		625.00 0.00
DDA 0807	Computer, Laptop, HP 250 G5 No 10/20/2016	Equipment DDA	1.00 5.00		599.00 0.00
DDA 0832	Computer, MicroATX Mini Tower, Equipment 01/31/2019	Equipment DDA	1.00 5.00		1,901.00 0.00
DDA 0848	Computer, Apex TX-606 Mini Tow 09/16/2020	Equipment DDA	1.00 5.00		720.00 144.00
DDA 0864	Computer, Notebook, ThinkPad, Equipment 07/28/2022	Equipment DDA	1.00 5.00		1,173.53 704.11
DDA 0875	Computer, Server, 5501 Basic C 05/31/2023	Equipment DDA	1.00 5.00		3,924.00 3,139.20
DDA 0876	Computer, Laptop, ApoloSign 10/10/2023	Equipment DDA	1.00 5.00		349.99 279.99
DDA 0878	Computer, Laptop, Dell Latitud 03/21/2024	Equipment DDA	1.00 5.00		989.00 791.20
DDA 9150	Equip, Electrical Panels, Chil 04/16/2018	Equipment Childre	1.00 10.00		9,000.00 3,600.00
DDA 9212	Equip, Charging Stations, Elec 06/21/2022	Equipment Downtwn	2.00 10.00		15,693.00 24,554.40
DDA 0209	File, Cabinet, 7-drawer, card 11/30/2001	Insur-DDA DDA	1.00 0.00		0.00 0.00
DDA 0217	Computer, Monitor 06/30/2003	Insur-DDA DDA	1.00 0.00		515.00 515.00
DDA 0221	Chair, Stackable #1 11/30/2001	Insur-DDA DDA	1.00 0.00		50.00 50.00
DDA 0222	Chair, Stackable #2 11/30/2001	Insur-DDA DDA	1.00 0.00		50.00 50.00
DDA 0223	Chair, Stackable #3 11/30/2001	Insur-DDA DDA	1.00 0.00		50.00 50.00
DDA 0224	Chair, Stackable #4 11/30/2001	Insur-DDA DDA	1.00 0.00		50.00 50.00
DDA 0225	Chair, Stackable #5 11/30/2001	Insur-DDA DDA	1.00 0.00		50.00 50.00

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Tot. Orig. Cost Book Value
DDA 0226	Chair, Stackable #6 11/30/2001	Insur-DDA DDA	1.00 0.00		50.00 50.00
DDA 0227	Chair, Stackable #7 11/30/2001	Insur-DDA DDA	1.00 0.00		50.00 50.00
DDA 0228	Chair, Stackable #8 11/30/2001	Insur-DDA DDA	1.00 0.00		50.00 50.00
DDA 0229	Coat Rack 01/31/2002	Insur-DDA DDA	1.00 0.00		54.38 54.38
DDA 0232	Computer, Linksys Wireless Net 03/01/2004	Insur-DDA DDA	1.00 0.00		118.00 118.00
DDA 0236	File, Lateral 11/30/2001	Insur-DDA DDA	1.00 0.00		150.00 150.00
DDA 0237	File, Lateral 11/30/2001	Insur-DDA DDA	1.00 0.00		150.00 150.00
DDA 0238	Table, Computer (6ft x 2.5ft) 12/31/2001	Insur-DDA DDA	1.00 0.00		80.00 80.00
DDA 0241	Lamp, desk 01/31/2002	Insur-DDA DDA	1.00 0.00		49.99 49.99
DDA 0260	Chair, Leather, Green, with ar 11/30/2001	Insur-DDA DDA	1.00 0.00		200.00 200.00
DDA 0261	Chair, Leather, Green, with ar 11/30/2001	Insur-DDA DDA	1.00 0.00		200.00 200.00
DDA 0262	Table, Desk 06/30/2001	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 0263	Chair, Office, 600 Series, Bla 05/16/2005	Insur-DDA DDA	1.00 0.00		78.11 78.11
DDA 0264	Chair, Office, 600 Series, Bla 05/16/2005	Insur-DDA DDA	1.00 0.00		78.11 78.11
DDA 0265	Chair, Office, 600 Series, Bla 05/16/2005	Insur-DDA DDA	1.00 0.00		78.11 78.11
DDA 0266	Computer, Monitor, HP F1905, 1 06/16/2005	Insur-DDA DDA	1.00 0.00		429.99 429.99
DDA 0267	Bookshelves, wood, Ponder Book 06/30/2004	Insur-DDA DDA	1.00 0.00		125.00 125.00
DDA 0268	Bookshelves, wood, Ponder Book 06/30/2004	Insur-DDA DDA	1.00 0.00		125.00 125.00
DDA 0272	Computer, Monitor, Dell, 17" L 08/17/2005	Insur-DDA DDA	1.00 0.00		0.00 0.00
DDA 0275	Desk, Write Angle, Right 08/11/2005	Insur-DDA DDA	1.00 0.00		84.79 84.79
DDA 0276	Broadcast System, Fender Passp 09/14/2005	Insur-DDA DDA	1.00 0.00		475.00 475.00
DDA 0343	Shelves, 16 x 36 x 72 01/19/2006	Insur-DDA DDA	1.00 0.00		74.99 74.99

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
DDA 0344	File, Mobile 01/19/2006	Insur-DDA DDA	1.00 0.00		122.99 122.99
DDA 0345	File, Lateral, 42", 2-Drawer, 01/19/2006	Insur-DDA DDA	1.00 0.00		387.00 387.00
DDA 0354	Recorder, Shoebox 05/08/2006	Insur-DDA DDA	1.00 0.00		39.99 39.99
DDA 0371	Telephone, 2-Line, Northwest B 05/13/2006	Insur-DDA DDA	1.00 0.00		29.99 29.99
DDA 0377	Heater, Holmes, HCH4051, Ceram 10/13/2006	Insur-DDA DDA	1.00 0.00		21.96 21.96
DDA 0381	Desk, Used 10/25/2006	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 0382	Paper Trimmer, Rotary, 12" 12/20/2006	Insur-DDA DDA	1.00 0.00		26.99 26.99
DDA 0391	File, 2-Drawer 04/02/2007	Insur-DDA DDA	1.00 0.00		50.00 50.00
DDA 0392	Desk, Used 04/02/2007	Insur-DDA DDA	1.00 0.00		75.00 75.00
DDA 0393	Drill, Cordless, 12 Volt 01/19/2007	Insur-DDA DDA	1.00 0.00		29.96 29.96
DDA 0394	Ladder, Little Giant 01/19/2007	Insur-DDA DDA	1.00 0.00		359.80 359.80
DDA 0395-0398	walkie Talkie, Motorola T6500R 05/19/2007	Insur-DDA DDA	2.00 0.00		79.94 79.94
DDA 0404, 0405	Transmitter (#405), with Micro 07/30/2007	Insur-DDA DDA	1.00 0.00		93.94 93.94
DDA 0406	Switch, Ethernet, 5 port, Link 07/12/2007	Insur-DDA DDA	1.00 0.00		38.95 38.95
DDA 0407	GPS Unit, Garmin, Etrex Legend 06/01/2007	Insur-DDA DDA	1.00 0.00		349.99 349.99
DDA 0408	Pager, Coaster LRS, Blue 04/13/2007	Insur-DDA DDA	1.00 0.00		72.55 72.55
DDA 0410	Software, Microsoft Office 200 07/02/2007	Insur-DDA DDA	1.00 0.00		267.41 267.41
DDA 0418	Software, Adobe Acrobat 8 09/11/2007	Insur-DDA DDA	1.00 0.00		269.99 269.99
DDA 0430	Leaf Vacuum, Black & Decker, C 09/14/2007	Insur-DDA DDA	1.00 0.00		59.99 59.99
DDA 0431	Saw, Sabre (Jig) 11/07/2007	Insur-DDA DDA	1.00 0.00		37.08 37.08
DDA 0441	Computer, CPU, Dell 03/13/2008	Insur-DDA DDA	1.00 0.00		99.00 99.00
DDA 0446	Microphone, Shure PG 05/13/2008	Insur-DDA DDA	1.00 0.00		59.00 59.00

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Department	Description	Asset Type	Quantity		Tot. Orig. Cost
Asset Number	Acquired Date	Location	Est. Life (yrs)	Barcode	Book Value
DDA	Router, Belkin Wireless-G, 4-p	Insur-DDA	1.00		192.40
0447	04/25/2008	DDA	0.00		192.40
DDA	Fan, Box, 20"	Insur-DDA	1.00		16.99
0448	02/18/2008	DDA	0.00		16.99
DDA	Fan, Misting, Holmes Outdoor P	Insur-DDA	1.00		143.09
0449	06/02/2008	DDA	0.00		143.09
DDA	Hand Truck, 800 LB, D, Grey	Insur-DDA	1.00		44.99
0455	09/23/2008	DDA	0.00		44.99
DDA	Network Drive, LinkStation, Bu	Insur-DDA	1.00		174.99
0472	12/12/2008	DDA	0.00		174.99
DDA	Heater, Utility, workforce, 15	Insur-DDA	1.00		19.99
0474	01/14/2009	DDA	0.00		19.99
DDA	Rack, Literature Display, Oak,	Insur-DDA	1.00		219.99
0475	03/17/2009	DDA	0.00		219.99
DDA	Umbrella Stands, Portis (20)	Insur-DDA	20.00		299.80
0478-0497	08/28/2008	DDA	0.00		299.80
DDA	Hub, Tetra, 4 Port, High-Speed	Insur-DDA	1.00		15.99
0505	08/11/2008	DDA	0.00		15.99
DDA	Easel, Lightweight	Insur-DDA	1.00		64.99
0506	06/29/2009	DDA	0.00		64.99
DDA	Shelves, Metal, Tennsco, Z-lin	Insur-DDA	1.00		195.42
0507	06/04/2009	DDA	0.00		195.42
DDA	Shelves, Metal, Tennsco, Z-lin	Insur-DDA	1.00		195.42
0508	06/04/2009	DDA	0.00		195.42
DDA	Camera, Sony, Digital, Disc H2	Insur-DDA	1.00		280.70
0510	11/16/2009	DDA	0.00		280.70
DDA	Projector, NEC NP110	Insur-DDA	1.00		459.00
0511	12/16/2009	DDA	0.00		459.00
DDA	Computer Monitor, eMachine, 21	Insur-DDA	1.00		214.99
0527	07/26/2011	DDA	0.00		214.99
DDA	Computer Monitor, ASUS V5228h,	Insur-DDA	1.00		140.00
0571	08/21/2014	DDA	0.00		140.00
DDA	Chair, Task, Rolling, Mesh, Re	Insur-DDA	1.00		267.25
0607	05/05/2015	DDA	0.00		267.25
DDA	Computer Monitor, Asus, VX228h	Insur-DDA	1.00		165.60
0847	09/16/2020	DDA	0.00		165.60
DDA	Battery Back-Up, APC Smart-UPS	Insur-DDA	1.00		559.00
0874	08/31/2023	DDA	0.00		559.00
DDA	wheelbarrow	Insur-DDA	1.00		40.00
1001	08/11/2004	DDA	0.00		40.00
DDA	Garden Cart	Insur-DDA	1.00		70.00
1002	06/09/2004	DDA	0.00		70.00
DDA	Shed, Rubbermain, Big Max	Insur-DDA	1.00		300.00
1003	07/06/2004	DDA	0.00		300.00

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
DDA 1116	Picnic Table, Portable 03/09/2005	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 1117	Picnic Table, Portable 03/09/2005	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 1118	Picnic Table, Portable 03/09/2005	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 1119	Picnic Table, Portable 03/09/2005	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 1120	Picnic Table, Portable 03/09/2005	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 1121	Picnic Table, Portable 03/09/2005	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 1122	Picnic Table, Portable 03/09/2005	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 1123	Picnic Table, Portable 03/09/2005	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 1152	Heater, Propane, Model HH-50V- 12/01/2005	Insur-DDA DDA	1.00 0.00		129.99 129.99
DDA 1173	Heater, Kerosene, with Kerosen 12/01/2005	Insur-DDA DDA	1.00 0.00		179.99 179.99
DDA 1211	Trimmer, Gas 07/07/2006	Insur-DDA DDA	1.00 0.00		69.99 69.99
DDA 1216	Rototiller, Cultivator 04/24/2007	Insur-DDA DDA	1.00 0.00		329.95 329.95
DDA 1233	Weedwacker, Homelite 08/18/2009	Insur-DDA DDA	1.00 0.00		89.95 89.95
DDA 1263	Cigarette Urn, Rubbermaid Grou 10/26/2011	Insur-DDA DDA	1.00 0.00		130.99 130.99
DDA 1265	Cigarette Urn, Rubbermaid Grou 10/26/2011	Insur-DDA DDA	1.00 0.00		130.99 130.99
DDA 1266	Cigarette Urn, Rubbermaid Grou 10/26/2011	Insur-DDA DDA	1.00 0.00		130.99 130.99
DDA 1303	Chair, Adirondack, "Michigan", 07/07/2015	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 1304	Chair, Adirondack, "Michigan", 07/07/2015	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 1305	Chair, Adirondack, "Michigan", 07/07/2015	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 1306	Chair, Adirondack, "Michigan", 07/07/2015	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 1390	Ladder, Aluminum, Multi-Positi 08/01/2024	Insur-DDA DDA	1.00 0.00		279.00 279.00
DDA 8006	Access Hatch 11/30/2011	Insur-DDA DDA	1.00 0.00		1,926.70 1,926.70

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Tot. Orig. Cost Book Value
DDA 8007	Banner, National Trails Day 05/21/2008	Insur-DDA DDA	1.00 0.00		178.72 178.72
DDA 8008	Banner, 3 x 8, banner material 07/14/2008	Insur-DDA DDA	1.00 0.00		126.00 126.00
DDA 8009	Banner, Gazebo Concert Series 06/25/2008	Insur-DDA DDA	1.00 0.00		568.00 568.00
DDA 8010	Banner, 150 Year Old Community 06/18/2008	Insur-DDA DDA	1.00 0.00		2,542.68 2,542.68
DDA 8011	Bench, 6-ft, Plastic, (DDA) 07/15/2003	Insur-DDA DDA	1.00 0.00		521.05 521.05
DDA 8012	Bench, 6-ft, Plastic, (DDA) 07/15/2003	Insur-DDA DDA	1.00 0.00		521.05 521.05
DDA 8013	Bench, 6-ft, Plastic, (DDA) 07/15/2003	Insur-DDA DDA	1.00 0.00		521.05 521.05
DDA 8014	Bench, 6-ft, Plastic, (DDA) 07/15/2003	Insur-DDA DDA	1.00 0.00		521.05 521.05
DDA 8015	Bench, 6-ft, Plastic, (DDA) 07/15/2003	Insur-DDA DDA	1.00 0.00		521.05 521.05
DDA 8016	Bench, 6-ft, Plastic, (DDA) 07/15/2003	Insur-DDA DDA	1.00 0.00		521.05 521.05
DDA 8017	Bench, 6-ft, Plastic, (DDA) 07/15/2003	Insur-DDA DDA	1.00 0.00		521.05 521.05
DDA 8018	Benches, 6ft, Superior Play/Du 11/30/2011	Insur-DDA DDA	1.00 0.00		9,300.00 9,300.00
DDA 8019a	Benches, 6' Cast/Recycled Plas 07/18/2008	Insur-DDA DDA	5.00 0.00		3,540.00 3,540.00
DDA 8019b	Trash Receptacles, 31 Gallon, 07/18/2008	Insur-DDA DDA	5.00 0.00		6,125.00 6,125.00
DDA 8020*	Bicycle Rack, Bike-shaped, Der 11/30/2011	Insur-DDA DDA	1.00 0.00		2,212.00 1,659.00
DDA 8021	Pole Baskets, Flower, Jiflor 11/30/2007	Insur-DDA DDA	1.00 0.00		182.50 182.50
DDA 8022	Decoration, Snowflake, Fader 11/17/2006	Insur-DDA DDA	1.00 0.00		98.00 98.00
DDA 8023	Decoration, Banner Brackets (2 04/30/2000	Insur-DDA DDA	1.00 0.00		580.00 580.00
DDA 8024	Decoration, Flower Pot Bracket 04/30/2000	Insur-DDA DDA	1.00 0.00		3,412.50 3,412.50
DDA 8025	Decorations, Snowflake, 26", 11/27/2001	Insur-DDA DDA	10.00 0.00		990.00 990.00
DDA 8026	Decorations, Snowflake, 4' Dia 08/10/2007	Insur-DDA DDA	12.00 0.00		2,196.00 2,196.00
DDA 8027	Decorations, Snowflakes, 36" 11/23/2004	Insur-DDA DDA	1.00 0.00		759.98 759.98

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DDA 8028	Decorations, Snowflake, Fader, 11/27/2001	Insur-DDA DDA	2.00 0.00		297.00 297.00
DDA 8029	Decorations, Snowflake, 26", 11/27/2000	Insur-DDA DDA	20.00 0.00		1,980.00 1,980.00
DDA 8030	Decorations, Snowflake, Lighte 11/30/2003	Insur-DDA DDA	1.00 0.00		154.20 154.20
DDA 8031	Decorations, Snowflake, Lighte 11/30/2003	Insur-DDA DDA	1.00 0.00		171.48 171.48
DDA 8032	Decorations, Snowflake, Lighte 11/30/2003	Insur-DDA DDA	1.00 0.00		68.81 68.81
DDA 8033	Decorations, Snowburst, 3 1/2 11/12/2008	Insur-DDA DDA	1.00 0.00		806.25 806.25
DDA 8034	Decorations, Snowflake, 15", 10/31/1999	Insur-DDA DDA	1.00 0.00		315.00 315.00
DDA 8036	Microwave 12/31/2001	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 8037	MP3 Player 11/26/2006	Insur-DDA DDA	1.00 0.00		49.99 49.99
DDA 8038	Planting Urn, Cast Iron, 22" t 11/30/2011	Insur-DDA DDA	1.00 0.00		4,016.00 4,016.00
DDA 8039	Planting Urn, Cast Iron, 41" t 11/30/2011	Insur-DDA DDA	1.00 0.00		5,612.00 5,612.00
DDA 8041	Sign, main street post, 6 ft t 06/30/2001	Insur-DDA DDA	1.00 0.00		40.00 40.00
DDA 8042	Sign, vintage, childrens park 06/30/2001	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 8043	Sign, vintage, parking meter 06/30/2001	Insur-DDA DDA	1.00 0.00		200.00 200.00
DDA 8044	Banners, www.downtownlakeorion 05/02/2007	Insur-DDA DDA	1.00 0.00		443.63 443.63
DDA 8045	Signs, Historic District Marke 08/27/2007	Insur-DDA DDA	1.00 0.00		4,842.00 4,842.00
DDA 8046	Signs, Tow-Away Zone (2) 07/21/2009	Insur-DDA DDA	1.00 0.00		100.00 100.00
DDA 8047	Stereo System, Bose Speakers 11/25/2002	Insur-DDA DDA	1.00 0.00		281.17 281.17
DDA 8048	CD Player, Sony, 5-Disc 11/25/2002	Insur-DDA DDA	1.00 0.00		101.39 101.39
DDA 8049	Stereo System, Receiver, 100 w 11/25/2002	Insur-DDA DDA	1.00 0.00		156.39 156.39
DDA 8050	Throw, Table, 28' x 80", Yello 04/02/2009	Insur-DDA DDA	1.00 0.00		95.00 95.00
DDA 8051	Trash Receptacle, (DDA) 07/15/2003	Insur-DDA DDA	1.00 0.00		691.90 691.90

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Asset Number	Acquired Date	Location	Est. Life (yrs)	Barcode	Book Value
DDA	Trash Receptacle, (DDA)	Insur-DDA	1.00		691.90
8052	07/15/2003	DDA	0.00		691.90
DDA	Trash Receptacle, (DDA)	Insur-DDA	1.00		691.90
8053	07/15/2003	DDA	0.00		691.90
DDA	Trash Receptacle, (DDA)	Insur-DDA	1.00		691.90
8054	07/15/2003	DDA	0.00		691.90
DDA	Trash Receptacle, (DDA)	Insur-DDA	1.00		691.90
8055	07/15/2003	DDA	0.00		691.90
DDA	Trash Receptacle, (DDA)	Insur-DDA	1.00		691.90
8056	07/15/2003	DDA	0.00		691.90
DDA	Trash Receptacle, (DDA)	Insur-DDA	1.00		691.90
8057	07/15/2003	DDA	0.00		691.90
DDA	Trash Receptacle, (DDA)	Insur-DDA	1.00		691.90
8058	07/15/2003	DDA	0.00		691.90
DDA	Trash Receptacle, (DDA)	Insur-DDA	1.00		691.90
8059	07/15/2003	DDA	0.00		691.90
DDA	Trash Receptacle, (DDA)	Insur-DDA	1.00		691.90
8060	07/15/2003	DDA	0.00		691.90
DDA	Trash Receptacle, Superior Pla	Insur-DDA	1.00		10,423.00
8061	11/30/2011	DDA	0.00		10,423.00
DDA	Grates, Tree (59)	Insur-DDA	1.00		64,563.70
8062	11/30/2011	DDA	0.00		64,563.70
DDA	Barrels, Water, 55 Gallon, (2	Insur-DDA	2.00		196.56
8063	06/25/2009	DDA	0.00		196.56
DDA	Wireless DSL, Router and Labor	Insur-DDA	1.00		104.99
8064	11/16/2009	DDA	0.00		104.99
DDA	Banner, Lake Orion Farmer's Ma	Insur-DDA	1.00		225.00
8240	05/31/2016	DDA	0.00		225.00
DDA	Bicycle Work Stands, Pumps, Wh	Insur-DDA	2.00		2,973.00
8263	01/31/2020	<Not Set>	0.00		2,973.00
DDA	Bike Rack, 10 ft, Double "A" F	Insur-DDA	7.00		4,101.30
8264	02/18/2020	<Not Set>	0.00		4,101.30
DDA	Bench, 6 ft, Green Frame, Ceda	Insur-DDA	2.00		1,528.20
8265	02/18/2020	<Not Set>	0.00		1,528.20
DDA	Banner, Hometown Holidays, 42"	Insur-DDA	1.00		650.00
8268	11/03/2020	DDA	0.00		650.00
DDA	Bench, 4ft Cast, 2 Arms	Insur-DDA	1.00		1,636.00
8271	10/11/2023	<Not Set>	0.00		1,636.00
DDA	Land, Easement, Paint Creek Tr	Land	1.00		113,478.88
9104	12/29/2016	Easemnt	0.00		113,478.88
DDA	Land, Easement, Paint Creek Tr	Land	1.00		72,118.74
9130	04/25/2017	Easemnt	15.00		78,755.08
DDA	Land, Easement, Paint Creek Tr	Land	1.00		130,385.09
9142	02/20/2018	Easemnt	0.00		130,385.09

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
DDA 9223	Land, 215 S. Broadway, Lumbery 08/30/2022	Land Downtwn	1.00 0.00		100,000.00 207,148.06
DDA 9020	Land Impr, 138 Downtown Street 06/30/1993	LandImprov DDA	1.00 15.00		313,950.00 0.00
DDA 9021	Land Impr, Bridge, Atwater, Pe 06/30/2004	LandImprov DDA	1.00 15.00		146,770.00 0.00
DDA 9023	Land Impr, Decorative Streetli 01/06/2015	LandImprov DDA	1.00 15.00		11,046.67 4,050.45
DDA 9026	Land Impr, Fencing, 24" Orname 11/30/2011	LandImprov DDA	1.00 15.00		15,338.13 1,533.82
DDA 9068	Land Impr, Sign, Meeks Park, e 03/14/2013	LandImprov Meeks	1.00 10.00		6,575.00 0.00
DDA 9096	Land Impr, Decorative Streetli 01/25/2016	LandImprov DPW	3.00 15.00		8,167.59 3,267.03
DDA 9097	Land Impr, Decorative Streetli 01/25/2016	LandImprov DPW	3.00 7.00		3,514.89 0.00
DDA 9100	Land Impr, Decorative Streetli 03/07/2016	LandImprov DPW	3.00 7.00		1,757.70 0.00
DDA 9122, 9123	Land Impr, Decorative Streetli 05/22/2017	LandImprov DPW	2.00 15.00		5,445.06 2,904.04
DDA 9124, 9125	Land Impr, Decorative Streetli 05/22/2017	LandImprov DPW	2.00 15.00		2,343.26 1,249.72
DDA 9128	Land Impr, Front Street Parkin 06/30/2013	LandImprov <Not Set>	1.00 15.00		186,619.14 103,463.46
DDA 9131	Land, Easement, Paint Creek Tr 05/25/2017	LandImprov Easemnt	1.00 15.00		3,127.88 1,668.20
DDA 9153	Land Impr, Parking Lot, Public 08/14/2018	LandImprov FireSt1	1.00 15.00		69,250.00 43,858.32
DDA 9156	Land Impr, Sidewalk, 45 W. Fli 09/11/2018	LandImprov <Not Set>	1.00 15.00		2,970.00 6,780.46
DDA 9157	Land Impr, Sidewalk, Front Str 10/04/2018	LandImprov <Not Set>	1.00 15.00		4,165.52 2,638.17
DDA 9158	Land Impr, wayfinding Signage 10/03/2018	LandImprov <Not Set>	1.00 15.00		9,500.00 127,075.12
DDA 9161	Land Impr, Decorative Streetli 10/19/2018	LandImprov DPW	1.00 15.00		8,877.47 5,622.40
DDA 9162	Land Impr, Parking, Angle, @ A 12/01/2018	LandImprov <Not Set>	1.00 15.00		8,171.77 16,734.30
DDA 9166	Land Impr, Parking Lot, 52 & 1 05/23/2019	LandImprov <Not Set>	1.00 15.00		2,000.00 56,742.72
DDA 9167	Land Impr, Parking Deck, Child 06/11/2019	LandImprov childre	1.00 15.00		5,920.00 4,718.98
DDA 9174	Land Impr, Decorative Streetli 11/01/2019	LandImprov <Not Set>	2.00 15.00		3,372.00 2,360.40

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Tot. Orig. Cost Book Value
DDA 9178	Land Impr, Sidewalk, S. Anders 05/14/2020	LandImprov <Not Set>	1.00 15.00		500.00 4,449.77
DDA 9183	Land Impr, Sidewalk, 93 Anders 08/04/2020	LandImprov FireSt1	1.00 15.00		10,530.00 7,722.00
DDA 9197	Land Impr, Fencing, Slater St. 09/15/2020	LandImprov <Not Set>	1.00 15.00		3,500.00 6,600.00
DDA 9198	Land Impr, Landscaping, Downto 09/14/2020	LandImprov Downtwn	1.00 15.00		5,195.00 3,809.68
DDA 9203	Land Impr, Parking Lot, S. And 12/07/2020	LandImprov <Not Set>	1.00 15.00		19,836.00 14,546.40
DDA 9218	Land Impr, Dock, Police, Verti 07/07/2022	LandImprov <Not Set>	1.00 15.00		24,859.40 21,544.82
DDA 9221	Land Impr, Decorative Streetli 04/20/2022	LandImprov <Not Set>	1.00 15.00		7,439.30 6,447.40
DDA 9222	Land Impr, Decorative Streetli 04/20/2022	LandImprov <Not Set>	1.00 15.00		7,254.88 6,287.56
DDA 9225	Land Impr, Decorative Streetli 10/26/2022	LandImprov <Not Set>	1.00 15.00		7,279.82 6,309.18
DDA 9027	Evergreen Cemetery, stone pill 06/30/2008	StRdImprov DDA	1.00 15.00		50,058.75 (0.01)
DDA 9028	Evergreen Cemetery, stone pill 06/30/2009	StRdImprov DDA	1.00 15.00		200,871.00 0.00
DDA 9029	Str/Rd Impr, Street Improvemen 06/30/1998	StRdImprov DDA	1.00 50.00		905,000.00 425,350.00
DDA 9030	Str/Rd Impr, Streetscape Proje 06/30/2010	StRdImprov DDA	1.00 50.00		124,860.20 97,379.98
DDA 9031	Str/Rd Impr, Streetscape Proje 06/30/2011	StRdImprov DDA	1.00 50.00		610,000.00 451,400.00
DDA 9129	Str/Rd Impr, Streetscape, DDA 06/30/2012	StRdImprov <Not Set>	1.00 50.00		1,156,219.84 891,072.34
DDA 9148	St/Rd Impr, Paving, Shadbolt, 11/10/2017	StRdImprov <Not Set>	1.00 50.00		13,936.00 12,263.68
Totals By Asset Type:					
Buildings			Count: 2		83,865.00
Equipment			Count: 13		73,985.07
Insur-DDA			Count: 158		40,204.96
Land			Count: 4		33,212.90
LandImprov			Count: 30		164,626.92
StRdImprov			Count: 7		164,073.92
					415,982.71
					529,767.11
					905,276.48
					462,384.40
					3,060

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Asset Number	Acquired Date	Location	Est. Life (yrs)	Barcode	Book Value	
					1,877,465.99	
GRAND TOTALS:					4,670,901.86	Count: 214
					3,140,889.39	

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DPW 9032	Building Impr, 362 Cass, DPW G 10/11/2002	Buildings DPW	1.00 40.00		8,545.00 3,844.51
DPW 9033	Building, 362 Cass, DPW Garage 06/30/1975	Buildings DPW	1.00 40.00		156,321.00 2,550.00
DPW 9034	Building, 362 Cass, Salt Shed 06/30/1985	Buildings DPW	1.00 40.00		10,234.00 252.56
DPW 9035	Building, 417 Cass, 333 Cass, 06/30/1985	Buildings DPW	1.00 40.00		13,348.00 327.10
DPW 9036	Building, 1060 Orion, Cemetery 06/30/1990	Buildings DPW	1.00 40.00		12,930.00 1,942.98
DPW 9151	Building, Pavilion, Cemetery, 12/14/2014	Buildings Eastlwn	1.00 40.00		15,100.00 12,835.00
DPW 9210	Building, Salt Shed, 362 Cass, 09/21/2022	Buildings DPW	1.00 40.00		32,962.50 178,665.13
DPW 0574	Computer, MicroSys i3-4130, ke 01/28/2015	Equipment DPW	1.00 5.00		850.00 0.00
DPW 0580	Desk, Executive, L-shaped, Bor 05/05/2015	Equipment DPW	1.00 7.00		802.00 0.00
DPW 0774	Computer, MicroSys i7-4790, ke 04/12/2016	Equipment ADM	1.00 5.00		1,095.00 0.00
DPW 0817, 0818	Computer, Tablet, Apple IPAD, 07/11/2017	Equipment DPW	2.00 5.00		1,281.56 0.00
DPW 0833	Computer, Dell OptiPlex 7060, 03/06/2019	Equipment ADM	1.00 5.00		649.00 0.00
DPW 0861	Computer, Seasonic i10 03/31/2022	Equipment ADM	1.00 5.00		2,218.75 887.50
DPW 0862	Computer, Notebook, LapTop, Le 06/14/2022	Equipment ADM	1.00 5.00		475.00 190.00
DPW 1009	Leaf vacuum, Tarrant 06/01/2004	Equipment DPW	1.00 10.00		13,800.00 0.00
DPW 1010	Aerial Lift, for 1990 Stake Tr 06/30/2000	Equipment DPW	1.00 10.00		14,250.00 0.00
DPW 1028	Hammer, Ram, S23 06/30/1997	Equipment DPW	1.00 10.00		2,000.00 0.00
DPW 1067	Gas Detector 12/31/2001	Equipment DPW	1.00 10.00		3,000.00 0.00
DPW 1070	Air Compressor, Ingersoll Rand 09/30/1996	Equipment DPW	1.00 10.00		10,387.00 0.00
DPW 1074	Mower, Lawn, Scag, Z-Cat, 42" 05/24/2005	Equipment DPW	1.00 10.00		6,958.00 0.00
DPW 1086	Leaf Box 06/22/2005	Equipment DPW	1.00 10.00		7,000.00 0.00
DPW 1093	Welder, Arc, Miller 06/30/1978	Equipment DPW	1.00 10.00		5,000.00 0.00

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DPW 1106, 1107	Tractor, with flail mower, Mas 06/30/1973	Equipment DPW	1.00 10.00		5,500.00 0.00
DPW 1108	Lowering Device, Cemetery 05/13/2003	Equipment DPW	1.00 10.00		4,284.45 0.00
DPW 1110	Tent, Cemetery, 16' x 16' 04/30/2003	Equipment DPW	1.00 10.00		2,296.72 0.00
DPW 1113	Rototiller 12/31/2001	Equipment DPW	1.00 10.00		2,000.00 0.00
DPW 1199	Pipe Locator 03/31/2006	Equipment DPW	1.00 10.00		2,895.00 0.00
DPW 1220	Digger, Hole Hog, Vermeer 3" 06/30/2007	Equipment DPW	1.00 10.00		4,049.00 0.00
DPW 1221	Chipper, Brush 09/27/2007	Equipment DPW	1.00 10.00		20,000.00 0.00
DPW 1225	GPS GEO XH Standalone System & 12/28/2007	Equipment DPW	1.00 10.00		7,760.00 0.00
DPW 1226	GPS Antenna & Pole for GEO XH 12/28/2007	Equipment DPW	1.00 10.00		957.00 0.00
DPW 1272	Flow Meter, Battery, Sensor (S 04/24/2012	Equipment DPW	1.00 10.00		4,261.91 2,344.05
DPW 1273	Flow Meter, Battery, Sensor (S 04/24/2012	Equipment DPW	1.00 10.00		4,261.91 0.00
DPW 1274	Flow Meter, Battery, Sensor (S 04/24/2012	Equipment DPW	1.00 10.00		4,261.91 0.00
DPW 1297	Plate Compactor, Single Direct 05/01/2015	Equipment DPW	1.00 10.00		1,200.00 0.00
DPW 1316	Snowplow, Western, 8ft, Pro Pl 12/15/2015	Equipment DPW	1.00 10.00		5,064.00 0.00
DPW 1317	Snowplow, Western, 8ft, Pro Pl 12/15/2015	Equipment DPW	1.00 10.00		5,064.00 0.00
DPW 1324, 1326, 1327	GIS Field Equipment 06/01/2016	Equipment DPW	1.00 5.00		10,623.90 0.00
DPW 1325, 1328	GIS Field Equipment 06/01/2016	Equipment DPW	1.00 5.00		7,216.18 0.00
DPW 1332	Leaf Box, Xtreme Vac XV500 11/11/2016	Equipment DPW	1.00 10.00		7,100.00 1,420.00
DPW 1333	Trailer, Landscape, Lgt. Duty 07/12/2016	Equipment DPW	1.00 10.00		2,390.00 478.00
DPW 1338, 1339	Mower, Lawn, 60", Exmark Lazer 03/23/2017	Equipment DPW	2.00 10.00		17,276.00 4,324.59
DPW 1340, 1341	Mower, Quick Dump Collection S 03/23/2017	Equipment DPW	2.00 10.00		5,118.00 1,023.60
DPW 1351	Equip, Pressure Washer, MiTM, 11/01/2018	Equipment DPW	1.00 10.00		3,000.00 1,350.00

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
DPW 1352	Trailer, Asphalt Hotbox, 2004 11/13/2018	Equipment DPW	1.00 10.00		6,000.00 2,700.00
DPW 1358	Equip, Line Striper, Graco Lin 08/19/2019	Equipment DPW	1.00 10.00		4,400.00 2,420.00
DPW 1366	Equip, Trailer, American Haule 09/17/2020	Equipment DPW	1.00 5.00		4,395.00 879.00
DPW 1371	Equip, Snow Plow, Ventrac KV55 02/09/2021	Equipment DPW	1.00 10.00		2,528.60 1,517.16
DPW 1372	Equip, Power Broom, Ventrac HB 03/09/2021	Equipment DPW	1.00 10.00		4,079.60 2,447.76
DPW 1373	Equip, Drop Spreader, Ventrac 03/09/2021	Equipment DPW	1.00 10.00		5,541.30 3,324.78
DPW 1374	Equip, Tractor Cab, Ventrac KW 03/09/2021	Equipment DPW	1.00 10.00		8,248.50 4,949.10
DPW 1375	Equip, Furnace, Gas-Fired, Ste 02/22/2021	Equipment DPW	1.00 10.00		2,407.00 1,444.20
DPW 1384	Equip, GPS Marking System 07/29/2022	Equipment DPW	1.00 5.00		7,300.00 4,380.00
DPW 9037	Hoist, Building, Rotary 710-ML 06/30/1982	Equipment DPW	1.00 10.00		4,100.00 0.00
DPW 9038	Hole Hog, New Allied 218C 06/30/1991	Equipment DPW	1.00 10.00		3,000.00 0.00
DPW 9039	Salt Spreader, Tailgate-Mounte 10/31/2013	Equipment DPW	1.00 10.00		6,927.33 0.00
DPW 9095	Shoring Box, Aluminum, Modular 04/21/2016	Equipment DPW	1.00 10.00		4,685.00 0.00
DPW 9106	Software, GIS, ArcGIS Online L 01/06/2017	Equipment ADM	1.00 5.00		2,500.00 0.00
DPW 9107	Software, GIS, ArcGIS Desktop 01/06/2017	Equipment DPW	1.00 5.00		3,150.00 0.00
DPW 9141	Equip, Meter Interface Unit, N 12/18/2017	Equipment <Not Set>	1.00 10.00		19,065.90 6,673.06
DPW 9165	Equip, Tent, 15' x 15', Alumin 04/29/2019	Equipment DPW	1.00 5.00		3,178.56 0.00
DPW 0399	Camera, Digital, DSC-H2, inclu 06/26/2007	Insur-DPW DPW	1.00 0.00		305.97 305.97
DPW 0411	Drill, Impact, Cordless 05/04/2007	Insur-DPW DPW	1.00 0.00		299.00 299.00
DPW 0412	Spot Light, Brinkman Max 09/05/2007	Insur-DPW DPW	1.00 0.00		55.30 55.30
DPW 0413	Spot Light, Brinkman Max 09/05/2007	Insur-DPW DPW	1.00 0.00		55.30 55.30
DPW 0438	File Cabinet, 4 drawer 02/01/2008	Insur-DPW DPW	1.00 0.00		195.98 195.98

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Department	Description	Asset Type	Quantity		Tot. Orig. Cost
Asset Number	Acquired Date	Location	Est. Life (yrs)	Barcode	Book Value
DPW	Battery Charger, Stuart Tool	Insur-DPW	1.00		374.49
0504	07/10/2009	DPW	0.00		374.49
DPW	Board, Dry Erase, white, 4' x	Insur-DPW	1.00		152.98
0539	01/07/2013	DPW	0.00		152.98
DPW	Radio, Portable, Hyterra	Insur-DPW	1.00		192.00
0541	01/30/2013	DPW	0.00		192.00
DPW	Radio, Portable, Hyterra	Insur-DPW	1.00		192.00
0542	01/30/2013	DPW	0.00		192.00
DPW	Radio, Portable, Hyterra	Insur-DPW	1.00		192.00
0543	01/30/2013	DPW	0.00		192.00
DPW	Radio, Portable, Hyterra	Insur-DPW	1.00		192.00
0544	01/30/2013	DPW	0.00		192.00
DPW	Radio, Portable, Hyterra	Insur-DPW	1.00		192.00
0545	01/30/2013	DPW	0.00		192.00
DPW	Radio, Portable, Hyterra	Insur-DPW	1.00		192.00
0546	01/30/2013	DPW	0.00		192.00
DPW	Radio Charger, 6-Bank, Hyterra	Insur-DPW	1.00		300.00
0547	01/30/2013	DPW	0.00		300.00
DPW	Tool Chest, Husky 40", 10 Draw	Insur-DPW	1.00		298.00
0553	02/25/2014	DPW	0.00		298.00
DPW	Computer, Monitor, ASUS VE228h	Insur-DPW	1.00		140.00
0575	01/28/2015	DPW	0.00		140.00
DPW	Chair, Executive, Desk, with F	Insur-DPW	1.00		309.13
0590	05/05/2015	DPW	0.00		309.13
DPW	Chair, Guest, Black	Insur-DPW	1.00		162.22
0609	05/05/2015	DPW	0.00		162.22
DPW	Bookcase, 5-Shelf, 71" Wood, D	Insur-DPW	1.00		268.68
0656	05/05/2015	DPW	0.00		268.68
DPW	Chair, Guest, Black	Insur-DPW	1.00		162.22
0737	05/05/2015	DPW	0.00		162.22
DPW	File, Lateral, 2-Drawer, Borde	Insur-DPW	1.00		313.50
0743	06/15/2015	DPW	0.00		313.50
DPW	Bulletin Board, Quart, 3400 EW	Insur-DPW	1.00		124.97
0746	06/17/2015	DPW	0.00		124.97
DPW	Computer Monitor, Asus, 24.1 I	Insur-DPW	1.00		245.00
0775	04/12/2016	ADM	0.00		245.00
DPW	Computer Monitor, Asus, 24.1 I	Insur-DPW	1.00		245.00
0776	04/12/2016	ADM	0.00		245.00
DPW	Refrigerator, Samsung, Side by	Insur-DPW	1.00		897.30
0843	05/07/2019	DPW	0.00		897.30
DPW	Cabinet, Husky, Steel, Free-st	Insur-DPW	1.00		299.00
0849	04/06/2021	DPW	0.00		299.00
DPW	Camera, Security System, Wirel	Insur-DPW	1.00		369.00
0850	03/26/2021	DPW	0.00		369.00

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
DPW 0854	Chair, Serta, Executive Office 12/28/2021	Insur-DPW ADM	1.00 0.00		253.48 253.48
DPW 0855	Washing Machine, Hotpoint 12/07/2021	Insur-DPW DPW	1.00 0.00		494.00 494.00
DPW 0856	Dryer, Hotpoint, Gas 12/07/2021	Insur-DPW DPW	1.00 0.00		584.00 584.00
DPW 0879	Tool Chest Combo, Husky, 52 in 04/03/2024	Insur-DPW DPW	1.00 0.00		999.00 999.00
DPW 1019	Blower Backpack 08/27/2002	Insur-DPW DPW	1.00 0.00		299.99 299.99
DPW 1022	Blower, Leaf, Giant Vac 06/30/1980	Insur-DPW DPW	1.00 0.00		400.00 400.00
DPW 1023	Blower, Leaf, Giant Vac 06/30/1980	Insur-DPW DPW	1.00 0.00		400.00 400.00
DPW 1030	Compactor, portable, Homelite 06/30/1984	Insur-DPW DPW	1.00 0.00		1,000.00 1,000.00
DPW 1032	Pump, Water, Homelite 06/30/1972	Insur-DPW DPW	1.00 0.00		750.00 750.00
DPW 1033	Pump, Water, Homelite 06/30/1985	Insur-DPW DPW	1.00 0.00		900.00 900.00
DPW 1034	Post Hole Drive, air operated, 06/30/1980	Insur-DPW DPW	1.00 0.00		950.00 950.00
DPW 1035	Compactor, Hand 12/31/2001	Insur-DPW DPW	1.00 0.00		800.00 800.00
DPW 1038	Sand Blaster 12/31/2001	Insur-DPW DPW	1.00 0.00		100.00 100.00
DPW 1039	Hand Cart- Appliance Mover 12/31/2001	Insur-DPW DPW	1.00 0.00		50.00 50.00
DPW 1040	Saw, Arm, radial, Craftsman 06/30/1989	Insur-DPW DPW	1.00 0.00		500.00 500.00
DPW 1041	Heater Jet, Kerosene 06/30/1994	Insur-DPW DPW	1.00 0.00		50.00 50.00
DPW 1042	Saw, chain, 20", Stihl, MS 390 06/15/2001	Insur-DPW DPW	1.00 0.00		391.95 391.95
DPW 1043	Saw, chain, 16", Stihl 06/25/2005	Insur-DPW DPW	1.00 0.00		240.00 240.00
DPW 1044	Saw, chain, 18", Homelite, xl 06/30/1983	Insur-DPW DPW	1.00 0.00		275.00 275.00
DPW 1045	Pump, Hydrant 12/31/2001	Insur-DPW DPW	1.00 0.00		100.00 100.00
DPW 1046	Pump, Waterbug 12/31/2001	Insur-DPW DPW	1.00 0.00		100.00 100.00
DPW 1049	Pump, Trash, Homelite 06/30/1983	Insur-DPW DPW	1.00 0.00		1,000.00 1,000.00

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Asset Number	Acquired Date	Location	Est. Life (yrs)		Book Value
DPW	Pump, Trash	Insur-DPW	1.00		1,000.00
1050	12/31/2001	DPW	0.00		1,000.00
DPW	Trimmer, Shrub, Green Machine	Insur-DPW	1.00		100.00
1051	12/31/2001	DPW	0.00		100.00
DPW	Root Cutter	Insur-DPW	1.00		950.00
1052	06/30/1993	DPW	0.00		950.00
DPW	Water Tap Machine	Insur-DPW	1.00		1,500.00
1053	06/30/1990	DPW	0.00		1,500.00
DPW	Air Tank, portable	Insur-DPW	1.00		0.00
1054	12/31/2001	DPW	0.00		0.00
DPW	Steamer, High Pressure, Excell	Insur-DPW	1.00		1,000.00
1055	12/31/2001	DPW	0.00		1,000.00
DPW	Drill Press, 1/2 inch, 10 spee	Insur-DPW	1.00		500.00
1062	06/30/1984	DPW	0.00		500.00
DPW	Pipe Threader, Rigid 300	Insur-DPW	1.00		500.00
1063	06/30/1985	DPW	0.00		500.00
DPW	Post Hole Digger, Stihl B7120	Insur-DPW	1.00		800.00
1064	04/20/2005	DPW	0.00		800.00
DPW	Welder, Arc, Lincoln	Insur-DPW	1.00		500.00
1065	06/30/1972	DPW	0.00		500.00
DPW	Grinder, Bench	Insur-DPW	1.00		60.00
1066	12/31/1998	DPW	0.00		60.00
DPW	Trailer, Lawn, tandem axle	Insur-DPW	1.00		1,500.00
1073	12/31/1998	DPW	0.00		1,500.00
DPW	Auger, with 8.0 bit	Insur-DPW	1.00		772.93
1075	04/19/2005	DPW	0.00		772.93
DPW	Pump, Diaphragm, Homelite	Insur-DPW	1.00		789.47
1076	06/30/1996	DPW	0.00		789.47
DPW	Reader/Tester, Schlumberger	Insur-DPW	1.00		0.00
1078	12/31/2001	DPW	0.00		0.00
DPW	Pipe Locator, Metrotech 480	Insur-DPW	1.00		400.00
1081	06/30/1978	DPW	0.00		400.00
DPW	Racks, Oil Drum, large (1), sm	Insur-DPW	1.00		0.00
1082	12/31/2001	DPW	0.00		0.00
DPW	Light, Portable	Insur-DPW	1.00		100.00
1084	12/31/2001	DPW	0.00		100.00
DPW	Boat, Rowboat, Starcraft, 14.5	Insur-DPW	1.00		1,125.00
1087	06/30/1997	DPW	0.00		1,125.00
DPW	Trailer, Boat, 1998, Shorelande	Insur-DPW	1.00		420.00
1089	01/16/1998	DPW	0.00		420.00
DPW	Water Jug, 500 gallon	Insur-DPW	1.00		200.00
1098	06/30/2003	DPW	0.00		200.00
DPW	Water Jug, 500 gallon	Insur-DPW	1.00		200.00
1099	06/30/2003	DPW	0.00		200.00

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
DPW 1100	Trailer, single axle, Eager Be 06/30/1973	Insur-DPW DPW	1.00 0.00		800.00 800.00
DPW 1101	Torch Set, acetylene 06/30/1965	Insur-DPW DPW	1.00 0.00		450.00 450.00
DPW 1102	Trailer, Cemetery 12/31/1998	Insur-DPW DPW	1.00 0.00		1,000.00 1,000.00
DPW 1111	Trimmer, Edger, Green Machine 06/30/1998	Insur-DPW DPW	1.00 0.00		275.00 275.00
DPW 1112	Cement mixer, 1/3 yard 06/30/1970	Insur-DPW DPW	1.00 0.00		500.00 500.00
DPW 1114	Sweeper, Lawn, Brinley 09/18/2003	Insur-DPW DPW	1.00 0.00		210.94 210.94
DPW 1115	York Rake, 3 pt hitch (Flail M 04/04/2001	Insur-DPW DPW	1.00 0.00		425.00 425.00
DPW 1200	Trimmer, Grass, FS 45 06/13/2006	Insur-DPW DPW	1.00 0.00		103.96 103.96
DPW 1201	Trimmer, Grass, FS 45 06/13/2006	Insur-DPW DPW	1.00 0.00		103.96 103.96
DPW 1202	Trimmer, Grass, FS 45 06/13/2006	Insur-DPW DPW	1.00 0.00		103.96 103.96
DPW 1203	Trimmer, Grass, FS 45 06/13/2006	Insur-DPW DPW	1.00 0.00		103.96 103.96
DPW 1217	Hydrant Tester, 1 1/2 Swivel L 06/21/2007	Insur-DPW DPW	1.00 0.00		185.00 185.00
DPW 1218	Test Kit, Chlorine 06/21/2007	Insur-DPW DPW	1.00 0.00		61.30 61.30
DPW 1219	Pipe Threader, Ferromagnetic 07/01/2007	Insur-DPW DPW	1.00 0.00		799.00 799.00
DPW 1222	Saw, Reciprocating 05/04/2007	Insur-DPW DPW	1.00 0.00		199.00 199.00
DPW 1224	Wrench, Improved Seat (for Hyd 10/25/2007	Insur-DPW DPW	1.00 0.00		428.13 428.13
DPW 1227	Sonoscope, with waterphone 03/07/2008	Insur-DPW DPW	1.00 0.00		51.20 51.20
DPW 1228	Sonoscope, with waterphone 03/07/2008	Insur-DPW DPW	1.00 0.00		51.20 51.20
DPW 1229	Sonoscope, with waterphone 03/07/2008	Insur-DPW DPW	1.00 0.00		51.20 51.20
DPW 1230	Geophone Headset and Case 03/07/2008	Insur-DPW DPW	1.00 0.00		336.00 336.00
DPW 1235	Saw, CutQuik 16", Stihl TS 800 09/15/2010	Insur-DPW DPW	1.00 0.00		1,119.96 1,119.96
DPW 1236	Pruner, Pole, STIHL HT 101 08/27/2010	Insur-DPW DPW	1.00 0.00		475.00 475.00

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Department	Description	Asset Type	Quantity	Barcode	Orig. Cost
Asset Number	Acquired Date	Location	Est. Life (yrs)		Book Value
DPW	Grinder, Angle	Insur-DPW	1.00		89.00
1241	06/24/2008	DPW	0.00		89.00
DPW	Sharpener, Drill Bit	Insur-DPW	1.00		179.55
1242	06/24/2008	DPW	0.00		179.55
DPW	Trimmer, Hedge, 30", STIHL HS8	Insur-DPW	1.00		416.00
1245	07/08/2011	DPW	0.00		416.00
DPW	Trimmer, Hedge, STIHL-FS90, Ga	Insur-DPW	1.00		240.00
1247	07/15/2011	DPW	0.00		240.00
DPW	Hammer, Rotary, Bosch, With Ch	Insur-DPW	1.00		243.97
1261	09/15/2011	DPW	0.00		243.97
DPW	Level, 48", Empire	Insur-DPW	1.00		149.00
1262	10/13/2011	DPW	0.00		149.00
DPW	Snow Thrower, Cub Cadet 528 SW	Insur-DPW	1.00		898.77
1275	09/27/2012	DPW	0.00		898.77
DPW	Snow Thrower, Cub Cadet 528 SW	Insur-DPW	1.00		898.77
1276	09/27/2012	DPW	0.00		898.77
DPW	Traffic Arrow Controller Light	Insur-DPW	1.00		387.08
1277	06/17/2013	DPW	0.00		387.08
DPW	Barricades, Type III Angle, St	Insur-DPW	1.00		195.00
1278	09/11/2012	DPW	0.00		195.00
DPW	Barricades, Type III Angle, St	Insur-DPW	1.00		195.00
1279	09/11/2012	DPW	0.00		195.00
DPW	Barricades, Type III Angle, St	Insur-DPW	1.00		195.00
1280	04/29/2013	DPW	0.00		195.00
DPW	Barricades, Type III Angle, St	Insur-DPW	1.00		195.00
1281	04/29/2013	DPW	0.00		195.00
DPW	Pump, water, WT30X	Insur-DPW	1.00		1,190.00
1285	08/27/2013	DPW	0.00		1,190.00
DPW	Blower, Hand Held, Stihl, BG86	Insur-DPW	1.00		191.95
1286	08/09/2013	DPW	0.00		191.95
DPW	Sander, Ryobi, 1/4 Sheet Finis	Insur-DPW	1.00		30.00
1287	02/10/2014	DPW	0.00		30.00
DPW	Wet/Dry Vac, 14 Gallon, Rigid	Insur-DPW	1.00		99.00
1291	06/12/2014	DPW	0.00		99.00
DPW	Mower, Lawn, Cub Cadet, 21" Pu	Insur-DPW	1.00		399.00
1292	07/14/2014	DPW	0.00		399.00
DPW	Trimmer, Weed, Stihl FS 90	Insur-DPW	1.00		263.96
1293	07/14/2014	DPW	0.00		263.96
DPW	Drill, Compact Hammer, Dewalt,	Insur-DPW	1.00		139.00
1307	07/17/2015	DPW	0.00		139.00
DPW	Wheelbarrow, 6 cu.ft., w/FF Ti	Insur-DPW	1.00		79.98
1308	03/01/2017	DPW	0.00		79.98
DPW	Edger, RedMax, HEZ2460S, Strai	Insur-DPW	1.00		389.95
1310	08/11/2015	DPW	0.00		389.95

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
DPW 1314	Truck Box, Topsider, 70 in., L 12/15/2015	Insur-DPW DPW	1.00 0.00		289.00 289.00
DPW 1315	Ladder, 12 ft., Fiberglass, 30 12/15/2015	Insur-DPW DPW	1.00 0.00		229.00 229.00
DPW 1318	Hydrant Diffuser 160 & Pitot G 12/18/2015	Insur-DPW DPW	1.00 0.00		543.00 543.00
DPW 1319	Blower, Backpack, Redmax, Powe 12/29/2015	Insur-DPW DPW	1.00 0.00		400.00 400.00
DPW 1320	Blower, Backpack, STIHL, Power 12/29/2015	Insur-DPW DPW	1.00 0.00		399.96 399.96
DPW 1321	Zip Gun, Neiko 01/04/2016	Insur-DPW DPW	1.00 0.00		103.66 103.66
DPW 1322	Brad Nailer, DeWalt, 18-Gauge 03/15/2016	Insur-DPW DPW	1.00 0.00		99.00 99.00
DPW 1323	Work Light, Portable, Husky, 1 03/09/2016	Insur-DPW DPW	1.00 0.00		59.97 59.97
DPW 1329	Trailer Utility Box, with Rack 07/19/2016	Insur-DPW DPW	1.00 0.00		384.00 384.00
DPW 1330	Ladder, 16 ft, Aluminum, Exten 10/21/2016	Insur-DPW DPW	1.00 0.00		119.00 119.00
DPW 1331	Ladder, 20 ft, Aluminum, Exten 10/24/2016	Insur-DPW DPW	1.00 0.00		149.00 149.00
DPW 1335	Hydrant Steamer, Steam Chief 01/17/2017	Insur-DPW DPW	1.00 0.00		996.00 996.00
DPW 1336	Table Saw, Bench, Bosch 01/26/2017	Insur-DPW DPW	1.00 0.00		349.00 349.00
DPW 1337	Wrench, Impact, Ingersoll-Rand 02/07/2017	Insur-DPW DPW	1.00 0.00		111.99 111.99
DPW 1342	Hammer, Rotary, Milwaukee, 7/ 02/21/2017	Insur-DPW DPW	1.00 0.00		179.00 179.00
DPW 1343	Trimmer, Grass, Stihl, FS 91 R 04/24/2017	Insur-DPW DPW	1.00 0.00		314.95 314.95
DPW 1344	Cart, Utility, Tow-Behind, 17 04/18/2017	Insur-DPW DPW	1.00 0.00		299.00 299.00
DPW 1345	Chlorine Tester, Hach, Pocket 04/28/2017	Insur-DPW DPW	1.00 0.00		448.70 448.70
DPW 1346	Pressure Washer, Gas, CubCadet 06/02/2017	Insur-DPW DPW	1.00 0.00		474.99 474.99
DPW 1347	Drilling Machine Kit 08/02/2017	Insur-DPW DPW	1.00 0.00		1,300.00 1,300.00
DPW 1349	Trash Pump, Tsurumi, EPT3-80HA 02/14/2018	Insur-DPW DPW	1.00 0.00		1,782.85 1,782.85
DPW 1353	Welder, Lincoln, Electric, Wir 12/18/2018	Insur-DPW DPW	1.00 0.00		524.00 524.00

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Department	Description	Asset Type	Quantity	Barcode	Orig. Cost
Asset Number	Acquired Date	Location	Est. Life (yrs)		Book Value
DPW	Air Compressor, Campbell Hausf	Insur-DPW	1.00		999.00
1355	02/15/2019	DPW	0.00		999.00
DPW	Trimmer, Grass, RedMax, Gas, S	Insur-DPW	1.00		329.95
1356	05/14/2019	DPW	0.00		329.95
DPW	Trimmer, Grass, RedMax, Gas, S	Insur-DPW	1.00		329.95
1357	05/14/2019	DPW	0.00		329.95
DPW	Pruner, Pole Saw, STIHL HT 103	Insur-DPW	1.00		599.95
1363	08/04/2020	DPW	0.00		599.95
DPW	Pump, Water, Tsurumi	Insur-DPW	1.00		395.00
1364	08/04/2020	DPW	0.00		395.00
DPW	Trimmer, Hedge, STIHL HL-KM, G	Insur-DPW	1.00		513.90
1365	08/05/2020	DPW	0.00		513.90
DPW	Blower, Backpack, RedMax, Powe	Insur-DPW	1.00		463.96
1367	09/24/2020	DPW	0.00		463.96
DPW	Truck Box, Tractor Supply, Alu	Insur-DPW	1.00		423.99
1368	12/07/2020	DPW	0.00		423.99
DPW	Snow Blower, Toro Snow Power C	Insur-DPW	1.00		629.00
1369	02/17/2021	DPW	0.00		629.00
DPW	Snowplow, ATV, 50-inch, Champi	Insur-DPW	1.00		329.99
1376	02/26/2021	DPW	0.00		329.99
DPW	Trimmer, Grass, RedMax, Gas, S	Insur-DPW	1.00		319.00
1377	04/28/2021	DPW	0.00		319.00
DPW	Trimmer, Grass, RedMax, Gas, S	Insur-DPW	1.00		319.00
1378	04/28/2021	DPW	0.00		319.00
DPW	Pump, Water, Honda WX10	Insur-DPW	1.00		444.14
1379	10/26/2021	DPW	0.00		444.14
DPW	Leaf Blower, Landworks, walk B	Insur-DPW	1.00		499.99
1380	11/05/2021	DPW	0.00		499.99
DPW	Lawn Sweeper, Everbilt, 48 inc	Insur-DPW	1.00		219.00
1381	11/24/2021	DPW	0.00		219.00
DPW	Saw, Circular, Milwaukee M18,	Insur-DPW	1.00		199.00
1382	04/06/2022	DPW	0.00		199.00
DPW	Brad Nailer, Ryobi One+, Cordl	Insur-DPW	1.00		147.00
1383	03/31/2022	DPW	0.00		147.00
DPW	Induction Heater Kit, Magnetic	Insur-DPW	1.00		225.99
1386	08/26/2022	DPW	0.00		225.99
DPW	Saw, Concrete, 16 inch, Stihl	Insur-DPW	1.00		1,476.00
1387	10/03/2023	<Not Set>	0.00		1,476.00
DPW	Blower, Backpack, RedMax, Powe	Insur-DPW	1.00		455.99
1389	06/13/2024	DPW	0.00		455.99
DPW	Blade, Truck, CSB, 5 ft (4)	Insur-DPW	4.00		342.80
8065	11/25/2014	DPW	0.00		342.80
DPW	Blade, Truck, CSB, 6 ft (2)	Insur-DPW	1.00		205.64
8066	11/25/2014	DPW	0.00		205.64

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
DPW 8067	Blade, Truck, SHS13, 132" 11/25/2014	Insur-DPW DPW	1.00 0.00		163.94 163.94
DPW 8068	Catch Basin, Carl, 24" x 48" (1) 12/17/2009	Insur-DPW DPW	2.00 0.00		318.00 318.00
DPW 8069	Cement forms, 200 lineal ft. 06/30/1982	Insur-DPW DPW	1.00 0.00		560.00 560.00
DPW 8070	Dock, at end of Highland 12/31/1990	Insur-DPW DPW	1.00 0.00		147.91 147.91
DPW 8071	Gate, at Lake Street, 16 ft, b 07/21/2015	Insur-DPW DPW	1.00 0.00		691.35 691.35
DPW 8072	Grates, Beehive, with 4" Frame 12/14/2009	Insur-DPW DPW	1.00 0.00		809.79 809.79
DPW 8073	Hydrant Setter 06/21/2007	Insur-DPW DPW	1.00 0.00		121.60 121.60
DPW 8074	Jack Hammer (Paving Breaker) (1) 06/30/1996	Insur-DPW DPW	1.00 0.00		915.00 915.00
DPW 8075	Kent Tool, bead expander for t 04/20/2009	Insur-DPW DPW	1.00 0.00		139.95 139.95
DPW 8076	Light Bar, LED Minibar Reflex, 11/24/2015	Insur-DPW DPW	1.00 0.00		230.44 230.44
DPW 8077	Light Bar, LED Minibar Reflex, 11/24/2015	Insur-DPW DPW	1.00 0.00		230.44 230.44
DPW 8078	Plows, Snow (5) 06/30/2000	Insur-DPW DPW	1.00 0.00		0.00 0.00
DPW 8079	Post Hole Digger, Razor-Back, 07/16/2015	Insur-DPW DPW	1.00 0.00		44.97 44.97
DPW 8080	Salt Spreader, Swenson 06/30/1995	Insur-DPW DPW	1.00 0.00		1,643.00 1,643.00
DPW 8083	Signs, 15 Minute Parking, Red 05/26/2015	Insur-DPW DPW	1.00 0.00		36.00 36.00
DPW 8084	Signs, Atwater Street, 9" 01/14/2010	Insur-DPW DPW	1.00 0.00		65.49 65.49
DPW 8085	Signs, Boat Launch Rules 07/28/2014	Insur-DPW DPW	1.00 0.00		162.34 162.34
DPW 8086	Signs, Clinton River Watershed 10/21/2008	Insur-DPW DPW	6.00 0.00		403.50 403.50
DPW 8087	Signs, Handicapped Parking (wh 05/26/2015	Insur-DPW DPW	2.00 0.00		35.66 35.66
DPW 8088	Signs, No Blocking Alley At An 05/26/2015	Insur-DPW DPW	2.00 0.00		72.00 72.00
DPW 8089	Signs, No Outlet (2) 09/29/2015	Insur-DPW DPW	2.00 0.00		119.80 119.80
DPW 8090	Signs, No Parking Symbol (5) 08/25/2015	Insur-DPW DPW	5.00 0.00		104.25 104.25

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DPW 8091	Signs, Road Work To Begin In T 08/10/2012	Insur-DPW DPW	2.00 0.00		272.60 272.60
DPW 8092	Signs, Trucks Keep Right, No P 03/17/2009	Insur-DPW DPW	1.00 0.00		109.60 109.60
DPW 8093	Strobe, Permanent Mount (6) 06/30/1997	Insur-DPW DPW	1.00 0.00		300.00 300.00
DPW 8094	Strobe, Permanent Mount 1008 06/30/1997	Insur-DPW DPW	1.00 0.00		220.89 220.89
DPW 8095	Strobe, Permanent Mount 1104 06/30/1997	Insur-DPW DPW	1.00 0.00		220.89 220.89
DPW 8232	Salt Spreader, Earthway, High 12/30/2015	Insur-DPW DPW	1.00 0.00		139.08 139.08
DPW 8235	Blade, Plow, Underbelly, CSB, 04/12/2016	Insur-DPW DPW	1.00 0.00		135.75 135.75
DPW 8236	Blade, Plow, Underbelly, CSB, 04/12/2016	Insur-DPW DPW	1.00 0.00		135.75 135.75
DPW 8237	Blade, Plow, Underbelly, CSB, 04/12/2016	Insur-DPW DPW	1.00 0.00		162.90 162.90
DPW 8238	Torch Kit, Bernzomatic, TS8000 01/28/2016	Insur-DPW DPW	1.00 0.00		49.97 49.97
DPW 8239	Saw Blade, Ridgid, 14 inch, ci 04/14/2016	Insur-DPW DPW	1.00 0.00		139.00 139.00
DPW 8241	Software, GIS 06/01/2016	Insur-DPW DPW	1.00 0.00		320.72 320.72
DPW 8245	Pipe Cutter, Reed, Hinged, 6-8 06/06/2018	Insur-DPW DPW	1.00 0.00		1,138.05 1,138.05
DPW 8247, 8248, 8249	Blade, Plow, Underbody, CSB Bl 02/14/2017	Insur-DPW DPW	3.00 0.00		273.39 273.39
DPW 8250	Snowplow Curb Guard Kit, Weste 03/02/2017	Insur-DPW DPW	2.00 0.00		476.00 476.00
DPW 8251	Snowplow Curb Guard Kit, 12", 02/27/2017	Insur-DPW DPW	2.00 0.00		219.88 219.88
DPW 8252	Hose, Discharge, for Leaf vac, 04/17/2017	Insur-DPW DPW	1.00 0.00		550.48 550.48
DPW 8255	Manhole roller Pulley, Aluminu 09/26/2017	Insur-DPW DPW	1.00 0.00		255.00 255.00
DPW 8258	Paint Sprayer, Graco, Magnum X 05/10/2019	Insur-DPW DPW	1.00 0.00		323.97 323.97
DPW 8262	Power Inverter, Digital, 3,000 07/30/2019	Insur-DPW DPW	1.00 0.00		279.99 279.99
DPW 8269	Locator, Magnetic, Fisher FPID 02/24/2021	Insur-DPW DPW	1.00 0.00		800.08 800.08
DPW 8272	Blade, 36" Cutting Edge (2) 01/09/2024	Insur-DPW DPW	2.00 0.00		988.54 988.54

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DPW 8273	Blade, 48" Cutting Edge (4) 01/09/2024	Insur-DPW DPW	4.00 0.00		2,623.88 2,623.88
DPW 8189	Trash Receptacle, (DPW) 07/15/2003	InsurParks DPW	1.00 0.00		691.90 691.90
DPW 9042	Land, Cemetery, Eastlawn, 20.4 06/30/1921	Land DPW	1.00 0.00		6,357.00 6,357.00
DPW 9043	Land, Cemetery, Evergreen, 5.5 06/30/1921	Land DPW	1.00 0.00		275,000.00 275,000.00
DPW 9102	Land Impr, Fence, Repairs 08/08/2016	LandImprov Evergrn	1.00 15.00		929.00 433.54
DPW 9134	Land Impr, Water Main Project 01/24/2018	LandImprov <Not Set>	1.00 50.00		70,992.50 5,463,873.51
DPW 9144	Land Impr, Dam, Lake Orion 09/30/2017	LandImprov <Not Set>	1.00 15.00		69,270.00 39,253.00
DPW 9173	Land Impr, Decorative Streetli 11/01/2019	LandImprov <Not Set>	3.00 15.00		9,887.64 25,991.12
DPW 9182	Land Impr, Sidewalk, Andrews S 08/13/2020	LandImprov <Not Set>	1.00 15.00		1,050.00 770.00
DPW 9201	Land Impr, Guardrails, Major S 10/13/2020	LandImprov <Not Set>	1.00 15.00		10,488.00 7,691.20
DPW 9227	Land Impr, Sanitary Sewer Pump 10/19/2022	LandImprov <Not Set>	1.00 15.00		1,575.00 17,904.17
DPW 9046	Road Impr, Atwater Street, 200 06/30/2005	StRdImprov DPW	1.00 50.00		266,664.00 173,333.98
DPW 9047	Road Impr, Flint Street, 2006 06/30/2006	StRdImprov DPW	1.00 50.00		28,726.00 18,667.33
DPW 9048	Road Impr, Flint Street, 2007 12/30/2006	StRdImprov DPW	1.00 50.00		4,117.00 2,679.61
DPW 9049	Road Impr, Flint Street, 2011 06/30/2011	StRdImprov DPW	1.00 50.00		371,640.00 260,055.78
DPW 9050	Road Impr, Streets, 1998 06/30/1998	StRdImprov DPW	1.00 50.00		1,700,000.00 799,000.00
DPW 9132	Str/Rd Impr, Seawall, Bridge S 08/09/2017	StRdImprov DPW	1.00 50.00		12,900.00 42,822.65
DPW 9147	St/Rd Impr, Drainage Project, 02/24/2017	StRdImprov <Not Set>	1.00 50.00		23,759.20 77,811.56
DPW 9169	Road Impr, Streets, 2019, Heat 09/03/2019	StRdImprov <Not Set>	1.00 50.00		55,000.00 50,050.00
DPW 9170	Road Impr, Street Paving, Broa 10/28/2019	StRdImprov <Not Set>	1.00 50.00		210,328.00 191,398.48
DPW 9172	Road Impr, Street Paving, Isla 10/31/2019	StRdImprov DPW	1.00 50.00		22,928.00 20,864.48
DPW 9175	Road Impr, Street Paving, Culv 03/10/2020	StRdImprov <Not Set>	1.00 50.00		26,819.61 24,405.85

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Asset Number	Acquired Date	Location	Est. Life (yrs)	Book Value
DPW	Road Impr, Roundabout, Epoxy C	StRdImprov	1.00	940.00
9185	08/04/2020	<Not Set>	15.00	689.32
DPW	Road Impr, Street Paving, Cent	StRdImprov	1.00	8,821.45
9186	08/14/2020	<Not Set>	50.00	8,115.73
DPW	Road Impr, Street Paving, High	StRdImprov	1.00	3,788.73
9187	08/14/2020	<Not Set>	50.00	3,485.65
DPW	Road Impr, Street Paving, Barr	StRdImprov	1.00	7,317.31
9188	08/14/2020	<Not Set>	50.00	6,731.91
DPW	Road Impr, Street Paving, S. A	StRdImprov	1.00	3,017.74
9189	08/14/2020	<Not Set>	50.00	2,776.33
DPW	Road Impr, Street Paving, S. W	StRdImprov	1.00	3,121.80
9190	08/14/2020	<Not Set>	50.00	2,872.04
DPW	Road Impr, Street Paving, Bell	StRdImprov	1.00	22,566.83
9191	08/14/2020	<Not Set>	50.00	20,761.47
DPW	Road Impr, Street Paving, Long	StRdImprov	1.00	29,926.71
9192	08/14/2020	<Not Set>	50.00	27,532.59
DPW	Road Impr, Street Paving, Buen	StRdImprov	1.00	2,554.20
9193	08/14/2020	<Not Set>	50.00	2,349.88
DPW	Road Impr, Street Paving, Penn	StRdImprov	1.00	4,190.78
9194	08/14/2020	<Not Set>	50.00	3,855.50
DPW	Road Impr, Street Paving, West	StRdImprov	1.00	1,745.37
9195	08/14/2020	<Not Set>	50.00	1,605.73
DPW	Road Impr, Street Paving, Newt	StRdImprov	1.00	5,770.60
9196	08/14/2020	<Not Set>	50.00	5,308.96
DPW	Road Impr, Street Paving, Nort	StRdImprov	1.00	16,600.00
9214	06/27/2022	<Not Set>	50.00	15,936.00
DPW	Road Impr, Street Paving, O'Co	StRdImprov	1.00	5,424.00
9215	06/27/2022	<Not Set>	50.00	5,207.04
DPW	Road Impr, Street Paving, Brit	StRdImprov	1.00	13,600.00
9216	06/27/2022	<Not Set>	50.00	13,056.00
DPW	Road Impr, Street Paving, Loca	StRdImprov	20.00	10,500.00
9217	06/27/2022	<Not Set>	50.00	10,080.00
DPW	Vehicle, Truck, Dump, 1997 GMC	Vehicles	1.00	64,875.00
1008	06/30/1997	DPW	10.00	0.00
DPW	Vehicle, Truck, Utility, 1 ton	Vehicles	1.00	26,265.00
1057	06/30/2003	DPW	10.00	0.00
DPW	Vehicle, Backhoe Loader, Case	Vehicles	1.00	66,200.00
1072	11/30/1996	DPW	10.00	0.00
DPW	Vehicle, Truck, Dump, 2007 GMC	Vehicles	1.00	84,971.00
1212	12/31/2006	DPW	10.00	12,747.00
DPW	Vehicle, Truck, Pickup, 2011 G	Vehicles	1.00	44,447.00
1237	12/31/2010	DPW	10.00	0.00
DPW	Vehicle, ATV, Kodiak 700 EPS	Vehicles	1.00	11,163.66
1348	12/21/2017	DPW	10.00	3,007.28

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DPW	Vehicle, Tractor, Lawn, Ventra	Vehicles	1.00		23,279.10
1370	02/09/2021	DPW	5.00		4,655.82
DPW	Vehicle, Truck, Pickup, 2016 C	Vehicles	1.00		27,000.00
9044	12/15/2015	DPW	10.00		8,788.77
DPW	Vehicle, Truck, Pickup, 2016 C	Vehicles	1.00		27,000.00
9045	12/15/2015	DPW	10.00		0.00
DPW	Vehicle, Ford Interceptor Seda	Vehicles	1.00		30,172.39
9090	11/08/2012	DPW	5.00		(0.01)
DPW	Vehicle, Truck, Dump, 2020 Int	Vehicles	1.00		88,474.80
9171	01/07/2020	DPW	10.00		82,951.99
DPW	Vehicle, Truck, Pickup, 2021 F	Vehicles	1.00		34,462.00
9202	12/04/2020	DPW	5.00		8,311.60
DPW	Vehicle, Backhoe Loader, John	Vehicles	1.00		110,326.10
9206	10/27/2021	DPW	10.00		77,228.27
DPW	Vehicle, Truck, Pickup, 2024 F	Vehicles	1.00		94,352.00
9230	01/12/2024	DPW	10.00		84,916.80
Totals By Asset Type:					
Buildings		Count: 7			249,440.50
					200,417.28
Equipment		Count: 54			287,853.08
					42,752.80
Insur-DPW		Count: 204			81,254.76
					81,254.76
InsurParks		Count: 1			691.90
					691.90
Land		Count: 2			281,357.00
					281,357.00
LandImprov		Count: 7			164,192.14
					5,555,916.54
StRdImprov		Count: 27			2,862,767.33
					1,791,453.87
Vehicles		Count: 14			732,988.05
					283,507.52
GRAND TOTALS:		Count: 316			4,660,544.76
					8,237,351.67

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Parks 9058	Building, Gazebo, Octagon, Chi 11/30/2001	Buildings Childre	1.00 40.00		30,485.00 11,515.53
Parks 9059	Building, Consessions Stand, G 06/30/1993	Buildings Greens	1.00 40.00		59,655.00 8,966.57
Parks 9060	Building, Restrooms, Greens Pa 06/30/1993	Buildings Greens	1.00 40.00		59,655.00 11,931.10
Parks 9051	Equip, Playground - Playscape, 07/10/2001	Equipment Atwater	1.00 10.00		7,938.00 0.00
Parks 9052	Equip, Playground - Playscape, 08/24/2004	Equipment Atwater	1.00 10.00		10,480.00 0.00
Parks 9053	Equip, Playground - Playscape, 06/26/2000	Equipment Childre	1.00 10.00		16,203.00 0.00
Parks 9054	Equip, Playground - Playscape, 06/26/2000	Equipment Childre	1.00 10.00		5,107.00 0.00
Parks 9055	Equip, Playground - Slide, Fli 07/10/2001	Equipment Greens	1.00 10.00		4,505.00 0.00
Parks 9056	Equip, Playground - Slide, Cli 06/12/2009	Equipment Swiss V	1.00 10.00		9,650.00 0.00
Parks 9057	Equip, Playground - Slide, Spi 07/10/2001	Equipment Unger	1.00 10.00		4,619.00 0.00
Parks 9155	Equip, Playground - Playscape 08/29/2018	Equipment Unger	1.00 10.00		8,883.00 3,997.35
Parks 9179	Equip, Picnic Table Shade (2) 07/21/2020	Equipment <Not Set>	2.00 10.00		2,616.00 1,569.60
Parks 9180	Equip, Sand Table, Elevated 06/17/2020	Equipment <Not Set>	1.00 10.00		1,551.40 930.84
Parks 9181	Equip, Sand Scoop Digger 06/17/2020	Equipment <Not Set>	1.00 10.00		1,217.60 730.56
Parks 9207	Equip, Playground, Playscape, 01/11/2022	Equipment Greens	1.00 15.00		46,144.58 39,851.67
Parks 9211	Equip, Playground, Playscape, 03/14/2022	Equipment Childre	1.00 15.00		78,209.70 71,636.95
Parks 1205	Rescue Tube (Greens) 05/23/2001	InsurParks Greens	1.00 0.00		39.10 39.10
Parks 1206	Rescue Tube (Greens) 05/23/2001	InsurParks Greens	1.00 0.00		39.10 39.10
Parks 1207	Rescue Tube 05/23/2001	InsurParks Greens	1.00 0.00		39.10 39.10
Parks 1208	Spineboard (Greens) 05/23/2001	InsurParks Greens	1.00 0.00		390.00 390.00
Parks 1209	Spineboard (Greens) 05/23/2001	InsurParks Greens	1.00 0.00		390.00 390.00
Parks 1248	Chair, Adirondack (1 of 3) 08/15/2011	InsurParks Greens	1.00 0.00		15.99 15.99

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Parks	Chair, Adirondack (2 of 3)	InsurParks	1.00		15.99
1249	08/15/2011	Greens	0.00		15.99
Parks	Chair, Adirondack (3 of 3)	InsurParks	1.00		15.99
1250	08/15/2011	Greens	0.00		15.99
Parks	Chair, Adirondack (1 of 10)	InsurParks	1.00		15.00
1251	08/20/2011	Greens	0.00		15.00
Parks	Chair, Adirondack (2 of 10)	InsurParks	1.00		15.00
1252	08/20/2011	Greens	0.00		15.00
Parks	Chair, Adirondack (3 of 10)	InsurParks	1.00		15.00
1253	08/20/2011	Greens	0.00		15.00
Parks	Chair, Adirondack (4 of 10)	InsurParks	1.00		15.00
1254	08/20/2011	Greens	0.00		15.00
Parks	Chair, Adirondack (5 of 10)	InsurParks	1.00		15.00
1255	08/20/2011	Greens	0.00		15.00
Parks	Chair, Adirondack (6 of 10)	InsurParks	1.00		15.00
1256	08/20/2011	Greens	0.00		15.00
Parks	Chair, Adirondack (7 of 10)	InsurParks	1.00		15.00
1257	08/20/2011	Greens	0.00		15.00
Parks	Chair, Adirondack (8 of 10)	InsurParks	1.00		15.00
1258	08/20/2011	Greens	0.00		15.00
Parks	Chair, Adirondack (9 of 10)	InsurParks	1.00		15.00
1259	08/20/2011	Greens	0.00		15.00
Parks	Chair, Adirondack (10 of 10)	InsurParks	1.00		15.00
1260	08/20/2011	Greens	0.00		15.00
Parks	Grills, Standard Park (1 of 2)	InsurParks	1.00		339.50
1270	06/30/2012	Greens	0.00		339.50
Parks	Grills, Standard Park (2 of 2)	InsurParks	1.00		339.50
1271	06/30/2012	Greens	0.00		339.50
Parks	Basketball Set, Pole, Hoop (At	InsurParks	1.00		539.00
8096	04/23/2001	Atwater	0.00		539.00
Parks	Bench, 6-ft, Plastic, (Atwater	InsurParks	1.00		521.05
8097	07/15/2003	Atwater	0.00		521.05
Parks	Bench, 6-ft, Plastic, (Atwater	InsurParks	1.00		521.05
8098	07/15/2003	Atwater	0.00		521.05
Parks	Bike Rack (Atwater)	InsurParks	1.00		200.00
8099	07/15/2003	Atwater	0.00		200.00
Parks	Bike Rack (Atwater)	InsurParks	1.00		400.00
8100	07/15/2003	Atwater	0.00		400.00
Parks	Playcurbing, Yellow, 6 ft Curb	InsurParks	1.00		3,263.00
8101	11/13/2001	Atwater	0.00		3,263.00
Parks	Signs, (1) Ice Rink Open, (4)	InsurParks	1.00		206.00
8102	02/03/2009	Atwater	0.00		206.00
Parks	Swing Set, 8-ft. (Atwater)	InsurParks	1.00		969.00
8103	05/14/2001	Atwater	0.00		969.00

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
Parks 8104	Table, Game, Square, (Atwater) 07/15/2003	InsurParks Atwater	1.00 0.00		937.95 937.95
Parks 8105	Table, Picnic, 6-ft, (Atwater) 07/15/2003	InsurParks Atwater	1.00 0.00		857.65 857.65
Parks 8106	Table, Picnic, 6-ft, (Atwater) 07/15/2003	InsurParks Atwater	1.00 0.00		857.65 857.65
Parks 8107	Trash Receptacle, (Atwater) 07/15/2003	InsurParks Atwater	1.00 0.00		691.90 691.90
Parks 8108	Trash Receptacle, (Atwater) 07/15/2003	InsurParks Atwater	1.00 0.00		691.90 691.90
Parks 8109	Bench, 6-ft, Plastic, (Childre 07/15/2003	InsurParks Childre	1.00 0.00		521.05 521.05
Parks 8110	Bench, 6-ft, Plastic, (Childre 07/15/2003	InsurParks Childre	1.00 0.00		521.05 521.05
Parks 8111	Bench, 6-ft, Plastic, (Childre 07/15/2003	InsurParks Childre	1.00 0.00		521.05 521.05
Parks 8112	Bench, 6-ft, Plastic, (Childre 07/15/2003	InsurParks Childre	1.00 0.00		521.05 521.05
Parks 8113	Bench, 6-ft, Plastic, (Childre 07/15/2003	InsurParks Childre	1.00 0.00		521.05 521.05
Parks 8114	Bike Rack (Childrens) 07/15/2003	InsurParks Childre	1.00 0.00		200.00 200.00
Parks 8115	Bike Rack (Childrens) 07/15/2003	InsurParks Childre	1.00 0.00		200.00 200.00
Parks 8117	Plaque, Memorial, Stan Sweet (C 08/31/2004	InsurParks Childre	1.00 0.00		1,498.75 1,498.75
Parks 8118	Playcurbing, Yellow, 6 ft curb 11/13/2001	InsurParks Childre	1.00 0.00		2,575.00 2,575.00
Parks 8119	Signs, (5), No Dogs, Bikes, Sk 09/18/2008	InsurParks Childre	1.00 0.00		300.00 300.00
Parks 8120	Equip, Playground - Slide (Chi 11/30/2011	InsurParks Childre	1.00 0.00		900.00 900.00
Parks 8123	Sprinkler System, Underground, 12/31/2003	InsurParks Childre	1.00 0.00		500.00 500.00
Parks 8124	Swing Seat, Super Seat (Childr 06/26/2000	InsurParks Childre	1.00 0.00		38.00 38.00
Parks 8125	Swing Seat, Super Seat (Childr 06/26/2000	InsurParks Childre	1.00 0.00		38.00 38.00
Parks 8126	Swing Seat, Super Seat (Childr 06/26/2000	InsurParks Childre	1.00 0.00		38.00 38.00
Parks 8127	Swing Seat, Super Seat (Childr 06/26/2000	InsurParks Childre	1.00 0.00		38.00 38.00
Parks 8128	Swing Seat, Tot Seat (Children 06/26/2000	InsurParks Childre	1.00 0.00		89.00 89.00

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Department	Description	Asset Type	Quantity			Tot. Orig. Cost
Asset Number	Acquired Date	Location	Est. Life (yrs)	Barcode		Book Value
Parks	Swing Seat, Tot Seat (Children	InsurParks	1.00			89.00
8129	06/26/2000	Childre	0.00			89.00
Parks	Table, Square, Pedestal, 2-Sea	InsurParks	1.00			802.00
8130	07/15/2003	Childre	0.00			802.00
Parks	Table, Pedestal, 4-Seat, (Chil	InsurParks	1.00			1,043.35
8131	07/15/2003	Childre	0.00			1,043.35
Parks	Table, Pedestal, 4-Seat, (Chil	InsurParks	1.00			1,043.35
8132	07/15/2003	Childre	0.00			1,043.35
Parks	Table, Picnic, 6-ft, (Children	InsurParks	1.00			857.65
8133	07/15/2003	Childre	0.00			857.65
Parks	Trash Receptacle, (Childrens)	InsurParks	1.00			691.90
8134	07/15/2003	Childre	0.00			691.90
Parks	Trash Receptacle, (Childrens)	InsurParks	1.00			691.90
8135	07/15/2003	Childre	0.00			691.90
Parks	Trash Receptacle, (Childrens)	InsurParks	1.00			691.90
8136	07/15/2003	Childre	0.00			691.90
Parks	Trash Receptacle, (Childrens)	InsurParks	1.00			691.90
8137	07/15/2003	Childre	0.00			691.90
Parks	Trash Receptacle, (Childrens)	InsurParks	1.00			691.90
8138	07/15/2003	Childre	0.00			691.90
Parks	Trash Receptacle, Superior Pla	InsurParks	1.00			1,489.00
8139	11/30/2011	Childre	0.00			1,489.00
Parks	Trash Receptacle, Superior Pla	InsurParks	1.00			1,489.00
8140	11/30/2011	Childre	0.00			1,489.00
Parks	Basketball Set (Greens)	InsurParks	1.00			539.00
8141	04/23/2001	Greens	0.00			539.00
Parks	Bench, 6-ft, Plastic, (Greens)	InsurParks	1.00			521.05
8142	07/15/2003	Greens	0.00			521.05
Parks	Bench, 6-ft, Plastic, (Greens)	InsurParks	1.00			521.05
8143	07/15/2003	Greens	0.00			521.05
Parks	Bench, 6-ft, Plastic, (Greens)	InsurParks	1.00			521.05
8144	07/15/2003	Greens	0.00			521.05
Parks	Bench, 6-ft, Plastic, (Greens)	InsurParks	1.00			521.05
8145	07/15/2003	Greens	0.00			521.05
Parks	Bench, 6-ft, Plastic, (Greens)	InsurParks	1.00			521.05
8146	07/15/2003	Greens	0.00			521.05
Parks	Bench, 6-ft, Plastic, (Greens)	InsurParks	1.00			521.05
8147	07/15/2003	Greens	0.00			521.05
Parks	Bench, 6-ft, Plastic, (Greens)	InsurParks	1.00			521.05
8148	07/15/2003	Greens	0.00			521.05
Parks	Bike Rack, (Greens)	InsurParks	1.00			200.00
8149	07/15/2003	Greens	0.00			200.00
Parks	Bike Rack, (Greens)	InsurParks	1.00			200.00
8150	07/15/2003	Greens	0.00			200.00

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Parks 8151	Blanket, Lake Bottom, 10' x 40' 05/05/2008	InsurParks Greens	3.00 0.00		622.68 622.68
Parks 8152	Buoys, Jim Buoys, Slow No Wake 06/05/2007	InsurParks Greens	1.00 0.00		403.97 403.97
Parks 8153	Dock, 3x10, Cedar 06/30/1997	InsurParks Greens	1.00 0.00		598.00 598.00
Parks 8154	Dock, 3x10, Cedar 06/30/1997	InsurParks Greens	1.00 0.00		598.00 598.00
Parks 8155	Funnel Ball, Basketball Setup 07/10/2001	InsurParks Greens	1.00 0.00		510.00 510.00
Parks 8156	Life Vest, Child's Glow Bug Ve 05/23/2001	InsurParks Greens	1.00 0.00		23.24 23.24
Parks 8157	Life Vest, Child's Glow Bug Ve 05/23/2001	InsurParks Greens	1.00 0.00		23.24 23.24
Parks 8158	Life Vest, Child's Glow Bug Ve 05/23/2001	InsurParks Greens	1.00 0.00		23.24 23.24
Parks 8159	Life vest, Child's Glow Bug Ve 05/23/2001	InsurParks Greens	1.00 0.00		23.24 23.24
Parks 8160	Life Vest, Child's Glow Bug Ve 05/23/2001	InsurParks Greens	1.00 0.00		23.24 23.24
Parks 8161	Life Vest, Child's Glow Bug Ve 05/23/2001	InsurParks Greens	1.00 0.00		23.24 23.24
Parks 8162	Life vest, Child's Glow Bug Ve 05/23/2001	InsurParks Greens	1.00 0.00		27.89 27.89
Parks 8163	Life Vest, Child's Glow Bug Ve 05/23/2001	InsurParks Greens	1.00 0.00		27.89 27.89
Parks 8164	Life vest, Child's Glow Bug Ve 05/23/2001	InsurParks Greens	1.00 0.00		27.89 27.89
Parks 8165	Life Vest, Child's Glow Bug Ve 05/23/2001	InsurParks Greens	1.00 0.00		27.89 27.89
Parks 8166	Life vest, Child's Glow Bug Ve 05/23/2001	InsurParks Greens	1.00 0.00		27.89 27.89
Parks 8167	Life vest, Child's Glow Bug Ve 05/23/2001	InsurParks Greens	1.00 0.00		27.89 27.89
Parks 8168	Raft, Pontoon Tubes, 8' x 12', 06/24/1996	InsurParks Greens	1.00 0.00		1,350.00 1,350.00
Parks 8169	Signs, 36 x 36 (1), (Greens) 08/26/2003	InsurParks Greens	1.00 0.00		230.14 230.14
Parks 8170	Signs, No Swimming, No Lifegua 09/06/2007	InsurParks Greens	1.00 0.00		110.85 110.85
Parks 8171	Sprinkler system, Underground, 12/31/2003	InsurParks Greens	1.00 0.00		500.00 500.00
Parks 8172	Swing Set, 8-ft. (Greens) 05/14/2001	InsurParks Greens	1.00 0.00		969.00 969.00

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Asset Number	Acquired Date	Location	Est. Life (yrs)		Book Value
Parks	Table, Square, Pedestal, 2-Sea	InsurParks	1.00		802.00
8173	07/15/2003	Greens	0.00		802.00
Parks	Table, Picnic, 6-ft, (Greens)	InsurParks	1.00		857.65
8174	07/15/2003	Greens	0.00		857.65
Parks	Table, Picnic, 6-ft, (Greens)	InsurParks	1.00		857.65
8175	07/15/2003	Greens	0.00		857.65
Parks	Table, Picnic, 6-ft, (Greens)	InsurParks	1.00		857.65
8176	07/15/2003	Greens	0.00		857.65
Parks	Trash Receptacle, (Greens)	InsurParks	1.00		691.90
8177	07/15/2003	Greens	0.00		691.90
Parks	Trash Receptacle, (Greens)	InsurParks	1.00		691.90
8178	07/15/2003	Greens	0.00		691.90
Parks	Trash Receptacle, (Greens)	InsurParks	1.00		691.90
8179	07/15/2003	Greens	0.00		691.90
Parks	Trash Receptacle, (Greens)	InsurParks	1.00		691.90
8180	07/15/2003	Greens	0.00		691.90
Parks	Volleyball Set (Greens)	InsurParks	1.00		364.73
8181	05/25/2007	Greens	0.00		364.73
Parks	Bench, 6-ft, Plastic, (Meeks)	InsurParks	1.00		521.05
8182	07/15/2003	Meeks	0.00		521.05
Parks	Bench, 6-ft, Plastic, (Meeks)	InsurParks	1.00		521.05
8183	07/15/2003	Meeks	0.00		521.05
Parks	Table, Square, Pedestal, 2-Sea	InsurParks	1.00		802.00
8184	07/15/2003	Meeks	0.00		802.00
Parks	Table, Game, Square, (Meeks)	InsurParks	1.00		937.95
8185	07/15/2003	Meeks	0.00		937.95
Parks	Table, Square, Pedestal, 4-Sea	InsurParks	1.00		1,043.35
8186	07/15/2003	Meeks	0.00		1,043.35
Parks	Table, Picnic, 6-ft, (Meeks)	InsurParks	1.00		857.65
8187	07/15/2003	Meeks	0.00		857.65
Parks	Trash Receptacle, (Meeks)	InsurParks	1.00		691.90
8188	07/15/2003	Meeks	0.00		691.90
Parks	Basketball Set, (Swiss Village)	InsurParks	1.00		539.00
8190	04/23/2001	Swiss V	0.00		539.00
Parks	Bench, 8-ft, Plastic, (Swiss Vi	InsurParks	1.00		723.35
8191	07/15/2003	Swiss V	0.00		723.35
Parks	Bike Rack, (Swiss Village)	InsurParks	1.00		200.00
8192	07/15/2003	Swiss V	0.00		200.00
Parks	Sprinkler System, Underground,	InsurParks	1.00		500.00
8193	06/30/2001	Swiss V	0.00		500.00
Parks	Swing Set, 8-ft, (Swiss Villag	InsurParks	1.00		969.00
8194	05/14/2001	Swiss V	0.00		969.00
Parks	Table, Game, Square, (Swiss Vi	InsurParks	1.00		937.95
8195	07/15/2003	Swiss V	0.00		937.95

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
Parks 8196	Table, Picnic, 6-ft, (Swiss Vi 07/15/2003	InsurParks Swiss V	1.00 0.00		857.65 857.65
Parks 8197	Trash Receptacle, (Swiss Villa 07/15/2003	InsurParks Swiss V	1.00 0.00		691.90 691.90
Parks 8198	Bench, 8-ft, Plastic, (Unger) 07/15/2003	InsurParks Unger	1.00 0.00		723.35 723.35
Parks 8199	Bike Rack (Unger) 07/15/2003	InsurParks Unger	1.00 0.00		200.00 200.00
Parks 8200	Merry-Go-Round, (Unger) 07/15/2003	InsurParks Unger	1.00 0.00		500.00 500.00
Parks 8201	Spring Ride, Duck (Childrens) 07/15/2003	InsurParks Childre	1.00 0.00		371.39 371.39
Parks 8202	Spring Ride, Sea Horse (Childr 07/15/2003	InsurParks Childre	1.00 0.00		372.74 372.74
Parks 8203	Swing Set, 4-Seats, (Unger) 07/15/2003	InsurParks Unger	1.00 0.00		500.00 500.00
Parks 8204	Table, Game, Square, (Unger) 07/15/2003	InsurParks Unger	1.00 0.00		937.95 937.95
Parks 8205	Table, Picnic, 6-ft, (Unger) 07/15/2003	InsurParks Unger	1.00 0.00		857.65 857.65
Parks 8206	Trash Receptacle, (Unger) 07/15/2003	InsurParks Unger	1.00 0.00		691.90 691.90
Parks 8253, 8254	Hand Dryers, Touchless, Electr 08/04/2017	InsurParks Greens	2.00 0.00		263.74 263.74
Parks 8259	Swing Set Equipment, Adaptive 06/06/2019	InsurParks Childre	1.00 0.00		1,887.00 1,887.00
Parks 8266	Swing Seat, Infant Bucket (Chi 08/11/2020	InsurParks Childre	2.00 0.00		445.00 445.00
Parks 8267	Swing Seat, Belt Seat (Childre 08/11/2020	InsurParks Childre	2.00 0.00		203.10 203.10
Parks 8270	Ladder, Dock, Sliding, 6-Step 05/12/2022	InsurParks Greens	1.00 0.00		279.35 279.35
Parks 9040	Land, Park, Atwater Park (nort 06/30/1915	Land Atwater	1.00 0.00		1,250.00 1,250.00
Parks 9041	Land, Park, Atwater Park (sout 06/30/1974	Land Atwater	1.00 0.00		3,250.00 3,250.00
Parks 9069	Land, Park, Greens Park 06/30/1937	Land Greens	1.00 0.00		57,627.00 57,627.00
Parks 9070	Land, Park, Meeks Park 06/30/1937	Land Meeks	1.00 0.00		50,000.00 50,000.00
Parks 9071	Land, Park, Swiss Village Park 06/30/1937	Land Swiss V	1.00 0.00		50,000.00 50,000.00
Parks 9072	Land, Park, Unger Park 06/30/1937	Land Unger	1.00 0.00		50,000.00 50,000.00

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Parks	Land, Park, Childrens Park	Land	1.00		100,000.00
9168	09/01/1955	Childre	0.00		100,000.00
Parks	Land Impr, Ball Field, Atwater	LandImprov	1.00		1,000.00
9061	06/30/2012	Atwater	10.00		0.00
Parks	Land Impr, Fencing, Atwater Pa	LandImprov	1.00		10,912.00
9062	07/31/2008	Atwater	10.00		0.00
Parks	Land Impr, Fencing, Childrens	LandImprov	1.00		11,852.39
9063	11/30/2011	Childre	10.00		0.00
Parks	Land Impr, Irrigation System,	LandImprov	1.00		14,821.00
9064	11/30/2011	Childre	10.00		3,705.25
Parks	Land Impr, Sign, Childrens Par	LandImprov	1.00		12,835.00
9065	11/30/2011	Childre	10.00		0.00
Parks	Land Impr, Dock, U-Shaped, Gre	LandImprov	1.00		4,930.89
9066	05/31/2005	Greens	10.00		15,326.10
Parks	Land Impr, Bridge, Meeks Park	LandImprov	1.00		106,083.00
9067	06/30/2009	Meeks	15.00		0.00
Parks	Dock, Boat, Floating System, 4	LandImprov	1.00		3,801.20
9099	06/22/2016	Greens	15.00		1,267.31
Parks	Land Impr, Sidewalk, Greens Pa	LandImprov	1.00		9,000.00
9184	08/04/2020	Greens	15.00		6,600.00
Parks	Land Impr, Sidewalk, Children'	LandImprov	1.00		1,484.50
9199	08/04/2020	Childre	15.00		1,088.62
Parks	Land Impr, Bridge Overlay, Chi	LandImprov	1.00		3,375.00
9200	08/06/2020	Childre	15.00		2,475.00
Parks	Land Impr, Decorative Streetli	LandImprov	1.00		4,982.00
9204	07/16/2020	Meeks	15.00		3,653.48
Parks	Land Impr, Bridge, Meeks Park	LandImprov	1.00		20,000.00
9205	07/21/2020	Meeks	15.00		146,934.05
Parks	Land Impr, Dock, Green's Park	LandImprov	1.00		10,069.00
9220	08/04/2022	Greens	15.00		8,726.46
Parks	Land Impr, Bridge, Art Center,	LandImprov	1.00		3,684.65
9224	01/23/2023	Meeks	15.00		3,193.37
Parks	Land Impr, Bridge, Childrens P	LandImprov	1.00		28,648.98
9226	05/31/2023	Childre	15.00		37,098.13
Totals By Asset Type:					
Buildings			Count: 3		149,795.00
					32,413.20
Equipment			Count: 13		197,124.28
					118,716.97
InsurParks			Count: 132		68,043.29
					68,043.29
Land			Count: 7		312,127.00
					312,127.00
LandImprov			Count: 16		247

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						230,067.77
GRAND TOTALS:					Count: 171	974,569.18
						761,368.23

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Police 1294	Generator, Emergency 08/11/2014	Buildings PD	1.00 15.00		14,220.00 5,243.94
Police 9073	Building, Clemis Equipment She 08/31/2014	Buildings PD	1.00 40.00		77,141.75 58,820.96
Police 9103	Building, Shed, Storage, Tuff 07/26/2016	Buildings Police	1.00 40.00		2,254.00 1,803.20
Police 9159	Building, Carport, 5-space, 21 11/16/2018	Buildings PD	1.00 40.00		12,300.00 10,608.75
Police 0002	Computer, GIS Stand Alone 10/31/2014	Equipment Police	1.00 5.00		764.00 0.00
Police 0278	Datamaster, BAC 06/30/1997	Equipment PD	1.00 5.00		5,000.00 0.00
Police 0294	File Cabinet, Pivotal 06/30/2014	Equipment PD	1.00 7.00		4,000.00 0.00
Police 0306	Dictaphone Recording Equipment 06/30/1998	Equipment PD	1.00 5.00		38,441.00 0.00
Police 0307	Dictaphone System (on police t 12/31/1998	Equipment <Not Set>	1.00 5.00		5,426.00 0.00
Police 0367	Base Radio and related equipme 06/30/1998	Equipment PD	1.00 5.00		2,984.00 0.00
Police 0368	Eyewitness - Video Recorder Sy 06/30/1994	Equipment PD	1.00 5.00		3,000.00 0.00
Police 0427	Recording System, 16 Channel D 06/30/2008	Equipment PD	1.00 5.00		23,880.00 0.00
Police 0456	Radio Control System, 800MHz, 12/31/2008	Equipment PD	1.00 5.00		6,096.00 0.00
Police 0457	Radios, Mobile, M7200 12/31/2008	Equipment PD	1.00 5.00		4,768.50 0.00
Police 0458	Radios, Mobile, M7200 12/31/2008	Equipment PD	1.00 5.00		4,768.50 0.00
Police 0459	Radios, Mobile, M7200 12/31/2008	Equipment PD	1.00 5.00		4,768.50 0.00
Police 0460	Radios, Mobile, M7200 12/31/2008	Equipment PD	1.00 5.00		4,768.50 0.00
Police 0461, 0469	Desk Charger and Portable Radi 12/31/2008	Equipment PD	1.00 5.00		3,632.20 0.00
Police 0462, 0470	Desk Charger and Portable Radi 12/31/2008	Equipment PD	1.00 5.00		3,632.20 0.00
Police 0515	Radio, Portable 12/31/2008	Equipment PD	1.00 5.00		3,542.20 0.00
Police 0516	Radio, Portable 12/31/2008	Equipment PD	1.00 5.00		3,542.20 0.00
Police 0517	Radio, Portable 12/31/2008	Equipment PD	1.00 5.00		3,542.20 0.00

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Police	Radio, Portable	Equipment	1.00		3,542.20
0518	12/31/2008	PD	5.00		0.00
Police	Radio, Portable	Equipment	1.00		3,542.20
0519	12/31/2008	PD	5.00		0.00
Police	Radio, Portable	Equipment	1.00		3,542.20
0520	12/31/2008	PD	5.00		0.00
Police	Radio Rapid Charger, Multi-Uni	Equipment	1.00		521.25
0521	12/31/2008	PD	5.00		0.00
Police	Scanner, Epson, High Speed, PD	Equipment	1.00		399.99
0528	09/30/2011	PD	5.00		0.00
Police	Computer, Dell Professional, D	Equipment	1.00		1,275.48
0551, 0552	06/09/2013	PD	5.00		0.00
Police	Desk Hutch, Bordeaux Cherry/Gr	Equipment	1.00		319.23
0578	04/16/2015	PD	7.00		0.00
Police	Desk, Executive, U-shaped, Dou	Equipment	1.00		1,062.13
0587	04/16/2015	PD	7.00		0.00
Police	Computer, Server, Tower, Watch	Equipment	1.00		8,540.00
0809	03/20/2017	Police	5.00		0.00
Police	Computer, Dell OptiPlex 7060,	Equipment	1.00		649.00
0834	03/06/2019	Police	5.00		0.00
Police	Computer, Dell OptiPlex 7060,	Equipment	1.00		649.00
0835	03/06/2019	Police	5.00		0.00
Police	Computer, Dell OptiPlex 7060,	Equipment	1.00		649.00
0836	03/06/2019	Police	5.00		0.00
Police	Computer, Dell OptiPlex 7060,	Equipment	1.00		649.00
0837	03/06/2019	Police	5.00		0.00
Police	Computer, Dell OptiPlex 7060,	Equipment	1.00		649.00
0838	03/06/2019	Police	5.00		0.00
Police	Computer, Dell OptiPlex 7060,	Equipment	1.00		649.00
0839	03/06/2019	Police	5.00		0.00
Police	Computer, Dell OptiPlex 7060,	Equipment	1.00		649.00
0840	03/06/2019	Police	5.00		0.00
Police	Computer, Dell OptiPlex 7060,	Equipment	1.00		649.00
0841	03/06/2019	Police	5.00		0.00
Police	Computer, Dell OptiPlex 7060,	Equipment	1.00		649.00
0842	03/06/2019	Police	5.00		0.00
Police	Equip, Live Scan Booking Syste	Equipment	1.00		16,712.00
0857	11/26/2021	Police	5.00		6,684.80
Police	Computer, Supermicro SuperChas	Equipment	1.00		3,208.00
0858	12/31/2021	Police	5.00		1,283.20
Police	Computer, Dell OptiPlex 7020	Equipment	3.00		2,372.28
0880-0882	07/09/2024	Police	5.00		2,372.28
Police	Computer, Dell OptiPlex 7020	Equipment	6.00		4,527.90
0883-0888	07/11/2024	Police	5.00		4,527.90

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
Police 1134	Radio, walkie - #1 06/30/1996	Equipment PD	1.00 5.00		16,000.00 0.00
Police 1135	Radio, walkie - #2 06/30/1996	Equipment PD	1.00 5.00		1,777.78 1,777.78
Police 1136	Radio, walkie - #3 06/30/1996	Equipment PD	1.00 5.00		1,777.78 1,777.78
Police 1137	Radio, walkie - #4 06/30/1996	Equipment PD	1.00 5.00		1,777.78 1,777.78
Police 1138	Radio, walkie - #5 06/30/1996	Equipment PD	1.00 5.00		1,777.78 1,777.78
Police 1139	Radio, walkie - #6 06/30/1996	Equipment PD	1.00 5.00		1,777.78 1,777.78
Police 1140	Radio, walkie - #7 06/30/1996	Equipment PD	1.00 5.00		1,777.78 1,777.78
Police 1142	Radio, walkie - #8 06/30/1996	Equipment PD	1.00 5.00		1,777.78 1,777.78
Police 1143	Radio, walkie - #9 06/30/1996	Equipment PD	1.00 5.00		1,777.78 1,777.78
Police 1151	Trailer, Mobile Radar 10/25/2005	Equipment PD	1.00 5.00		2,400.00 0.00
Police 1153	Lightbar, Whelen 12/31/2005	Equipment PD	1.00 5.00		2,194.42 0.00
Police 1154	Radar Unit, Kustom 06/30/1985	Equipment PD	1.00 5.00		2,500.00 0.00
Police 1156	Eyewitness System 06/30/1998	Equipment PD	1.00 5.00		4,900.00 0.00
Police 1157	Video Camera for 2001 Crown Vi 05/14/2001	Equipment PD	1.00 5.00		10,035.00 0.00
Police 1165	Lightbar (Vector), #3 (current 12/31/2005	Equipment PD	1.00 5.00		2,194.00 0.00
Police 1170	Lightbar, Whelen 12/31/2005	Equipment PD	1.00 5.00		2,194.42 0.00
Police 1172	Eyewitness System, DVD 08/31/2003	Equipment PD	1.00 5.00		6,030.00 0.00
Police 1176	Radar Unit, Kustom 06/30/1989	Equipment PD	1.00 5.00		2,500.00 0.00
Police 1210	Lightbar, Whelen 06/30/2006	Equipment PD	1.00 5.00		2,438.00 0.00
Police 1231	Eyewitness System, workstation 04/02/2008	Equipment PD	1.00 5.00		3,289.38 0.00
Police 1232	Eyewitness System, VisionHawk, 04/02/2008	Equipment PD	1.00 5.00		5,999.38 0.00
Police 1243	Computer, Monitor, Touchscreen 06/30/2009	Equipment PD	1.00 5.00		1,346.00 0.00

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Department	Description	Asset Type	Quantity			Tot. Orig. Cost
Asset Number	Acquired Date	Location	Est. Life (yrs)	Barcode		Book Value
Police	Computer, Motorola, CPU & Keyb	Equipment	1.00			3,849.00
1244	06/30/2009	PD	5.00			0.00
Police	Radar Unit, Decatur, Genesis I	Equipment	1.00			2,305.00
1282	08/31/2013	PD	5.00			0.00
Police	Radar Unit, Decatur, Genesis I	Equipment	1.00			2,305.00
1283	08/31/2013	PD	5.00			0.00
Police	Radar Unit, Decatur, Genesis I	Equipment	1.00			2,305.00
1284	08/31/2013	PD	5.00			0.00
Police	Weapon, Colt M-16A1 Rifle, 5.5	Equipment	1.00			5,000.00
1288	03/03/2014	PD	10.00			0.00
Police	Weapon, Colt M-16A1 Rifle, 5.5	Equipment	1.00			5,000.00
1289	03/03/2014	PD	10.00			0.00
Police	Weapon, Colt M-16A1 Rifle, 5.5	Equipment	1.00			5,000.00
1290	03/03/2014	PD	10.00			0.00
Police	Computer, Dell Latitude 14, Ru	Equipment	1.00			3,635.94
1309	07/28/2015	PD	5.00			0.00
Police	Equip, Camera, In-Car, WatchGu	Equipment	1.00			4,649.00
1311	08/25/2015	PD	5.00			0.00
Police	Equip, Camera, In-Car, WatchGu	Equipment	1.00			4,649.00
1312	08/25/2015	PD	5.00			0.00
Police	Light Bar, Whelen, Dominator D	Equipment	1.00			619.65
1334	12/05/2016	PD	0.00			619.65
Police	Computer, Dell Latitude 5414	Equipment	1.00			3,314.45
1354	11/15/2018	Police	5.00			0.00
Police	Computer, Dell Latitude 5424,	Equipment	1.00			2,890.18
1361	03/04/2020	Police	5.00			289.02
Police	Computer, Dell Latitude 5424,	Equipment	1.00			2,890.18
1362	05/03/2020	Police	5.00			578.03
Police	Equip, Radar Sign, Battery Pow	Equipment	1.00			3,530.00
1385	06/30/2022	Police	5.00			2,118.00
Police	Equip, Defibrillator, Automati	Equipment	1.00			1,599.00
1388	04/23/2024	Police	10.00			1,599.00
Police	Computer	Equipment	1.00			900.00
9074	06/30/2002	PD	5.00			0.00
Police	Computer	Equipment	1.00			900.00
9075	06/30/2002	PD	5.00			0.00
Police	Computer	Equipment	1.00			900.00
9076	06/30/2002	PD	5.00			0.00
Police	Computer, Lap Top Computer	Equipment	1.00			3,725.00
9077	02/26/2002	PD	5.00			0.00
Police	Computer, Lap Top Computer	Equipment	1.00			3,725.00
9078	02/26/2002	PD	5.00			0.00
Police	Copier, Ricoh, bought-out leas	Equipment	1.00			15,696.00
9079	06/11/2003	PD	5.00			0.00

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
Police 9080	Emergency Communication Equipm 06/30/2014	Equipment PD	1.00 5.00		3,394.52 0.00
Police 9081	Live Scan Equipment, Monitor, 02/25/2008	Equipment PD	1.00 5.00		20,000.00 0.00
Police 9082	Mobile Workstation, MW 810 12/31/2010	Equipment PD	1.00 5.00		5,195.00 0.00
Police 9083	Telephone Port Station Board, 07/14/2015	Equipment PD	1.00 5.00		4,024.00 0.00
Police 9084	Weapon, Schmeisser sub machine 06/30/1995	Equipment PD	1.00 10.00		5,000.00 0.00
Police 9105	Radio Accessories, Portable 12/31/2016	Equipment Police	1.00 5.00		1,866.60 0.00
Police 9118	Door Reader Board, Police Evid 06/16/2017	Equipment Police	1.00 5.00		3,228.53 0.00
Police 9121	Lightbar, Whelen Liberty II, I 07/18/2017	Equipment Police	1.00 5.00		2,537.60 0.00
Police 9133	Fax Machine, Okidata B2520 07/10/2009	Equipment Police	1.00 0.00		172.00 172.00
Police 9135	Portable Police Radio(7) 06/30/2011	Equipment <Not Set>	1.00 5.00		1,500.00 0.00
Police 9136	Police Equipment - Various 06/30/2013	Equipment <Not Set>	1.00 5.00		238.00 0.00
Police 9139	Cabinet, equipment 2 door - re 06/14/2006	Equipment Police	1.00 0.00		100.00 0.00
Police 9163	Equip, Camera, In-Car, Watchgu 12/10/2018	Equipment PD	1.00 5.00		4,999.00 0.00
Police 9177	Equip, Camera, In-Car, Watchgu 05/19/2020	Equipment PD	1.00 5.00		4,779.00 477.90
Police 1092	Boat, Motor, 14' Aluminum, 07/24/2002	Insur-DPW DPW	1.00 0.00		700.00 700.00
Police 0003	Computer, Monitor, HP Compaq, 06/30/2003	Insur-PD Police	1.00 0.00		413.00 0.00
Police 0004	Computer, Monitor, HP Compaq, 06/30/2003	Insur-PD Police	1.00 0.00		413.00 0.00
Police 0006	Computer, Monitor, HP Compaq, 06/30/2003	Insur-PD Police	1.00 0.00		413.00 0.00
Police 0008	Computer, Monitor, 17", Flat P 06/30/2003	Insur-PD Police	1.00 0.00		413.00 0.00
Police 0009	Computer, Monitor, Compaq, 17" 06/30/2003	Insur-PD Police	1.00 0.00		413.00 0.00
Police 0010	Computer, Monitor, 17", Flat P 06/30/2003	Insur-PD Police	1.00 0.00		413.00 0.00
Police 0011	Computer, Monitor, 17", Flat P 06/30/2003	Insur-PD Police	1.00 0.00		465.00 0.00

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Department	Description	Asset Type	Quantity		Tot. Orig. Cost
Asset Number	Acquired Date	Location	Est. Life (yrs)	Barcode	Book Value
Police	Computer, GIS Monitor, 20", F	Insur-PD	1.00		901.00
0012	06/30/2003	Police	0.00		0.00
Police	Partition, 7 ft, 2 Panels	Insur-PD	1.00		250.00
0085	06/30/1981	Police	0.00		250.00
Police	Partition, 7 ft, 3 Panels	Insur-PD	1.00		200.00
0088	06/30/1981	Police	0.00		200.00
Police	ID system - Laminator	Insur-PD	1.00		0.00
0110	12/31/2003	Police	0.00		0.00
Police	ID system - Logitech	Insur-PD	1.00		675.00
0111	12/31/2003	Police	0.00		675.00
Police	Cart, Microwave	Insur-PD	1.00		150.00
0114	06/30/1982	Police	0.00		150.00
Police	Chair, Vinyl Side, #37, Brown	Insur-PD	1.00		22.00
0117	06/30/1981	Police	0.00		22.00
Police	Table, Telephone Stand	Insur-PD	1.00		50.00
0139	12/31/2001	Police	0.00		50.00
Police	Chair, Vinyl Side, #22, Brown	Insur-PD	1.00		22.00
0164	06/30/1981	Police	0.00		22.00
Police	Chair, Vinyl Side, #24, Brown	Insur-PD	1.00		22.00
0166	06/30/1981	Police	0.00		22.00
Police	Chair, Vinyl Side, #33, Brown	Insur-PD	1.00		22.00
0175	06/30/1981	Police	0.00		22.00
Police	Computer, Monitor, Reflex, Ser	Insur-PD	1.00		100.00
0251	06/30/1998	Police	0.00		100.00
Police	File Cabinet, 2 drawer - booki	Insur-PD	1.00		150.00
0281	12/31/2001	Police	0.00		150.00
Police	File Lateral, 4 drawer - booki	Insur-PD	1.00		400.00
0282	12/31/2001	Police	0.00		400.00
Police	Scanner, Photo/Document	Insur-PD	1.00		50.00
0283	04/29/2003	Police	0.00		50.00
Police	Radio Charger, Mobile	Insur-PD	1.00		940.12
0284	12/29/2004	Police	0.00		940.12
Police	File Cabinet, 4 drawer - booki	Insur-PD	1.00		150.00
0285	12/31/2001	Police	0.00		150.00
Police	File Cabinet, 4 drawer - booki	Insur-PD	1.00		150.00
0286	12/31/2001	Police	0.00		150.00
Police	Fingerprint kit, portable	Insur-PD	1.00		175.00
0287	06/30/2003	Police	0.00		175.00
Police	Chair, Comfortask, Burgundy/Bl	Insur-PD	1.00		105.00
0291	10/24/2001	Police	0.00		105.00
Police	Chair, Comfortask, Burgundy/Bl	Insur-PD	1.00		105.00
0292	10/24/2001	Police	0.00		105.00
Police	File Cabinet, 4 drawer steel	Insur-PD	1.00		150.00
0295	12/31/2001	Police	0.00		150.00

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
Police 0298	File Cabinet, 2 drawer black 12/31/2001	Insur-PD Police	1.00 0.00		150.00 150.00
Police 0299	File Cabinet, 4 drawer - chief 12/31/2001	Insur-PD Police	1.00 0.00		150.00 150.00
Police 0300	File Cabinet, 4 drawer - chief 12/31/2001	Insur-PD Police	1.00 0.00		150.00 150.00
Police 0302	Refrigerator, GE spacesaver-4. 10/06/2003	Insur-PD Police	1.00 0.00		179.99 179.99
Police 0303	Television, Quasar, 20", Color 05/31/2001	Insur-PD Police	1.00 0.00		179.00 179.00
Police 0310	Printer, HP Laserjet 1100 04/30/2009	Insur-PD Police	1.00 0.00		400.00 400.00
Police 0312	File Cabinet, 5 drawer and Saf 12/31/2001	Insur-PD Police	1.00 0.00		400.00 400.00
Police 0313	Paper shredder, Sanyo - AS-SBS 12/31/2010	Insur-PD Police	1.00 0.00		50.00 50.00
Police 0316	Cabinet, wood uniform (new) 06/30/2001	Insur-PD Police	1.00 0.00		600.00 600.00
Police 0317	Cabinet, equipment 2 door wood 12/31/1998	Insur-PD Police	1.00 0.00		100.00 100.00
Police 0318	Cabinet, wood uniform (old) 12/31/1998	Insur-PD Police	1.00 0.00		0.00 0.00
Police 0320	Locker, steel 2 door - evidenc 12/31/2001	Insur-PD Police	1.00 0.00		100.00 100.00
Police 0325	Locker, steel 2 door - weapons 12/31/2001	Insur-PD Police	1.00 0.00		100.00 100.00
Police 0326	Locker, steel 2 door - narcoti 12/31/2001	Insur-PD Police	1.00 0.00		100.00 100.00
Police 0327	Locker, steel 2 door - alcohol 12/31/2001	Insur-PD Police	1.00 0.00		100.00 100.00
Police 0329	Shelves, steel glass front 12/31/2000	Insur-PD Police	1.00 0.00		100.00 100.00
Police 0330	File Cabinet, 4 drawer legal 12/31/2001	Insur-PD Police	1.00 0.00		175.00 175.00
Police 0332	File Cabinet, 4 drawer legal 12/31/2001	Insur-PD Police	1.00 0.00		175.00 175.00
Police 0333	File Cabinet, 2 drawer orange 12/31/2001	Insur-PD Police	1.00 0.00		50.00 50.00
Police 0337	Table, wood laminate top 12/31/2001	Insur-PD Police	1.00 0.00		50.00 50.00
Police 0350	Intoximeter 06/30/1998	Insur-PD Police	1.00 0.00		318.80 318.80
Police 0358	Table, Breathalyzer 11/12/2001	Insur-PD Police	1.00 0.00		210.00 210.00

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Department	Description	Asset Type	Quantity	Barcode	Orig. Cost
Asset Number	Acquired Date	Location	Est. Life (yrs)		Book Value
Police	Flashlights, Streamlight recha	Insur-PD	1.00		82.00
0359	01/31/2003	Police	0.00		82.00
Police	DVD-RAM Phantom External Drive	Insur-PD	1.00		485.50
0364	10/15/2003	Police	0.00		485.50
Police	Cassette Recorder, radio shack	Insur-PD	1.00		55.00
0366	02/05/2003	Police	0.00		55.00
Police	Projector, still	Insur-PD	1.00		50.00
0369	12/31/2001	Police	0.00		50.00
Police	Phone, Cellular, Nokia	Insur-PD	1.00		50.00
0370	08/31/2006	Police	0.00		50.00
Police	Radar Unit, Genesis II Select	Insur-PD	1.00		1,114.00
0372	06/23/2006	Police	0.00		1,114.00
Police	File, Suspended System	Insur-PD	1.00		243.04
0384	12/15/2006	Police	0.00		243.04
Police	Battery Backup, 500VA, 300 Wat	Insur-PD	1.00		59.98
0387	02/26/2007	Police	0.00		59.98
Police	File Cabinet, 4 Drawer Lateral	Insur-PD	1.00		476.99
0425	12/31/2001	Police	0.00		476.99
Police	Battery Backup, 1200VA, 120V	Insur-PD	1.00		200.00
0428	08/15/2007	Police	0.00		200.00
Police	Battery Back up, 8 outlet, 550	Insur-PD	1.00		62.96
0429	08/21/2007	Police	0.00		62.96
Police	Monitor, 16", Chimei	Insur-PD	1.00		139.95
0442	09/04/2008	Police	0.00		139.95
Police	Chairs (3), Adjustable Arm (Di	Insur-PD	1.00		285.00
0444	04/30/2008	Police	0.00		285.00
Police	Paper Shredder, Fellowes, MS45	Insur-PD	1.00		149.50
0453	09/08/2008	Police	0.00		149.50
Police	Battery Backup ES, APC 330 Wat	Insur-PD	1.00		99.99
0512	01/26/2010	Police	0.00		99.99
Police	Time Clock, Amano PIX 200	Insur-PD	1.00		267.50
0526	03/07/2011	Police	0.00		267.50
Police	Chair, Executive, Mesh, Fausto	Insur-PD	1.00		114.98
0529	09/30/2011	Police	0.00		114.98
Police	Battery Back-up, APC 550 VA (9	Insur-PD	1.00		59.99
0531	09/03/2011	Police	0.00		59.99
Police	Printer, HP 4500W Wireless, Co	Insur-PD	1.00		161.98
0532	09/03/2011	Police	0.00		161.98
Police	Printer, HP Laserjet Pro M401n	Insur-PD	1.00		299.99
0538	12/11/2012	Police	0.00		299.99
Police	Fax Machine, HP Laserjet Pro M	Insur-PD	1.00		179.99
0554	09/26/2014	Police	0.00		179.99
Police	Chair, Guest, Black	Insur-PD	1.00		164.96
0611	04/16/2015	Police	0.00		164.96

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
Police 0612	Chair, Guest, Black 04/16/2015	Insur-PD Police	1.00 0.00		164.96 164.96
Police 0613	Chair, Guest, Black 04/16/2015	Insur-PD Police	1.00 0.00		164.96 164.96
Police 0614	Chair, Guest, Black 04/16/2015	Insur-PD Police	1.00 0.00		164.96 164.96
Police 0615	Chair, Guest, Black 04/16/2015	Insur-PD Police	1.00 0.00		164.96 164.96
Police 0616	Chair, Guest, Black 04/16/2015	Insur-PD Police	1.00 0.00		164.96 164.96
Police 0617	Chair, Guest, Black 04/16/2015	Insur-PD Police	1.00 0.00		164.96 164.96
Police 0618	Chair, Guest, Black 04/16/2015	Insur-PD Police	1.00 0.00		164.96 164.96
Police 0619	Chair, Guest, with Arms, Sprit 04/16/2015	Insur-PD Police	1.00 0.00		249.22 249.22
Police 0620	Chair, Guest, with Arms, Sprit 04/16/2015	Insur-PD Police	1.00 0.00		249.22 249.22
Police 0622	Chair, Executive Council, Flip 05/05/2015	Insur-PD PD	1.00 0.00		309.13 309.13
Police 0632	Chair, Executive Council, Flip 05/05/2015	Insur-PD Police	1.00 0.00		309.13 309.13
Police 0633	Chair, Executive Council, Flip 05/05/2015	Insur-PD PD	1.00 0.00		309.13 309.13
Police 0634	Chair, Executive Council, Flip 05/05/2015	Insur-PD Police	1.00 0.00		309.13 309.13
Police 0636	Chair, Executive Council, Flip 05/05/2015	Insur-PD Police	1.00 0.00		309.13 309.13
Police 0637	Chair, Executive Council, Flip 05/05/2015	Insur-PD Police	1.00 0.00		309.13 309.13
Police 0640	Chair, Executive Council, Flip 05/05/2015	Insur-PD Police	1.00 0.00		309.13 309.13
Police 0641	Chair, Executive Council, Flip 05/05/2015	Insur-PD PD	1.00 0.00		309.13 309.13
Police 0651	Table, 48"x24", without Modest 04/16/2015	Insur-PD Police	1.00 0.00		224.29 224.29
Police 0652	Sofa, 2-Seat, w/o Center Arm, 04/16/2015	Insur-PD Police	1.00 0.00		512.94 512.94
Police 0659	File, Lateral, 2-Drawer, Borde 12/31/2001	Insur-PD Police	1.00 0.00		319.23 319.23
Police 0665	File, Pedestal, 2-Drawer, Hirs 05/14/2015	Insur-PD Police	1.00 0.00		198.90 198.90
Police 0666	File, Pedestal, 2-Drawer, Hirs 05/14/2015	Insur-PD Police	1.00 0.00		198.90 198.90

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Department	Description	Asset Type	Quantity	Barcode	Tot. Orig. Cost
Asset Number	Acquired Date	Location	Est. Life (yrs)		Book Value
Police	File, Pedestal, 2-Drawer, Hirs	Insur-PD	1.00		198.90
0667	05/14/2015	Police	0.00		198.90
Police	File, Pedestal, 2-Drawer, Hirs	Insur-PD	1.00		198.90
0668	05/14/2015	Police	0.00		198.90
Police	File, Pedestal, 2-Drawer, Hirs	Insur-PD	1.00		198.90
0669	05/14/2015	Police	0.00		198.90
Police	File, Pedestal, 2-Drawer, Hirs	Insur-PD	1.00		198.90
0670	05/14/2015	Police	0.00		198.90
Police	File, Pedestal, 2-Drawer, Hirs	Insur-PD	1.00		198.90
0671	05/14/2015	Police	0.00		198.90
Police	File, Pedestal, 2-Drawer, Hirs	Insur-PD	1.00		198.90
0672	05/14/2015	Police	0.00		198.90
Police	File, Pedestal, 3-Drawer, work	Insur-PD	1.00		187.99
0673	04/28/2015	Police	0.00		187.99
Police	File, Pedestal, 3-Drawer, work	Insur-PD	1.00		187.99
0674	04/28/2015	Police	0.00		187.99
Police	File, Pedestal, 3-Drawer, work	Insur-PD	1.00		187.99
0675	04/28/2015	Police	0.00		187.99
Police	File, Pedestal, 3-Drawer, work	Insur-PD	1.00		187.99
0676	04/28/2015	Police	0.00		187.99
Police	File, Pedestal, 3-Drawer, work	Insur-PD	1.00		187.99
0677	04/28/2015	Police	0.00		187.99
Police	File, Pedestal, 2-Drawer, work	Insur-PD	1.00		169.99
0678	04/28/2015	Police	0.00		169.99
Police	File, Pedestal, 2-Drawer, work	Insur-PD	1.00		169.99
0679	04/28/2015	Police	0.00		169.99
Police	File, Pedestal, 2-Drawer, work	Insur-PD	1.00		169.99
0680	04/28/2015	Police	0.00		169.99
Police	File, Pedestal, 2-Drawer, work	Insur-PD	1.00		169.99
0681	04/28/2015	Police	0.00		169.99
Police	File, Pedestal, 2-Drawer, work	Insur-PD	1.00		169.99
0682	04/28/2015	Police	0.00		169.99
Police	File, Pedestal, 2-Drawer, work	Insur-PD	1.00		169.99
0683	04/28/2015	Police	0.00		169.99
Police	File, Pedestal, 2-Drawer, work	Insur-PD	1.00		169.99
0684	04/28/2015	Police	0.00		169.99
Police	File, Pedestal, 2-Drawer, work	Insur-PD	1.00		169.99
0685	04/28/2015	Police	0.00		169.99
Police	File, Pedestal, 2-Drawer, work	Insur-PD	1.00		169.99
0686	04/28/2015	Police	0.00		169.99
Police	File, Pedestal, 2-Drawer, work	Insur-PD	1.00		169.99
0687	04/28/2015	Police	0.00		169.99
Police	Bulletin Board, Gray Mix, 3400	Insur-PD	1.00		124.97
0747	06/17/2015	Police	0.00		124.97

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
Police 0748	Bulletin Board, Gray Mix, 3400 06/17/2015	Insur-PD Police	1.00 0.00		124.97 124.97
Police 0749	Bulletin Board, Gray Mix, 3400 06/17/2015	Insur-PD Police	1.00 0.00		124.97 124.97
Police 0750	Bulletin Board, Gray Mix, 3400 06/17/2015	Insur-PD Police	1.00 0.00		124.97 124.97
Police 0752	Bulletin Board, Gray Mix, 3400 06/17/2015	Insur-PD Police	1.00 0.00		79.97 79.97
Police 0753	Bulletin Board, Gray Mix, 3400 06/17/2015	Insur-PD Police	1.00 0.00		79.97 79.97
Police 0762	Television, Samsung, 32" LED, 07/01/2015	Insur-PD Police	1.00 0.00		587.50 587.50
Police 0763	Television, Samsung, 32" LED, 07/01/2015	Insur-PD Police	1.00 0.00		587.50 587.50
Police 0820, 0821	Battery Charger, Harris, Two-W 01/20/2017	Insur-PD PD	2.00 0.00		1,431.00 1,431.00
Police 0852, 0853	PBT (Preliminary Breath Test), 01/21/2022	Insur-PD Police	2.00 0.00		540.00 540.00
Police 0863	Printer, HP LaserJet Pro 06/06/2022	Insur-PD Police	1.00 0.00		489.99 489.99
Police 0889-0891	Computer, Monitor, Dell 32in 4 07/09/2024	Insur-PD Police	3.00 0.00		1,549.77 1,549.77
Police 0892-0897	Computer, Monitor, Dell 32in 4 07/11/2024	Insur-PD Police	6.00 0.00		3,090.84 3,090.84
Police 1088	Boat, Row Boat, Khyan-Craft, 1 07/24/2002	Insur-PD Police	1.00 0.00		0.00 0.00
Police 1125	Flashlights, Streamlight recha 01/31/2003	Insur-PD Police	1.00 0.00		82.00 82.00
Police 1127	Flashlights, Streamlight recha 01/31/2003	Insur-PD Police	1.00 0.00		82.00 82.00
Police 1128	Flashlights, Streamlight recha 01/31/2003	Insur-PD Police	1.00 0.00		82.00 82.00
Police 1129	Flashlights, Streamlight recha 01/31/2003	Insur-PD Police	1.00 0.00		82.00 82.00
Police 1130	Flashlights, Streamlight recha 01/31/2003	Insur-PD Police	1.00 0.00		82.00 82.00
Police 1131	Flashlights, Streamlight recha 01/31/2003	Insur-PD Police	1.00 0.00		82.00 82.00
Police 1132	Radio, walkies 06/30/2003	Insur-PD Police	1.00 0.00		437.00 437.00
Police 1133	Radio, walkies 06/30/2003	Insur-PD Police	1.00 0.00		437.00 437.00
Police 1144	Personal Protection Equipment 03/09/2004	Insur-PD Police	1.00 0.00		100.00 100.00

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Department	Description	Asset Type	Quantity	Barcode	Orig. Cost
Asset Number	Acquired Date	Location	Est. Life (yrs)		Book Value
Police	Personal Protection Equipment	Insur-PD	1.00		100.00
1145	03/09/2004	Police	0.00		100.00
Police	Personal Protection Equipment	Insur-PD	1.00		100.00
1146	03/09/2004	Police	0.00		100.00
Police	Personal Protection Equipment	Insur-PD	1.00		100.00
1147	03/09/2004	Police	0.00		100.00
Police	Personal Protection Equipment	Insur-PD	1.00		100.00
1148	03/09/2004	Police	0.00		100.00
Police	Personal Protection Equipment	Insur-PD	1.00		100.00
1149	03/09/2004	Police	0.00		100.00
Police	Tent, 10' x 10' Pop-Up	Insur-PD	1.00		117.00
1150	10/06/2003	Police	0.00		117.00
Police	Radio, Motorola Radius - Fire/	Insur-PD	1.00		500.00
1158	06/30/2003	Police	0.00		500.00
Police	Radio, Mobile	Insur-PD	1.00		707.50
1159	06/30/1998	Police	0.00		707.50
Police	Gun Lock, #4	Insur-PD	1.00		205.00
1160	01/14/2003	Police	0.00		205.00
Police	Weapon, Remington, 12-Gage Sho	Insur-PD	1.00		377.62
1161	11/13/2002	Police	0.00		377.62
Police	Radio, Motorola Radius - Fire/	Insur-PD	1.00		500.00
1162	06/30/2003	Police	0.00		500.00
Police	Radio, Mobile	Insur-PD	1.00		707.50
1163	06/30/1998	Police	0.00		707.50
Police	Control Switch, Federal signal	Insur-PD	1.00		500.00
1164	06/30/2002	Police	0.00		500.00
Police	Radio, Motorola Radius - Fire/	Insur-PD	1.00		500.00
1166	06/30/2003	Police	0.00		500.00
Police	Radio, Mobile	Insur-PD	1.00		707.50
1168	06/30/1998	Police	0.00		707.50
Police	Control Switch, Federal signal	Insur-PD	1.00		500.00
1169	06/30/2002	Police	0.00		500.00
Police	Gun Lock #1	Insur-PD	1.00		205.00
1171	01/14/2003	Police	0.00		205.00
Police	Radio, Motorola Radius - Fire/	Insur-PD	1.00		500.00
1174	06/30/2003	Police	0.00		500.00
Police	Radio, Mobile	Insur-PD	1.00		707.50
1175	06/30/1998	Police	0.00		707.50
Police	Weapon, Remington, 12-Gage Sho	Insur-PD	1.00		377.62
1177	11/13/2002	Police	0.00		377.62
Police	Weapon, Remington, 12-Gage Sho	Insur-PD	1.00		377.62
1178	11/13/2002	Police	0.00		377.62
Police	Weapon, Ruger bolt action snip	Insur-PD	1.00		800.00
1179	06/30/1989	Police	0.00		800.00

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
Police 1180	Weapon, Remington, 12-Gage Sho 11/13/2002	Insur-PD Police	1.00 0.00		377.62 377.62
Police 1181	Weapon, Ruger mini-14 rifle .2 09/20/1988	Insur-PD Police	1.00 0.00		363.66 363.66
Police 1182	Weapon, Smith & Wesson 37MM ga 06/30/1985	Insur-PD Police	1.00 0.00		900.00 900.00
Police 1183	Weapon, Savage 12 gage shotgun 06/30/1985	Insur-PD Police	1.00 0.00		300.00 300.00
Police 1184	Weapon, Stevens 12 gage shotgu 06/30/1985	Insur-PD Police	1.00 0.00		300.00 300.00
Police 1185	Weapon, winchester 12 gage sho 06/30/1985	Insur-PD Police	1.00 0.00		200.00 200.00
Police 1186	Weapon, winchester 12 gage sho 06/30/1985	Insur-PD Police	1.00 0.00		200.00 200.00
Police 1187	Weapon, Mussberg 12 gage shotg 06/30/1994	Insur-PD Police	1.00 0.00		300.00 300.00
Police 1188	Weapon, Mussberg 12 gage shotg 06/30/1994	Insur-PD Police	1.00 0.00		300.00 300.00
Police 1189	Weapon, Mussberg 12 gage shotg 06/30/1994	Insur-PD Police	1.00 0.00		300.00 300.00
Police 1190	Personal Protection Equipment 03/09/2004	Insur-PD Police	1.00 0.00		100.00 100.00
Police 1191	Personal Protection Equipment 03/09/2004	Insur-PD Police	1.00 0.00		100.00 100.00
Police 1192	Personal Protection Equipment 03/09/2004	Insur-PD Police	1.00 0.00		100.00 100.00
Police 1193	Personal Protection Equipment 03/09/2004	Insur-PD Police	1.00 0.00		100.00 100.00
Police 1194	Personal Protection Equipment 03/09/2004	Insur-PD Police	1.00 0.00		100.00 100.00
Police 1195	Personal Protection Equipment 03/09/2004	Insur-PD Police	1.00 0.00		100.00 100.00
Police 1196	Personal Protection Equipment 03/09/2004	Insur-PD Police	1.00 0.00		100.00 100.00
Police 1197	Personal Protection Equipment 03/09/2004	Insur-PD Police	1.00 0.00		100.00 100.00
Police 1198	Personal Protection Equipment 03/09/2004	Insur-PD Police	1.00 0.00		100.00 100.00
Police 1238	Breathalyzer, Handheld 10/22/2010	Insur-PD Police	1.00 0.00		500.00 500.00
Police 1239	Breathalyzer, Handheld 10/22/2010	Insur-PD Police	1.00 0.00		500.00 500.00
Police 1240	Camera, Sony, Digital 01/17/2011	Insur-PD Police	1.00 0.00		200.00 200.00

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Department	Description	Asset Type	Quantity			Tot. Orig. Cost
Asset Number	Acquired Date	Location	Est. Life (yrs)	Barcode		Book Value
Police	Battery Replacements for in-ca	Insur-PD	1.00			89.00
1267	09/06/2011	Police	0.00			89.00
Police	Battery Replacements for in-ca	Insur-PD	1.00			89.00
1268	09/06/2011	Police	0.00			89.00
Police	Battery Replacements for in-ca	Insur-PD	1.00			89.00
1269	09/06/2011	Police	0.00			89.00
Police	Printer, Mobile, Zebra RW420 P	Insur-PD	1.00			953.20
1313	09/29/2015	Police	0.00			953.20
Police	Printer, Mobile, Zebra ZQ320 (	Insur-PD	2.00			1,200.00
1359, 1360	01/17/2019	PD	0.00			1,200.00
Police	Air Card, Sierra, Wireless	Insur-PD	1.00			679.00
8207	02/26/2002	Police	0.00			679.00
Police	Battery Charger for Radar Trai	Insur-PD	1.00			64.89
8208	10/04/2006	Police	0.00			64.89
Police	Body Camera, Prima Facie 32E,	Insur-PD	1.00			500.00
8210	07/14/2015	Police	0.00			500.00
Police	Camera, Sony, Digital, MVC-F08	Insur-PD	1.00			479.00
8211	05/18/2001	Police	0.00			479.00
Police	Computer Monitor, Dell	Insur-PD	1.00			900.00
8212	06/30/2002	Police	0.00			900.00
Police	Computer Monitor, Dell	Insur-PD	1.00			900.00
8213	06/30/2002	Police	0.00			900.00
Police	Computer Monitor, Dell, Bookin	Insur-PD	1.00			1,170.00
8214	06/30/2002	Police	0.00			1,170.00
Police	Computer Monitor, Dell, 17"	Insur-PD	1.00			93.00
8215	04/02/2012	Police	0.00			93.00
Police	Software, Computer, Leased, MD	Insur-PD	1.00			0.00
8216	04/26/2005	Police	0.00			0.00
Police	Key Vault, Knox Box, Recessed,	Insur-PD	1.00			875.00
8217	10/13/2015	Police	0.00			875.00
Police	Microwave	Insur-PD	1.00			0.00
8218	12/31/2001	Police	0.00			0.00
Police	Software, MS Access	Insur-PD	1.00			339.00
8219	03/26/2002	Police	0.00			339.00
Police	Notch Filter (hook up dictapho	Insur-PD	1.00			50.00
8220	06/30/1998	Police	0.00			50.00
Police	Pass-Through Door & Frame, Spr	Insur-PD	1.00			578.91
8221	04/09/2015	Police	0.00			578.91
Police	Phone, Backup 911 Telephone	Insur-PD	1.00			400.00
8222	03/01/2004	Police	0.00			400.00
Police	Telephone, Cellular, AT&T	Insur-PD	1.00			80.00
8223	07/23/2009	Police	0.00			80.00
Police	Phone, Norstar system	Insur-PD	1.00			100.00
8224	01/31/2000	Police	0.00			100.00

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Book Value
Police 8225	Printer 04/30/2009	Insur-PD Police	1.00 0.00		0.00 0.00
Police 8226	Printer, Laserjet 4050 TN 06/30/2002	Insur-PD Police	1.00 0.00		500.00 500.00
Police 8227	Radio Board Flashers (Police V 06/30/1997	Insur-PD Police	1.00 0.00		1,856.00 1,856.00
Police 8228	Taser Holster, Blackhaw, X26P, 07/17/2015	Insur-PD Police	1.00 0.00		65.02 65.02
Police 8229	Taser Holster, Blackhawk, Righ 01/13/2015	Insur-PD Police	1.00 0.00		776.25 776.25
Police 8230	Taser Holster, Blackhawk, Righ 02/17/2015	Insur-PD Police	1.00 0.00		334.12 334.12
Police 8231	Taser, Battery Pack, X26P, Yel 01/13/2015	Insur-PD Police	1.00 0.00		5,933.40 5,933.40
Police 8233	Radio, walkies 06/30/2003	Insur-PD Police	1.00 0.00		437.00 437.00
Police 8234	Radio, walkies 06/30/2003	Insur-PD Police	1.00 0.00		437.00 437.00
Police 8246	Printer, Eticket, Brother Rugg 02/14/2017	Insur-PD Police	1.00 0.00		569.44 569.44
Police 8256	Body Armor, Safariland, Ballis 02/04/2019	Insur-PD Police	27.00 0.00		15,228.00 15,228.00
Police 8257	Mobile Router Cradlepoint NetC 04/15/2019	Insur-PD Police	4.00 0.00		4,400.00 4,400.00
Police 8260	Body Cameras, Prima Face 32G, 07/11/2019	Insur-PD Police	6.00 0.00		2,498.04 2,498.04
Police 8261	Body Camera Docking Station, 8 07/11/2019	Insur-PD PD	1.00 0.00		502.65 502.65
Police 9160	Land Impr, Entryway, Covered, 11/16/2018	LandImprov ADM	1.00 15.00		2,050.00 1,298.32
Police 1350	Vehicle, Boat, Motor, 2017 Bay 05/26/2018	Vehicles Police	1.00 5.00		23,330.60 0.00
Police 9085	Vehicle, Antique Car, 1941 For 12/08/2009	Vehicles PD	1.00 5.00		18,000.00 0.00
Police 9092	Vehicle, Ford Police Intercept 10/02/2015	Vehicles PD	1.00 5.00		24,624.00 0.00
Police 9119	Vehicle, Ford Police Intercept 03/15/2017	Vehicles Police	1.00 5.00		24,687.00 3,651.80
Police 9127	Vehicle, Tactical, Hummer, 199 12/27/2012	Vehicles DPW	1.00 0.00		0.00 0.00
Police 9164	Vehicle, Ford Explorer, Police 01/23/2019	Vehicles Police	1.00 5.00		27,489.00 0.00
Police 9176	Vehicle, Ford Explorer, Police 02/27/2020	Vehicles Police	1.00 5.00		33,644.00 4,684.82

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Department Asset Number	Description Acquired Date	Asset Type Location	Quantity Est. Life (yrs)	Barcode	Tot. Orig. Cost Book Value
Police 9219	Vehicle, Ford Explorer, Police 07/12/2022	Vehicles Police	1.00 5.00		33,644.00 30,097.81
Totals By Asset Type:					
		Buildings	Count: 4		105,915.75 76,476.85
		Equipment	Count: 98		396,626.35 34,944.02
		Insur-DPW	Count: 1		700.00 700.00
		Insur-PD	Count: 219		93,786.40 89,942.40
		LandImprov	Count: 1		2,050.00 1,298.32
		Vehicles	Count: 8		185,418.60 38,434.43
		GRAND TOTALS:	Count: 331		784,497.10 241,796.02