



AGENDA

REGULAR MEETING OF THE LAKE ORION VILLAGE COUNCIL

Monday, January 8, 2024

7:30 PM

Lake Orion Village Hall Council Chambers

21 East Church Street

LAKE ORION, MI 48362

(248) 693-8391 ext. 102

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.

- 1. Call to Order** 7:30 PM
- 2. Pledge of Allegiance**
- 3. Roll Call and Determination of Quorum**
- 4. Presentations**
 1. Sanitary Sewer Pump Stations Improvement Project
 2. Presentation of FY 2022-23 Audit Report
- 5. Call to the Public**
- 6. Consent Agenda**

All items on the Consent Agenda are approved by one vote.

1. Orion Community Cable Communication Commission (O.C.C.C.C.) Proposed 2024 Budget – Joint Resolution
2. Approval of Elections Facility Usage Agreement - Orion Township and Village of Lake Orion
3. Director's Report
4. DDA Board Regular Meeting Minutes -November 21, 2023
5. Receive and File December 2023 Police Activity Report
6. Approval of Village Council Regular Meeting Minutes of December 11, 2023
7. Receive and File FY 2022-23 Audit Report

7. Approval of Agenda

By order of the President/Chair, no matters will be discussed after 10:30 p.m., unless council/board/commission votes to continue the meeting.

8. Public Hearings

9. Agenda Items for Consideration

A. Financial Matters

1. Financial Statements - December 2023
2. Invoice Approval - January 8Th, 2024

B. Other Items

1. FY 2024-25 Budget Preparation Calendar and Goal Setting Work Sessions
2. Schedule Council Work Sessions - Capital Improvement Plan and Comprehensive Fee Schedule

10. Call to the Public

11. Council Comments

12. Village Manager Comments

13. Closed Session Items

14. Reconvene to Open Session

15. Business From Closed Session

16. 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, 2024

TOPIC: Sanitary Sewer Pump Stations Improvement Project

BACKGROUND BRIEF:

Council is scheduled to receive a presentation from Village Engineer Wendy Spence and Oakland County Water Resources Commissioner's Office on the Sanitary Sewer Pump Stations Improvement Project. The project involves upgrading all 16 pump stations. The project is necessary due to the advanced age of the pump stations. The pump stations were installed in 1972.

Administration will also be seeking direction from council on how to proceed with phasing and funding of the project.

SUMMARY OF PREVIOUS COUNCIL ACTION:

None

FINANCIAL IMPACT:

The revised estimate for the project from WRC is approximately \$9.1 million. The original estimate was \$7.3 million. The village expects to receive \$1.75 million in federal 2024 Congressional Community Projects funding, \$100,000 in Oakland County ARPA Critical Infrastructure Grant funding, and \$335,000 in American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Funds (SLFRF) for the project. If Council desires to complete the project in one phase, the Village will need to issue approximately \$8 million in revenue bonds to cover the remaining project costs. If Council desires to seek additional grant funding, the Village may be able to obtain up to 80% grant funding for phases II and III of the the project, although such funding is not guaranteed. It is estimated that phasing the project could result in about 20% additional project costs.

RECOMMENDED MOTION:

To direct administration to complete the Sanitary Sewer Pump Stations Improvement Project in three (3) phases and to seek federal Congressional Community Projects Grant funding for

phases II and III of this project, understanding that grant funding is not guaranteed and that phasing the project could result in considerable additional project costs.

OR

To direct administration to proceed to complete the entire Sanitary Sewer Pump Stations Improvement Project in one phase utilizing available grant funding and to proceed with the process of issuing revenue bonds to fund the balance of the project cost.

ATTACHMENTS:

NFE Sanitary Sewer Pump Station Improvements Project Presentation

HRC Sanitary Sewer Pump Stations Cost_Estimates_100_Percent

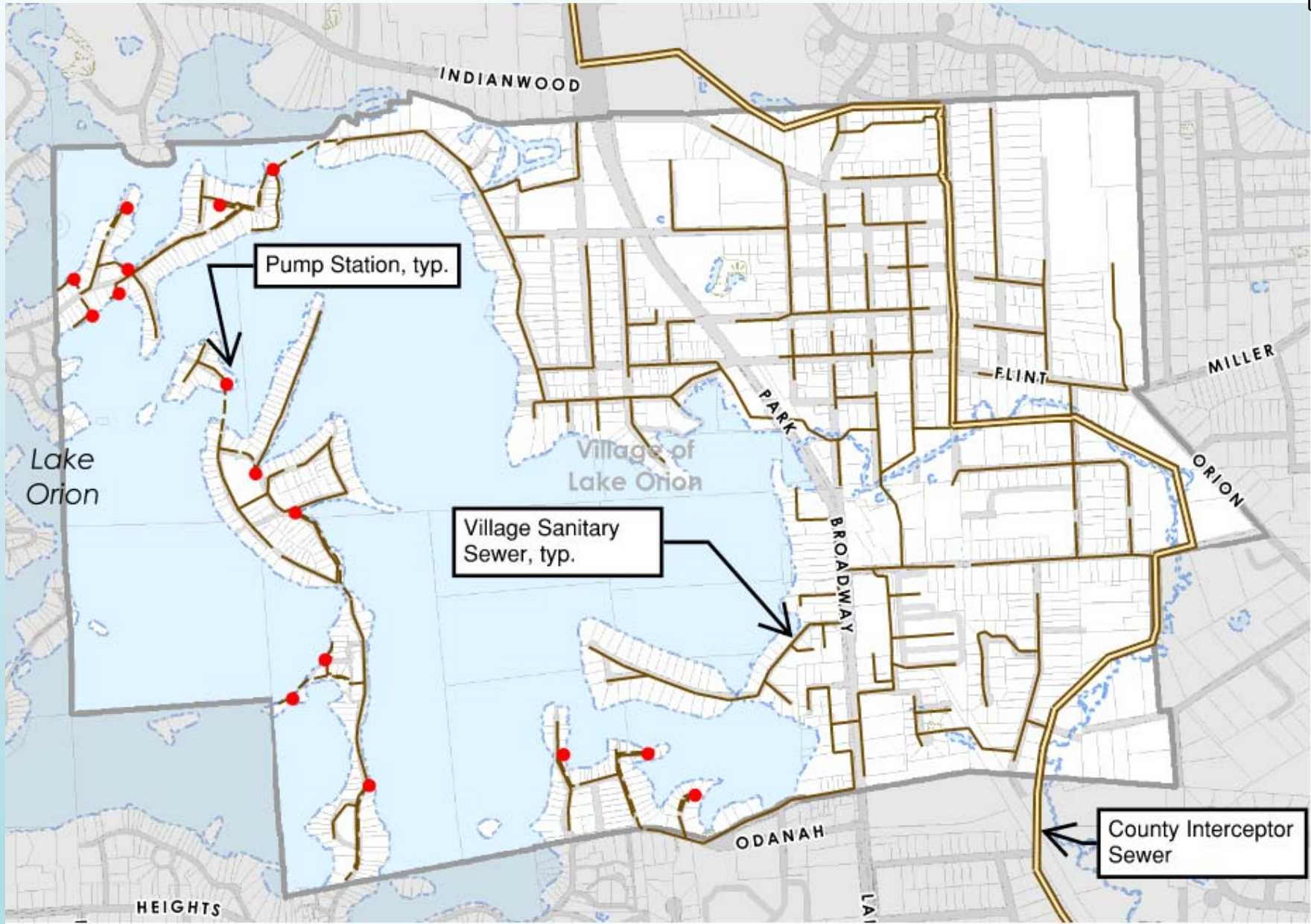
WRC Sanitary Sewer Pump Stations Total Cost Summary

Pump Station Improvements



Village of Lake Orion
January 2024





Sewer System Map

History of Project

- ❖ Sanitary system constructed in the early 1970's to address widespread septic system failures
- ❖ County maintains the system, no major capital improvements to stations in past 50 years.
- ❖ VLO received SAW Grant October 2015 to develop an Asset Management Plan (AMP)
- ❖ Asset Management Plan and Capital Improvement Plan (CIP) finalized and presented November 2018
- ❖ Findings: all 16 Pump Stations have exceeded design life, require complete rehabilitation

Recap Specific Problems

- ❖ **50-Year-Old Lift Stations and Force Mains**
 - **Equipment obsolete, parts unavailable**
 - **Electrical no longer code compliant, impedes access**
 - **Corrosion of structure & components**
 - **Risk of failure and potential contamination**




Project Recap & Update

- ❖ October 2022 HRC engaged to design rehabilitation plans & specifications, est. \$6.4 Million
- ❖ May 2023 Village applied for CWSRF low interest loan, est. \$7.3 Million
- ❖ October 2023 final Project Priority List issued, VLO project not funded by CWSRF
- ❖ December 2023 100% Design Plans and Specifications received, FINAL EST. \$9.1 Million
- ❖ Project bid approximately March 2024
- ❖ Construction to begin summer 2024

Cost Discussion

- ❖ **40% Design Estimate \$6.4 Million**
 - Did not include Force Main replacement
- ❖ **CWSRF Estimate \$7.3 Million**
 - Did not include Full Updated Electrical
 - *2020 SCADA update expected to reuse “as is”*
- ❖ **100% Design Estimate \$9.1 Million**
 - Includes Force Main replacement at lake crossings
 - *Initially placed on lakebed surface, no cover/protection*
 - Includes Full Updated Electrical
 - *SCADA Replacement (more cost effective than reconfiguration)*
 - *Separate Power and Controls Cabinets*
 - *Relocated Emergency Power switch & receptacle*
 - **Additional Scope & Inflation**
 - *Includes lining suction piping while accessible*
 - *Pump Equipment, Electrical & Controls costs increased ~40%*

Cost Estimate 100% Design

 WRC WATER RESOURCES COMMISSIONER		1/3/2024
<i>Jim Nash</i> Project Cost Estimate for Lake Orion Lift Stations PRJ1-3381 December 2023		
	Total Cost	% of Construction
1) Construction Project Construction Cost (Est)	\$ 7,246,000	
2) Project Development: Engineering Consulting	\$ 367,000	5.06%
3) Project Financing & Legal	\$ 99,000	1.37%
3) Right-of-Way Services	\$ 128,000	1.77%
4) Exclusive County Services	\$ 435,000	6.00%
5) Subtotal:	\$ 8,275,000	
6) Contingency (10%)	\$ 828,000	11.43%
	Total Project Cost	Total % Admin & Contingency
	\$ 9,103,000	25.63%

Attachment: NFE Sanitary Sewer Pump Station Improvements Project Presentation (6487 : Sanitary Sewer

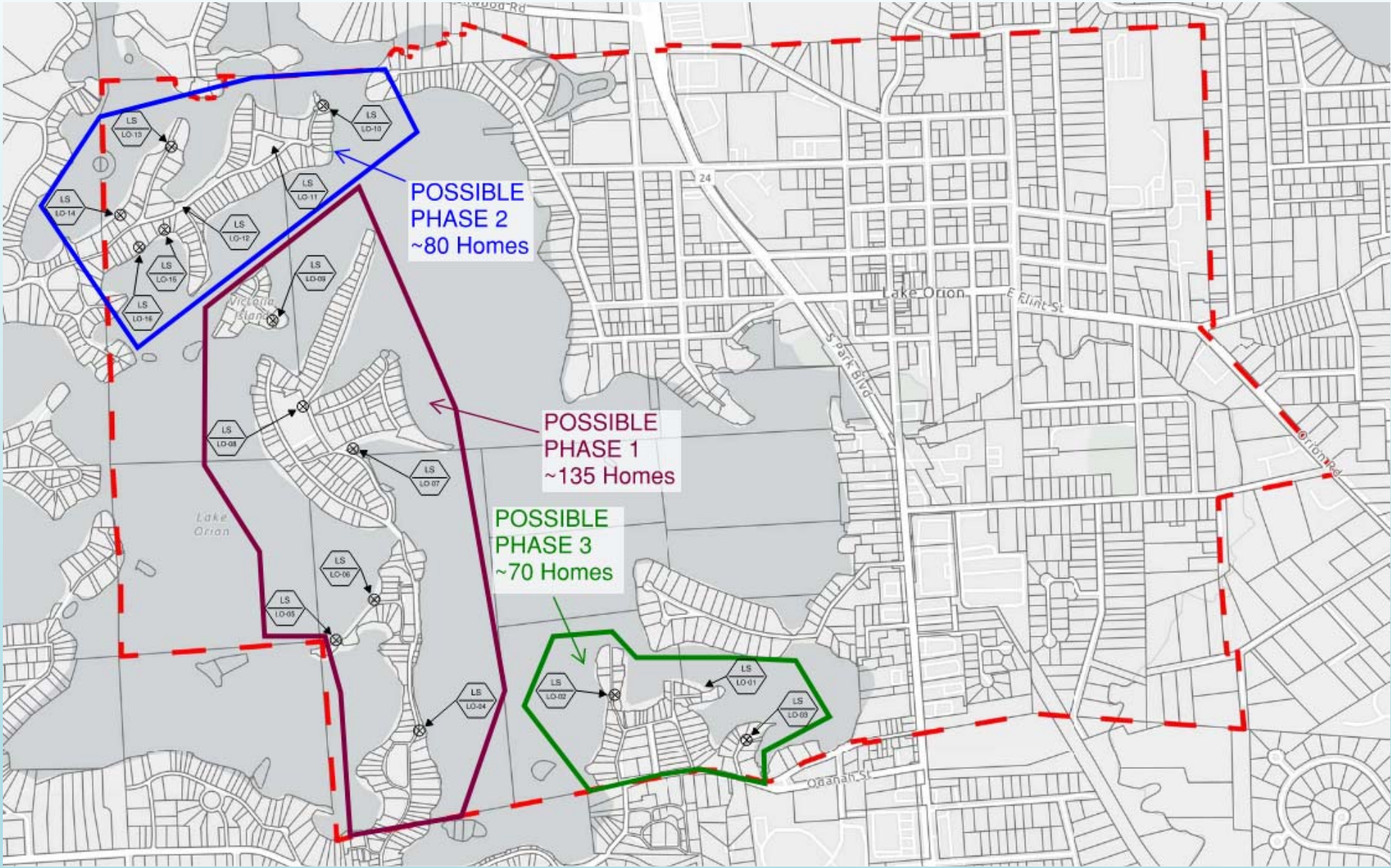
Current Project Funding

- ❖ **2024 Congressional Community Projects Funding**
 - \$1.75 Million funding recommendation
 - Awaiting final Congressional Approval, Signature
- ❖ **Water and Sewer Fund**
 - Fund Balance not sufficient for Project
 - Rate increases necessary
- ❖ **CWSRF Low-interest Loan**
 - Project Plan good for 5 years, can reapply if phased
 - Priority Rating unlikely to rise **UNLESS** system failure occurs
- ❖ **Bond Sale Required**
 - \$9.1 Million* - \$1.75 Million = \$7.35 Million Village Cost

***Assumes project bid and constructed under a single contract / phase this year**

Potential Phasing / Funding

- ❖ **Congressional Community Projects Funding**
 - Apply for Congressional Projects Funding in 2025 and 2026
 - If received, CPF grants allowed to cover up to 80% of project costs
 - **HOWEVER**, phasing increases overall project costs
 - *Inflation, labor & materials*
 - *Additional bonding, contracting, administrative costs*
- ❖ **Pursue CWSRF Low-interest Loans**
 - Revise Project Plan, limit to Phase 2 and Phase 3
 - *Additional Cost to Village for revisions*
 - Priority Rating unlikely to rise **UNLESS** system failure occurs
- ❖ **Project Phasing would allow rate increases to be phased over time as well**



Potential Project Phasing

Worst-Case Phasing Cost

❖ Phase 1 – 2024

	Construction Costs	25.63% "Admin"	1.50% Add'l Bonding	20.00% Inflation	Phase Cost	CPF Grant	Final Cost
Phase 1 (LO-9 through LO-4, Victoria Island & all of Bellevue peninsula, largest population)	\$2,752,000	\$705,281	\$41,280	\$0	\$3,498,561	\$1,750,000	\$1,748,561

❖ Phase 2 – 2025

	Construction Costs	25.63% "Admin"	1.50% Add'l Bonding	20.00% Inflation	Phase Cost	CPF Grant	Final Cost
Phase 2 (LO-16 through LO-10, All of Central & Peninsular, second largest population)	\$3,189,000	\$817,275	\$47,835	\$637,800	\$4,691,910	\$0	\$4,691,910

❖ Phase 3 - 2026

	Construction Costs	25.63% "Admin"	1.50% Add'l Bonding	20.00% Inflation	Phase Cost	CPF Grant	Final Cost
Phase 3 (LO-1, LO-2 and LO-3)	\$1,305,000	\$334,445	\$19,575	\$261,000	\$1,920,020	\$0	\$1,920,020

					Total 3-year cost		\$8,360,491
					Potential Additional Costs if NO grants received		\$1,007,491

❖ Analysis based on project bid and constructed in three phases, no additional CPF Grants

Best-Case Phasing Cost

❖ Phase 1 – 2024

	Construction Costs	25.63% "Admin"	1.50% Add'l Bonding	20.00% Inflation	Phase Cost	CPF Grant	Final Cost
Phase 1 (LO-9 through LO-4, Victoria Island & all of Bellevue peninsula, largest population)	\$2,752,000	\$705,281	\$41,280	\$0	\$3,498,561	\$1,750,000	\$1,748,561

❖ Phase 2 – 2025

	Construction Costs	25.63% "Admin"	1.50% Add'l Bonding	20.00% Inflation	Phase Cost	80% CPF Grant	Final Cost
Phase 2 (LO-16 through LO-10, All of Central & Peninsular, second largest population)	\$3,189,000	\$817,275	\$47,835	\$637,800	\$4,691,910	\$3,753,528	\$938,382

❖ Phase 3 - 2026

	Construction Costs	25.63% "Admin"	1.50% Add'l Bonding	20.00% Inflation	Phase Cost	80% CPF Grant	Final Cost
Phase 3 (LO-1, LO-2 and LO-3)	\$1,305,000	\$334,445	\$19,575	\$261,000	\$1,920,020	\$1,536,016	\$384,004

					Total 3-year cost		\$3,070,949
					Potential Savings if MAXIMUM grants received		\$4,282,050

❖ Analysis based on project bid and constructed in three phases, maximum add'l CPF Grants

Phasing Risks / Rewards

❖ RISKS

- Additional costs to Village residents > \$1,000,000
- Larger increase in sewer rates
- Increased risk of failure due to deferred rehab
- Potential for emergency response costs

❖ REWARDS

- Possible savings to Village up to \$4,280,000
- Lower increase in sewer rates
- Rate increases spread over three year project

Thank You





ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: **Rehabilitation of Pump Station #1**
Ejector Pump Station

DATE: 12/6/2023
 PROJECT NO. 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 10,200	\$ 10,2
			Subtotal:	\$ 10,2
Mechanical				
Demolition	1	LS	\$ 10,000	\$ 10,0
Duplex Ejector System - Installed	1	LS	\$ 185,000	\$ 185,0
6" Ductile Iron Piping & Fittings	30	LF	\$ 75	\$ 2,3
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$ 3,5
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$ 3,0
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$ 5,0
Sump Pump, Piping, & Valves	1	LS	\$ 2,500	\$ 2,5
Bypass Pumping	1	LS	\$ 10,000	\$ 10,0
			Subtotal:	\$ 221,3
Structural				
Exterior Surface Coating	100	SFt	\$ 35	\$ 3,5
Epoxy Floor Coating	50	SFt	\$ 50	\$ 2,5
Corrosion protection	1	LS	\$ 3,000	\$ 3,0
			Subtotal:	\$ 9,0
Electrical				
Demolition	1	LS	\$ 7,500	\$ 7,5
DTE Allowance	1	LS	\$ 5,000	\$ 5,0
Power Panel, Control Panel, Remote Status Panel (Material and startup by ICS)	1	LS	\$ 55,000	\$ 55,0
Power Panel Installation	1	LS	\$ 10,000	\$ 10,0
Control Panel Installation	1	LS	\$ 10,000	\$ 10,0
Misc. Receptacles/Disconnects in Station	1	LS	\$ 5,000	\$ 5,0
Wire/Conduit	1	LS	\$ 10,000	\$ 10,0
Grounding	1	LS	\$ 1,500	\$ 1,5
Equipment Pad/Foundation	1	LS	\$ 5,000	\$ 5,0
			Subtotal:	\$ 109,0
			Trades Subtotal:	\$ 349,5
General Conditions, Overhead and Profit (15%)	15%			\$ 52,4
Contingency (10%)	10%			\$ 35,0
			Subtotal:	\$ 87,4
Total Construction Cost				\$ 436,9
Administration & Engineering (25%)	25%			\$ 109,2
Total Project Cost - Pump Station No. 1				\$ 546,000

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



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CONSULTING ENGINEERS SINCE 1915

ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: Rehabilitation of Pump Station #2
Ejector Pump Station

DATE: 12/6/2023
 PROJECT NO.: 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 10,100	\$ 10,10
			Subtotal:	\$ 10,10
Mechanical				
Demolition	1	LS	\$ 10,000	\$ 10,00
Duplex Ejector System - Installed	1	LS	\$ 185,000	\$ 185,00
4" Ductile Iron Piping & Fittings	30	LF	\$ 60	\$ 1,80
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$ 3,50
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$ 3,00
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$ 5,00
Sump Pump, Piping, & Valves	1	LS	\$ 2,500	\$ 2,50
Bypass Pumping	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 220,80
Structural				
Exterior Surface Coating	100	SFt	\$ 35	\$ 3,50
Epoxy Floor Coating	50	SFt	\$ 50	\$ 2,50
Corrosion protection	1	LS	\$ 3,000	\$ 3,00
			Subtotal:	\$ 9,00
Electrical				
Demolition	1	LS	\$ 7,500	\$ 7,50
DTE Allowance	1	LS	\$ 5,000	\$ 5,00
Power Panel, Control Panel, Remote Status Panel (Material and startup by ICS)	1	LS	\$ 55,000	\$ 55,00
Power Panel Installation	1	LS	\$ 10,000	\$ 10,00
Control Panel Installation	1	LS	\$ 10,000	\$ 10,00
Misc. Receptacles/Disconnects in Station	1	LS	\$ 5,000	\$ 5,00
Wire/Conduit	1	LS	\$ 8,000	\$ 8,00
Grounding	1	LS	\$ 1,500	\$ 1,50
Equipment Pad/Foundation	1	LS	\$ 5,000	\$ 5,00
			Subtotal:	\$ 107,00
			Trades Subtotal:	\$ 346,90
General Conditions, Overhead and Profit (15%)	15%			\$ 52,00
Contingency (10%)	10%			\$ 34,70
			Subtotal:	\$ 86,70
Total Construction Cost				\$ 433,60
Administration & Engineering (25%)	25%			\$ 108,40
Total Project Cost - Pump Station No. 2				\$ 542,00

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



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ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: **Rehabilitation of Pump Station #3**
Ejector Pump Station

DATE: 12/6/2023
 PROJECT NO.: 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 10,100	\$ 10,10
			Subtotal:	\$ 10,10
Mechanical				
Demolition	1	LS	\$ 10,000	\$ 10,00
Duplex Ejector System - Installed	1	LS	\$ 185,000	\$ 185,00
4" Ductile Iron Piping & Fittings	30	LF	\$ 60	\$ 1,80
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$ 3,50
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$ 3,00
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$ 5,00
Sump Pump, Piping, & Valves	1	LS	\$ 2,500	\$ 2,50
Bypass Pumping	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 220,80
Structural				
Exterior Surface Coating	100	SFt	\$ 35	\$ 3,50
Epoxy Floor Coating	50	SFt	\$ 50	\$ 2,50
Corrosion protection	1	LS	\$ 3,000	\$ 3,00
			Subtotal:	\$ 9,00
Electrical				
Demolition	1	LS	\$ 7,500	\$ 7,50
DTE Allowance	1	LS	\$ 5,000	\$ 5,00
Power Panel, Control Panel, Remote Status Panel (Material and startup by ICS)	1	LS	\$ 55,000	\$ 55,00
Power Panel Installation	1	LS	\$ 10,000	\$ 10,00
Control Panel Installation	1	LS	\$ 10,000	\$ 10,00
Misc. Receptacles/Disconnects in Station	1	LS	\$ 5,000	\$ 5,00
Wire/Conduit	1	LS	\$ 8,000	\$ 8,00
Grounding	1	LS	\$ 1,500	\$ 1,50
Equipment Pad/Foundation	1	LS	\$ 5,000	\$ 5,00
			Subtotal:	\$ 107,00
			Trades Subtotal:	\$ 346,90
General Conditions, Overhead and Profit (15%)	15%			\$ 52,00
Contingency (10%)	10%			\$ 34,70
			Subtotal:	\$ 86,70
Total Construction Cost				\$ 433,60
Administration & Engineering (25%)	25%			\$ 108,40
Total Project Cost - Pump Station No. 1				\$ 542,00

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



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ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: **Rehabilitation of Pump Station #4**
Centrifugal Pump Station

DATE: 12/6/2023
 PROJECT NO.: 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 9,300	\$ 9,30
			Subtotal:	\$ 9,30
Mechanical				
Demolition	1	LS	\$ 10,000	\$ 10,00
Centrifugal Sewage Pumps - Installed	2	EA	\$ 40,000	\$ 80,00
4" Ductile Iron Piping & Fittings	20	LF	\$ 60	\$ 1,20
4" Gate Valves	3	EA	\$ 800	\$ 2,40
4" Check Valves	2	EA	\$ 1,600	\$ 3,20
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$ 3,50
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$ 3,00
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$ 5,00
Sump Pump, Piping, & Valves	1	LS	\$ 2,500	\$ 2,50
Bypass Pumping	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 120,80
Structural				
Exterior Surface Coating	100	SFt	\$ 35	\$ 3,50
Epoxy Floor Coating	50	SFt	\$ 50	\$ 2,50
Corrosion protection	1	LS	\$ 3,000	\$ 3,00
			Subtotal:	\$ 9,00
Electrical				
Demolition	1	LS	\$ 9,000	\$ 9,00
DTE Allowance	1	LS	\$ 5,000	\$ 5,00
Power/Control/SCADA/Remote Status Panel (Material and startup by ICS)	1	LS	\$ 71,000	\$ 71,00
Power Panel Installation	1	LS	\$ 22,000	\$ 22,00
Control Panel Installation	1	LS	\$ 22,000	\$ 22,00
Misc. Receptacles/Disconnects in Station	1	LS	\$ 25,000	\$ 25,00
Wire/Conduit	1	LS	\$ 15,000	\$ 15,00
Grounding	1	LS	\$ 2,000	\$ 2,00
Equipment Pad/Foundation	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 181,00
			Trades Subtotal:	\$ 320,10
General Conditions, Overhead and Profit (15%)	15%			\$ 48,00
Contingency (10%)	10%			\$ 32,00
			Subtotal:	\$ 80,00
Total Construction Cost				\$ 400,10
Administration & Engineering (25%)	25%			\$ 100,00
Total Project Cost - Pump Station No. 4				\$ 500,00

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



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ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: Rehabilitation of Pump Station #5
Ejector Pump Station

DATE: 12/6/2023
 PROJECT NO.: 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 17,000	\$ 17,00
Add Topsoil	1	LS	\$ 5,000	\$ 5,00
			Subtotal:	\$ 22,00
Mechanical				
Demolition	1	LS	\$ 10,000	\$ 10,00
Duplex Ejector System - Installed	1	LS	\$ 185,000	\$ 185,00
4" Ductile Iron Piping & Fittings	30	LF	\$ 60	\$ 1,80
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$ 3,50
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$ 3,00
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$ 5,00
Sump Pump, Piping, & Valves	1	LS	\$ 2,500	\$ 2,50
Bypass Pumping	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 220,80
Structural				
Exterior Surface Coating	150	SFt	\$ 35	\$ 5,30
Epoxy Floor Coating	50	SFt	\$ 50	\$ 2,50
Corrosion Protection	1	LS	\$ 3,000	\$ 3,00
			Subtotal:	\$ 10,80
Electrical				
Demolition	1	LS	\$ 7,500	\$ 7,50
DTE Allowance	1	LS	\$ 5,000	\$ 5,00
Power Panel, Control Panel, Remote Status Panel (Material and startup by ICS)	1	LS	\$ 55,000	\$ 55,00
Power Panel Installation	1	LS	\$ 10,000	\$ 10,00
Control Panel Installation	1	LS	\$ 10,000	\$ 10,00
Misc. Receptacles/Disconnects in Station	1	LS	\$ 5,000	\$ 5,00
Wire/Conduit	1	LS	\$ 10,000	\$ 10,00
Grounding	1	LS	\$ 1,500	\$ 1,50
Equipment Pad/Foundation	1	LS	\$ 5,000	\$ 5,00
			Subtotal:	\$ 109,00
			Trades Subtotal:	\$ 362,60
General Conditions, Overhead and Profit (15%)	15%			\$ 54,40
Contingency (10%)	10%			\$ 36,30
			Subtotal:	\$ 90,70
Total Construction Cost				\$ 453,30
Administration & Engineering (25%)	25%			\$ 113,30
Total Project Cost - Pump Station No. 5				\$ 567,00

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



HUBBELL, ROTH & CLARK, INC
CONSULTING ENGINEERS SINCE 1915

ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: Rehabilitation of Pump Station #6
Ejector Pump Station

DATE: 12/6/2023
 PROJECT NO.: 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 17,000	\$ 17,00
Add Topsoil	1	LS	\$ 5,000	\$ 5,00
			Subtotal:	\$ 22,00
Mechanical				
Demolition	1	LS	\$ 10,000	\$ 10,00
Duplex Ejector System - Installed	1	LS	\$ 185,000	\$ 185,00
4" Ductile Iron Piping & Fittings	30	LF	\$60	\$ 1,80
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$ 3,50
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$ 3,00
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$ 5,00
Sump Pump, Piping, & Valves	1	LS	\$ 2,500	\$ 2,50
Bypass Pumping	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 220,80
Structural				
Exterior Surface Coating	150	SFt	\$ 35	\$ 5,30
Epoxy Floor Coating	50	SFt	\$ 50	\$ 2,50
Corrosion Protection	1	LS	\$ 3,000	\$ 3,00
			Subtotal:	\$ 10,80
Electrical				
Demolition	1	LS	\$ 7,500	\$ 7,50
DTE Allowance	1	LS	\$ 5,000	\$ 5,00
Power Panel, Control Panel, Remote Status Panel (Material and startup by ICS)	1	LS	\$ 55,000	\$ 55,00
Power Panel Installation	1	LS	\$ 10,000	\$ 10,00
Control Panel Installation	1	LS	\$ 10,000	\$ 10,00
Misc. Receptacles/Disconnects in Station	1	LS	\$ 5,000	\$ 5,00
Wire/Conduit	1	LS	\$ 10,000	\$ 10,00
Grounding	1	LS	\$ 1,500	\$ 1,50
Equipment Pad/Foundation	1	LS	\$ 5,000	\$ 5,00
			Subtotal:	\$ 109,00
			Trades Subtotal:	\$ 362,60
General Conditions, Overhead and Profit (15%)	15%			\$ 54,40
Contingency (10%)	10%			\$ 36,30
			Subtotal:	\$ 90,70
Total Construction Cost				\$ 453,30
Administration & Engineering (25%)	25%			\$ 113,30
Total Project Cost - Pump Station No. 6				\$ 567,00

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



HUBBELL, ROTH & CLARK, INC
CONSULTING ENGINEERS SINCE 1915

ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: Rehabilitation of Pump Station #7
Centrifugal Pump Station

DATE: 12/6/2023
 PROJECT NO. 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 9,000	\$ 9,00
Re-grading	1	LS	\$ 5,000	\$ 5,00
New Catch Basin	1	LS	\$ 3,500	\$ 3,50
			Subtotal:	\$ 17,50
Mechanical				
Demolition	1	LS	\$ 10,000	\$ 10,00
Centrifugal Sewage Pumps - Installed	2	EA	\$ 40,000	\$ 80,00
4" Ductile Iron Piping & Fittings	20	LF	\$ 60	\$ 1,20
4" Gate Valves	4	EA	\$ 800	\$ 3,20
4" Check Valves	2	EA	\$ 1,600	\$ 3,20
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$ 3,50
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$ 3,00
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$ 5,00
Bypass Pumping	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 119,10
Structural				
Exterior Surface Coating	100	SFt	\$ 35	\$ 3,50
Epoxy Floor Coating	50	SFt	\$ 50	\$ 2,50
Corrosion Protection	1	LS	\$ 3,000	\$ 3,00
			Subtotal:	\$ 9,00
Electrical				
Demolition	1	LS	\$ 9,000	\$ 9,00
Power/Control/SCADA/Remote Status Panel (Material and startup by ICS)	1	LS	\$ 71,000	\$ 71,00
Power Panel Installation	1	LS	\$ 22,000	\$ 22,00
Control Panel Installation	1	LS	\$ 22,000	\$ 22,00
Misc. Receptacles/Disconnects in Station	1	LS	\$ 20,000	\$ 20,00
Wire/Conduit	1	LS	\$ 15,000	\$ 15,00
Grounding	1	LS	\$ 2,000	\$ 2,00
Equipment Pad/Foundation	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 171,00
			Trades Subtotal:	\$ 316,60
General Conditions, Overhead and Profit (15%)	15%			\$ 47,50
Contingency (10%)	10%			\$ 31,70
			Subtotal:	\$ 79,20
Total Construction Cost				\$ 395,80
Administration & Engineering (25%)	25%			\$ 99,00
Total Project Cost - Pump Station No. 7				\$ 495,00

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



HUBBELL, ROTH & CLARK, INC
CONSULTING ENGINEERS SINCE 1915

ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: Rehabilitation of Pump Station #8
Ejector Pump Station

DATE: 12/6/2023
 PROJECT NO.: 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 10,100	\$10,10
			Subtotal:	\$10,10
Mechanical				
Demolition	1	LS	\$ 10,000	\$10,00
Duplex Ejector System - Installed	1	LS	\$ 185,000	\$185,00
6" Ductile Iron Piping & Fittings	30	LF	\$ 75	\$2,30
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$3,50
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$3,00
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$5,00
Sump Pump, Piping, & Valves	1	LS	\$ 2,500	\$2,50
Bypass Pumping	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$221,30
Structural				
Exterior Surface Coating	100	SFt	\$ 35	\$3,50
Epoxy Floor Coating	50	SFt	\$ 50	\$2,50
Corrosion Protection	1	LS	\$ 3,000	\$3,00
			Subtotal:	\$9,00
Electrical				
Demolition	1	LS	\$ 7,500	\$ 7,50
DTE Allowance	1	LS	\$ 5,000	\$ 5,00
Power Panel, Control Panel, Remote Status Panel (Material and startup by ICS)	1	LS	\$ 55,000	\$ 55,00
Power Panel Installation	1	LS	\$ 10,000	\$ 10,00
Control Panel Installation	1	LS	\$ 10,000	\$ 10,00
Misc. Receptacles/Disconnects in Station	1	LS	\$ 5,000	\$ 5,00
Wire/Conduit	1	LS	\$ 8,000	\$ 8,00
Grounding	1	LS	\$ 1,500	\$ 1,50
Equipment Pad/Foundation	1	LS	\$ 5,000	\$ 5,00
			Subtotal:	\$ 107,00
			Trades Subtotal:	\$ 347,400.0
General Conditions, Overhead and Profit (15%)	15%			\$ 52,10
Contingency (10%)	10%			\$ 34,70
			Subtotal:	\$ 86,80
			Total Construction Cost	\$ 434,20
Administration & Engineering (25%)			25%	\$ 108,60
Total Project Cost - Pump Station No. 8				\$ 543,00

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



HUBBELL, ROTH & CLARK, INC
CONSULTING ENGINEERS SINCE 1915

ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: Rehabilitation of Pump Station #9
Ejector Pump Station

DATE: 12/6/2023
 PROJECT NO.: 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 18,100	\$ 18,10
			Subtotal:	\$ 18,10
Mechanical				
Demolition	1	LS	\$ 10,000	\$ 10,00
Duplex Ejector System - Installed	1	LS	\$ 185,000	\$ 185,00
4" Ductile Iron Piping & Fittings	30	LF	\$60	\$ 1,80
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$ 3,50
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$ 3,00
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$ 5,00
Sump Pump, Piping, & Valves	1	LS	\$ 2,500	\$ 2,50
Bypass Pumping	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 220,80
Structural				
Exterior Surface Coating	100	SFt	\$ 35	\$ 3,50
Epoxy Floor Coating	50	SFt	\$ 50	\$ 2,50
Corrosion Protection	1	LS	\$ 3,000	\$ 3,00
			Subtotal:	\$ 9,00
Electrical				
Demolition	1	LS	\$ 7,500	\$ 7,50
DTE Allowance	1	LS	\$ 5,000	\$ 5,00
Power Panel, Control Panel, Remote Status Panel (Material and startup by ICS)	1	LS	\$ 55,000	\$ 55,00
Power Panel Installation	1	LS	\$ 17,500	\$ 17,50
Control Panel Installation	1	LS	\$ 17,500	\$ 17,50
Misc. Receptacles/Disconnects in Station	1	LS	\$ 6,000	\$ 6,00
Wire/Conduit	1	LS	\$ 15,000	\$ 15,00
Grounding	1	LS	\$ 2,500	\$ 2,50
Equipment Pad/Foundation	1	LS	\$ 6,000	\$ 6,00
			Subtotal:	\$ 132,00
			Trades Subtotal:	\$ 379,90
General Conditions, Overhead and Profit (15%)	15%			\$ 57,00
Contingency (10%)	10%			\$ 38,00
			Subtotal:	\$ 95,00
Total Construction Cost				\$ 474,90
Administration & Engineering (25%)	25%			\$ 118,70
Total Project Cost - Pump Station No. 9				\$ 594,00

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



HUBBELL, ROTH & CLARK, INC
CONSULTING ENGINEERS SINCE 1915

ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: Rehabilitation of Pump Station #10
Centrifugal Pump Station

DATE: 12/6/2023
 PROJECT NO. 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 15,500	\$ 15,50
Replace HMA Pavement	200	SFt	\$ 15	\$ 3,00
			Subtotal:	\$ 18,50
Mechanical				
Demolition	1	LS	\$ 10,000	\$ 10,00
Centrifigual Sewage Pumps - Installed	2	EA	\$ 40,000	\$ 80,00
4" Ductile Iron Piping & Fittings	20	LF	\$ 60	\$ 1,20
4" Gate Valves	4	EA	\$ 800	\$ 3,20
4" Check Valves	2	EA	\$ 1,600	\$ 3,20
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$ 3,50
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$ 3,00
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$ 5,00
Bypass Pumping	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 119,10
Structural				
Exterior Surface Coating	100	SFt	\$ 35	\$ 3,50
Epoxy Floor Coating	50	SFt	\$ 50	\$ 2,50
Corrosion Protection	1	LS	\$ 3,000	\$ 3,00
			Subtotal:	\$ 9,00
Electrical				
Demolition	1	LS	\$ 9,000	\$ 9,00
DTE Allowance	1	LS	\$ 5,000	\$ 5,00
Power/Control/SCADA/Remote Status Panel (Material and startup by ICS)	1	LS	\$ 71,000	\$ 71,00
Power Panel Installation	1	LS	\$ 22,000	\$ 22,00
Control Panel Installation	1	LS	\$ 22,000	\$ 22,00
Misc. Receptacles/Disconnects in Station	1	LS	\$ 25,000	\$ 25,00
Wire/Conduit	1	LS	\$ 15,000	\$ 15,00
Grounding	1	LS	\$ 2,000	\$ 2,00
Equipment Pad/Foundation	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 181,00
			Trades Subtotal:	\$ 327,60
General Conditions, Overhead and Profit (15%)	15%			\$ 49,10
Contingency (10%)	10%			\$ 32,80
			Subtotal:	\$ 81,90
Total Construction Cost				\$ 409,50
Administration & Engineering (25%)	25%			\$ 102,40
Total Project Cost - Pump Station No. 10				\$ 512,00

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



HUBBELL, ROTH & CLARK, INC
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ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: Rehabilitation of Pump Station #11
Ejector Pump Station

DATE: 12/6/2023
 PROJECT NO.: 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 10,100	\$ 10,10
Add Topsoil	1	LS	\$ 5,000	\$ 5,00
			Subtotal:	\$ 15,10
Mechanical				
Demolition	1	LS	\$ 10,000	\$ 10,00
Duplex Ejector System - Installed	1	LS	\$ 185,000	\$ 185,00
4" Ductile Iron Piping & Fittings	30	LF	\$60	\$ 1,80
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$ 3,50
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$ 3,00
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$ 5,00
Sump Pump, Piping, & Valves	1	LS	\$ 2,500	\$ 2,50
Bypass Pumping	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 220,80
Structural				
Exterior Surface Coating	100	SFt	\$ 35	\$ 3,50
Epoxy Floor Coating	50	SFt	\$ 50	\$ 2,50
Corrosion Protection	1	LS	\$ 3,000	\$ 3,00
			Subtotal:	\$ 9,00
Electrical				
Demolition	1	LS	\$ 7,500	\$ 7,50
DTE Allowance	1	LS	\$ 5,000	\$ 5,00
Power Panel, Control Panel, Remote Status Panel (Material and startup by ICS)	1	LS	\$ 55,000	\$ 55,00
Power Panel Installation	1	LS	\$ 10,000	\$ 10,00
Control Panel Installation	1	LS	\$ 10,000	\$ 10,00
Misc. Receptacles/Disconnects in Station	1	LS	\$ 5,000	\$ 5,00
Wire/Conduit	1	LS	\$ 8,000	\$ 8,00
Grounding	1	LS	\$ 1,500	\$ 1,50
Equipment Pad/Foundation	1	LS	\$ 5,000	\$ 5,00
			Subtotal:	\$ 107,00
			Trades Subtotal:	\$ 351,900.0
General Conditions, Overhead and Profit (15%)	15%			\$ 52,80
Contingency (10%)	10%			\$ 35,20
			Subtotal:	\$ 88,00
			Total Construction Cost	\$ 439,90
Administration & Engineering (25%)			25%	\$ 110,00
Total Project Cost - Pump Station No. 11				\$ 550,00

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



HUBBELL, ROTH & CLARK, INC
CONSULTING ENGINEERS SINCE 1915

ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: Rehabilitation of Pump Station #12
Centrifugal Pump Station

DATE: 12/6/2023
 PROJECT NO.: 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate: 11750
 CCI Current: 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 6,600	\$ 6,60
Add Topsoil	1	LS	\$ 5,000	\$ 5,00
			Subtotal:	\$ 11,60
Mechanical				
Demolition	1	LS	\$ 5,000	\$ 5,00
4" Check Valves	2	EA	\$ 1,600	\$ 3,20
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$ 3,50
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$ 3,00
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$ 5,00
Bypass Pumping	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 29,70
Structural				
Exterior Surface Coating	150	Sft	\$ 35	\$ 5,30
Epoxy Floor Coating	50	Sft	\$ 50	\$ 2,50
Corrosion Protection	1	LS	\$ 3,000	\$ 3,00
			Subtotal:	\$ 10,80
Electrical				
Demolition	1	LS	\$ 9,000	\$ 9,00
DTE Allowance	1	LS	\$ 5,000	\$ 5,00
Power/Control/SCADA/Remote Status Panel (Material and startup by ICS)	1	LS	\$ 71,000	\$ 71,00
Power Panel Installation	1	LS	\$ 22,000	\$ 22,00
Control Panel Installation	1	LS	\$ 22,000	\$ 22,00
Misc. Receptacles/Disconnects in Station	1	LS	\$ 25,000	\$ 25,00
Wire/Conduit	1	LS	\$ 15,000	\$ 15,00
Grounding	1	LS	\$ 2,000	\$ 2,00
Equipment Pad/Foundation	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 181,00
			Trades Subtotal:	\$ 233,100.0
General Conditions, Overhead and Profit (15%)	15%			\$ 35,00
Contingency (10%)	10%			\$ 23,30
			Subtotal:	\$ 58,30
			Total Construction Cost	\$ 291,40
Administration & Engineering (25%)	25%			\$ 72,90

Total Project Cost - Pump Station No. 12 \$ 364,300

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



HUBBELL, ROTH & CLARK, INC
CONSULTING ENGINEERS SINCE 1915

ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: **Rehabilitation of Pump Station #13**
Ejector Pump Station

DATE: 12/6/2023
 PROJECT NO.: 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate: 11750
 CCI Current: 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 10,100	\$ 10,100
			Subtotal:	\$ 10,100
Mechanical				
Demolition	1	LS	\$ 10,000	\$ 10,000
Duplex Ejector System - Installed	1	LS	\$ 185,000	\$ 185,000
4" Ductile Iron Piping & Fittings	30	LF	\$60	\$ 1,800
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$ 3,500
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$ 3,000
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$ 5,000
Sump Pump, Piping, & Valves	1	LS	\$ 2,500	\$ 2,500
Bypass Pumping	1	LS	\$ 10,000	\$ 10,000
			Subtotal:	\$ 220,800
Structural				
Exterior Surface Coating	100	SFt	\$ 35	\$ 3,500
Epoxy Floor Coating	50	SFt	\$ 50	\$ 2,500
Corrosion Protection	1	LS	\$ 3,000	\$ 3,000
			Subtotal:	\$ 9,000
Electrical				
Demolition	1	LS	\$ 7,500	\$ 7,500
DTE Allowance	1	LS	\$ 5,000	\$ 5,000
Power Panel, Control Panel, Remote Status Panel (Material and startup by ICS)	1	LS	\$ 55,000	\$ 55,000
Power Panel Installation	1	LS	\$ 10,000	\$ 10,000
Control Panel Installation	1	LS	\$ 10,000	\$ 10,000
Misc. Receptacles/Disconnects in Station	1	LS	\$ 5,000	\$ 5,000
Wire/Conduit	1	LS	\$ 8,000	\$ 8,000
Grounding	1	LS	\$ 1,500	\$ 1,500
Equipment Pad/Foundation	1	LS	\$ 5,000	\$ 5,000
			Subtotal:	\$ 107,000
			Trades Subtotal:	\$ 346,900.00
General Conditions, Overhead and Profit (15%)	15%			\$ 52,000
Contingency (10%)	10%			\$ 34,700
			Subtotal:	\$ 86,700
Total Construction Cost				\$ 433,600
Administration & Engineering (25%)	25%			\$ 108,400
Total Project Cost - Pump Station No. 13				\$ 542,000

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



HUBBELL, ROTH & CLARK, INC
CONSULTING ENGINEERS SINCE 1915

ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: Rehabilitation of Pump Station #14
Ejector Pump Station

DATE: 12/6/2023
 PROJECT NO.: 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 18,000	\$ 18,00
Site Clearing/Grading	1	LS	\$ 7,500	\$ 7,50
			Subtotal:	\$ 25,50
Mechanical				
Demolition	1	LS	\$ 10,000	\$ 10,00
Duplex Ejector System - Installed	1	LS	\$ 185,000	\$ 185,00
4" Ductile Iron Piping & Fittings	30	LF	\$ 60	\$ 1,80
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$ 3,50
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$ 3,00
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$ 5,00
Sump Pump, Piping, & Valves	1	LS	\$ 2,500	\$ 2,50
Bypass Pumping	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 220,80
Structural				
Exterior Surface Coating	100	SFt	\$ 35	\$ 3,50
Epoxy Floor Coating	50	SFt	\$ 50	\$ 2,50
Corrosion Protection	1	LS	\$ 3,000	\$ 3,00
			Subtotal:	\$ 9,00
Electrical				
Demolition	1	LS	\$ 7,500	\$ 7,50
DTE Allowance	1	LS	\$ 5,000	\$ 5,00
Power Panel, Control Panel, Remote Status Panel (Material and startup by ICS)	1	LS	\$ 55,000	\$ 55,00
Power Panel Installation	1	LS	\$ 10,000	\$ 10,00
Control Panel Installation	1	LS	\$ 10,000	\$ 10,00
Misc. Receptacles/Disconnects in Station	1	LS	\$ 5,000	\$ 5,00
Wire/Conduit	1	LS	\$ 25,000	\$ 25,00
Grounding	1	LS	\$ 2,000	\$ 2,00
Equipment Pad/Foundation	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 129,50
			Trades Subtotal:	\$ 384,800.0
General Conditions, Overhead and Profit (15%)	15%			\$ 57,70
Contingency (10%)	10%			\$ 38,50
			Subtotal:	\$ 96,20
Total Construction Cost				\$ 481,00
Administration & Engineering (25%)	25%			\$ 120,30
Total Project Cost - Pump Station No. 14				\$ 601,00

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



HUBBELL, ROTH & CLARK, INC
CONSULTING ENGINEERS SINCE 1915

ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: **Rehabilitation of Pump Station #15**
Ejector Pump Station

DATE: 12/6/2023
 PROJECT NO.: 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 18,700	\$ 18,70
			Subtotal:	\$ 18,70
Mechanical				
Demolition	1	LS	\$ 10,000	\$ 10,00
Duplex Ejector System - Installed	1	LS	\$ 185,000	\$ 185,00
4" Ductile Iron Piping & Fittings	30	LF	\$ 60	\$ 1,80
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$ 3,50
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$ 3,00
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$ 5,00
Sump Pump, Piping, & Valves	1	LS	\$ 2,500	\$ 2,50
Bypass Pumping	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 220,80
Structural				
Exterior Surface Coating	100	SFt	\$ 35	\$ 3,50
Epoxy Floor Coating	50	SFt	\$ 50	\$ 2,50
Corrosion Protection	1	LS	\$ 3,000	\$ 3,00
			Subtotal:	\$ 9,00
Electrical				
Demolition	1	LS	\$ 7,500	\$ 7,50
DTE Allowance	1	LS	\$ 5,000	\$ 5,00
Power Panel, Control Panel, Remote Status Panel (Material and startup by ICS)	1	LS	\$ 55,000	\$ 55,00
Power Panel Installation	1	LS	\$ 10,000	\$ 10,00
Control Panel Installation	1	LS	\$ 10,000	\$ 10,00
Misc. Receptacles/Disconnects in Station	1	LS	\$ 5,000	\$ 5,00
Wire/Conduit	1	LS	\$ 40,000	\$ 40,00
Grounding	1	LS	\$ 2,000	\$ 2,00
Equipment Pad/Foundation	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 144,50
			Trades Subtotal:	\$ 393,000.0
General Conditions, Overhead and Profit (15%)	15%			\$ 59,00
Contingency (10%)	10%			\$ 39,30
			Subtotal:	\$ 98,30
Total Construction Cost				\$ 491,30
Administration & Engineering (25%)	25%			\$ 122,80
Total Project Cost - Pump Station No. 15				\$ 614,00

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



HUBBELL, ROTH & CLARK, INC
CONSULTING ENGINEERS SINCE 1915

ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: Rehabilitation of Pump Station #16
Ejector Pump Station

DATE: 12/6/2023
 PROJECT NO.: 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
Civil/Site				
Mobilization	1	LS	\$ 18,000	\$ 18,00
Re-grading	1	LS	\$ 5,000	\$ 5,00
			Subtotal:	\$ 23,00
Mechanical				
Demolition	1	LS	\$ 10,000	\$ 10,00
Duplex Ejector System - Installed	1	LS	\$ 185,000	\$ 185,00
4" Ductile Iron Piping & Fittings	30	LF	\$ 60	\$ 1,80
4" Bypass Connection & Piping	1	EA	\$ 3,500	\$ 3,50
Prepare & Paint Pipe, Equipment and Appurtenances in Drywell	1	LS	\$ 3,000	\$ 3,00
Heating & Ventilation (Blower, piping, dehumidifier)	1	LS	\$ 5,000	\$ 5,00
Sump Pump, Piping, & Valves	1	LS	\$ 2,500	\$ 2,50
Bypass Pumping	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 220,80
Structural				
Exterior Surface Coating	100	SFt	\$ 35	\$ 3,50
Epoxy Floor Coating	50	SFt	\$ 50	\$ 2,50
Corrosion Protection	1	LS	\$ 3,000	\$ 3,00
			Subtotal:	\$ 9,00
Electrical				
Demolition	1	LS	\$ 7,500	\$ 7,50
DTE Allowance	1	LS	\$ 5,000	\$ 5,00
Power Panel, Control Panel, Remote Status Panel (Material and startup by ICS)	1	LS	\$ 55,000	\$ 55,00
Power Panel Installation	1	LS	\$ 10,000	\$ 10,00
Control Panel Installation	1	LS	\$ 10,000	\$ 10,00
Misc. Receptacles/Disconnects in Station	1	LS	\$ 5,000	\$ 5,00
Wire/Conduit	1	LS	\$ 25,000	\$ 25,00
Grounding	1	LS	\$ 2,000	\$ 2,00
Equipment Pad/Foundation	1	LS	\$ 10,000	\$ 10,00
			Subtotal:	\$ 129,50
			Trades Subtotal:	\$ 382,30
General Conditions, Overhead and Profit (15%)	15%			\$ 57,30
Contingency (10%)	10%			\$ 38,20
			Subtotal:	\$ 95,50
Total Construction Cost				\$ 477,80
Administration & Engineering (25%)	25%			\$ 119,50
Total Project Cost - Pump Station No. 16				\$ 597,00

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



HUBBELL, ROTH & CLARK, INC
 CONSULTING ENGINEERS SINCE 1915

ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: Force Main Crossings
LO-9 and LO-10

DATE: 12/6/2023
 PROJECT NO. 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
LO-9				
Mobilization	1	LS	\$ 5,400	\$ 5,40
Tap existing Manhole	1	EA	\$ 2,500	\$ 2,50
Sanitary Force Main, Directional Drill, 4" Dia. HDPE	500	LF	\$ 150	\$ 75,00
Restoration (Topsoil, Seed and Mulch, 21AA aggregate base, pavement, in new FM areas – See Drawings and Supplemental Specifications)	1	LS	\$ 30,000	\$ 30,00
			Subtotal:	\$ 112,90
General Conditions, Overhead and Profit (15%)	15%			\$ 16,90
Contingency (10%)	10%			\$ 11,30
			Subtotal:	\$ 28,20
Total Construction Cost				\$ 141,10
Administration & Engineering (25%)	25%			\$ 35,30
Total Project Cost - LO-9 Force Main				\$ 176,00

Attachment: HRC Sanitary Sewer Pump Stations Cost_Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



HUBBELL, ROTH & CLARK, INC
CONSULTING ENGINEERS SINCE 1915

ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT: Lake Orion Pump Station Rehabilitation Project
 LOCATION: Lake Orion, MI
 BASIS FOR ESTIMATE: CONCEPTUAL PRELIMINARY FINAL
 WORK: Force Main Crossings
LO-9 and LO-10

DATE: 12/6/2023
 PROJECT NO.: 20200802
 ESTIMATOR: JMB
 CHECKED BY: _____
 CCI at Estimate 11750
 CCI Current 13473

DESCRIPTION	QUANT.	UNIT	UNIT AMOUNT	TOTAL AMOUNT
LO-10				
Mobilization	1	LS	\$ 6,300	\$ 6,30
Tap existing Manhole	1	LS	\$ 2,500	\$ 2,50
Sanitary Force Main, Directional Drill, 4" Dia. HDPE	550	LF	\$ 150	\$ 82,50
Restoration (Topsoil, Seed and Mulch, 21AA aggregate base, pavement, in new FM areas – See Drawings and Supplemental Specifications)	1	LS	\$ 40,000	\$ 40,00
			Subtotal:	\$ 131,30
General Conditions, Overhead and Profit (15%)	15%			\$ 19,70
Contingency (10%)	10%			\$ 13,10
			Subtotal:	\$ 32,80
			Total Construction Cost	\$ 164,10
Administration & Engineering (25%)	25%			\$ 41,00
			Total Project Cost - LO-10 Force Main	\$ 205,00

Attachment: HRC Sanitary Sewer Pump Stations Cost_Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)



HUBBELL, ROTH & CLARK, INC
CONSULTING ENGINEERS SINCE 1915

ENGINEER'S OPINION OF PROBABLE PROJECT COST

PROJECT:	<u>Lake Orion Pump Station Rehabilitation Project</u>	DATE:	<u>12/6/2023</u>
LOCATION:	<u>Lake Orion, MI</u>	PROJECT NO.:	<u>20200802</u>
BASIS FOR ESTIMATE:	<input type="checkbox"/> CONCEPTUAL <input checked="" type="checkbox"/> PRELIMINARY <input type="checkbox"/> FINAL	ESTIMATOR:	<u>JMB</u>
WORK:	<u>Lake Orion Pump Station Rehabilitation</u>	CHECKED BY:	<u>11750</u>
	<u>Total Project Cost</u>	CCI at Estimate	<u>13473</u>
		CCI Current	<u>13473</u>

Station	TOTAL CONSTRUCTION	TOTAL PROJECT
Lake Orion Station #1	\$ 437,000	\$ 546,000
Lake Orion Station #2	\$ 434,000	\$ 542,000
Lake Orion Station #3	\$ 434,000	\$ 542,000
Lake Orion Station #4	\$ 400,000	\$ 500,000
Lake Orion Station #5	\$ 453,000	\$ 567,000
Lake Orion Station #6	\$ 453,000	\$ 567,000
Lake Orion Station #7	\$ 396,000	\$ 495,000
Lake Orion Station #8	\$ 434,000	\$ 543,000
Lake Orion Station #9	\$ 475,000	\$ 594,000
Lake Orion Station #10	\$ 410,000	\$ 512,000
Lake Orion Station #11	\$ 440,000	\$ 550,000
Lake Orion Station #12	\$ 291,000	\$ 364,000
Lake Orion Station #13	\$ 434,000	\$ 542,000
Lake Orion Station #14	\$ 481,000	\$ 601,000
Lake Orion Station #15	\$ 491,000	\$ 614,000
Lake Orion Station #16	\$ 478,000	\$ 597,000
LO-9 Force Main	\$ 141,000	\$ 176,000
LO-10 Force Main	\$ 164,000	\$ 205,000
Total Construction Cost	\$ 7,246,000	\$ 9,057,000

Attachment: HRC Sanitary Sewer Pump Stations Cost Estimates_100_Percent (6487 : Sanitary Sewer Pump Stations Improvement Project)

**Project Cost Estimate for
 Lake Orion Lift Stations
 PRJ1-3381
 December 2023**

	Total Cost
1) Construction Project Construction Cost (Est)	\$ 7,246,000
2) Project Development: Engineering Consulting	\$ 367,000
3) Project Financing & Legal	\$ 99,000
3) Right-of-Way Services	\$ 128,000
4) Exclusive County Services	\$ 435,000
5) Subtotal:	\$ 8,275,000
6) Contingency (10%)	<u>\$ 828,000</u>
Total Project Cost	\$ 9,103,000

Attachment: WRC Sanitary Sewer Pump Stations Total Cost Summary (6487 : Sanitary Sewer Pump Stations Improvement Project)



COUNCIL ACTION SUMMARY SHEET

MEETING DATE: January 8, 2024

TOPIC: Presentation of FY 2022-23 Audit Report

BACKGROUND BRIEF:

Village Council is scheduled to receive a presentation from the Village's auditing firm, Andrews Hooper Pavlik PLC, on the Village of Lake Orion audit report for fiscal year ending June 30, 2023. Council received an electronic copy of the audit report in December and will be asked to receive and file the report later on the council agenda under the Consent Agenda.

SUMMARY OF PREVIOUS COUNCIL ACTION:

None

FINANCIAL IMPACT:

None

RECOMMENDED MOTION:

None



COUNCIL ACTION SUMMARY SHEET

MEETING DATE: January 8, 2024

TOPIC: Orion Community Cable Communication Commission (O.C.C.C.C.) Proposed 2024 Budget – Joint Resolution

BACKGROUND BRIEF: Village of Lake Orion Ordinance No. 16.05, and Orion Township Ordinance 80, Section 5(E) (9) states that the cable commission is to Prepare an annual budget and prior to adopting same, conduct a public hearing thereon, which budget shall not be effective until approved by joint resolution of the Lake Orion Village Council and the Orion Township Board.

Barbara Taylor, OCCCC Administrator has indicated that the public hearing was held on December 14, 2023 after public notice was given in the *Lake Orion Review*, on the OCCCC Website, and posted at the Orion Center.

SUMMARY OF PREVIOUS COUNCIL ACTION: None

FINANCIAL IMPACT: None

RECOMMENDED RESOLUTION: To adopt the Joint Resolution with Orion Township approving the 2024 O.C.C.C.C. Budget.

ATTACHMENTS:

occc 2024 memo to clerks with proposed 2024 budget

OCCCC_2024 Proposed Budget

2024 OCCCC Budget adoption

Orion Community Cable Communications Commission
Village of Lake Orion – Charter Township of Orion
1349 Joslyn Road
Lake Orion, Michigan 48360
248 393-0147
www.orioncablecommission.org

January 3, 2024

To: Penny Shults
Orion Township Clerk

Sonja Stout
Village of Lake Orion Clerk

From: Barbara Taylor
OCCCC Administrator

RE: OCCCC Proposed 2024 Budget

Attached is the proposed 2024 budget for the Orion Cable Commission which was approved by the Commission at their meeting on December 14, 2023.

Township Ordinance 80 and Village Ordinance 16.05 Section 5 (E) (9) each state that the cable commission is to: "Prepare an annual budget and, prior to adopting same, conduct a public hearing thereon, which budget shall not be effective until approved by joint resolution of the Lake Orion Village Council and the Orion Township Board."

A public hearing was held at the Orion Neighborhood Television studio on December 14, 2023 after public notice was given in the *Lake Orion Review* and on the OCCCC website and posted at the Orion Center.

Please submit for approval and joint resolution.

Let me know if you have any questions.

Thank you!

Attachment: occc 2024 memo to clerks with proposed 2024 budget (6499 : 2023 OCCCC Budget)

Orion Community Cable Communications Commission
2024 Budget Proposal for Adoption in December 2023

6.1.b

Orion Cable Commission 2024 Budget Proposal

12/12/2023

To: Orion Community Cable Communications Commission Members

Attached is the **Proposed OCCCC 2024 budget** beginning January 1, 2024

The proposal consists of :

Pg. 1 - This cover letter.

Pg. 2 - Proposed **Budget** that will be forwarded to the Village and Township Administrators, Council and Board in December after the December public hearing.

Pg. 3 - A 2023 Variance report of Year-to-Date (Y-T-D) Actuals vs. Budget and the Proposed 2024 Budget. **The report is based on the Year-to-Date Income and Expense as reported in October, 2023.**

Pg. 4 - An estimate of the remaining Income and Expense activities for 2023. This is done to calculate a more accurate estimate of the balance that will be carried over into next year.

Pg. 5 - A comparison of the 2023 and proposed 2024 budgets. At a minimum, each line item that has a variance between budgets is followed by a brief explanation.

Note: A contingency expense is shown external to the budget total. This represents potential studio upgrade and a new garage/storage costs being estimated

Please call me at 248-804-5678, if you have any questions you'd like to discuss.

Joseph Pat Belanger, Treasurer

Attachment: OCCCC_2024 Proposed Budget (6499 : 2023 OCCCC Budget)

**Orion Community Cable Communications Commission
2024 Budget Proposal for Adoption in December 2023**

Orion Cable Commission 2024 Budget Proposal

12/12/2023

<u>Category</u>	<u>2024 Budget</u>
Income:	
Franchise & PEG Fees	640,000
Interest	15,000
Total Income	655,000
<u>Prior Year Carryover</u>	<u>2,866,958</u>
Total Income + Carryover	\$ 3,521,958
Expenses:	
Administrative	2,000
Building Maintenance	7,000
Contracted Liaison	20,000
Cable Connections	4,000
Capital Improvements	235,000
Education	3,000
Grants	-
Insurance	6,000
Meals & Travel	3,000
Membership Fees	6,000
ONTV	423,000
Professional Services	20,000
Shared Building Services	10,000
Total Expense	739,000
Total Income - Total Expense	<u>(84,000)</u>
Projected Year End Carryover	\$ 2,782,958
Contingency	\$ 200,000

Attachment: OCCCC_2024 Proposed Budget (6499 : 2023 OCCCC Budget)

**Orion Community Cable Communications Commission
2024 Budget Proposal for Adoption in December 2023**

Orion Cable Commission 2024 Budget Proposal

12/12/2023

Yearly Comparisons <u>Category</u>	2023				2024
	<u>Y-T-D Actuals as of 10/12/23</u>	<u>Y-E Projected Actuals</u>	<u>Budget**</u>	<u>Y-T-D Variance</u>	<u>Budget</u>
Income:					
Franchise & PEG Fees	518,062	688,062	680,000	(161,938)	640,000
Miscellaneous	-	-	-	-	20,000
Interest	20,931	26,131	10,000	10,931	15,000
Total Income	538,993	714,193	690,000	(151,007)	675,000
Prior Year Carryover *	2,837,394	2,837,394	3,294,750	(457,356)	2,866,958
Total Income + Carryover	3,376,387	3,551,587	3,984,750	(608,363)	3,541,958
Expenses:					
Administrative	704	904	3,000	2,296	2,000
Building Maintenance	540	540	7,000	6,460	7,000
Contracted Liaison	9,420	13,420	24,000	14,580	20,000
Cable/Fiber Connections	2,250	3,250	5,000	2,750	4,000
Capital Improvements **	15,268	215,268	40,000	24,732	235,000
Education	1,800	1,800	4,000	2,200	3,000
Grants	-	-	-	-	-
Insurance	3,661	5,661	6,000	2,339	6,000
Meals & Travel	1,496	2,896	8,000	6,504	3,000
Membership Fees	6,801	6,801	2,500	(4,301)	6,000
ONTV	390,100	390,100	390,100	-	423,000
Professional Services	14,350	34,350	13,000	(1,350)	20,000
Shared Building Services	7,639	9,639	12,000	4,361	10,000
Total Expense	454,029	684,629	514,600	60,571	739,000
Income - Expense	84,964	29,564	175,400		(64,000)
Unbudgeted Contingency **			200,000		200,000
Projected Year End Carryover		2,866,958	3,470,150	(603,192)	2,802,958

***Notes: 2023 Y-T-D Actuals**

- "Prior Year Carryover" Data from the OCCCC 2022 audit report's 'Unrestricted Net Position'
- Capital Improvements Includes all new Capital Assets purchased in 2023
- Professional Services Includes all Auditing, Legal fees and PEG contributions
- Y-E Projected Actuals Estimate of current year's remaining income less expenses
- Unbudgeted Contingency Reflects potential studio upgrades and new garage/storage being discussed.
It is not factored into the Potential Year End Carryover.

****Reflects Approved 2023 Budget and Expense category changes made on 10/12/2023**

Note: \$20,000 Miscellaneous is from ONTV Grant to help pay for desired studio lighting upgrades

Attachment: OCCCC_2024 Proposed Budget (6499 : 2023 OCCCC Budget)

**Orion Community Cable Communications Commission
2024 Budget Proposal for Adoption in December 2023**

Orion Cable Commission 2024 Budget Proposal

12/12/2023

Estimates of Remaining Activity

2023 (to 12/31/2023)

Income:		
Franchise & PEG Fees	170,000	
Miscellaneous	20,000	Reimbursement by ONTV for lights
Interest	5,200	
Projected Income	\$ 195,200	

Current "Balance"	2,922,358
Projected Income + Curr.Balance	\$ 3,117,558

Expenses:		
Administrative	200	Office supplies
Building Maintenance	0	
Contracted Liaison	4,000	guestimate
Cable/Fiber Connections	1,000	Office network drops
Capital Improvements	200,000	partial garage and studio lighting
Education	0	
Grants	0	
Insurance	2,000	Anticipated billing for 2023
Meals & Travel	1,400	ACM Central Conference
Membership Fees	0	ACM & NATOA
ONTV	0	
Professional Services	20,000	Garage bldg mngmt & light install
Shared Building Services	2,000	Remainder of Orion Center expenses
Total Projected Expenses	\$ 230,600	

Projected Income - Expenses \$ (35,400) Included in Carryover to next year *

* Carryover equals OCCCC financial equity, less capital assets and outstanding debits .

Attachment: OCCCC_2024 Proposed Budget (6499 : 2023 OCCCC Budget)

**Orion Community Cable Communications Commission
2024 Budget Proposal for Adoption in December 2023**

Orion Cable Commission 2024 Budget Proposal

12/12/2023

Comparison of Current and Forecasted Year Budgets

Category	2023 Budget	2024 Budget	Variances	Explanations
<u>Income:</u>				
Franchise & PEG Fees	680,000	640,000	(40,000)	loss of subscribers
Miscellaneous	-	20,000	20,000	ONTV lighting Grant
Interest	10,000	15,000	5,000	reduced deposits & rates
A. Total Income	690,000	675,000	(15,000)	
Prior Year Carryover	3,294,750	2,866,958	(427,792)	Used contingency funds
Total Income & Carryover	3,984,750	3,541,958	(442,792)	
<u>Expenses:</u>				
Administrative	3,000	2,000	1,000	reduced purchases
Building Maintenance	7,000	7,000	-	
Contracted Liaison	24,000	20,000	4,000	anticipated efficiency
Cable Connections	5,000	4,000	1,000	actual from 2023
Capital Improvements	40,000	235,000	(195,000)	major '23 purchases
Education	4,000	3,000	1,000	less conf. interest
Grants	-	-	-	no known requests
Insurance	6,000	6,000	-	
Meals & Travel	8,000	3,000	5,000	see Education
Membership Fees	2,500	6,000	(3,500)	added MICMA
ONTV	390,100	423,000	(32,900)	COLA
Professional Services	13,000	20,000	(7,000)	Legal & Comcast renewal
Shared Building Expenses	12,000	10,000	2,000	2023 actual expect.
B. Total Expense	511,600	739,000	(224,400)	
A. (Revenue) - B. (Expense)	178,400	(64,000)	(242,400)	

Attachment: OCCCC_2024 Proposed Budget (6499 : 2023 OCCCC Budget)

**JOINT RESOLUTION
OF
THE VILLAGE COUNCIL OF THE VILLAGE OF LAKE ORION
AND
THE BOARD OF TRUSTEES OF THE CHARTER TOWNSHIP OF ORION**

RESOLVED:, that the 2024 Budget Proposal of the Orion Community Cable Communications Commission for the fiscal period of January 1, 2024 through December 31, 2024, indicating Income in the amount of \$655,000 and Expenses in the amount of \$739,000 is hereby approved by the Village Council of the Village of Lake Orion, at its regular meeting held on the 8th day of January 2024, with the understanding that this approval does not approve of or commit the Village to any contract with the Orion Neighborhood Television Corporation or authorize the payment of any monies to said Corporation. Resolution adopted upon motion of _____, seconded by _____, and duly adopted: Ayes: ____ Nays: ____ Absent: _____. Motion carried, and

BE IT FURTHER RESOLVED: that the 2024 Budget Proposal of the Orion Community Cable Communications Commission for the fiscal period of January 1, 2024 through December 31, 2024 indicating Income in the amount of \$655,000 and Expenses in the amount of \$739,000, is hereby approved by the Board of Trustees of the Charter Township of Orion, at its regular meeting held on the ____ day of _____, 2024, with the understanding that this approval of the Budget Proposal does not approve of or commit the Township to any contract with the Orion Neighborhood Television Corporation or authorize the payment of any monies to said Corporation. Resolution adopted upon motion of _____, seconded by _____, and duly adopted: Ayes: . Nays: None: Absent:

CERTIFICATION

I, Sonja Stout, duly appointed Clerk for the Village of Lake Orion, do hereby certify that Paragraph One of the above resolution is a true and complete copy of a resolution adopted by the Village of Lake Orion Village Council at a regular meeting held on the 8th day of January 2024, and that minutes of the meeting were kept, and will be, or have been made available as required according to Act No. 267, Public Acts of Michigan, 1976, as amended.

Sonja Stout
Village of Lake Orion Clerk
Date:

Attachment: 2024 OCCC Budget adoption (6499 : 2023 OCCC Budget)



COUNCIL ACTION SUMMARY SHEET

MEETING DATE: January 8, 2024

TOPIC: Approval of Elections Facility Usage Agreement - Orion Township and Village of Lake Orion

BACKGROUND BRIEF:

Orion Township is requesting that the Village of Lake Orion execute a facility use agreement for the township's use of Village Hall for Precinct No. 2 elections. Village Attorney Kucharek has reviewed the proposed agreement and has approved the same as to legality in form and content. Attached is the proposed agreement for the consideration of council.

SUMMARY OF PREVIOUS COUNCIL ACTION:

None

FINANCIAL IMPACT:

If approved, Orion Township will pay the village \$500 for the use of Village Hall for each election under the agreement.

RECOMMENDED MOTION:

To approve the Elections Facility Usage Agreement between the Village of Lake Orion and the Charter Township of Orion for the use of Village Hall for Precinct No. 2 elections and to authorize the Village Manager to execute the agreement on behalf of the village.

ATTACHMENTS:

Pct. 2 - ORION Elections Facility Usage Agreement



Elections Facility Usage Agreement

THIS AGREEMENT is made this day 8th of December 2023, by and between Orion Charter Township ("Township" or "Clerk") located at 2323 Joslyn Road, Lake Orion, Michigan 48360 and The Village of Lake Orion, whose address is 21 E. Church St. Lake Orion, MI 48362.

WHEREAS, The Township is responsible for designating the place or places of holding a Township election, and must provide a suitable polling place in or for each voter precinct (MCL 168.662(1)); and,

WHEREAS, Michigan Election law provides that individuals may electioneer (i.e., campaign, circulate petitions, solicit contributions, display signage, etc.) at the polling location on Election Day, provided they are not electioneering in a polling room, any hallway used by voters to enter or exit a polling place, or within 100 feet of an entrance to a building in which a polling place is located (MCL 167.744 et al); and,

WHEREAS, the Township may utilize a non-public building, provided the owner of the building provides written attestation that owner is not a sponsor of a political committee or independent committee, or is not an individual who is a candidate (MCL 168.622 (4)); and,

WHEREAS, the Township must ensure a polling place is accessible to voters in that it complies with the Voting Accessibility for the Elderly and Handicapped Act and the help America Vote Act. (MCL 168.662(9); and,

WHEREAS, the Clerk is in need of facilities to serve as polling locations for conducting elections in the area where Facility building is located, and

WHEREAS, Facility has space available, described herein as "Designated Polling Space;" and,

WHEREAS, the Michigan Bureau of Elections recommends the development of a Facility Usage Agreement with the individuals responsible for managing the facility described herein as "Facility" to ensure a mutual understanding and agreement.

NOW, THEREFORE, in consideration of the mutual promises provided herein, the Facility and Township agree to the following terms and conditions:

1. Facility duly attests and confirms that it does not establish, direct, control or financially support the administration of a Political or Independent Committee registered under the Campaign Finance Act.
2. Facility shall provide, and Township shall have access to, the Designated Polling Space during the following dates and hours:
 - a. The day prior to Election Day (i.e., Monday) for setup of election equipment; and

- b. By at least 6:00 a.m. on Election Day until Township designees vacate facility on Election Day, or the following day, and
 - c. The evening or early morning immediately following Election Day hours for equipment pickup.
- 3. Facility shall allow the Township the use of tables, chairs, bathroom facilities, and exterior lighting in parking and pathways, where available.
- 4. Facility shall complete the Township checklist (*Exhibit A*) and shall communicate the information in this agreement with its employees, staff, and agents, to include notice that election materials and equipment shall be managed by only Township designees.
- 5. Facility shall ensure the Designated Polling Space is secured upon the departure and exit of the Township Clerk, or designees.
- 6. Parties agree the use or possession of alcohol, tobacco (in any form whether smoked or smokeless), illegal drugs (in any form), marijuana and firearms is absolutely prohibited on the site and on all property owned or occupied by the Facility.
 - a. Township shall strictly enforce this prohibition for its guests, employees, agents, members, and all other persons who may be directed by, responsible to, or under the supervision of the Township.
 - b. In the event Facility becomes aware of violations of this section it shall notify Township of such violations. Upon notification Township shall promptly take appropriate remedial action.
- 7. Facility shall allow for accommodation of traffic flow entering/exiting the Facility premises and allow additional parking space(s) on Election Day, as needed.
- 8. The Township, at its sole discretion and expense, may add additional security personnel or equipment.
- 9. Facility and Township shall ensure and promote voter security and confidentiality and stage the Designated Polling Space so that security cameras will not capture voter ballots.
 - a. Facility shall cover or drape accessible cameras or otherwise disable cameras and allow signage stating there is no viewing or recording in progress.
 - b. Township shall provide signage to post, in the event existing cameras are not accessible to be visibly covered/draped.
- 10. The Facility and Township will permit electioneering on facility premises, provided that all electioneering conforms with all federal, state, and local legal requirements.
 - a. Facility personnel or representatives shall take no action to interfere, endorse, persuade, or solicit, in the Designated Polling Space or within 100 feet from any entrance to a building in which a polling place.
 - b. The Township shall be responsible for addressing electioneering actions, should they occur in Designated Polling Space or within 100 feet from any entrance to a building in which a polling place is located.
- 11. The Facility and Township will comply with statutory requirements regarding the posting of election and voter information.
 - a. Facility shall allow Township to use wall space to post visible and accessible required postings.
 - b. Township shall utilize materials that shall not damage Facility property (i.e., residue, paint removal) and shall be responsible for the removal of all postings.
- 12. The Township shall take appropriate steps to ensure that polling activities conducted in the Designated Polling Space are managed in an orderly fashion and does not unreasonably interfere with Facility's operations.

- 13. The Township shall, upon request, provide Facility with proof of adequate insurance to cover liability incurred during and in the course of polling activity.
- 14. This Agreement is for all scheduled Elections, as outlined herein.

February 27, 2024	Village of Lake Orion	21 E. Church St.
August 6, 2024	Village of Lake Orion	21 E. Church St.
November 5, 2024	Village of Lake Orion	21 E. Church St.

- 16. This Agreement may be terminated under the following circumstance:
 - a. as authorized by the Election Board of Commissioners at any time in written form by the Clerk.
 - b. Upon written notice by Facility, provided that termination notice is received by the Clerk's Office no less than *120 days* prior to a scheduled election.

It is expressly understood and agreed that the enforcement of the terms and conditions of this Agreement, and all rights of action relating to such enforcement, shall be strictly reserved to the undersigned parties and nothing in this Agreement shall give or allow any claim or right of action whatsoever by any other entity or person not included in this Agreement. It is the express intention of the undersigned parties that any entity other than the undersigned parties receiving services or benefits under this Agreement shall be an incidental beneficiary only.

It is further understood this Agreement contains the entire understanding between the parties and supersedes any other agreements concerning the subject matter of this transaction, whether verbal or written.

IN WITNESS WHEREOF, the parties hereto have signed this Agreement this [] of [insert date] 2023.

Orion Charter Township

Facility Name

Name of Township Representative, Title

Facility Representative Name

Signature of Township Representative

Signature of Facility Representative

Date

Date



COUNCIL ACTION SUMMARY SHEET

MEETING DATE: January 8, 2024

TOPIC: Director's Report

Attached: Director's Report

Recommended Motion: To receive and file the Director's Report

ATTACHMENTS:

December 2023 Director Report reduced

davis update re litigation

PREPARED BY:
MOLLY LALONE



DIRECTOR REPORT

December 2023

Attachment: December 2023 Director Report reduced (6490 : Director's Report DDA December 2023)

2022-23 PRIORITIES

As of September 13, 2022

1. DUMPSTER ENCLOSURE - RE-BIDDING AS A BUILD/DESIGN

- POSTED 5 TIMES
- NO RESPONSE OR TOO HIGH

2. DOWNTOWN LIGHTING

- LAMPOST RETROFIT - COMPLETED DECEMBER 2022
- "SUSTAINABLE MAIN STREET" AWARD BY MSOC, MAY 2023

3. GAZEBO ELECTRICAL IMPROVEMENTS - COMPLETED JULY 2022

4. PARKING - E/V CHARGING STATIONS - COMPLETED JUNE 2023

5. PARKING - PROPERTY ACQUISITION - COMPLETED NOVEMBER 2023

- DUE DILIGENCE PHASE COMPLETE
- BOND ISSUANCE COMPLETE
- PROPERTY SALE COMPLETE
- POSSESSION OF PROPERTY - NOVEMBER 14, 2023

Attachment: December 2023 Director Report reduced (6490 : Director's Report DDA December 2023)

2024 STRATEGIES FOR

ECONOMIC DEVELOPMENT

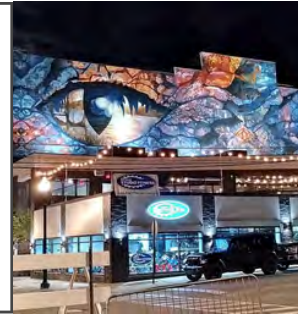
DINING AND ENTERTAINMENT DISTRICT

DINING & ENTERTAINMENT DISTRICTS ARE DEFINED BY AN OVERWHELMING COMBINATION OF FANTASTIC DINING, NIGHTLIFE, SHOPPING, AND LIVE EVENTS IN ONE CONCENTRATED AREA.



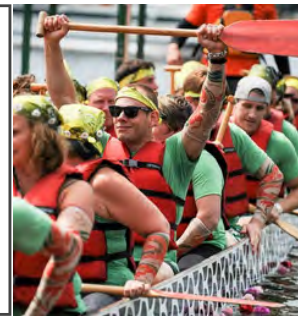
PLACEMAKING

PLACEMAKING IS A PARTICIPATORY PROCESS FOR SHAPING PUBLIC SPACE THAT HARNESSSES THE IDEAS AND ASSETS OF THE PEOPLE WHO USE IT.



COMMUNITY ENGAGEMENT

COMMUNITY ENGAGEMENT IS A STRATEGIC APPROACH THAT INVOLVES BUILDING RELATIONSHIPS WITH STAKEHOLDERS BUILT UPON CONVERSATION, COMMUNITY AND COLLABORATION.



WHAT IS ECONOMIC DEVELOPMENT?

ECONOMIC DEVELOPMENT IS THE PROCESS OF IMPROVING THE STANDARD OF LIVING FOR A COMMUNITY. IT INVOLVES JOB CREATION, SUPPORT FOR INNOVATION, WEALTH CREATION, IMPROVING QUALITY OF LIFE. THIS TERM IS USED INSTEAD OF "TRANSFORMATION" WITH THE INTENTION OF FOLLOWING THE INTENTION OF MAIN STREET ACCREDITATION GUIDELINES.



LAKE ORION GATEWAY PROJECT (LUMBERYARD)

PLAN OVERVIEW

Location: Lake Orion Lumberyard, 215 S. Broadway Lake Orion MI 48362

Property Purchased: August 28, 2023, DDA takes possession November 14, 2023

Goals and objectives: updated by DDA Board, Jan 17, 2023

Design Charette, November 27th, 5pm - 7pm attended by approximately 50pp for an interactive program to get public participation regarding the future of Downtown Lake Orion.

March 2023: Public Q&A hosted by Village Manager and DDA Executive Director

April 2023: Village Council approved \$5M Bond Issue

June 2023: Bonds issued June 29, 2023, 301 Fund created

August 2023: Property Closed August 28, 2023, DDA takes possession of the property on November 10, 2023

September 2023: proposal requests for demolition and hazardous materials survey

October 2023: Review Team Consults with Steve Auger regarding the bids. Recommends checking with AKA regarding the Hazardous Materials noting delays due to these can be costly if demolition is interrupted.

November 2023: AKT Peerless reviewed and made recommendations for the bid request. The request was reposted to the original vendors. Four of the original vendors responded to the re-bid. DDA Board appoints DDA Board Members Sam Caruso, Hank Lorant, Jerry Narsh and Chris Barnett to LO Gateway Project Committee

December 2023: Hazardous Materials Survey contractor selected by Bid Review Team for recommendation to the DDA Board. Gateway committee has initial meeting to review next steps in process. Committee plans initial meeting with developers in January. Electrical - transferred ownership, service demolition pending.

Upcoming Committee Work: Schedule disbursement of products Jan - Mar per November meeting. Make recommendation re: Project Manager - wait for private developer or hire an independent manager?

Upcoming bids: Hazardous Materials abatement based upon Survey. Once done, ask demotion contractors to confirm or update bid, review team make recommendation (either re-bid or recommend a contractor)

Attachment: December 2023 Director Report reduced (6490 : Director's Report DDA December 2023)

PROPERTY DEVELOPMENT

MISSION STATEMENT

Location: Lake Orion Lumberyard, 215 S. Broadway Lake Orion MI 48362
Due Diligence ends: August 30, 2023
Goals and objectives: updated by DDA Board, Jan 17, 2023

The Lake Orion Lumberyard Project will create a gateway space on the south end of the downtown that

- honors the character of the community,
- provides more parking for the downtown,
- is balanced by pedestrian and event-friendly amenities, and
- improves the safety and ease of accessibility (Entrances & Exits) to the corner of Atwater and M24

It will be a legacy for future Lake Orion Stakeholders; focusing on

- enhancing Meeks Park and the Paint Creek Trail,
- adding some commercial and high-end residential buildings, and
- a multi-purpose event space with a flexible, open design

The Lake Orion DDA has requested support from the Village of Lake Orion Council for a \$5 million dollar bond. After purchase, the DDA will use the remaining funds to

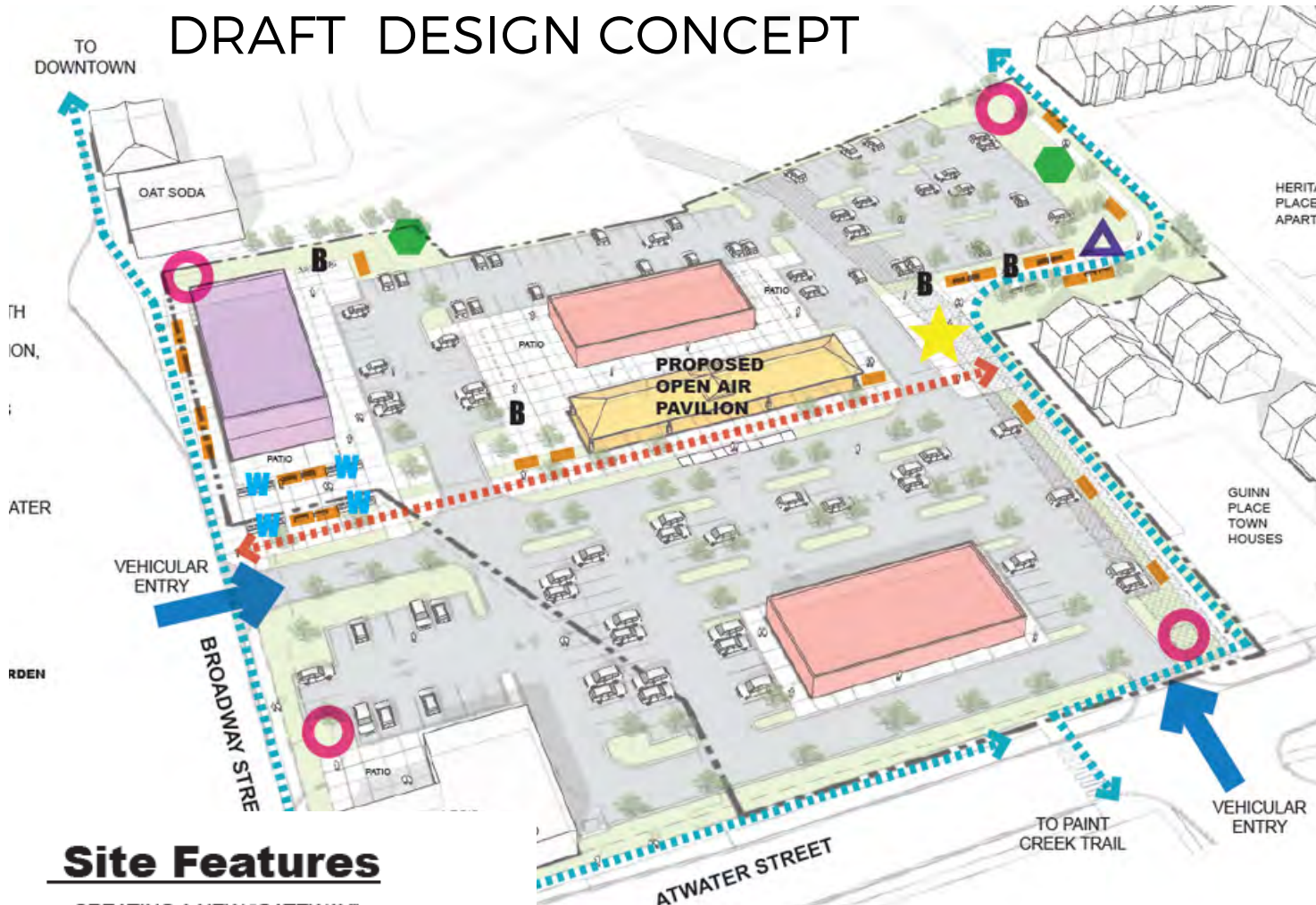
- Address environmental issues present on the property and
- Build a foundational infrastructure on the property from which to build upon

The DDA will Invest in a multi-phase plan which clearly identifies parameters for all amenities.

The DDA will augment their funding for this project by seeking private and public partners who can help achieve the vision for the Lake Orion Lumberyard Project.

Attachment: December 2023 Director Report reduced (6490 : Director's Report DDA December 2023)

DRAFT DESIGN CONCEPT



Site Features

- CREATING A NEW "GATEWAY" TO DOWNTOWN LAKE ORION
- PROPOSED MULTIUSE EVENT PAVILION
- MAINTAIN EXISTING ATWATER TRAIL LOCATION|ADD LANDING PAD PLAZA AREA WITH BIKE RACKS, BIKE REPAIR KIOSK, SEATING, AND EVENT SPACE FOR STARTING/FINISH LINES
- STRENGTHEN THE CONNECTION TO THE PAINT CREEK TRAIL AND REINFORCE DOWNTOWN LAKE ORION AS A TRAIL WAY DESTINATION WITH ADDITION OF NEW TRAIL PLAZA WITH SEATING PUBLIC ART, BIKE REPAIR STATION, BIKE RACKS, LANDSCAPE.
- PROPOSED PUBLIC ART OPPORTUNITIES
- PROPOSED BUTTERFLY GARDEN OR COMMUNITY GARDEN OPPORTUNITY
- PROPOSED PLAZA WITH SEATING AND WATER FEATURE

Legend

- PROPOSED PUBLIC ART
- PROPOSED BUTTERFLY/COMMUNITY GARDEN
- PROPOSED WATER FEATURES
- PROPOSED TRAIL PLAZA EVENT SPACE
- PROPOSED SEATING AREAS
- PROPOSED BIKE REPAIR KIOSK
- PROPOSED BIKE RACKS
- EXISTING PEDESTRIAN ACCESS
- PROPOSED PEDESTRIAN ACCESS
- PROPOSED VEHICULAR ENTRY

Attachment: December 2023 Director Report reduced (6490 : Director's Report DDA December 2023)

Participating Businesses in Lake Orion

- Amazing Petals
- Broadway Embroidery
- Caruso Chiropractic
- Cookies & Cream
- Lake Orion DDA
- Simply Marcella
- Roses of Silverbell
- And more to come!



Shop Now!



SHOP OAKLAND COUNTY
Main Streets

Attachment: December 2023 Director Report reduced (6490 : Director's Report DDA December 2023)

Promotions Committee - First Tuesday, (Jan 2nd) at 11am online and at DDA office
Committee Chair: Sally Medina, DDA Board Member

The Promotion Committee markets Downtown's unique characteristics to shoppers, investors, new businesses, tourists, and others while promoting retail events, special events and ongoing programs.

Design Committee - Third Monday, (Jan 15th) at 3pm online
Committee Chair: Lloyd Coe, DDA Board Member

The Design Committee works to improve the appearance of Downtown so that it is perceived as clean, safe and friendly while preserving its historic appeal.

Organization Committee - Third Wednesday, (Jan 17th) at 11:30am, DDA Office
Committee Chair: Alaina Campbell, DDA Board Member

The Organization Committee works to communicate the vision, philosophy and activities of the Main Street organization to the community through membership and partnership development and a communications program.

Economic Vitality Committee - Fourth Thursday, (Jan 25th) at 11:30am, TBD
Committee Chair: Matthew Shell, DDA Board Member

The Economic Vitality Committee works to strengthen the economic base in Downtown by helping existing businesses to expand, recruiting new businesses for a balanced mix, and converting unused space into productive property.

DDA Busines Power Hour - Third Thursday, (Jan 18th) at 9:00am, ABeanToGo
Committee Chair: Dr. Sam Caruso, DDA Board Member

The DDA Business Power Hour is a meeting for business owners, managers, and employees to learn about upcoming events and projects and to provide feedback to the DDA



Attachment: December 2023 Director Report reduced (6490 : Director's Report DDA December 2023)



Community Assessment Results - Y/E 2022

Standard 1: “Broad-based Community Commitment to Revitalization”

Strengths:

- United to face adversity by small minority – used this challenge as an opportunity to improve awareness of the DDA/Main Street
- Strong local business atmosphere
- Visibility in community throughout pandemic – proactively worked to support business owners and create opportunity for safe public gatherings (e.g., cornhole league, warming stations)
- Good working relationship with Village Manager

Opportunities:

Lake Orion is on the cusp of becoming an “it” town, creating unique challenges. Consider the following:

- Continue expanding relationships with large and small-scale developers
- Stay abreast on rising property value trends – advocate for smart housing growth
- Continue evaluating, implementing, and communicating progress on major initiatives in the downtown (e.g., parking study, Lumber Yard)
- Include neutral third-party experts to disseminate information, justify new projects, and to advocate for the DDA

Standard 2: “Inclusive Leadership and Organizational Capacity”

Strengths:

- DDA Board identifies annual priorities (e.g., public safety)
- Executive Director actively monitors committee progress on projects
- Multiple personnel/staff support

Attachment: December 2023 Director Report reduced (6490 : Director's Report DDA December 2023)

Community Assessment Results - Y/E 2022 continued

Standard 2: “Inclusive Leadership and Organizational Capacity”, continued

Opportunities:

- Leverage network(s) of individual Board members to advocate for DDA and challenge false narratives
- Board members lead outreach and education
- Pursue new engagement by taking outreach to where people are and/or need to be reached
- Use special events as starting point for developing diversity
- Mentor new volunteers who are interested in a leadership role within the organization (committees, Board)
- Use demographic data to crosscheck/confirm DDA leadership representation

Standard 3: “Diversified Funding and Sustainable Program Operations”

Strengths:

- Ability to, and successful experience in, purchasing real estate
- Predictable and consistent revenue from DDA tax district (historically)
- Leverages events and activities to solicit sponsorship revenue
- Detailed budget alignment with work plan activities

Opportunities:

- Continue education efforts on how TIF district’s function
- Explore alternate funding mechanisms in event TIF revenue fade—examples include: 501c3 or 501c6 status
- End-of-Year fundraising initiative
- Business supplier support (see sample letter) ▪ Additional state and national grant programs

Standard 4: “Strategy-Driven Programming”

Strengths:

- Incorporation of stakeholder’s top concerns: parking, public safety, and gateway (Lumber Yard) redevelopment
- Coordination of community visioning for Lake Orion Lumberyard project
- Promotion of downtown as positive, thriving amidst pandemic
- Access to ongoing market data via Main Street Oakland County
- Detailed workplans for individual initiatives

Opportunities:

- Explore potential Transformation Strategy of making Lake Orion a place of steady activity (day and night, year-round)
- Consider a texting service that sends push notifications on things happening downtown
- Develop initiatives to promote existing parking options and consider new temporary (valet service, downtown trolley, create and enforcing parking limits, etc.)
- Find creative ways to attract M24 travelers downtown
- Grants to small businesses for back-of-building signage installation
- Develop design guidelines for tasteful billboards that do not jeopardize the integrity of the historic district (see Schuler’s in Marshall)
- Rent existing billboards along M-24 to promote and direct people to downtown
- Use demographic data to crosscheck/confirm DDA leadership representation

Attachment: December 2023 Director Report reduced (6490 : Director’s Report DDA December 2023)

Community Assessment Results - Y/E 2022 continued

Standard 5: “Preservation-based Economic Development”

Strengths:

- Streetscape project served as catalyst for reinvestment
- Purchasing of (and selling) two underutilized buildings that now add to the vibrancy of downtown
- First social district in southeast Michigan
- Increasingly diverse business representation and engagement

Opportunities:

- Position and promote Lake Orion as multimodal to counter lack of parking (see Ferndale, MI’s “Walk Ferndale” signage)
- Consider a “Lake Orion Fitness Month!” challenge
- Incorporate scavenger hunt program into parking lot discoveries
- Leverage existing assets and businesses who align with health/fitness
- Use existing Facebook Live and other media platforms to demonstrate where to park and how long it takes to walk from point A to point B
- Emphasize importance of shopping local in promotions/marketing to build further community support for downtown
- Continue developing programs and activities that support Lake Orion becoming a hub of activity (such as the recently retrofitted streetlights, crosswalk safety project, and increasing participation at “Power Hour”)

Standard 6: “Demonstrated Impact and Results”

Strengths:

- DDA has quickly increased communication with the community, emphasizing value/impact
- Strong marketing arm
- Collects testimonials in addition to quantifiable data
- Access to impact-sharing support from Main Street Oakland County (data template)

Opportunities:

- Explore development of a local ambassador or “influencer” program to support positive promotion of downtown
- Leverage existing marketing outlets (regional, state, national) to promote downtown and impact of DDA
- Include QR codes and/or fliers showcasing DDA’s impact in utility bills
- Utilize business owner’s POS systems to gather contact information to include in communications
- Use existing outreach platforms to invite the public into conversations regarding major projects (early and often)

ORGANIZATION COMMITTEE

CAMPAIGN FOR MAIN STREET

The Lake Orion DDA demonstrates its commitment to the Village of Lake Orion

What does it mean to be a good community partner? Being a community partner means:

- You are actively working together with others in your community to make positive changes.
- You are part of a team that cares about the well-being of everyone in the community, working towards common goals.

Community partners can be individuals, organizations, or businesses that collaborate with others to address important issues and create a better future for everyone. Here are fifteen ways the Lake Orion Downtown Development Authority (DDA) is a good community partner for the Village of Lake Orion:

1. **The DDA collaborates with Village Council** to identify ways to better serve the community and has set aside a significant portion of new capture (75% to the Village) for village-approved infrastructure projects.
2. The DDA uses taxes collected from the community to make improvements in the downtown area that **benefit the community as a whole**. Examples of this are: sidewalk and road improvements, directional signage, parking creation and maintenance, Paint Creek Trail extension and bike amenities, public restrooms at the Fire Hall, and new playground equipment in Children’s Park.
3. **A higher share of the taxes collected are reinvested locally**. In 2023, over \$400,000, normally distributed throughout the county, instead will be reinvested in Lake Orion through the DDA. This is not an extra tax, rather, it is use of normally collected taxes.
4. **The DDA pays the village** for administrative services, police, public works services, utilities, and other shared costs, **which helps the village save money**.
5. **The DDA creates and maintains public spaces**, such as the Paint Creek Trail extension, Flint Street Alleyway, the Lake Orion Social District, and the new playground in Children's Park, which provide recreation opportunities for residents and visitors.
6. **The DDA manages the Main Street America Program**, through which the community has been accredited since 2006. Volunteers help make things happen through their participation in different Main Street Committees: Economic Vitality, Design, Promotions, and Organization. Having Main Street America accreditation helps the Village of Lake Orion and its businesses qualify for grants which help to pay for special projects like the playground equipment in Green’s Park.

Attachment: December 2023 Director Report reduced (6490 : Director's Report DDA December 2023)

ORGANIZATION COMMITTEE

CAMPAIGN FOR MAIN STREET

The Lake Orion DDA demonstrates its commitment to the Village of Lake Orion - Continued

7. **The DDA decorates seasonally**, dressing up the town with flower baskets in the spring and summer, holiday lights on the trees in the winter, and decorative scenes on downtown windows throughout the year.

8. **The DDA markets Lake Orion and its businesses** through various channels (Facebook and Instagram pages, Orion Living Magazine, website, banners, a-frame signs, posters, ads in local publications, and weekly e-newsletters).

9. In Partnership with the Oxford DDA, **The DDA provides the Downtown Trolley Express** for free rides to and from each downtown.

10. **The DDA invests in projects that help the community thrive**, such as restoring Front Street, installing electric vehicle charging stations, and improving downtown lighting with Dark Sky technology.

11. **The DDA promotes and/or hosts 50 events and activities annually** to attract people to Downtown Lake Orion.

12. **The DDA enables downtown restaurants to be eligible for location-based Class C liquor licenses** at significant savings over traditional liquor licenses.

13. **The DDA manages the Social District** allowing customers to purchase a drink from a downtown restaurant to enjoy outside in town.

14. **The DDA offers Shop Local rewards programs** like Downtown Dollars and the Shopping Passport

15. **The DDA provides signage** throughout town which helps visitors navigate our town and learn about our history.

All of these efforts demonstrate the Lake Orion Downtown Development Authority’s commitment to being a good community partner by reinvesting in the village, collaborating with Village Council, and helping the community to thrive.

Attachment: December 2023 Director Report reduced (6490 : Director's Report DDA December 2023)

1. CREEKSIDE LIGHTING

15.

2. ADOPT A GARDEN PROGRAM (\$2,500 FLAGSTAR GRANT)

16.

3. TASTE OF TOWN IN ALLEYWAY

17.

4. STEAMPUNK ART & ADAPTIVE REUSE DESIGN BRUCE ROSENBAUM (MODVIC.COM)

18.

5. DIGITAL MARQUEE AT GATEWAY PROJECT

19.

6. PORTABLE MONITOR FOR SPONSOR RECOGNITION

20.

7. ELABORATE SEASONAL PICTURE SPOTS (LIKE OXFORD FALL TRUCK SCENE)

21.

8. TRASH BIN BEAUTIFICATION (PARTNERSHIP WITH HS ART DEPT)

22.

9. AMERICA IN BLOOM INTEGRATION (TWP HOSTING SYMPOSIUM IN 2025)

23.

10. PROPERTY OPEN HOUSE - TICKETED EVENT SNOW FENCING FOR PUBLIC SAFETY AND POSTERS OF PROPOSED AMENITIES IN PROPOSED LOCATION

24.

11. SAFETY CROSSWALK SIGNAGE IN STREET (DISCUSS WITH LOPD) SEE PHOTO

25.

12. RIDGELINE LIGHTING AND SPANNER LIGHTING - MAIN INTERSECTION

26.

13. ADD STAGE OR AMPHITHEATRE TO GATEWAY PROJECT

27.

14. NAMING RIGHTS FOR GATEWAY PROJECT

28.



Attachment: December 2023 Director Report reduced (6490 : Director's Report DDA December 2023)

Branding & Outreach

- Branding Kit - colors, font, logos, style
- Brand Marketing
- E-Newsletters
- Orion Living Magazine
- Podcast Series
- Educational Campaigns through Editorial Ads, Social Media, and Direct Mail postcards
- Samet Backyard Meet & Greet Neighborhood event
- Legislative Tour with Orion Area Chamber of Commerce

Parking

- Anderson/Front Parking Lot
- Art Center Parking Lot and Restrooms
- Slater Parking lot
- Shared Parking Leases
- Parking Study updates (2018 and 2023)
- Safety Path Slater Street Parking lot to Anderson Street
- Electrical Vehicle Charging Stations

Historic Preservation

- Historic Signs - downtown
- Downtown History - Website
- Timeshift History Videos - Downtown
- Historic Building Facade Grants

Alt Transportation

- Paint Creek Trail Extension
- Art Center Bike Parking
- Children's Park Bike Parking
- Meeks Park Bike Parking
- Public Boat Docks

Physical Improvements

- Front Street restoration to 2 way traffic
- Wayfinding Signage
- Overall street and sidewalk improvements
- Dark Sky compliant streetlamp retrofit
- Bond issue for Lumberyard Project
- "Enter the Dragon" Mural
- Flint Street Alleyway Lighting
- Eagle Scout project benches
- Seasonal downtown Decorations including holiday tree light and Summer hanging baskets

Parks

- Playground Equipment - Children's Park
- Electrical upgrades - Gazebo
- First Responder boat docks
- Paint Creek Bank Stabilization matching funds
- Pedestrian Safety railing improvements in Children's Park

Events

- #StrongerTogether Events with Oxford
 - Trolley
 - IceFest
 - Summer Social
 - Witches Night
 - Restaurant Week
 - Letterboxing
- LOLive! Music Summer Series
- Halloween Extravaganza
- Sing & Stroll Tree Lighting
- Small Business Saturday
- Here Lies Lake Orion Cemetery Tour
- Overall Event Promotion - all events

Business Support

- Match On Main Business support
- Patronicity Business Support Campaign
- PPE
- Destination Business Boot Camp
- Shop Oakland Business Set Up Assistance
- Monthly Business Power Hour
- Event Logistics communication

Attachment: December 2023 Director Report reduced (6490 : Director's Report DDA December 2023)

2024 DDA BOARD MEETINGS - 6:30PM, VILLAGE COUNCIL CHAMBERS



Attachment: December 2023 Director Report reduced (6490 : Director's Report DDA December 2023)

ballot litigation update as requested

rdavis dbsattorneys.com <rdavis@dbsattorneys.com>

Thu 12/7/2023 12:02 PM

To:Director DDA <director@downtownlakeorion.org>

We filed a declaratory relief action in the circuit court. our focus was on the state law that prevents inroads into a dda tax plan when a bond is pending. Our goal was to stop the ballot from being placed to a vote of the citizens. The county was not helpful and ultimately we filed a motion to enjoin the ballot process. the judge denied that motion but that did not end the case. the voting went forward and the ballot failed.

As a matter of course the court system ordered mediation and we objected because the mediation process does not normally apply to a declaratory relief case. the court ruled in favor of that objection and the mediation process was eliminated.

Now the ballot proposer Patterson and his lawyer are asking for the entire case to be dismissed including all of their claims because there is no longer a controversy. We are analyzing that issue but I do believe the dda still needs the answer about the statute and the village believes it needs an answer to the election responsibility questions.

At this point we are trying to develop a way to ask the court for guidance on the remaining issues.. I will keep you posted on this and I will advise you on a strategy based on what I am able to learn from the court.

Robert Charles Davis

Attorney at Law

10 S. Main St., Ste. 401

Mt. Clemens, MI 48043

Off: (586) 469-4300 - Ext. 1

Cell: (586) 201-5005

SEMPER PARATUS

Attachment: davis update re litigation (6490 : Director's Report DDA December 2023)



COUNCIL ACTION SUMMARY SHEET

MEETING DATE: January 8, 2024

TOPIC: DDA Board Regular Meeting Minutes -November 21, 2023

RECOMMENDED MOTION: To receive and file the Downtown Development Authority Board Regular meeting minutes of Tuesday, November 21, 2023 as presented.

ATTACHMENTS:

2023.11.21 minutes



**VILLAGE OF LAKE ORION DOWNTOWN DEVELOPMENT AUTHORITY
21 East Church Street, Lake Orion, MI 48362**

*The mission of the Lake Orion DDA is to enhance the economic potential and preserve the historical character of the Lake Orion DDA District, **the heart and hub of the Orion Community**, through promotional activities and an organizational structure that focuses on community involvement with local businesses, residents, and other stakeholders.*

MINUTES

REGULAR MEETING OF THE LAKE ORION DOWNTOWN DEVELOPMENT AUTHORITY BOARD OF DIRECTORS

Tuesday, November 21, 2023

6:30 PM

Lake Orion Village Hall Council Chambers

21 East Church Street

LAKE ORION, MI 48362

(248) 693-8391 ext. 102

I. Call to Order

The Tuesday, November 21, 2023 Regular Meeting of the Lake Orion Downtown Development Authority Board of Directors was called to order in the Lake Orion Village Hall Council Chambers located in the 21 East Church Street, Lake Orion, MI 48362 by Chairperson Debbie Burgess at 6:30 PM.

II. Roll Call and Determination of Quorum

Attendee Name	Organization	Title	Status	Arrived	Departed
Debbie Burgess	Village of Lake Orion	Chairperson	Present		
Sam Caruso	Village of Lake Orion	Vice Chairperson	Present		
Matt Shell	Village of Lake Orion	Treasurer	Present		7:23 PM
Henry Lorant	Village of Lake Orion	Secretary	Present		
Chris Barnett	Village of Lake Orion	Board Member	Present	6:33 PM	
Alaina Campbell	Village of Lake Orion	Board Member	Present		
Lloyd Coe	Village of Lake Orion	Board Member	Present		
Sally Medina	Village of Lake Orion	Board Member	Excused		
Jerry Narsh	Village of Lake Orion	President	Present	6:31 PM	

STAFF PRESENT:

- Molly LaLone, DDA Director
- Sonja Stout, Village Finance Director/Treasurer/Recording Secretary

III. Approval of Minutes

1. DDA Board Regular Meeting Minutes -October 17, 2023

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Matt Shell, Treasurer
SECONDER:	Henry Lorant, Secretary
AYES:	Burgess, Caruso, Shell, Lorant, Barnett, Campbell, Coe, Narsh
EXCUSED:	Sally Medina

RESOLVED: To approve the Downtown Development Authority Board Regular meeting minutes of Tuesday, October 17, 2023 as presented.

IV. Presentation - Save the Lake Orion DDA Committee

Committee members Brian Winter, Mike Campbell, Jenn Zielinski, Unknown Resident, Bill Kokonis, from the "Save the Lake Orion DDA" spoke in regards to their responsibilities and duties they upheld during the campaign

DDA Director LaLone presented the following committee members with a "Word Cloud" for their generosity in the campaign: Brian Winter, Mike Campbell, Jenn Zielinski, Unknown Resident, Bill Kokonis.

A group picture was taken with DDA Director LaLone along with the campaign members and the DDA Board members.

V. Call to the Public

This is a time for public comment. Each person is allowed three (3) minutes. The public is welcome to provide public comment. This Board will not respond to any public comment. This Board will follow-up as necessary. Please direct all of your comments to the Chairperson only.

VI. Consent Agenda

All items on the Consent Agenda are approved by one vote.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Chris Barnett, Board Member
SECONDER:	Lloyd Coe, Board Member
AYES:	Burgess, Caruso, Shell, Lorant, Barnett, Campbell, Coe, Narsh
EXCUSED:	Sally Medina

1. Director's Report

RESOLVED: To receive and file the DDA Executive Director's Report for November 2023

2. Committee Minutes & Workplan and Event Updates

RESOLVED: To receive and File the Committee Meeting Minutes & Event updates.

3. Main Street Accreditation - Progress Update

RESOLVED: To receive and file the Summary of the Main Street Community Assessment.

4. Financial Reports

RESOLVED: To receive and file the financial reports for October 2023.

VII. Approval of Agenda

Motion to: approve the Tuesday, November 21, 2023 regular meeting agenda for the Lake Orion Downtown Development Authority.

RESULT:	APPROVED AS PRESENTED [UNANIMOUS]
MOVER:	Chris Barnett, Board Member
SECONDER:	Jerry Narsh, President
AYES:	Burgess, Caruso, Shell, Lorant, Barnett, Campbell, Coe, Narsh
EXCUSED:	Sally Medina

VIII. Financial Matters

1. Bill Approval

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Chris Barnett, Board Member
SECONDER:	Lloyd Coe, Board Member
AYES:	Burgess, Caruso, Shell, Lorant, Barnett, Campbell, Coe, Narsh
EXCUSED:	Sally Medina

RESOLVED: To approve disbursements in the amount of \$27,916.50 for October 2023.

IX. New and Old Business

1. Annual Election of DDA Board Officers

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Chris Barnett, Board Member
SECONDER:	Lloyd Coe, Board Member
AYES:	Burgess, Caruso, Shell, Lorant, Barnett, Campbell, Coe, Narsh
EXCUSED:	Sally Medina

RESOLVED: To close the nominations and cast a unanimous ballot electing Board Member Debbie Burgess as Chairperson, Board Member Dr. Sam Caruso as Vice Chairperson, Board Member Hank Lorant as Secretary and Board Member Matthew

Village of Lake Orion Downtown Development Authority Board of Directors Minutes
 Regular Meeting, Tuesday, November 21, 2023
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Shell as Treasurer of the Downtown Development Authority Board for 2024.

2. Main Street Accreditation - Economic Development Strategies

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Sam Caruso, Vice Chairperson
SECONDER:	Henry Lorant, Secretary
AYES:	Burgess, Caruso, Shell, Lorant, Barnett, Campbell, Coe, Narsh
EXCUSED:	Sally Medina

RESOLVED: To adopt the following two economic development strategies for inclusion in the Lake Orion Main Street vision and workplans:

1. Dining and Entertainment District
2. Placemaking and Community Development

3. Development Update - Lake Orion Gateway Project (Lumberyard)

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Matt Shell, Treasurer
SECONDER:	Henry Lorant, Secretary
AYES:	Burgess, Caruso, Shell, Lorant, Barnett, Campbell, Coe, Narsh
EXCUSED:	Sally Medina

RESOLVED: To adopt the following Lake Orion Lumberyard Product distribution plan.

DDA Board Authorize the following organizations to receive products for public purpose:

- Orion Area Historic Society: Historic Artifacts
- Orion Area Art Center: Starry Night Art Piece (already promised to them by Lumberyard owners)
- Village of Lake Orion: products and materials as needed
- Orion Township: Products and materials for the America in Bloom project and offer products and materials to others through
 - Product Grant: offered to Scout groups and Service Organizations
 - E-Commerce: Sale of certain products, once a month pick up (January-March)

Motion to: appoint Jerry Narsh, Chris Barnett, Hank Lorant and Sam Caruso to the Lake Orion Gateway Project Committee

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Chris Barnett, Board Member
SECONDER:	Henry Lorant, Secretary
AYES:	Burgess, Caruso, Shell, Lorant, Barnett, Campbell, Coe, Narsh
EXCUSED:	Sally Medina

RESOLVED: To appoint Jerry Narsh, Christ Barnett, Hank Lorant, and Sam Caruso to the Lake Orion Gateway Project Committee and to assist in the next steps of liquidating the assets as well as the planning development with partners. To meet in the interim to bring back ideas to the next meeting.

4. Development Update - Lumberyard Rental Agreement

RESULT:	APPROVED AS AMENDED [UNANIMOUS]
MOVER:	Matt Shell, Treasurer
SECONDER:	Lloyd Coe, Board Member
AYES:	Burgess, Caruso, Shell, Lorant, Barnett, Campbell, Coe, Narsh
EXCUSED:	Sally Medina

RESOLVED: Recommend to Village Council to approve as public parking area and to ask DPW to plow that area in inclement weather.

5. Interim Executive Director

DDA Director LaLone last day is December 15,2023.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Debbie Burgess, Chairperson
SECONDER:	Chris Barnett, Board Member
AYES:	Burgess, Caruso, Shell, Lorant, Barnett, Campbell, Coe, Narsh
EXCUSED:	Sally Medina

RESOLVED: Hire POW! Strategies to bring in a qualified candidate not to exceed up to \$56k.

X. Reports, Resolutions and Recommendations

A. Executive Director

1. Verbal Director Report

DDA Executive Director LaLone reported on the following:

- Upcoming events that include “Shop small Saturday” this Saturday

November 25, 2023, the Holiday Lighted parade December 2, 2023, and Polar Express Trolley ride will be December 16, 2023.

- Michigan Downtown Association awarded Lake Orion for the best educational campaign with an honorary brick.
- DDA Executive Director LaLone's last day will be December 15, 2023.
- DDA Executive Director LaLone also spoke about her favorite moments/events that she has participated in and some of her favorite memories in the past.

2. **Motion to:** Receive and file the DDA Director's report.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Chris Barnett, Board Member
SECONDER:	Henry Lorant, Secretary
AYES:	Burgess, Caruso, Shell, Lorant, Barnett, Campbell, Coe, Narsh
EXCUSED:	Sally Medina

RESOLVED: To receive and file the DDA Director's report.

B. Village Manager

XI. Call to the Public

This is a time for public comment. Each person is allowed three (3) minutes. The public is welcome to provide public comment. This Board will not respond to any public comment. This Board will follow-up as necessary. Please direct all of your comments to the Chairperson only.

Bill Kokonis, stated The Lighted Parade is December 2, 2023 at 6pm and they do need some assistance in setting up for the parade.

Jason Peltier, Oat Soda, thanked LaLone for helping him connect with other businesses/property owners in the area.

XII. Board Comments and Training Feedback

Board Member Coe thanked Director LaLone for her hard work and wished her great success in the future. Holly Jolly is December 1st, 2023, which the parade's largest fundraiser. He also spoke on how to purchase tickets to the event.

Board Member Narsh thanked Director LaLone and her team for the past several years and all their hard work on previous events. He also thanked the committee for doing an amazing job on the campaign. He also spoke about the upcoming events Holly Jolly and the Lighted parade.

Board Member Campbell, thanked the committee for all their hard work. Thanked several

residents for their participation in the campaign. She also stated that Director LaLone will be missed. Director LaLone has been amazing to work with and has been a great leader for the DDA.

Vice Chairperson Caruso thanked Director LaLone and the committee for all her hard work on the campaign. He thanked Director LaLone for encouraging him to serve on the DDA board.

Secretary Lorant wanted to wish all of Lake Orion a Happy Thanksgiving. He also stated the he is also very thankful for Director LaLone for all of her hard work in the past seven years.

Board Member Barnett spoke about the DDA board and reminded the public that the DDA board members are appointed, not elected. He thanked the committee for their hard work on the campaign. He also spoke about those members who have an oath in office, those are elected and how some of those members spread misinformation within the community. He stated that those members need to be held accountable for their misinformation despite having an oath in office. He wished Director LaLone the best in her future endeavors.

Chairperson Burgess stated that the DDA board is all volunteers, and they are all greatly appreciated with all their hard work. She also stated that the board was advised by their attorney, not to speak in regards to their opinion with the Village and the DDA. She also stated that Lake Orion is rocking with some upcoming events and stated to please bring your families and have a good time. She also spoke about how happy she was for Director LaLone and how she enjoyed the last seven years. She wishes Director LaLone the best in her future success.

XIII. Next Regular Meeting - December 19, 2023

XIV. Adjournment

Motion to: adjourn the Tuesday, November 21, 2023 regular meeting of the Downtown Development Authority Board regular meeting.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Chris Barnett, Board Member
SECONDER:	Henry Lorant, Secretary
AYES:	Burgess, Caruso, Shell, Lorant, Barnett, Campbell, Coe, Narsh
EXCUSED:	Sally Medina

The Tuesday November 21, 2023 regular meeting of the Downtown Lake Orion Development Board adjourned at 7:49 PM.

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Debbie Burgess
Chairperson

Susan C. Galeczka, CMC CMMC
Village Clerk

Sonja Stout
Treasurer/Recording Secretary

Date Approved: December 19, 2023 as presented.

Attachment: 2023.11.21 minutes (6498 : DDA Board Regular Meeting Minutes -November 21, 2023)



COUNCIL ACTION SUMMARY SHEET

MEETING DATE: January 8, 2024

TOPIC: Receive and File December 2023 Police Activity Report

BACKGROUND BRIEF:

Administration is requesting that village council receive and file the monthly activity report for the Police Department.

SUMMARY OF PREVIOUS COUNCIL ACTION:

None

FINANCIAL IMPACT:

None

RECOMMENDED MOTION:

To receive and file the December 2023 Police Department Activity Report.

ATTACHMENTS:

december 2023 police report

CLR-060 Arrest Comparison report (LO)



Search Criteria: (This report counts for offenses but excludes UCR status of 'Unfounded'.)

Month : December

Year : 2023

Include Officer Summary?: No

Attachment: december 2023 police report (6497 : Receive and File December 2023 Police Activity Report)

CLR-060 Arrest Comparison report (LO)

JUVENILE

ADULT

CLASS Description	Dec/2023	Dec/2022	% CHG	YTD 2023	YTD 2022	% CHG	Dec/2023	Dec/2022	% CHG	YTD 2023	YTD 2022	% CHG
1209 ROBBERY - RESIDENCE - STRONG ARM	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
12000 ROBBERY	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
1313 ASSAULT/BATTERY/SIMPLE (INCL DOMESTIC AND POLICE OFFICER)	1	2	-50%	10	6	66.66%	0	0	0%	0	0	0%
13001 NONAGGRAVATED ASSAULT	1	2	-50%	10	6	66.66%	0	0	0%	0	0	0%
1371 AGG/FEL ASSAULT - MURDER ATTEMPT	0	0	0%	1	0	0%	0	0	0%	0	0	0%
13002 AGGRAVATED/FELONIOUS ASSAULT	0	0	0%	1	0	0%	0	0	0%	0	0	0%
1380 TELEPHONE USED FOR HARASSMENT, THREATS	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
13003 INTIMIDATION/STALKING	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
2202 B&E - BURGLARY - FORCED ENTRY - RESIDENCE - HOME INVASION	0	0	0%	1	0	0%	0	0	0%	0	0	0%
22001 BURGLARY - FORCED ENTRY	0	0	0%	1	0	0%	0	0	0%	0	0	0%
2309 LARCENY - FROM YARDS (GROUNDS SURROUNDING A BUILDING)	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
2310 LARCENY - FROM MAILS	0	0	0%	1	0	0%	0	0	0%	0	0	0%
23007 LARCENY - OTHER	0	0	0%	1	1	0%	0	0	0%	0	0	0%
2470 MOTOR VEHICLE FRAUD - OBTAINING MONEY/GOODS, FALSE PRETENSES	0	1	-100%	0	1	-100%	0	0	0%	0	0	0%
24003 MOTOR VEHICLE FRAUD	0	1	-100%	0	1	-100%	0	0	0%	0	0	0%
2501 FORGERY OF CHECKS	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
2505 PASS COUNTERFEITED -ANY OBJECT	0	0	0%	1	0	0%	0	0	0%	0	0	0%
25000 FORGERY/COUNTERFEITING	0	0	0%	1	1	0%	0	0	0%	0	0	0%

CLR-060 Arrest Comparison report (LO)

CLASS Description	ADULT				JUVENILE							
	Dec/2023	Dec/2022	% CHG	YTD 2023	YTD 2022	% CHG	Dec/2023	Dec/2022	% CHG	YTD 2023	YTD 2022	% CHG
3074 RETAIL FRAUD THEFT 2ND DEGREE	0	0	0%	1	0	0%	0	0	0%	0	0	0%
30002 RETAIL FRAUD -THEFT	0	0	0%	1	0	0%	0	0	0%	0	0	0%
3530 COCAINE -SELL	0	0	0%	1	0	0%	0	0	0%	0	0	0%
35001 VIOLATION OF CONTROLLED SUBSTANCE ACT	0	0	0%	1	0	0%	0	0	0%	0	0	0%
3550 NARCOTIC EQUIPMENT - PARAPHERNALIA	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
35002 NARCOTIC EQUIPMENT VIOLATIONS	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
3707 OBSCENE COMMUNICATION	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
37000 OBSCENITY	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
5203 CONCEALED WEAPONS - CARRYING PROHIBITED	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
5275 POSSESSION OF FIREARM IN COMMISSION OF CRIME	0	0	0%	1	0	0%	0	0	0%	0	0	0%
5295 CONCEALED WEAPONS - FIREARM IN AUTO (CCW)	0	0	0%	1	0	0%	0	0	0%	0	0	0%
52001 WEAPONS OFFENSE - CONCEALED	0	0	0%	2	1	100%	0	0	0%	0	0	0%
5213 WEAPONS, FIRING OF (INCLUDES CARELESS, RECKLESS, NEEDLESS USE)	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
52003 WEAPONS OFFENSE -OTHER	1	3	-66.6%	18	15	20%	0	0	0%	0	0	0%
Group A Totals	0	0	0%	1	0	0%	0	0	0%	0	0	0%
2298 BURGLARY - ENTERING WITHOUT PERMISSION	0	0	0%	1	0	0%	0	0	0%	0	0	0%
22003 BURGLARY - UNLAWFUL ENTRY (NO INTENT)	0	0	0%	1	0	0%	0	0	0%	0	0	0%
2606 NON-SUFFICIENT FUNDS CHECKS	0	0	0%	1	0	0%	0	0	0%	0	0	0%
26006 FRAUD -BAD CHECKS	0	0	0%	1	0	0%	0	0	0%	0	0	0%

CLR-060 Arrest Comparison report (LO)

JUVENILE

ADULT

CLASS Description	Dec/2023		Dec/2022		% CHG		YTD 2023		YTD 2022		% CHG		YTD 2023		YTD 2022		% CHG		
3605 INDECENT EXPOSURE	0	0	0	0	0%	0%	2	0	0	0	0%	0%	0	0	0	0	0	0	0%
36004 SEX OFFENSE -OTHER	0	0	0	0	0%	0%	2	0	0	0	0%	0%	0	0	0	0	0	0	0%
4103 LIQUOR - TRANSPORT (OPEN CONTAINER, ETC)	0	0	0	0	0%	0%	0	2	0	0	-100%	0%	0	0	0	0	0	0	0%
41002 LIQUOR VIOLATIONS -OTHER	0	0	0	0	0%	0%	0	2	0	0	-100%	0%	0	0	0	0	0	0	0%
5311 DISORDERLY CONDUCT	0	0	0	0	0%	0%	5	4	0	0	25%	0%	0	0	0	0	0	0	0%
5393 DISORDERLY CONDUCT (OTHER)	0	0	0	0	0%	0%	1	1	0	0	0%	0%	0	0	0	0	0	0	0%
53001 DISORDERLY CONDUCT	0	0	0	0	0%	0%	6	5	0	0	20%	0%	0	0	0	0	0	0	0%
5427 OPERATING WITH B.A.C. OF .08% OR MORE OFF ROAD VEHICLE	0	0	0	0	0%	0%	1	0	0	0	0%	0%	0	0	0	0	0	0	0%
5428 OPERATING UI CAUSING SERIOUS INJURY	0	0	0	0	0%	0%	0	1	0	0	-100%	0%	0	0	0	0	0	0	0%
8027 OPERATING W/BLOOD ALCOHOL CONTENT OF .17% OR ABOVE	0	0	0	0	0%	0%	1	0	0	0	0%	0%	0	0	0	0	0	0	0%
8041 OPERATING UNDER THE INFLUENCE OF ALCOHOL / LIQUOR OWI	0	0	0	0	0%	0%	13	6	0	0	116.6%	0%	0	0	0	0	0	0	0%
80413 OPERATING UNDER THE INFLUENCE OF ALCOHOL / LIQUOR OWI 3RD OFFENSE	0	0	0	0	0%	0%	1	0	0	0	0%	0%	0	0	0	0	0	0	0%
54002 OPERATING UNDER THE INFLUENCE OF LIQUOR OR DRUGS	0	0	0	0	0%	0%	16	7	0	0	128.5%	0%	0	0	0	0	0	0	0%
Group B Totals	0	0	0	0	0%	0%	26	14	0	0	85.71%	0%	0	0	0	0	0	0	0%
C2931 DWLS OPS LICENSE SUSPENDED / REVOKED	0	1	0	0	-100%	0%	9	9	0	0	0%	0%	0	0	0	0	0	0	0%
C2933 VEHICLE REGISTRATION - IMPROPER / EXPIRED	0	0	0	0	0%	0%	3	3	0	0	0%	0%	0	0	0	0	0	0	0%
C2935 DWLS 2ND OPS LICENSE SUSPENDED / REVOKED	0	0	0	0	0%	0%	2	3	0	0	-33.3%	0%	0	0	0	0	0	0	0%
C2936 OPS - NEVER ACQUIRED - NOLEA	0	0	0	0	0%	0%	0	1	0	0	-100%	0%	0	0	0	0	0	0	0%

CLR-060 Arrest Comparison report (LO)

CLASS Description	ADULT				JUVENILE							
	Dec/2023	Dec/2022	% CHG	YTD 2023	YTD 2022	% CHG	Dec/2023	Dec/2022	% CHG	YTD 2023	YTD 2022	% CHG
C2937 NO OPS ON PERSON - NOP-NOLOP	0	0	0%	0	2	-100%	0	0	0%	0	0	0%
2900 TRAFFIC OFFENSES	0	1	-100%	14	18	-22.2%	0	0	0%	1	0	0%
C3010 FELONY ARREST WARRANT (ORIGINATING AGENCY)	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
C3020 MISDEMEANOR ARREST WARRANT (ORIGINATING AGENCY)	0	2	-100%	15	20	-25%	0	0	0%	0	0	0%
C3040 FELONY ARREST WARRANT - OTHER JURISDICTION	0	1	-100%	0	4	-100%	0	0	0%	0	0	0%
C3050 MISDEMEANOR ARREST WARRANT - OTHER JURISDICTION	0	3	-100%	6	28	-78.5%	0	0	0%	0	0	0%
C3060 TRAFFIC ARREST WARRANT - OTHER JURISDICTION	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
C3070 CIVIL / FRIEND OF COURT ARREST WARRANT	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
3000 WARRANTS	0	6	-100%	21	55	-61.8%	0	0	0%	0	0	0%
C3330 ASSIST OTHER LAW ENFORCEMENT AGENCY	0	0	0%	1	0	0%	0	0	0%	0	0	0%
3300 MISCELLANEOUS COMPLAINTS	0	0	0%	1	0	0%	0	0	0%	0	0	0%
Group C Totals	0	7	-100%	36	73	-50.6%	0	0	0%	1	0	0%
C4015 RECKLESS DRIVING CITATION	0	0	0%	2	1	100%	0	0	0%	0	0	0%
C4041 SPEEDING CITATION	0	0	0%	1	0	0%	0	0	0%	0	0	0%
C4067 ALLOW UNLICENSED DRIVER TO OPERATE VEHICLE	0	0	0%	2	0	0%	0	0	0%	0	0	0%
4000 HAZARDOUS TRAFFIC CITATIONS / WARNINGS	0	0	0%	5	1	400%	0	0	0%	0	0	0%
C4307 DROVE W/EXPIRED OPS	0	0	0%	3	1	200%	0	0	0%	0	0	0%

CLR-060 Arrest Comparison report (LO)

CLASS Description	ADULT					JUVENILE						
	Dec/2023	Dec/2022	% CHG	YTD 2023	YTD 2022	% CHG	Dec/2023	Dec/2022	% CHG	YTD 2023	YTD 2022	% CHG
C4311 OPS LIC SUSP/REVOKED CITATION	0	0	0%	1	0	0%	0	0	0%	0	0	0%
C4312 NO-OPS ON PERSON CITATION	0	0	0%	0	1	-100%	0	0	0%	0	0	0%
4300 LICENSE / TITLE / REGISTRATION CITATIONS	0	0	0%	4	2	100%	0	0	0%	0	0	0%
Group D Totals	0	0	0%	9	3	200%	0	0	0%	0	0	0%
Grand Total	1	10	-90%	89	105	-15.2%	0	0	0%	1	0	0%

CLR-065 Monthly Summary Of Offenses (LO)



Search Criteria: (This report counts for offenses but excludes UCR status of 'Unfounded'.)

Month: December

Year: 2023

Attachment: december 2023 police report (6497 : Receive and File December 2023 Police Activity Report)

CLR-065 Monthly Summary Of Offenses (LO)

CLASS	Description	Dec/2023		% CHG		YTD 2023		YTD 2022		% CHG		ADULT		JUV		Total	
		Dec/2023	Dec/2022	% CHG	YTD 2023	YTD 2022	% CHG	Dec/2023	YTD	Dec/2022	YTD	Dec	YTD	Dec	YTD		
09001	MURDER/NONNEGLECTANT MANSLAUGHTER (VOLUNTARY)	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
09002	NEGLECTANT HOMICIDE/MANSLAUGHTER (INVOLUNTARY)	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
09004	JUSTIFIABLE HOMICIDE	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
09005	DEATH INVOLVING USE OF FORCE BY LAW ENFORCEMENT	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
09006	IN-CUSTODY DEATH	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
10001	KIDNAPPING/ABDUCTION	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
10002	PARENTAL KIDNAPPING	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
11001	SEXUAL PENETRATION PENIS/VAGINA -CSC 1ST DEGREE	0	0	0%	1	0	0%	0	0	0	0%	0	0	0	0	0	0
11002	SEXUAL PENETRATION PENIS/VAGINA -CSC 3RD DEGREE	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
11003	SEXUAL PENETRATION ORAL/ANAL -CSC 1ST DEGREE	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
11004	SEXUAL PENETRATION ORAL/ANAL -CSC 3RD DEGREE	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
11005	SEXUAL PENETRATION OBJECT -CSC 1ST DEGREE	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
11006	SEXUAL PENETRATION OBJECT -CSC 3RD DEGREE	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
11007	SEXUAL CONTACT FORCIBLE -CSC 2ND DEGREE	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
11008	SEXUAL CONTACT FORCIBLE -CSC 4TH DEGREE	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
12000	ROBBERY	0	0	0%	0	0	0%	1	0	0	-100%	0	0	0	0	0	0
12001	ROBBERY	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
13001	NONAGGRAVATED ASSAULT	0	1	-100%	13	8	62.5%	1	10	1	100%	1	10	0	0	1	10
13002	AGGRAVATED/FELONIOUS ASSAULT	0	0	0%	3	1	200%	0	1	0	0%	0	1	0	0	0	1
13003	INTIMIDATION/STALKING	0	0	0%	5	1	400%	0	0	0	0%	0	0	0	0	0	0
20000	ARSON	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
21000	EXTORTION	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
22001	BURGLARY -FORCED ENTRY	0	0	0%	1	0	0%	0	1	0	0%	0	1	0	0	0	1
22002	BURGLARY -ENTRY WITHOUT FORCE (Intent to Commit)	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0

CLR-065 Monthly Summary Of Offenses (LO)

CLASS	Description	Dec/2023		Dec/2022		% CHG	YTD 2023		YTD 2022		% CHG	ADULT		JUV		Total	
		Dec/2023	Dec/2022	Dec/2022	Dec/2022		YTD 2023	YTD 2022	Dec/2023	Dec/2022		YTD	Dec/2022	YTD	Dec	YTD	
23001	LARCENY -POCKETPICKING	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0
23002	LARCENY -PURSES/NATCHING	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0
23003	LARCENY -THEFT FROM BUILDING	0	0	0	0	0%	0	2	2	0	-100%	0	0	0	0	0	0
23004	LARCENY -THEFT FROM COIN-OPERATED MACHINE/DEVICE	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0
23005	LARCENY -THEFT FROM MOTOR VEHICLE	0	0	0	0	0%	4	6	6	0	-33.3%	0	0	0	0	0	0
23006	LARCENY -THEFT OF MOTOR VEHICLE PARTS/ACCESSORIES	0	0	0	0	0%	2	2	2	0	0%	0	0	0	0	0	0
23007	LARCENY -OTHER	0	1	1	0	-100%	2	6	6	0	-66.6%	0	1	0	0	0	1
24001	MOTOR VEHICLE THEFT	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0
24002	MOTOR VEHICLE THEFT	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0
24002	MOTOR VEHICLE, AS STOLEN PROPERTY	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0
24003	MOTOR VEHICLE FRAUD	0	0	0	0	0%	0	1	1	0	-100%	0	0	0	0	0	0
25000	FORGERY/COUNTERFEITING	0	1	1	0	-100%	1	1	1	0	0%	0	1	0	0	0	1
26001	FRAUD -FALSE PRETENSE/SWINDLE/CONFIDENCE	0	0	0	0	0%	4	2	2	0	100%	0	0	0	0	0	0
26002	GAME	0	0	0	0	0%	2	1	1	0	100%	0	0	0	0	0	0
26002	FRAUD -CREDIT CARD/AUTOMATIC TELLER MACHINE	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0
26003	FRAUD -IMPERSONATION	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0
26004	FRAUD -WELFARE FRAUD	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0
26005	FRAUD -WIRE FRAUD	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0
26007	FRAUD - IDENTITY THEFT	0	1	1	0	-100%	2	4	4	0	-50%	0	0	0	0	0	0
26008	FRAUD - HACKING/COMPUTER INVASION	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0
27000	EMBEZZLEMENT	0	0	0	0	0%	0	2	2	0	-100%	0	0	0	0	0	0
28000	STOLEN PROPERTY	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0
29000	DAMAGE TO PROPERTY	0	0	0	0	0%	8	7	7	14.28%	0	0	0	0	0	0	0
30001	RETAIL FRAUD -MISREPRESENTATION	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0
30002	RETAIL FRAUD -THEFT	0	1	1	0	-100%	1	5	5	0	-80%	0	1	0	0	0	1
30003	RETAIL FRAUD -REFUND/EXCHANGE	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0
30004	ORGANIZED RETAIL FRAUD	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0

CLR-065 Monthly Summary Of Offenses (LO)

CLASS Description	Dec/2023		Dec/2022		% CHG	YTD 2023		YTD 2022		% CHG	ADULT		JUV		Total	
	Dec/2023	Dec/2022	Dec/2022	Dec/2022		YTD 2023	YTD 2022	Dec/2023	Dec/2022		YTD	Dec/2022	YTD	Dec	YTD	
35001 VIOLATION OF CONTROLLED SUBSTANCE ACT	1	0	0	0	0%	4	1	300%	0	1	0	0	0	0	1	0
35002 NARCOTIC EQUIPMENT VIOLATIONS	0	0	0	1	-100%	0	1	-100%	0	0	0	0	0	0	0	0
36001 SEXUAL PENETRATION NONFORCIBLE - BLOOD/AFFINITY	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
36002 SEXUAL PENETRATION NONFORCIBLE -OTHER	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
37000 OBSCENITY	0	0	0	2	-100%	0	2	-100%	0	0	0	0	0	0	0	0
39001 GAMBLING- BETTING/WAGERING	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
39002 GAMBLING- OPERATING/PROMOTING/ASSISTING	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
39003 GAMBLING -EQUIPMENT VIOLATIONS	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
39004 GAMBLING -SPORTS TAMPERING	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
40001 COMMERCIALIZED SEX -PROSTITUTION	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
40002 COMMERCIALIZED SEX -ASSISTING/PROMOTING	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
40003 HUMAN TRAFFICKING - PURCHASING	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
51000 PROSTITUTION	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
52001 WEAPONS OFFENSE- CONCEALED	0	0	0	2	100%	2	1	100%	0	2	0	0	0	0	2	0
52002 WEAPONS OFFENSE -EXPLOSIVES	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
52003 WEAPONS OFFENSE -OTHER	0	0	0	1	-100%	0	1	-100%	0	0	0	0	0	0	0	0
64001 HUMAN TRAFFICKING - COMMERCIAL SEX ACTS	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
64002 HUMAN TRAFFICKING - INVOLUNTARY SERVITUDE	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
72000 ANIMAL CRUELTY	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
Group A Totals	1	5	-80%	55	-1.78%	56	18	-1.78%	1	18	0	0	1	18	1	18
01000 SOVEREIGNTY	0	0	0%	0	0%	0	0	0%	0	0	0	0	0	0	0	0
02000 MILITARY	0	0	0%	0	0%	0	0	0%	0	0	0	0	0	0	0	0
03000 IMMIGRATION	0	0	0%	0	0%	0	0	0%	0	0	0	0	0	0	0	0
09003 NEGLIGENT HOMICIDE -VEHICLE/BOAT	0	0	0%	0	0%	0	0	0%	0	0	0	0	0	0	0	0
14000 ABORTION	0	0	0%	0	0%	0	0	0%	0	0	0	0	0	0	0	0
22003 BURGLARY - UNLAWFUL ENTRY (NO INTENT)	0	0	0%	1	0%	1	0	0%	0	1	0	0	0	0	1	0
22004 POSSESSION OF BURGLARY TOOLS	0	0	0%	0	0%	0	0	0%	0	0	0	0	0	0	0	0

CLR-065 Monthly Summary Of Offenses (LO)

CLASS	Description	Dec/2023		Dec/2022		% CHG	YTD 2023		YTD 2022		% CHG	ADULT		JUV		Total	
		Dec/2023	Dec/2022	Dec/2022	Dec/2022		YTD 2023	YTD 2022	YTD Dec/2023	YTD Dec/2022		YTD Dec/2022	YTD Dec/2022	Dec	YTD		
26006	FRAUD -BAD CHECKS	0	1	-100%	2	1	100%	0	1	0	100%	0	1	0	0	0	1
36003	PEEPING TOM	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
36004	SEX OFFENSE -OTHER	0	0	0%	3	0	0%	0	0	2	0%	0	2	0	0	0	2
38001	FAMILY -ABUSE/NEGLECT NONVIOLENT	0	0	0%	1	1	0%	0	0	0	0%	0	0	0	0	0	0
38002	FAMILY -NONSUPPORT	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
38003	FAMILY -OTHER	0	0	0%	1	0	0%	0	0	0	0%	0	0	0	0	0	0
41001	LIQUOR LICENSE -ESTABLISHMENT	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
41002	LIQUOR VIOLATIONS -OTHER	0	0	0%	1	2	-50%	0	0	0	0%	0	0	0	0	0	0
42000	DRUNKENNESS	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
48000	OBSTRUCTING POLICE	0	0	0%	3	1	200%	0	0	0	0%	0	0	0	0	0	0
49000	ESCAPE/FLIGHT	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
50000	OBSTRUCTING JUSTICE	0	0	0%	2	1	100%	0	0	0	0%	0	0	0	0	0	0
53001	DISORDERLY CONDUCT	0	0	0%	6	6	0%	0	6	0	0%	0	6	0	0	0	6
53002	PUBLIC PEACE -OTHER	0	0	0%	6	2	200%	0	0	0	0%	0	0	0	0	0	0
54001	HIT and RUN MOTOR VEHICLE ACCIDENT	0	0	0%	0	1	-100%	0	0	0	0%	0	0	0	0	0	0
54002	OPERATING UNDER THE INFLUENCE OF LIQUOR OR DRUGS	0	0	0%	17	8	112.5%	0	16	0	0%	0	16	0	0	0	16
55000	HEALTH AND SAFETY	0	0	0%	1	1	0%	0	0	0	0%	0	0	0	0	0	0
56000	CIVIL RIGHTS	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
57001	TRESPASS	1	0	0%	5	5	0%	0	0	0	0%	0	0	0	0	0	0
57002	INVASION OF PRIVACY -OTHER	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
58000	SMUGGLING	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
59000	ELECTION LAWS	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
60000	ANTITRUST	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
61000	TAX/REVENUE	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
62000	CONSERVATION	0	0	0%	0	1	-100%	0	0	0	0%	0	0	0	0	0	0
63000	VAGRANCY	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
70000	JUVENILE RUNAWAY	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0
73000	MISCELLANEOUS CRIMINAL OFFENSE	0	0	0%	2	1	100%	0	0	0	0%	0	0	0	0	0	0
75000	SOLICITATION	0	0	0%	0	0	0%	0	0	0	0%	0	0	0	0	0	0

CLR-065 Monthly Summary Of Offenses (LO)

CLASS	Description	Dec/2023		Dec/2022		% CHG	YTD 2023		YTD 2022		% CHG	ADULT		JUV		Total		
		Dec/2023	Dec/2022	Dec/2023	Dec/2022		YTD 2023	YTD 2022	YTD Dec/2023	YTD Dec/2022		YTD	Dec	YTD	Dec	YTD		
77000	CONSPIRACY (ALL CRIMES)	0	0	0	0	0%	0	0	0	0	0%	0	0	0	0	0	0	0
	Group B Totals	1	1	1	0	0%	51	31	31	64.51%	0	26	0	0	0	0	26	26
2800	JUVENILE OFFENSES AND COMPLAINTS	1	1	1	0	0%	12	15	15	-20%	0	0	0	0	0	0	0	0
2900	TRAFFIC OFFENSES	0	3	3	0	-100%	75	105	105	-28.5%	0	14	0	1	0	0	15	15
3000	WARRANTS	0	6	6	0	-100%	43	57	57	-24.5%	0	21	0	0	0	0	21	21
3100	TRAFFIC CRASHES	9	10	10	0	-10%	123	144	144	-14.5%	0	0	0	0	0	0	0	0
3200	SICK / INJURY COMPLAINT	11	10	10	0	10%	143	137	137	4.379%	0	0	0	0	0	0	0	0
3300	MISCELLANEOUS COMPLAINTS	61	88	88	0	-30.6%	1585	1261	1261	25.69%	0	1	0	0	0	0	1	1
3400	WATERCRAFT COMPLAINTS / ACCIDENTS	0	0	0	0	0%	6	5	5	20%	0	0	0	0	0	0	0	0
3500	NON - CRIMINAL COMPLAINTS	46	136	136	0	-66.1%	1393	2384	2384	-41.5%	0	0	0	0	0	0	0	0
3600	SNOWMOBILE COMPLAINTS / ACCIDENTS	0	0	0	0	0%	0	0	0	0%	0	0	0	0	0	0	0	0
3700	MISCELLANEOUS TRAFFIC COMPLAINTS	7	17	17	0	-58.8%	206	193	193	6.735%	0	0	0	0	0	0	0	0
3800	ANIMAL COMPLAINTS	0	2	2	0	-100%	10	29	29	-65.5%	0	0	0	0	0	0	0	0
3900	ALARMS	7	3	3	0	133.3%	89	87	87	2.298%	0	0	0	0	0	0	0	0
	SICK / INJURY COMPLAINT	0	0	0	0	0%	0	0	0	0%	0	0	0	0	0	0	0	0
	NON - CRIMINAL COMPLAINTS	0	0	0	0	0%	0	0	0	0%	0	0	0	0	0	0	0	0
	MISCELLANEOUS COMPLAINTS	0	0	0	0	0%	0	0	0	0%	0	0	0	0	0	0	0	0
	TRAFFIC CRASHES	0	0	0	0	0%	0	0	0	0%	0	0	0	0	0	0	0	0
	MISCELLANEOUS TRAFFIC COMPLAINTS	0	0	0	0	0%	0	0	0	0%	0	0	0	0	0	0	0	0
	ALARMS	0	0	0	0	0%	0	0	0	0%	0	0	0	0	0	0	0	0
	ANIMAL COMPLAINTS	0	0	0	0	0%	0	0	0	0%	0	0	0	0	0	0	0	0
	TRAFFIC OFFENSES	0	0	0	0	0%	0	0	0	0%	0	0	0	0	0	0	0	0
	Group C Totals	142	276	276	0	-48.5%	3685	4417	4417	-16.5%	0	36	0	1	0	0	37	37
2700	LOCAL ORDINANCES - GENERIC	0	0	0	0	0%	0	0	0	0%	0	0	0	0	0	0	0	0
4000	HAZARDOUS TRAFFIC CITATIONS / WARNINGS	7	96	96	0	-92.7%	516	610	610	-15.4%	0	5	0	0	0	0	5	5
4100	NON-HAZARDOUS TRAFFIC CITATIONS / WARNINGS	0	6	6	0	-100%	95	42	42	126.1%	0	0	0	0	0	0	0	0
4200	PARKING CITATIONS	0	0	0	0	0%	49	2	2	2350%	0	0	0	0	0	0	0	0
4300	LICENSE / TITLE / REGISTRATION CITATIONS	0	2	2	0	-100%	56	48	48	16.66%	0	4	0	0	0	0	4	4
4400	WATERCRAFT CITATIONS	0	0	0	0	0%	0	0	0	0%	0	0	0	0	0	0	0	0

CLR-065 Monthly Summary Of Offenses (LO)

CLASS Description	Dec/2023		Dec/2022		% CHG	YTD 2023		YTD 2022		% CHG	ADULT		JUV		Total	
	7	104	0	0		0%	716	707	1.272%		0	9	0	0	0	0
4500 MISCELLANEOUS A THROUGH UUUU	0	0	0	0	0%	0	5	-100%	0	0	0	0	0	0	0	0
4600 LIQUOR CITATIONS / SUMMONS	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
4700 COMMERCIAL VEHICLE CITATIONS	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
4800 LOCAL ORDINANCE WARNINGS	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
4900 TRAFFIC WARNINGS	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
LOCAL ORDINANCES - GENERIC	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
WATERCRAFT CITATIONS	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
MISCELLANEOUS A THROUGH UUUU	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
HAZARDOUS TRAFFIC CITATIONS / WARNINGS	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
TRAFFIC WARNINGS	0	0	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0
Group D Totals	7	104	-93.2%	716	707	1.272%	0	9	0	0	0	0	0	0	0	9
5000 FIRE CLASSIFICATIONS	0	0	0%	0	0	0%	0	0%	0	0	0	0	0	0	0	0
5100 18A STATE CODE FIRE CLASSIFICATIONS	0	0	0%	0	0	0%	0	0%	0	0	0	0	0	0	0	0
FIRE CLASSIFICATIONS	0	0	0%	0	0	0%	0	0%	0	0	0	0	0	0	0	0
18A STATE CODE FIRE CLASSIFICATIONS	0	0	0%	0	0	0%	0	0%	0	0	0	0	0	0	0	0
Group E Totals	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0	0	0
6000 MISCELLANEOUS ACTIVITIES (6000)	0	0	0%	4	2	100%	0	0	0	0	0	0	0	0	0	0
6100 MISCELLANEOUS ACTIVITIES (6100)	0	1	-100%	1	8	-87.5%	0	0	0	0	0	0	0	0	0	0
6200 ARREST ASSIST	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0	0	0
6300 CANINE ACTIVITIES	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0	0	0
6500 CRIME PREVENTION ACTIVITIES	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0	0	0
6600 COURT / WARRANT ACTIVITIES	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0	0	0
6700 INVESTIGATIVE ACTIVITIES	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS ACTIVITIES (6100)	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0	0	0
CANINE ACTIVITIES	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS ACTIVITIES (6000)	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0	0	0
INVESTIGATIVE ACTIVITIES	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0	0	0
COURT / WARRANT ACTIVITIES	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0	0	0
Group F Totals	0	1	-100%	5	10	-50%	0	0	0	0	0	0	0	0	0	0
8000 MISCELLANEOUS DEALER ACTIVITIES	0	0	0%	0	0	0%	0	0	0	0	0	0	0	0	0	0

CLR-065 Monthly Summary Of Offenses (LO)

CLASS Description	Dec/2023		Dec/2022		% CHG	YTD 2023		YTD 2022		% CHG	ADULT		JUV		Total	
	Dec/2023	Dec/2022	Dec/2022	Dec/2022		YTD 2023	YTD 2022	Dec/2023	Dec/2022		YTD	Dec/2022	YTD	Dec	YTD	
Group I Totals	0	0	0%	0	0%	0	0	0	0	0%	0	0	0	0	0	0
Totals for all Groups	151	387	-60.9%	45/12	5221	89	1	89	0	-13.5%	1	1	1	1	1	90

itations By Officer Per Month

operator Name is "Village of Lake Orion, MI" Issue Date is in the last 2 months Issue Time is in range [0, 24]

Officer Name	Officer ID	Issue Month	Count Issued	Total Base Amount	Total Amount Due
1 Christopher Mulder	Badge # 020	2023-12	2	\$30.00	\$40.00
2 Ray Hammond	Badge # 946	2023-12	5	\$75.00	\$100.00
3 Ami Burbridge	Badge # 602	2023-12	7	\$105.00	\$140.00
4 Jeff Ward	Badge# 916	2023-12	6	\$90.00	\$120.00
Totals			20	\$300.00	\$400.00



MONTH: December 2023		Hammond	Ward				Total
Item:							
Vehicles Checked		3	2				5
Vehicles Tagged			1				1
Vehicles Towed			2				2
Abandoned Vehicle Tickets							0
Finger Prints		2	1				3
Ticketed Ordinance Violations							0
Junk/ garbage Investigated							0
Ordinance Warnings							0
Tall Grass/Weeds Violations							0
Zoning Issues		2					2
Handicap Parking Tickets							0
Other Parking Tickets		5	6				11
Snow/ Snow Removal Violations							0
Property Maintenance/ Inspections		1					1
Sign Violations		3	6				9
Vehicle Lockouts		1	2				3
TOTAL:		17	18				35
Hours Worked		47	112				159
Hours in HUD District (CDBG)		12	20				32



COUNCIL ACTION SUMMARY SHEET

MEETING DATE: January 8, 2024

TOPIC: Approval of Village Council Regular Meeting Minutes of December 11, 2023

BACKGROUND BRIEF:

RECOMMENDED MOTION: To approve the Monday, December 11, 2023 regular meeting minutes as presented.

ATTACHMENTS:

2023.12.11 minutes



MINUTES

REGULAR MEETING OF THE LAKE ORION VILLAGE COUNCIL

Monday, December 11, 2023

7:30 PM

Lake Orion Village Hall Council Chambers

21 East Church Street

LAKE ORION, MI 48362

(248) 693-8391 ext. 102

1. Call to Order

The Monday, December 11, 2023 Regular Meeting of the Lake Orion Village Council was called to order in the Lake Orion Village Hall Council Chambers located in the Village Hall at 21 East Church Street, Lake Orion, MI 48362 by President Jerry Narsh at 7:30 PM followed by the Pledge of Allegiance.

2. Pledge of Allegiance

3. Roll Call and Determination of Quorum

Attendee Name	Organization	Title	Status	Arrived
Jerry Narsh	Village of Lake Orion	President	Present	
Teresa L Rutt	Village of Lake Orion	President Pro Tem	Present	
Carl Cyrowski	Village of Lake Orion	Council Member	Present	
Stan Ford	Village of Lake Orion	Council Member	Present	
Michael Lamb	Village of Lake Orion	Council Member	Present	
Nancy Moshier	Village of Lake Orion	Council Member	Present	
Kenneth VanPortfliet	Village of Lake Orion	Council Member	Present	

STAFF PRESENT:

- Village Manager Darwin McClary
- Village Clerk Susan Galeczka
- Village Treasurer/Recording Secretary Sonja Stout
- DPW Director Wes Sanchez
- Lt. Todd Stanfield

4. Presentations

1. School Millage Proposals - Lake Orion Community Schools Superintendent Ben Kirby

Ben Kirby, Lake Orion Community Schools Superintendent, gave a brief presentation about two upcoming ballot proposals for the February 27, 2024 election. The ballot proposals are a 10-year proposal replacement millage and the other is a 10-year sinking fund millage proposal.

5. Call to the Public

Dwayne Decker, 397 North Shore, spoke about his opinions towards the idea of parking meters and his experience with parking meters in the past. He votes "NO" on parking meters.

Diane Geiger, 137 Summer St, discussed her opinion towards parking meters.

6. Consent Agenda

All items on the Consent Agenda are approved by one vote.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Kenneth VanPortfliet, Council Member
SECONDER:	Michael Lamb, Council Member
AYES:	Narsh, Rutt, Cyrowski, Ford, Lamb, Moshier, VanPortfliet

1. Approval to Excuse Council Member Moshier's Absence at November 20, 2023, Special Meeting
RESOLVED: To excuse Council Member Nancy Moshier's absence at the November 20, 2023, special meeting of the Village Council.
2. Receive and File Correspondence Linwood Orion LLC, Requesting Sewer Bill Reduction
RESOLVED: To receive and file the correspondence from Linwood Orion LLC.
3. SEMCOG Annual Membership Renewal 2023-2024
RESOLVED: To approve the 2023-24 Village of Lake Orion membership in the Southeast Michigan Council of Governments (SEMCOG) in the amount of \$807.00 for the period of December 15, 2023, through December 15, 2024
4. St Patrick's Day Celebration RESOLUTION 2024-006

COUNCIL RESOLUTION 2024-006

A RESOLUTION RECOMMENDING APPROVAL OF THE ST PATRICK'S DAY CELEBRATION SPECIAL EVENT PERMIT APPLICATION

RESOLVED: To approve the Event Permit Applications submitted by Drew Ciora, on

behalf of The Lockhart's BBQ #2 LLC, dba The 313 Pizza Bar, dated 11/21/2023 for the St Patrick's Day Celebration to be held on March 16, 2024 5:00 PM - Midnight and March 17, 2024 Noon - 9 PM to be held at the parking lot behind The 313 Pizza Bar.

Set-up of the tent on Friday, March 15, 2024 after 12:00 PM.

Breakdown and clean up Monday, March 18, 2024.

FURTHER RESOLVED: To approve the License Agreement between the Village of Lake Orion and Lockhart's BBQ #2 LLC, dba The 313 Pizza Bar and to authorize the Village President and Village Clerk to execute the Agreement on behalf of the Village.

FURTHER RESOLVED: The approval is conditioned on the following:

Administrative Requirements

1. Execution of the Lease Agreement by Lockhart's BBQ #2 LLC, dba, The 313 Pizza Bar.
2. All tents and/or temporary structures shall be properly secured in case of inclement weather or wind conditions so that they are not blown away and cause serious injury or damage.
3. Clean-up of the area is the responsibility of the applicant
4. Additional trash receptacles are the responsibility of the applicant (None needed; they will be using the existing dumpster).
5. Liquor license and insurance must be provided to the village prior to the event.

Liquor license and insurance has already been received at the village offices.

Police Department Requirements - The applicant must meet all requirements of the Police Department including but not limited to

1. The police department will direct the placement of all required barricades for parking lots and any approved street closures. DPW will provide barricades and detour signage.
2. The cellular telephone numbers of event staff and on-scene managers will be provided to the police department within twenty-four (24) hours of the event.

DPW Requirements The applicant must meet all requirements of the DPW, including but not limited to

1. Use of Village Orange Cones will be based upon availability
2. DPW will not supply extension cords or cords covers.
3. DPW will provide barricades for street and parking lot closure following a request from the Chief of Police.

Fire Department Requirements: *This event has NOT been approved by the Fire Department.*

The Orion Township Fire Department has completed its review of the application for the St. Patrick's Day Celebration for the limited purpose of compliance with Village of Lake Orion's Ordinance's, Michigan Building Code, and all applicable Fire Codes.

Based upon the application and documentation provided, the Fire Department has the following recommendation: **The Fire department did not approve this event.**

Comments:

Tents or membrane structures shall not be located within 20 feet of lot lines, buildings, other tents or membrane structures, parked vehicles, or internal combustion engines.

For the purpose of determining required distances, support ropes and guy wires shall be considered as part of the temporary membrane structure or tent.

An unobstructed fire break passageway or fire road no less than 12 feet wide and free from guy ropes or other obstructions shall be maintained on all sides of all assembly tents.

Combustible refuse shall be kept in noncombustible containers with tight fitting or self-closing lids. Combustible refuse shall be removed from the event site at regular intervals to prevent an unsafe accumulation within the event site.

If there are any questions, the Fire Department may be reached at 248-391-0304

ext. 2004 The applicant must meet all the requirements of Fire Marshall.

Jeff Williams, Fire Marshal

FINALLY RESOLVED: To adopted Resolutions 2024-006 , recommending approval of a special event Permit Application for The Lockhart’s BBQ #2 LLC, dba The 313 Pizza Bar, dated 11/21/2023 for the St Patrick’s Day Celebration to be held on March 16, 2024 5:00 PM - Midnight and March 17, 2024 Noon - 9 PM for a St. Patrick's Day Celebration and approving the Lease Agreement between the Village of Lake Orion and The Lockhart’s BBQ #2 LLC, dba The 313 Pizza Bar, for the St Patrick’s Day Celebration authorizing the Council President and Village Clerk to execute the agreement on behalf of the Village.

- 5. Budget Amendment Request

RESOLVED: To approve the budget amendment request BA-23-032 in order to pay the bill for the MML Dues and upcoming Cobra monthly fees.

- 6. Adopt Resolution Setting 2024 Village Council Meeting Schedule

COUNCIL RESOLUTION 2024-004

RESOLUTION ADOPTING THE 2024 VILLAGE COUNCIL MEETING SCHEDULE

WHEREAS, Pursuant to the Open Meetings Act public bodies are required to adopt and publish a schedule of their meetings prior to the start of each year.

WHEREAS, The Village Council, as indicated in the Village Charter, meets on the second and fourth Monday of each month, at 7:30 p.m. unless otherwise designated in its meeting schedule.

NOW, THEREFORE BE IT RESOLVED, The Lake Orion Village Council adopts its 2024 Village Council Meeting Schedule as follows:

MONDAY, JANUARY 8, 2024	MONDAY, JANUARY 22, 2024
MONDAY, FEBRUARY 12, 2024	MONDAY, FEBRUARY 26, 2024
MONDAY, MARCH 11, 2024	MONDAY, MARCH 25, 2024
MONDAY, APRIL 8, 2024	MONDAY, APRIL 22 2024

Attachment: 2023.12.11 minutes (6492 : 2023-12-11 VC Reg Mtg Minutes - Draft)

Village of Lake Orion Village Council Minutes
 Regular Meeting, Monday, December 11, 2023
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MONDAY, MAY 13, 2024	TUESDAY, MAY 28, 2024
MONDAY, JUNE 10, 2024	MONDAY, JUNE 24, 2024
MONDAY, JULY 8, 2024	MONDAY, JULY 22, 2024
MONDAY, AUGUST 12, 2024	MONDAY, AUGUST 26, 2024
MONDAY, SEPTEMBER 9, 2024	MONDAY, SEPTEMBER 23, 2024
MONDAY, OCTOBER 14, 2024	MONDAY, OCTOBER 28, 2024
TUESDAY, NOVEMBER 12, 2024	MONDAY, NOVEMBER 25, 2024
MONDAY, DECEMBER 9, 2024	MONDAY, DECEMBER 22, 2024 - No meeting

7. Village Office Closed December 27, 2023

RESOLVED: To approve the Village offices to be closed Wednesday December 27, 2023 as presented.

8. Approval of Village Council Regular Meeting Minutes of November 27, 2023

RESOLVED: To approve the Monday, November 27, 2023, regular meeting minutes as presented.

9. Approval of Village Council Special Meeting Minutes of November 22, 2023

RESOLVED: To approve the Wednesday, November 22, 2023, special meeting minutes as presented.

10. Approval of Village Council Special Meeting Minutes- December 3, 2023

RESOLVED: To approve the Special Village Council Meeting Minutes of Sunday, December 3, 2023, as presented.

11. Receive and File November 2023 Police Activity Report

RESOLVED: To receive and file the October 2023 Police Department Activity Report.

12. November 2023 DDA Executive Director Report

RESOLVED: To receive and file the DDA Executive Director's Report for November 2023

13. DDA Board Regular Meeting Minutes -October 17, 2023

RESOLVED: To receive and file DDA Minutes of Tuesday, October 17, 2023.

Attachment: 2023.12.11 minutes (6492 : 2023-12-11 VC Reg Mtg Minutes - Draft)

7. Approval of Agenda

Motion to: approve the December 11, 2023 Village Council meeting agenda.

RESULT:	APPROVED AS PRESENTED [UNANIMOUS]
MOVER:	Kenneth VanPortfliet, Council Member
SECONDER:	Teresa L Rutt, President Pro Tem
AYES:	Narsh, Rutt, Cyrowski, Ford, Lamb, Moshier, VanPortfliet

8. Public Hearings

9. Agenda Items for Consideration

A. Financial Matters

1. Invoice Approval -December 11, 2023

RESULT:	ADOPTED [5 TO 2]
MOVER:	Teresa L Rutt, President Pro Tem
SECONDER:	Carl Cyrowski, Council Member
AYES:	Narsh, Rutt, Cyrowski, Ford, VanPortfliet
NAYS:	Michael Lamb, Nancy Moshier

RESOLVED: To approve December 11, 2023, bills in the amount of \$117,037.60 of which \$10,486.66 are DDA Bills for a net total of \$106,550.94 are approved for payment; and to receive and file the DDA bills.

2. Invoice Approval -Necessary Invoices to be Paid on December 20, 2023

RESULT:	ADOPTED [5 TO 2]
MOVER:	Kenneth VanPortfliet, Council Member
SECONDER:	Teresa L Rutt, President Pro Tem
AYES:	Narsh, Rutt, Cyrowski, Ford, VanPortfliet
NAYS:	Michael Lamb, Nancy Moshier

RESOLVED: To authorize the Village Manager and Finance Director to pay the remainder of the December 2023 bills that are necessary to keep bills from accumulating late fees and penalties during the holiday season on the next check run date of December 20, 2023.

B. Other Items

1. PUD Agreement - West Village PUD at 55 W. Elizabeth

Gage Belko, Village Planner, spoke about the West Village PUD agreement and how the village can propose certain conditions such as proof of land ownership

before being approved along with a requirement of a performance guarantee which is usually 1%-3% he recommended not exceeding .5% due to the size of the current project.

Kyle Westberg, Developer on the West Village PUD project, spoke about the project and his concerns about the second condition proposal and not being aware of the second proposed condition prior to this evening.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Carl Cyrowski, Council Member
SECONDER:	Kenneth VanPortfliet, Council Member
AYES:	Narsh, Rutt, Cyrowski, Ford, Lamb, Moshier, VanPortfliet

RESOLVED: To approve the agreement between the Village of Lake Orion and West Village 55, LLC for the proposed Planned Unit Development located at 55 W. Elizabeth, conditioned upon the developer providing proof of ownership or control of all land proposed for the development and further conditioned upon the developer remitting a performance guarantee for the cost of infrastructure not to exceed the amount listed in Oakland County permits.

2. Use of Unimproved Public Property Agreement - Starboard Development Project

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Jerry Narsh, President
SECONDER:	Kenneth VanPortfliet, Council Member
AYES:	Narsh, Rutt, Cyrowski, Ford, Lamb, Moshier, VanPortfliet

RESOLVED: To request the provision of land-based access onto a portion of Village property, also known as Green's Park, through the proposed Starboard Orion development, insofar that said property is otherwise inaccessible via land and such provision is not unreasonably burdensome, and to cause such access to be recorded as a permanent easement.

3. Appointment to Chief of Police Position

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Kenneth VanPortfliet, Council Member
SECONDER:	Jerry Narsh, President
AYES:	Narsh, Rutt, Cyrowski, Ford, Lamb, Moshier, VanPortfliet

RESOLVED: To confirm the Village Manager's appointment of Lake Orion Police Lieutenant Todd Stanfield as Chief of Police for the Village of Lake Orion effective December 12, 2023.

Motion #2: Employment Agreement

President Narsh congratulated Chief Stanfield for being promoted to Chief and a picture was taken with Chief Stanfield and the Council.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Kenneth VanPortfliet, Council Member
SECONDER:	Jerry Narsh, President
AYES:	Narsh, Rutt, Cyrowski, Ford, Lamb, Moshier, VanPortfliet

RESOLVED: To approve the employment agreement for Todd Stanfield as Chief of Police as presented by the Village Manager and to authorize the Village Manager and Village Clerk to execute the agreement on behalf of the village.

4. Approval of Clerk-Treasurer and Deputy Clerk-Treasurer Job Descriptions

RESULT:	ADOPTED [5 TO 2]
MOVER:	Kenneth VanPortfliet, Council Member
SECONDER:	Teresa L Rutt, President Pro Tem
AYES:	Narsh, Rutt, Cyrowski, Ford, VanPortfliet
NAYS:	Michael Lamb, Nancy Moshier

RESOLVED: To approve the Village Clerk/Treasurer and Deputy Village Clerk/Treasurer job descriptions as presented.

5. Appointment to Clerk/Treasurer Position

RESULT:	ADOPTED [5 TO 2]
MOVER:	Kenneth VanPortfliet, Council Member
SECONDER:	Carl Cyrowski, Council Member
AYES:	Narsh, Rutt, Cyrowski, Ford, VanPortfliet
NAYS:	Michael Lamb, Nancy Moshier

RESOLVED: To approve the Village Manager's appointment of Finance Director Sonja Stout to the new position of Clerk/Treasurer effective on January 8, 2024.

Attachment: 2023.12.11 minutes (6492 : 2023-12-11 VC Reg Mtg Minutes - Draft)

Motion #2: Employment Agreement

RESULT:	ADOPTED [5 TO 2]
MOVER:	Kenneth VanPortfliet, Council Member
SECONDER:	Carl Cyrowski, Council Member
AYES:	Narsh, Rutt, Cyrowski, Ford, VanPortfliet
NAYS:	Michael Lamb, Nancy Moshier

RESOLVED: To approve the employment agreement for Sonja Stout for the position of Clerk/Treasurer and to authorize the Village Manager and Village Clerk to execute the agreement on behalf of the village.

10. Call to the Public

11. Council Comments

Council Member Lamb stated that he fully supported Sonja Stout in her job, however he just feels that position is too much. He also stated that the village has hired the Sheriff's department, and he expressed his concern about the sustainability of the police department in the future and his concern about the amount of money that we are paying the Sheriff's department. He would like the Village Manager to negotiate another contract in the future.

Council Member Ford wanted to wish everyone a happy holiday and enjoy the time and with family.

President Pro Tem Rutt appreciated everyone who came out to talk about the parking meters and her experience in Royal Oak with parking meters. She did mention that the parking meter sticks are not aesthetically pleasing to look at, but she is looking forward to more discussion from the businesses.

Council Member VanPortfliet wanted to thank Sonja Stout and believes and looks forward to meeting an assistant when that employee is hired. He also believes the village has a good contract with the Sheriff's department and believes we have good standard rates. He mentioned the DDA party for Director Molly LaLone. He also wished everyone a Merry Christmas and a Happy New Year.

Council Member Moshier wanted to thank Sonja Stout and appreciates everything that she is doing. She mentioned when it came to parking meters, she is in support of the parking meters, and it will bring in additional revenue to the village. She appreciates the new Chief Stanfield and is excited that he has accepted the contract and wishes everyone a Merry Christmas and Happy Hanukkah to those who celebrate those holidays and enjoy your holiday season.

Council Member Cyrowski spoke about the Lighted Christmas Parade and spoke about improvements for the next upcoming year. He thanked everyone that participated in the Lighted Christmas Parade, and he stated he believes the Village of Lake Orion has the best lighted parade around.

President Narsh thanked Chief Stanfield and welcomed Sonja Stout into a dual role position. He also thanked Chris Barnett, Orion Township Supervisor, for meeting with him and his ability to step up and assist the village in a timely manner. In regard to the parking meters, he stated he is looking forward to public discussion, but he is open-minded towards the parking meters. He also wishes everyone a happy holiday.

12. Village Manager Comments

Village Manager McClary thanked Village Clerk Susan Galeczka for her years of service as this meeting was her last Village Council meeting before retiring.

The village Manager congratulated Chief Stanfield for accepting the Police Chief position and congratulated Sonja Stout for accepting the dual role position.

McClary spoke briefly about the following:

- Audit report FY 2022-23
- Police services contract with Township and Oakland County Sheriff
- Village Hall lobby floor
- Park Avenue retaining wall replacement project
- Water main improvement project phases I and II
- CDBG PY 2024 Application
- CDBG PY 2020 and 2021 reprogramming of funds
- Board of Ethics advertisement
- FY 2024-25 Budget preparation
- Important Dates

13. Closed Session Items

14. Reconvene to Open Session

15. Business From Closed Session

16. Adjournment

Motion to: adjourn the Monday, December 11, 2023 regular meeting of the Lake Orion Village Council.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Carl Cyrowski, Council Member
SECONDER:	Kenneth VanPortfliet, Council Member
AYES:	Narsh, Rutt, Cyrowski, Ford, Lamb, Moshier, VanPortfliet

The Monday, December 11, 2023 regular meeting of the Lake Orion Village Council adjourned at 9:07 PM.

Jerry Narsh
President

Sonja Stout
Recording Secretary

Date Approved: as presented January 8th, 2024.

DRAFT

Attachment: 2023.12.11 minutes (6492 : 2023-12-11 VC Reg Mtg Minutes - Draft)



COUNCIL ACTION SUMMARY SHEET

MEETING DATE: January 8, 2024

TOPIC: Receive and File FY 2022-23 Audit Report

BACKGROUND BRIEF:

Administration is requesting that Village Council receive and file the June 30, 2023, Village of Lake Orion audit report after receiving a presentation from the auditors on the report. Council received an electronic copy of the report in December, and another copy is attached. Council will also receive a bound copy of the report at Monday's meeting.

SUMMARY OF PREVIOUS COUNCIL ACTION:

None

FINANCIAL IMPACT:

None

RECOMMENDED MOTION:

To receive and file the Village of Lake Orion Audited Financial Statements and Other Supplementary Information for the year ended June 30, 2023, from the village's auditing firm, Andrews Hooper Pavlik PLC.

ATTACHMENTS:

Audit Report 2023

Audited Financial Statements
and Other Supplementary Information

Village of Lake Orion

Year Ended June 30, 2023
with Report of Independent Auditors

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)



Village of Lake Orion
Audited Financial Statements
and Other Supplementary Information
Year Ended June 30, 2023

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Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

Village of Lake Orion
Audited Financial Statements
and Other Supplementary Information
Year Ended June 30, 2023

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Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)



ANDREWS HOOPER PAVLIK PLC

43252 WOODWARD AVENUE | SUITE 150 | BLOOMFIELD HILLS, MI 48302

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, 2023, 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, 2023, 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.

P: 248.340.6050 | WWW.AHP.CPA | F: 248.340.6104

Andrews Hooper Pavlik PLC is a member of Allinial Global, an association of legally independent firms.

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

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.

Other Matters

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.

Andrews Hooper Paulik PLC

Bloomfield Hills, Michigan
December 21, 2023

Village of Lake Orion

Management's Discussion and Analysis

June 30, 2023

The following is a discussion and analysis of the Village of Lake Orion's (Village) financial activities for the year ended June 30, 2023. 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 \$9,970,278 (net position). Included in this amount is unrestricted net position of \$1,347,939.

At the close of the most recent fiscal year, the Village's governmental funds reported combined ending fund balances of \$7,081,136. Approximately 12% of this total amount, \$819,226, is available for spending at the government's discretion (unassigned fund balance). Approximately 70% of this total amount, \$4,948,320, is restricted for capital projects.

At the end of the current fiscal year, unassigned fund balance for the general fund was \$819,226, or 38% of total annual general fund expenditures including operating transfers.

The Village's total debt increased during the current fiscal year due to 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, 2023

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, 2023

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, 2023

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 \$10,087,444 at the close of the most recent fiscal year. Of the Village's net position, 74% 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	
	2023	2022	2023	2022	2023	2022
Assets:						
Current and other assets	\$ 7,543,934	\$ 2,607,853	\$ 3,108,475	\$ 3,174,128	\$ 10,652,409	\$ 5,781,981
Capital assets, net	3,100,350	3,234,222	9,874,637	10,144,494	12,974,987	13,378,716
Total assets	10,644,284	5,842,075	12,983,112	13,318,622	23,627,396	19,160,697
Deferred outflows	550,936	131,933	-	-	550,936	131,933
Liabilities:						
Long-term liabilities						
outstanding	7,582,537	2,656,000	5,212,484	5,530,130	12,795,021	8,186,130
Other liabilities	715,952	374,336	589,261	570,912	1,305,213	945,248
Total liabilities	8,298,489	3,030,336	5,801,745	6,101,042	14,100,234	9,131,378
Deferred inflows of resources	107,820	286,781	-	-	107,820	286,781
Net position:						
Net investment in capital assets	(1,899,650)	3,234,222	4,327,110	4,284,372	2,427,460	7,518,594
Restricted	6,194,879	1,418,077	-	-	6,194,879	1,418,077
Unrestricted (deficit)	(1,506,318)	(1,995,408)	2,854,257	2,933,208	1,347,939	937,800
Total net position	\$ 2,788,911	\$ 2,656,891	\$ 7,181,367	\$ 7,217,580	\$ 9,970,278	\$ 9,874,471

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

Village of Lake Orion
Management's Discussion and Analysis

June 30, 2023

Village of Lake Orion – Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charge for services	\$ 772,305	\$ 835,958	\$ 2,587,453	\$ 1,861,072	\$ 3,359,758	\$ 2,697,030
Operating grants and contributions	342,772	332,248	-	-	342,772	332,248
Capital grants and contributions	-	-	8,873	346,904	8,873	346,904
General revenues:						
Property taxes	1,589,103	1,541,826	-	-	1,589,103	1,541,826
State shared revenues	392,916	342,497	-	-	392,916	342,497
Unrestricted investment earnings	21,855	9,133	32,128	20,531	53,983	29,664
Transfers	116,700	142,300	(116,700)	(113,300)	-	29,000
Total revenues	<u>3,235,651</u>	<u>3,203,962</u>	<u>2,511,754</u>	<u>2,115,207</u>	<u>5,747,405</u>	<u>5,319,169</u>
Expenses:						
General government	1,135,704	681,280	-	-	1,135,704	681,280
Public safety	835,631	598,401	-	-	835,631	598,401
Public works	997,801	936,759	-	-	997,801	936,759
Community development	46,325	60,298	-	-	46,325	60,298
Recreation and culture	88,170	74,449	-	-	88,170	74,449
Water and sewer	-	-	2,547,967	1,884,538	2,547,967	1,884,538
Total expenses	<u>3,103,631</u>	<u>2,351,187</u>	<u>2,547,967</u>	<u>1,884,538</u>	<u>5,651,598</u>	<u>4,235,725</u>
Change in net position	<u>\$ 132,020</u>	<u>\$ 852,775</u>	<u>\$ (36,213)</u>	<u>\$ 230,669</u>	<u>\$ 95,807</u>	<u>\$ 1,083,444</u>

Governmental Activities. Governmental activities increased net position by \$132,020 as compared to an increase of \$852,775 in the prior year.

Business-type Activities. Business-type activities decreased net position by \$36,213, which reflects the activity in the Village's Water and Sewer Fund. In fiscal year 2022, the Water and Sewer Fund reflected an increase in net position of \$230,669.

Village of Lake Orion

Management's Discussion and Analysis

June 30, 2023

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 \$7,081,136. Approximately 12% of this total amount, \$819,226, 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 increased by \$4,834,524 in 2023 as compared to an increase of \$155,684 in the 2022 fiscal year. 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 \$819,226, while the total fund balance was \$823,790. Unassigned fund balance represents 38% of total general fund expenditures including operating transfers. The fund balance of the Village's general fund increased \$32,715 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 \$2,854,257. The Water and Sewer Fund had operating income of \$150,662 at year-end, and a total net loss of \$36,213, as compared to operating income of \$104,024 and total net income of \$230,669 in the prior fiscal year.

General Fund Budgetary Highlights

There was a \$35,251 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, 2023

Capital Asset and Debt Administration

Capital Assets. The Village's investment in capital assets for its governmental and business-type activities is \$12,974,987 (net of accumulated depreciation). This investment in capital assets includes land and improvements, 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 4% decrease for governmental activities, 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 \$5,000,000 and business-type activities bond debt outstanding of \$5,547,527. The \$5,000,000 of governmental activities bond debt was issued in June 2023 for a downtown development project.

At the end of the current fiscal year, the Village's Component Unit (DDA) had an advance from the Water & Sewer Fund outstanding of \$300,000 to assist the DDA in financing the streetscape project.

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 2023/2024 budget year, the Village anticipates a slight increase in property tax revenue and a decrease in state shared revenue received from the State of Michigan. The Village will begin work on the downtown development project in conjunction with the DDA during 2023/2024.

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, 2023

	Primary Government			Component Unit – DDA
	Governmental Activities	Business-type Activities	Total	
Assets				
Current assets:				
Cash and investments	\$ 7,161,670	\$ 1,572,125	\$ 8,733,795	\$ 862,282
Receivables (net of allowance for uncollectibles)	208,801	1,225,456	1,434,257	-
Due from other governmental units	152,151	-	152,151	-
Prepaid expenditures	21,312	10,894	32,206	5,696
Total current assets	<u>7,543,934</u>	<u>2,808,475</u>	<u>10,352,409</u>	<u>867,978</u>
Advance to component unit	-	300,000	300,000	-
Capital assets – non-depreciating	498,484	5,435,368	5,933,852	572,593
Capital assets, net of accumulated depreciation	<u>2,601,866</u>	<u>4,439,269</u>	<u>7,041,135</u>	<u>2,614,112</u>
Net capital assets	<u>3,100,350</u>	<u>9,874,637</u>	<u>12,974,987</u>	<u>3,186,705</u>
Total assets	<u>10,644,284</u>	<u>12,983,112</u>	<u>23,627,396</u>	<u>4,054,683</u>
Deferred outflow of resources				
Deferred outflow related to pension	550,936	-	550,936	-
Deferred outflow related to OPEB	-	-	-	-
Total outflow of resources	<u>550,936</u>	<u>-</u>	<u>550,936</u>	<u>-</u>
Liabilities				
Current liabilities:				
Accounts payable	199,861	212,524	412,385	40,378
Accrued liabilities/interest	156,519	33,108	189,627	-
Current portion of compensated absences	104,572	500	105,072	-
Current portion of long-term debt	255,000	343,129	598,129	100,000
Total current liabilities	<u>715,952</u>	<u>589,261</u>	<u>1,305,213</u>	<u>140,378</u>
Noncurrent liabilities:				
Net other post employment benefits liability	1,005,464	-	1,005,464	-
Net pension liability	1,764,730	-	1,764,730	-
Compensated absences, net of current portion	67,343	8,086	75,429	-
Long-term debt, net of current portion	4,745,000	5,204,398	9,949,398	200,000
Total noncurrent liabilities	<u>7,582,537</u>	<u>5,212,484</u>	<u>12,795,021</u>	<u>200,000</u>
Total liabilities	<u>8,298,489</u>	<u>5,801,745</u>	<u>14,100,234</u>	<u>340,378</u>
Deferred inflow of resources				
Deferred inflow related to pension	-	-	-	-
Deferred inflow related to OPEB	1,402	-	1,402	-
Taxes levied for the following year	106,418	-	106,418	-
Total deferred inflow of resources	<u>107,820</u>	<u>-</u>	<u>107,820</u>	<u>-</u>
Net position				
Net investment in capital assets	(1,899,650)	4,327,110	2,427,460	2,886,705
Restricted for:				
Police	311,225	-	311,225	-
Streets	568,136	-	568,136	-
Capital projects	4,948,320	-	4,948,320	-
Perpetual care	367,198	-	367,198	-
Unrestricted	<u>(1,506,318)</u>	<u>2,854,257</u>	<u>1,347,939</u>	<u>827,600</u>
Total net position	<u>\$ 2,788,911</u>	<u>\$ 7,181,367</u>	<u>\$ 9,970,278</u>	<u>\$ 3,714,305</u>

See accompanying notes.

Village of Lake Orion
Statement of Activities

Year Ended June 30, 2023

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Component Unit - DDA
Primary government							
Governmental activities:							
General government	\$ 1,135,704	\$ 137,264	\$ -	\$ -	\$ (998,440)	\$ -	\$ -
Public safety	835,631	163,751	9,670	-	(662,210)	-	-
Public works	997,801	448,928	333,102	-	(215,771)	-	-
Community development	46,325	7,726	-	-	(38,599)	-	-
Recreation and culture	88,170	14,636	-	-	(73,534)	-	-
Total governmental activities	3,103,631	772,305	342,772	-	(1,988,554)	-	-
Business-type activities:							
Water and sewer	2,547,967	2,587,453	-	8,873	-	48,359	-
Total primary government	\$ 5,651,598	\$ 3,359,758	\$ 342,772	\$ 8,873	\$ (1,988,554)	\$ 48,359	\$ -
Component unit:							
Downtown development authority	\$ 894,839	\$ 102,097	\$ -	\$ -	-	-	(792,742)
General revenues and transfers:							
Property taxes					1,589,103	-	935,037
Other taxes					-	-	10,094
Operating grants and contributions					-	-	15,927
State grants					-	-	2,813
State shared revenue					392,916	-	-
Unrestricted investment earnings					21,855	32,128	53,983
Transfers					116,700	(116,700)	-
Total general revenues and transfers					2,120,574	(84,572)	969,034
Change in net position					132,020	(36,213)	176,292
Net position at beginning of year					2,656,891	7,217,580	3,538,013
Net position at end of year					\$ 2,788,911	\$ 7,181,367	\$ 3,714,305

See accompanying notes.

Village of Lake Orion

Governmental Funds
Balance Sheet

June 30, 2023

	General Fund	Special Revenue			Debit Service Fund	Other Governmental Funds	Total Governmental Funds
		Public Works Fund	Police Fund				
Assets							
Cash and investments	\$ 853,694	\$ 166,999	\$ 345,220	\$ 5,010,800	\$ 784,957	\$ 7,161,670	
Receivables (net of allowance for uncollectibles)	102,383	-	106,418	-	-	208,801	
Advance to other funds	-	-	-	-	108,442	108,442	
Due from State	52,192	-	-	-	56,511	108,703	
Due from County	39,303	-	4,145	-	-	43,448	
Prepaid expenditures	4,564	10,454	6,294	-	-	21,312	
Total assets	\$ 1,052,136	\$ 177,453	\$ 462,077	\$ 5,010,800	\$ 949,910	\$ 7,652,376	

Liabilities, deferred inflows of resources, and fund balance

Liabilities:						
Accounts payable	\$ 104,183	\$ 3,149	\$ 19,394	\$ 65,850	\$ 7,285	\$ 199,861
Accrued and other liabilities	124,163	13,610	18,746	-	-	156,519
Unearned revenue	-	-	-	-	-	-
Advance from other funds	-	108,442	-	-	-	108,442
Total liabilities	228,346	125,201	38,140	65,850	7,285	464,822

Deferred inflows of resources:

Taxes levied for the following year	-	-	106,418	-	-	106,418
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Fund balance:

Nonspendable – prepaid expenditures	4,564	10,454	6,294	-	-	21,312
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Restricted for:

Police	-	-	311,225	-	-	311,225
Streets	-	-	-	-	568,136	568,136
Parking	-	-	-	-	3,921	3,921
Capital projects	-	-	-	4,944,950	3,370	4,948,320
Perpetual care	-	-	-	-	367,198	367,198
Committed for public works	-	41,798	-	-	-	41,798
Unassigned	819,226	-	-	-	-	819,226

Total fund balance

	823,790	52,252	317,519	4,944,950	942,625	7,081,136
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Total liabilities, deferred inflows of resources, and fund balance

	\$ 1,052,136	\$ 177,453	\$ 462,077	\$ 5,010,800	\$ 949,910	\$ 7,652,376
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See accompanying notes.

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

June 30, 2023

Total fund balance – governmental funds	\$ 7,081,136
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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	3,100,350
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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	550,936
Deferred inflows of resources related to other post employment benefits	(1,402)

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	(5,000,000)
Net other post employment benefit liability	(1,005,464)
Net pension liability	(1,764,730)
Compensated absences	(171,915)
Net position – governmental activities	\$ 2,788,911

See accompanying notes.

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

Year Ended June 30, 2023

	General Fund	Special Revenue		Debt Service Fund	Other Governmental Funds	Total Governmental Funds
		Public Works Fund	Police Fund			
Revenues						
Property taxes	\$ 1,256,872	\$ -	\$ 332,231	\$ -	\$ -	\$ 1,589,103
Intergovernmental:						
Federal, state, and local	462,916	-	9,670	-	333,102	805,688
Charges for services	250,140	182,853	105,650	-	17,400	556,043
Fines and forfeitures	-	-	51,353	-	585	51,938
Interest	9,209	545	3,634	-	8,467	21,855
Other revenues	52,470	10,733	6,748	-	10,164	80,115
Total revenues	2,031,607	194,131	509,286	-	369,718	3,104,742
Expenditures						
Current:						
General government	865,518	-	-	-	-	865,518
Public safety	-	-	917,727	-	-	917,727
Public works	264,958	568,370	-	-	220,359	1,053,687
Parking	-	-	-	-	10,089	10,089
Community and economic development	46,325	-	-	-	-	46,325
Recreation and culture	68,282	-	-	-	-	68,282
Other	67,871	-	-	69,259	-	137,130
Capital outlay	13,943	58,453	33,644	-	196,329	302,369
Total expenditures	1,326,897	626,823	951,371	69,259	426,777	3,401,127
Excess of revenues over (under)	704,710	(432,692)	(442,085)	(69,259)	(57,059)	(296,385)
Other financing sources (uses)						
Proceeds from issuance of debt	-	-	-	5,000,000	-	5,000,000
Net premium on bond issuance	-	-	-	14,209	-	14,209
Transfers in	116,700	455,000	331,000	-	89,695	992,395
Transfers out	(788,695)	-	(12,000)	-	(75,000)	(875,695)
Total other financing sources and uses	(671,995)	455,000	319,000	5,014,209	14,695	5,130,909
Net change in fund balance	32,715	22,308	(123,085)	4,944,950	(42,364)	4,834,524
Fund balance at beginning of year	791,075	29,944	440,604	-	984,989	2,246,612
Fund balance at end of year	\$ 823,790	\$ 52,252	\$ 317,519	\$ 4,944,950	\$ 942,625	\$ 7,081,136

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

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, 2023

Net change in fund balance – governmental funds \$ 4,834,524

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 88,266
Depreciation expense (222,139)

Bond proceeds are reported as an other financing source in the governmental funds; in the government-wide financial statements, bond proceeds are reported as long-term liability. (5,000,000)

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 net other post employment benefit liability 235,777
Change in deferred outflows related to pensions and OPEB 419,003
Change in deferred inflows related to pensions and OPEB 176,746
Change in net pension liability (419,019)
Change in compensated absences 18,862
Change in net position – governmental activities \$ 132,020

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

Village of Lake Orion
Proprietary Fund
Statement of Net Position

June 30, 2023

	<u>Enterprise Fund</u> <u>Water and Sewer</u>
Assets	
Current assets:	
Cash and investments	\$ 1,572,125
Accounts receivable	1,225,456
Prepaid expenses	10,894
Total current assets	2,808,475
Advance to component unit	300,000
Property, plant, and equipment	18,554,004
Less: Accumulated depreciation	(8,679,367)
Net property, plant, and equipment	9,874,637
Total assets	12,983,112
Liabilities	
Current liabilities:	
Accounts payable	212,524
Accrued interest	33,108
Current portion of compensated absences	500
Current portion of bonds payable	343,129
Total current liabilities	589,261
Long-term liabilities:	
Compensated absences, less current portion	8,086
Bonds payable, less current portion	5,204,398
Total long-term liabilities	5,212,484
Total liabilities	5,801,745
Net position	
Net investment in capital assets	4,327,110
Unrestricted	2,854,257
Total net position	\$ 7,181,367

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

Village of Lake Orion
 Proprietary Fund
 Statement of Revenues, Expenses, and Changes in Net Position
 Year Ended June 30, 2023

	Enterprise Fund Water and Sewer
Operating revenues	
Charges for services	\$ 2,525,875
Penalty charges	38,614
Miscellaneous	22,964
Total operating revenues	2,587,453
Operating expenses	
Salaries and fringe benefits	158,999
Water purchases	474,971
Sewage treatment	876,241
General and administrative	13,577
Supplies	7,253
Contract services	591,097
Equipment repairs and rentals	44,796
Depreciation	269,857
Total operating expenses	2,436,791
Operating income	150,662
Nonoperating revenues (expenses)	
Interest earned	32,128
Interest expense and related fees	(111,176)
Total nonoperating revenues (expenses)	(79,048)
Income before contributions and transfers	71,614
Capital contributions	
Capital and lateral charges	8,873
Transfers	
Transfers out	(116,700)
Change in net position	(36,213)
Net position at beginning of period	7,217,580
Net position at end of period	\$ 7,181,367

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

Village of Lake Orion
 Proprietary Fund
 Statement of Cash Flows
 Year Ended June 30, 2023

	<u>Enterprise Fund</u> <u>Water and Sewer</u>
Cash flows from operating activities	
Receipts from customers and users	\$ 1,909,825
Payments to suppliers	(1,996,006)
Payments to employees	(158,999)
Net cash from operating activities	(245,180)
Cash flows from capital and related financing activities	
Collection of capital and lateral charges	8,873
Amounts due from State, net	-
Payment for capital acquisitions	-
Proceeds from issuance of capital debt	(311,227)
Principal paid on capital debt	-
Interest paid on capital debt	(111,176)
Transfer to other funds	(116,700)
Net cash from capital and related financing activities	(530,230)
Cash flows from investing activities	
Advance to component unit, net	100,000
Interest earned	32,128
Net cash from investing activities	132,128
Net change in cash and cash equivalents	(643,282)
Cash and cash equivalents at beginning of period	2,215,407
Cash and cash equivalents at end of period	\$ 1,572,125
Reconciliation of operating income to net cash from operating activities:	
Operating income	\$ 150,662
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation	269,857
Change in accounts receivable	(677,628)
Change in accounts payable and contract retainage	11,929
Net cash from operating activities	\$ (245,180)

See accompanying notes.

Village of Lake Orion
Fiduciary Fund
Statement of Fiduciary Net Position

June 30, 2023

	<u>Retiree Healthcare Trust Fund</u>
Assets	
Investments, at fair value:	
Mutual funds	\$ 212,759
Total assets	<u>212,759</u>
Net Position	
Held in trust for retirement benefits	<u><u>\$ 212,759</u></u>

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

Village of Lake Orion
 Fiduciary Fund
 Statement of Changes in Fiduciary Net Position
 Year Ended June 30, 2023

	<u>Retiree Healthcare Trust Fund</u>
Additions	
Contributions:	
Employer	\$ -
Investment earnings:	
Net increase in fair value of investments	<u>31,853</u>
Total additions	31,853
Deductions	
Fees	<u>-</u>
Change in net position	31,853
Net position at beginning of year	<u>180,906</u>
Net position at end of year	<u><u>\$ 212,759</u></u>

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023.

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

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.

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

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
Notes to Financial Statements

June 30, 2023

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	\$ 7,161,670	\$ 1,572,125	\$ 212,759	\$ 862,282

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

	Governmental Activities	Business-type Activities	Fiduciary Funds	Component Units
Deposits	\$ 5,663,248	\$ 24,450	\$ -	\$ 462,396
Investments:				
Oakland County – LGIP	1,416,931	1,547,675	-	399,886
Michigan CLASS	81,491	-	-	-
Investment managers	-	-	212,759	-

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

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, 2023

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 \$5,848,393 of bank deposits (checking and savings accounts) that were uninsured and uncollateralized. The uninsured and uncollateralized amount includes \$433,512 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 \$3,364,492 which includes component unit investments. At year end, the Village's investment in the Michigan CLASS investment pool was \$81,491.

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 \$212,759 as of June 30, 2023.

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

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	\$ 6,150,094	Demand
Pooled investments (share price \$1)	<u>3,445,983</u>	Less Than One Year
	<u>\$ 9,596,077</u>	
Fiduciary Fund:		
Mutual Funds – Bonds	\$ 62,840	N/A
Mutual Funds – Equity	<u>149,919</u>	N/A
	<u>\$ 212,759</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	\$ 3,364,492	Not rated	N/A
Michigan CLASS	81,491	AAAm	S&P
Fiduciary Fund:			
Mutual Funds – Bonds	\$ 62,840	Not rated	N/A
Mutual Funds – Equity	149,919	Not rated	N/A

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

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, 2023:

	Balance at June 30, 2023	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	\$ 62,840	\$ 62,840	\$ -	\$ -
Equity securities				
OPEB mutual funds – equity	149,919	149,919	-	-
Total investments by fair value level	<u>\$ 212,759</u>	<u>\$ 212,759</u>	<u>\$ -</u>	<u>\$ -</u>
Investments measured at the net asset value (NAV)				
Oakland County Investment Pool	\$ 3,364,492			
Michigan CLASS	81,491			
Total investments measured at NAV	<u>3,445,983</u>			
Total investments measured at fair value	<u>\$ 3,658,742</u>			

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

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, 2023, 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	\$ 3,364,492	\$ -	No limitations	None
Michigan CLASS	81,491	-	No limitations	None
Total	<u>\$ 3,445,983</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, 2023

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	331,000
General Fund	Water Sewer Fund	116,700
Parking Fund	Police Fund	12,000
Public Works Fund	Cemetery Perpetual Care	5,000
Local Street Fund	Major Street Fund	70,000
Capital Improvement Fund	General Fund	7,695
DDA Property Acquisition Fund	DDA	214,178
		<u>\$ 1,206,573</u>

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 \$108,442.

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

4. Capital Assets

Capital assets activity for primary government for the year ended June 30, 2023 was as follows:

Governmental Activities	Beginning Balance	Additions	Disposals	Ending Balance
General				
Capital assets not being depreciated:				
Land	\$ 498,484	\$ -	\$ -	\$ 498,484
Capital assets being depreciated:				
Land improvements	485,965	12,837	-	498,802
Street and road improvements	2,575,570	-	-	2,575,570
Building and improvements	1,475,664	28,000	-	1,503,664
Machinery and equipment	796,421	7,300	-	803,721
Vehicles	995,536	40,130	-	1,035,666
Total capital assets being depreciated	6,329,156	88,267	-	6,417,423
Accumulated depreciation:				
Land improvements	(431,147)	(6,448)	-	(437,595)
Street and road improvements	(1,034,629)	(51,511)	-	(1,086,140)
Building and improvements	(790,266)	(80,278)	-	(870,544)
Machinery and equipment	(652,746)	(20,659)	-	(673,405)
Vehicles	(684,630)	(63,243)	-	(747,873)
Total accumulated depreciation	(3,593,418)	(222,139)	-	(3,815,557)
Total general capital assets being depreciated, net	2,735,738	(133,872)	-	2,601,866
Total governmental activities capital assets, net	\$ 3,234,222	\$ (133,872)	\$ -	\$ 3,100,350

The depreciation expense was \$222,139 during the year.

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

Governmental Activities	
General government	\$ 71,775
Public safety	30,465
Public works	100,011
Recreation and culture	19,888
Total depreciation expense – governmental activities	<u>\$ 222,139</u>

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

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	(7,531,360)	(236,392)	-	(7,767,752)
Equipment	(247,653)	(10,947)	-	(258,600)
Intangible assets – water lines	(630,499)	(22,518)	-	(653,017)
Total accumulated depreciation	(8,409,512)	(269,857)	-	(8,679,369)
Business-type capital assets being depreciated, net	4,709,126	(269,857)	-	4,439,269
Business-type activities capital assets, net	\$ 10,144,494	\$ (269,857)	\$ -	\$ 9,874,637

Depreciation expense was \$269,857 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	393,274	179,319	-	572,593
Capital assets being depreciated:				
Land improvements	909,220	57,621	-	966,841
Street and road improvements	3,628,501	-	-	3,628,501
Equipment	22,182	939	-	23,121
Total capital assets being depreciated	4,559,903	30,936	-	4,618,463
Accumulated depreciation:				
Land improvements	(679,400)	(25,270)	-	(704,670)
Street and road improvements	(1,179,140)	(100,762)	-	(1,279,902)
Equipment	(17,542)	(2,237)	-	(19,779)
Total accumulated depreciation	(1,876,082)	(128,269)	-	(2,004,351)
Component unit capital assets being depreciated, net	2,683,821	(97,333)	-	2,614,112
Component unit capital assets, net	\$ 3,077,095	\$ (97,333)	\$ -	\$ 3,186,705

Depreciation expense was \$254,349 during the year.

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

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:

	Spent to Date	Remaining Commitment
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.

5. Long-Term Debt

The following is a summary of long-term debt transactions of the Village for the year ended June 30, 2023:

	Balance July 1, 2022	Add: Additional Debt Incurred	Less: Retirements and Payments on Debt	Balance June 30, 2023	Due Within One Year
Governmental Activities:					
Downtown Development	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 255,000
Compensated absences	190,777	-	18,862	171,915	104,572
Total governmental activities	\$ 190,777	\$ 5,000,000	\$ 18,862	\$ 5,171,915	\$ 359,572
Business-type Activities:					
County Interceptor Bonds	967,165	-	56,767	910,398	63,353
Resource Recovery Facility Bonds	181,079	18,717	9,545	190,251	9,776
Drinking Water Revolving Fund Bonds	4,711,878	-	265,000	4,446,878	270,000
Compensated absences	7,218	1,368	-	8,586	500
Total business-type activities	5,867,340	20,085	331,312	5,556,113	343,629
Total	\$ 6,058,117	\$ 5,020,085	\$ 350,174	\$ 10,728,028	\$ 703,201
Component Unit – DDA:					
Long-term advance	\$ 400,000	\$ -	\$ 100,000	\$ 300,000	\$ 100,000

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

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, 2023:

	Number of Issues	Interest Rate	Maturing Through	Principal Outstanding
Governmental Activities:				
Downtown Development Series A	1	4.00%	2040	\$ 3,500,000
Downtown Development Series B	1	4.98-5.70%	2040	1,500,000
				<u>\$ 5,000,000</u>
Business-type Activities:				
County Interceptor Bonds	9	1.55-5.90%	2040	\$ 910,398
Resource Recovery Facility Bonds	1	2.50%	2038	190,251
Drinking Water Revolving Fund Bonds	1	2.00%	2037	4,446,878
				<u>\$ 5,547,527</u>
Component Unit – DDA				
Long term advance	1	2.50%	2026	\$ 300,000
				<u>\$ 300,000</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, 2023 is \$905,500.

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. Repayment will be made in 5 annual installments commencing October 1, 2021 through 2025.

Village of Lake Orion

Notes to Financial Statements

June 30, 2023

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, 2022, the Village's share of the total debt incurred to date is \$190,251.

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, 2023 are as follows:

Year Ended	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2024	\$ 255,000	\$ 166,709	\$ 343,129	\$ 117,162
2025	210,000	209,709	350,005	110,457
2026	220,000	200,721	356,932	103,583
2027	230,000	191,333	363,531	96,492
2028	240,000	181,496	370,708	89,192
2029-2033	1,360,000	743,750	1,951,046	330,942
2034-2038	1,695,000	416,190	1,744,942	140,984
2039-2041	790,000	54,260	67,234	1,580
	<u>\$5,000,000</u>	<u>\$ 2,164,168</u>	<u>\$ 5,547,527</u>	<u>\$ 990,392</u>

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

5. Long-Term Debt (continued)

Component Unit – DDA		
Year Ended	Principal	Interest
2024	100,000	7,500
2025	100,000	5,000
2026	100,000	2,500
	<u>\$ 300,000</u>	<u>\$ 15,000</u>

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, 2023

6. Employees' Retirement System (continued)

As of the December 31, 2022 measurement date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	18
Inactive plan members entitled to, but not yet receiving benefits	4
Active plan members	<u>3</u>
Total employees covered by MERS plan	<u><u>25</u></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, 2023, 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 \$20,198.

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

6. Employees' Retirement System (continued)

Net Pension Liability

The net pension liability reported as of June 30, 2023 was determined using a measure of the total pension liability and the plan net position as of December 31, 2022. December 31, 2022 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, 2021	\$ 4,529,050	\$ 3,183,340	\$ 1,345,710
Service cost	25,527	-	25,527
Interest	316,030	-	316,030
Contributions – employer	-	264,522	(264,522)
Contributions – employee	-	9,995	(9,995)
Net investment income	-	(329,022)	329,022
Differences between expected and actual experience	17,137	-	17,137
Change in assumptions	-	-	-
Benefit payments, including refunds	(365,550)	(365,550)	-
Administrative expenses	-	(5,822)	5,822
Other changes	(1)	-	(1)
Net changes	(6,857)	(425,877)	419,020
Balance as of December 31, 2022	<u>\$ 4,522,193</u>	<u>\$ 2,757,463</u>	<u>\$ 1,764,730</u>

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

6. Employees' Retirement System (continued)

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

For the year ending June 30, 2023, the Village recognized a pension expense of \$65,058. As of June 30, 2023, 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
2023	\$ (128,442)
2024	(97,292)
2025	(71,625)
2026	(111,243)

** The amount reported as deferred outflow 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, 2022 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	6.85%

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

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, 2022 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, 2022, 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 7.25%. 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, 2023

6. Employees' Retirement System (continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Village, calculated using the discount rate of 7.25%, as well as what the Village's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 2,153,366	\$ 1,764,730	\$ 1,427,256

7. Post-Employment Healthcare Benefits

Plan Administration

The Village administers a single-employer, defined benefit post-employment health insurance plan (OPEB plan). The OPEB plan does not include pension benefits described in Note 6. Management of the plan is vested with the elected Village Council. The OPEB plan is reported as a Trust Fund in the Village's financial statements. The OPEB plan does not issue a publicly available financial report.

OPEB Plan Membership

As of June 30, 2023, the OPEB plan membership data is as follows:

Inactive plan members receiving benefits	10
Inactive plan members	1
Active plan members	<u>3</u>
Total participants	<u>14</u>

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

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 2022 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, 2023, the Village contributed \$68,029 for insurance premiums and \$10,000 to the Retiree Healthcare Trust Fund, while OPEB plan participants contributed \$14,591 for insurance premiums during the year ended June 30, 2023.

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.

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

7. Post-Employment Healthcare Benefits (continued)

OPEB Plan Investments

Investment Policy – The Village Treasurer may invest funds held in the Retiree Healthcare Trust Fund at his/her discretion including common or preferred stocks, bonds, certificates of deposit, interest or participation, mutual funds, and other forms of security investments.

Net OPEB Liability

The components of the net OPEB liability of the Village as of June 30, 2023, were as follows:

Total OPEB Liability	\$ 1,218,223
OPEB Plan Fiduciary Net Position	(212,759)
Net OPEB Liability	<u>\$ 1,005,464</u>
Plan Fiduciary Net Position as a percentage of the Total OPEB Liability	17.5%

Actuarial Assumptions – The total OPEB liability was determined by an actuarial valuation as of June 30, 2023. The following actuarial assumptions applied to all periods in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal (level percentage of compensation)
Salary Increases	3.00%
Discount Rate	7.45% for June 30, 2023 liability and 2024 contribution
Investment Rate of Return	7.45%
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	2010 Public General and Public Safety Employees, and Healthy Retirees, Headcount weighted, with MP-2021 Improvement Scale

Village of Lake Orion

Notes to Financial Statements

June 30, 2023

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, 2023 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	64.00%	9.00%
Global fixed income	26.00%	4.70%
Real assets	5.00%	6.40%
Diversifying strategies	5.00%	3.00%
	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability was 7.45%. 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, 2022 was 5.54%.

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

7. Post-Employment Healthcare Benefits (continued)

	Changes in the Net OPEB Liability		
	Total OPEB Liability	Increase (Decrease) Plan Fiduciary Net Position	Net OPEB Liability
Balances as of July 1, 2022	\$ 1,422,147	\$ 180,906	\$ 1,241,241
Changes for the Year:			
Service cost	9,611	-	9,611
Interest on the total OPEB liability	77,435	-	77,435
Difference between expected and actual experience	1,905	-	1,905
Changes in assumptions	(224,846)	-	(224,846)
Employer contributions to OPEB Trust	-	10,000	(10,000)
Contributions paid from general operating funds	-	68,029	(68,029)
Net investment income	-	22,803	(22,803)
Benefit payments, including employee refunds	(68,029)	(68,029)	-
Administrative expense	-	(950)	950
Net changes	(203,924)	31,853	(235,777)
Balances as of June 30, 2023	\$ 1,218,223	\$ 212,759	\$ 1,005,464

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 (4.54%)	Current Discount Rate (5.54%)	1% Increase (6.54%)
Net OPEB Liability	\$ 1,368,686	\$ 1,005,464	\$ 880,004

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

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	\$ 873,966	\$ 1,005,464	\$ 1,102,766

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

For the year ended June 30, 2023, the Village recognized OPEB expense as follows:

	OPEB Expense
Service cost	\$ 9,611
Interest on the total OPEB liability	77,435
Experience (gains) / losses	(63,027)
Changes in assumptions	(252,729)
Projected earnings on OPEB investments	(10,135)
Investment earnings (gains)/losses	(521)
Administrative expense	950
Total OPEB expense	\$ (238,416)

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

7. Post-Employment Healthcare Benefits (continued)

As of June 30, 2023, 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	-	1,402
Total	\$ -	\$ 1,402

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	
2024	\$ (745)
2025	(2,525)
2026	4,400
2027	(2,532)

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 28 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, 2023

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 2022 taxable valuation of the Village totaled \$161.4 million. The following is a summary of the tax rates levied on the 2022 tax roll:

Purpose	Millage Rate	Revenue
General operating	9.7844	\$ 1,224,358
Police millage – operations	2.8912	361,786

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, 2022 Township tax levy is paid by residents through February 2023. The Township remits its payment to the Village through June 2023, which will be used to replace the July 1, 2023 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, 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, 2023

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 2023, several budget amendments were made.

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

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, 2023, the Village incurred expenditures in excess of the amounts appropriated as follows:

Budget Item	Budget Appropriation	Actual Expenditure	Variance
General Fund			
Professional services	\$ 89,000	\$ 98,627	\$ 9,627
Sanitation	\$ 205,000	\$ 223,559	\$ 18,559
Street Lighting	\$ 40,000	\$ 41,399	\$ 1,399
Public Works Fund –			
Phase II Stormwater	\$ 29,582	\$ 29,737	\$ 155
Police Fund			
Other	\$ 205,560	\$ 205,939	\$ 379

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.

Village of Lake Orion
Notes to Financial Statements

June 30, 2023

12. Tax Abatements (continued)

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.

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 approximated \$34,000 during the year ended June 30, 2023.

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, 2023

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability	\$ 25,527	\$ 22,795	\$ 21,712	\$ 18,056	\$ 24,122	\$ 28,897	\$ 28,587	\$ 27,164	\$ 33,257
Service cost	316,030	306,483	304,357	288,677	299,399	300,398	326,778	329,227	308,260
Interest	17,137	24,535	81,869	100,782	36,345	(45,443)	(393,125)	(5,100)	-
Difference between expected and actual experience	-	126,086	178,827	116,591	(298,323)	(289,575)	(294,716)	184,225	-
Changes in assumptions	(365,550)	(363,200)	(366,092)	(303,553)	(298,323)	(289,575)	(294,716)	(336,654)	(318,528)
Benefit payments including refunds	(1)	14,796	-	15,194	-	-	-	-	-
Other changes	(6,857)	131,495	220,673	235,747	61,543	(5,723)	(332,476)	198,862	22,989
Net change in total pension liability	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 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
Total pension liability at end of year	\$ 8,951,143	\$ 8,926,605	\$ 8,574,437	\$ 8,118,017	\$ 7,820,727	\$ 7,764,907	\$ 8,103,106	\$ 8,236,720	\$ 8,014,869
Plan fiduciary net position	\$ 264,522	\$ 208,920	\$ 158,088	\$ 133,392	\$ 187,278	\$ 181,860	\$ 114,072	\$ 107,640	\$ 107,334
Contributions – employer	9,995	9,642	9,392	12,552	13,571	14,011	13,867	14,348	16,627
Contributions – employee	(329,022)	404,929	333,267	348,189	(108,893)	336,390	275,341	(38,613)	171,339
Net investment income	(365,550)	(363,200)	(366,092)	(303,553)	(298,323)	(289,575)	(294,716)	(336,654)	(318,528)
Benefit payments including refunds	(5,822)	(4,643)	(5,474)	(5,995)	(5,458)	(5,331)	(5,442)	(5,808)	(6,252)
Administrative expense	(425,877)	255,648	129,181	184,585	(211,825)	237,355	103,122	(259,087)	(29,480)
Net change in plan fiduciary net position	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 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
Plan fiduciary net position at end of year	\$ 5,940,803	\$ 6,111,032	\$ 5,726,203	\$ 5,412,437	\$ 5,439,677	\$ 5,411,147	\$ 5,073,670	\$ 5,229,635	\$ 5,518,202
Village's net pension liability at end of year	\$ 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	61.0%	70.3%	66.6%	67.0%	66.3%	72.8%	66.6%	58.9%	68.3%
Covered employee payroll	\$ 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	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, 2023

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarial determined contributions	\$ 182,028	\$ 180,996	\$ 181,596	\$ 174,528	\$ 175,560	\$ 175,164	\$ 115,236	\$ 112,908	\$ 102,012	\$ 113,016
Contributions in relation to the actuarially determined contribution	182,028	180,996	158,088	133,392	187,278	181,860	115,236	112,908	102,012	113,016
Contribution deficiency (excess)	\$ -	\$ -	\$ 23,508	\$ 41,136	\$ (11,718)	\$ (6,696)	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 199,895	\$ 192,851	\$ 187,983	\$ 182,199	\$ 244,394	\$ 280,322	\$ 277,342	\$ 268,611	\$ 324,635	\$ 378,751
Contributions as a percentage of covered employee payroll	91.1%	93.9%	96.6%	95.8%	71.8%	62.5%	41.6%	42.0%	31.4%	29.8%

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, 2023

	2023	2022	2021	2020	2019	2018
Total OPEB liability						
Service cost	\$ 9,611	\$ 15,152	\$ 15,453	\$ 13,960	\$ 27,523	\$ 26,056
Interest	77,435	86,069	88,773	136,147	120,056	119,190
Difference between expected and actual experience	1,905	(389,595)	1,670	(492,465)	833	-
Changes in assumptions	(224,846)	(167,297)	(90,146)	489,911	(307,414)	-
Benefit payments including refunds	(68,029)	(73,639)	(78,550)	(79,196)	(87,636)	(87,425)
Net change in total pension liability	(203,924)	(529,310)	(62,800)	68,357	(246,638)	57,821
Total OPEB liability at beginning of year	1,422,147	1,951,457	2,014,257	1,945,900	2,192,538	2,134,717
Total OPEB liability at end of year	<u>\$ 1,218,223</u>	<u>\$ 1,422,147</u>	<u>\$ 1,951,457</u>	<u>\$ 2,014,257</u>	<u>\$ 1,945,900</u>	<u>\$ 2,192,538</u>
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	68,029	73,639	78,550	79,196	87,636	87,425
Net investment income	22,803	(25,765)	41,387	962	5,726	8,775
Benefit payments including refunds	(68,029)	(73,639)	(78,550)	(79,196)	(87,636)	(87,425)
Administrative expense	(950)	(969)	(895)	(694)	(606)	(554)
Net change in plan fiduciary net position	31,853	(16,734)	50,492	10,268	15,120	18,221
Plan fiduciary net position at beginning of year	180,906	197,640	147,148	136,880	121,760	103,539
Plan fiduciary net position at end of year	<u>\$ 212,759</u>	<u>\$ 180,906</u>	<u>\$ 197,640</u>	<u>\$ 147,148</u>	<u>\$ 136,880</u>	<u>\$ 121,760</u>
Village's net OPEB liability at end of year	<u>\$ 1,005,464</u>	<u>\$ 1,241,241</u>	<u>\$ 1,753,817</u>	<u>\$ 1,867,109</u>	<u>\$ 1,809,020</u>	<u>\$ 2,070,778</u>
Plan fiduciary net position as a percentage of the total OPEB liability	17.5%	12.7%	10.1%	7.3%	7.0%	5.6%
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.

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

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, 2023

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

6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
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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 compensation)

Level dollar

6 years

Equal to market value of assets

Included in investment return

3.00% including inflation

7.45% (including inflation)

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

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property taxes	\$1,244,000	\$ 1,242,000	\$ 1,217,049	\$ (24,951)
Penalties and interest	5,000	1,600	1,560	(40)
In lieu of taxes	38,000	37,100	37,032	(68)
Other taxes	1,000	1,375	1,231	(144)
Intergovernmental – Federal/CDBG	9,964	79,100	-	(79,100)
Intergovernmental – State and local	434,672	401,852	462,916	61,064
Business licenses and permits	-	10,000	10,000	-
Charges for services	287,000	243,000	250,140	7,140
Interest earnings	4,000	8,600	9,209	609
Other revenues	7,700	41,950	42,470	520
Total revenues	2,031,336	2,066,577	2,031,607	(34,970)
Expenditures				
General government:				
Village council	3,821	3,821	3,094	727
Village manager	115,442	139,851	137,565	2,286
Clerk	117,524	106,524	94,351	12,173
Treasurer	139,345	126,995	112,635	14,360
Municipal building	297,531	303,531	279,689	23,842
Data processing and information technology	32,000	30,000	29,636	364
Professional services	64,000	89,000	98,627	(9,627)
	769,663	799,722	755,597	44,125
Public works:				
Sanitation	210,000	205,000	223,559	(18,559)
Street lighting	41,000	40,000	41,399	(1,399)
	251,000	245,000	264,958	(19,958)
Community and economic development:				
Capital outlay	2,819	105,266	105,265	1
Planning and zoning	123,759	51,416	50,980	436
	126,578	156,682	156,245	437
Recreation and cultural:				
Parks and recreation	38,100	86,791	82,225	4,566
Other functions:				
Insurance	74,000	68,000	67,872	128
Total expenditures	1,259,341	1,356,195	1,326,897	29,298
Excess of revenues over expenditures	771,995	710,382	704,710	(5,672)
Other financing sources (uses):				
Transfers in	116,700	152,830	116,700	36,130
Transfers out	(888,695)	(844,695)	(788,695)	(56,000)
Total other financing sources (uses)	(771,995)	(691,865)	(671,995)	(19,870)
Net change in fund balance	-	18,517	32,715	14,198
Fund balance at beginning of year	791,075	791,075	791,075	-
Fund balance at end of year	\$ 791,075	\$ 809,592	\$ 823,790	\$ 14,198

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

Village of Lake Orion
Public Works Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual
Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for services	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
Equipment rental	75,000	75,000	98,011	23,011
Cemetery	36,000	36,000	29,842	(6,158)
Interest income	300	300	545	245
Other	2,000	2,000	10,733	8,733
Total revenues	168,300	168,300	194,131	25,831
Expenditures				
Public works:				
Wages and benefits	343,686	362,886	334,406	28,480
Repairs and maintenance	45,349	31,349	30,118	1,231
Capital outlay	-	58,453	58,453	-
Other	85,100	98,700	96,948	1,752
Interest expense	3,900	3,900	3,665	235
Cemetery	89,460	89,460	73,496	15,964
Phase II Stormwater	38,395	29,582	29,737	(155)
Total expenditures	605,890	674,330	626,823	47,507
Excess (deficiency) of revenues over expenditures	(437,590)	(506,030)	(432,692)	73,338
Other financing sources (uses):				
Transfers in	455,000	507,000	455,000	52,000
Transfers out	(17,410)	-	-	-
Total other financing sources (uses)	437,590	507,000	455,000	52,000
Net change in fund balance	-	970	22,308	21,338
Fund balance at beginning of year	29,944	29,944	29,944	-
Fund balance at end of year	\$ 29,944	\$ 30,914	\$ 52,252	\$ 21,338

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

Village of Lake Orion

Police Fund

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

Year Ended June 30, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property taxes	\$ 370,600	\$ 367,000	\$ 332,231	\$ (34,769)
Intergovernmental – State	1,000	1,200	1,116	(84)
Intergovernmental – Local	21,000	9,000	8,554	(446)
Charges for services	106,500	101,300	105,650	4,350
Fines and forfeitures	60,000	51,100	51,353	253
Interest	1,200	3,500	3,634	134
Other	5,000	6,700	6,748	48
Total revenues	565,300	539,800	509,286	(30,514)
Expenditures				
Wages and benefits	800,360	798,460	711,788	86,672
Other	208,940	205,560	205,939	(379)
Capital outlay	21,000	33,650	33,644	6
Total expenditures	1,030,300	1,037,670	951,371	86,299
Excess of revenues over (under) expenditures	(465,000)	(497,870)	(442,085)	55,785
Other financing sources (uses):				
Transfers in	431,000	331,000	331,000	-
Transfers out	-	(12,000)	(12,000)	-
Total other financing sources (uses)	431,000	319,000	319,000	-
Net change in fund balance	(34,000)	(178,870)	(123,085)	55,785
Fund balance at beginning of year	440,604	440,604	440,604	-
Fund balance at end of year	\$ 406,604	\$ 261,734	\$ 317,519	\$ 55,785

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

Other Supplementary Information

Village of Lake Orion

Nonmajor Governmental Funds
Combining Balance Sheet

June 30, 2023

	Special Revenue			Capital Project		Permanent Fund		Total
	Major Street	Local Street	Parking	Improvement	Cemetery	Perpetual Care		
Assets								
Cash	\$ 446,029	\$ 68,741	\$ 4,176	\$ 7,255	\$ 258,756	\$ 108,442	\$ 784,957	
Advance to other funds	-	-	-	-	-	-	108,442	
Due from State	39,377	17,134	-	-	-	-	56,511	
Prepaid expenses	-	-	-	-	-	-	-	
Total assets	\$ 485,406	\$ 85,875	\$ 4,176	\$ 7,255	\$ 367,198	\$ 367,198	\$ 949,910	

Liabilities and fund balance

Liabilities:								
Accounts payable	\$ 776	\$ 2,369	\$ 255	\$ 3,885	\$ -	\$ -	\$ 7,285	
Fund balance:								
Nonspendable – prepaid	-	-	-	-	-	-	-	
Restricted for streets	484,630	83,506	-	-	-	-	568,136	
Restricted for parking	-	-	3,921	-	-	-	3,921	
Restricted for capital projects	-	-	-	3,370	-	-	3,370	
Restricted for perpetual care	-	-	-	-	367,198	-	367,198	
Total fund balance	484,630	83,506	3,921	3,370	367,198	367,198	942,625	
Total liabilities and fund balance	\$ 485,406	\$ 85,875	\$ 4,176	\$ 7,255	\$ 367,198	\$ 367,198	\$ 949,910	

Village of Lake Orion

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

Year Ended June 30, 2023

	Special Revenue				Capital Project	Permanent Fund	Total
	Major Street	Local Street	Parking	Capital Improvement			
Revenues							
State-shared revenue	\$ 232,132	\$ 100,970	\$ -	\$ -	\$ -	\$ -	\$ 333,102
Charges for services	-	-	-	-	17,400	-	17,400
Fines and forfeitures	-	-	585	-	-	-	585
Interest earned	2,793	614	5	39	5,016	-	8,467
Other revenues	-	-	-	-	10,164	-	10,164
Total revenues	234,925	101,584	590	39	32,580	-	369,718
Expenditures							
Highways, streets, sidewalks and other maintenance	69,154	151,205	-	-	-	-	220,359
Parking	-	-	10,089	-	-	-	10,089
Capital outlay	-	-	-	196,329	-	-	196,329
Total expenditures	69,154	151,205	10,089	196,329	-	-	426,777
Excess (deficiency) of revenues over expenditures	165,771	(49,621)	(9,499)	(196,290)	32,580	-	(57,059)
Other financing sources (uses):							
Operating transfers in	-	70,000	12,000	7,695	-	-	89,695
Operating transfers out	(70,000)	-	-	-	(5,000)	-	(75,000)
Total other financing sources (uses):	(70,000)	70,000	12,000	7,695	(5,000)	-	14,695
Change in fund balance	95,771	20,379	2,501	(188,595)	27,580	-	(42,364)
Fund balance at beginning of year	388,859	63,127	1,420	191,965	339,618	-	984,989
Fund balance at end of year	\$ 484,630	\$ 83,506	\$ 3,921	\$ 3,370	\$ 367,198	\$ -	\$ 942,625

Village of Lake Orion

Combining Balance Sheet
Component Unit – DDA

June 30, 2023

	Downtown Development Authority	DDA Property Acquisition Fund	Total
Assets			
Cash	\$ 535,441	\$ 326,841	\$ 862,282
Prepaid expenditures	5,696	-	5,696
Total assets	\$ 541,137	\$ 326,841	\$ 867,978
Liabilities and fund balance			
Accounts payable and accrued liabilities	\$ 40,378	\$ -	\$ 40,378
Fund balance	500,759	326,841	827,600
Total liabilities and fund balance	\$ 541,137	\$ 326,841	\$ 867,978

Reconciliation to statement of net position:

Fund balance as of June 30, 2023 \$ 827,600

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 3,186,705

Long-term liabilities, including long term advance, are not due and payable in the current period and, therefore, are not reported in the funds. (300,000)

Net position of governmental activities – component unit \$ 3,714,305

Village of Lake Orion

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

Year Ended June 30, 2023

	Downtown Development Authority	DDA Property Acquisition Fund	Total
Revenues			
Property taxes	\$ 935,037	\$ -	\$ 935,037
Other taxes	10,094	-	10,094
Operating grants and contributions	15,927	-	15,927
State grants	2,813	-	2,813
Interest	4,973	190	5,163
Other revenues	102,097	-	102,097
Total revenues	1,070,941	190	1,071,131
Expenditures			
Community development	669,716	-	669,716
Debt service:			
Principal	-	100,000	100,000
Interest and other charges	-	10,000	10,000
Capital outlay	324,733	-	324,733
Total expenditures	994,449	110,000	1,104,449
Excess (deficiency) of revenues over expenditures	76,492	(109,810)	(33,318)
Other financing sources (uses)			
Transfers in	-	214,178	214,178
Transfers out	(214,178)	-	(214,178)
Total other financing sources (uses)	(214,178)	214,178	-
Net change in fund balance	(137,686)	104,368	(33,318)
Fund balance at beginning of year	638,445	222,473	860,918
Fund balance at end of year	\$ 500,759	\$ 326,841	\$ 827,600

Reconciliation to statement of activities:

Net change in fund balance as of June 30, 2023 \$ (33,318)

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	237,879
Depreciation expense	(128,269)

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	100,000
Change in net position – component unit	\$ 176,292

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>

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

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>

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

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>

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

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>

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

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>

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)

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>

Attachment: Audit Report 2023 (6425 : Receive and File Audit Report for Year Ending June 30, 2023)



COUNCIL ACTION SUMMARY SHEET

MEETING DATE: January 8, 2024

TOPIC: Financial Statements - December 2023

BACKGROUND BRIEF: Attached are Financial Statements for December 2023 for your review.

RECOMMENDED MOTION: To receive and file the financial reports for December 2023.

ATTACHMENTS:

December 2023 R&E

December balance sheet

User: stouts

PERIOD ENDING 12/31/2023

DB: Village Of Lake

% Fiscal Year Completed: 50.27

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 101 - GENERAL FUND						
Revenues						
Dept 000 - REVENUE						
101-000-402-000	Current Real Property Taxes	1,282,734.00	1,287,636.85	9,396.88	(4,902.85)	100.38
101-000-405-000	Property Tax - Personal	30,000.00	1,410.68	0.00	28,589.32	4.70
101-000-406-000	In Lieu of Taxes	37,000.00	38,912.63	0.00	(1,912.63)	105.17
101-000-412-000	Property Tax - DPPT P/Y & C/Y	0.00	7.13	0.00	(7.13)	100.00
101-000-439-000	State Grant-Adult Use Marijuana	45,000.00	0.00	0.00	45,000.00	0.00
101-000-441-000	Local Community Stabilization Share Tax	1,000.00	0.00	0.00	1,000.00	0.00
101-000-445-000	Penalties & Interest on Taxes	4,000.00	1,911.44	881.42	2,088.56	47.79
101-000-460-000	Dog License Revenue	100.00	0.00	0.00	100.00	0.00
101-000-476-000	Buisness Licenses and Permits	10,000.00	10,000.00	10,000.00	0.00	100.00
101-000-528-100	Federal Grants Other - State CRLGG	0.00	0.00	0.00	0.00	0.00
101-000-528-200	Federal Grants Other - County CARES	0.00	0.00	0.00	0.00	0.00
101-000-547-000	State Grant - Other	0.00	0.00	0.00	0.00	0.00
101-000-567-000	STATE GRANTS- MRE REVENUE	0.00	0.00	0.00	0.00	0.00
101-000-574-000	State Grants- State Shared Revenue	300,000.00	121,375.00	59,977.00	178,625.00	40.46
101-000-574-003	State Shared Relief Assistance	0.00	0.00	0.00	0.00	0.00
101-000-576-000	METRO (Act 48) Revenue	10,000.00	0.00	0.00	10,000.00	0.00
101-000-607-000	Fees	25,000.00	9,445.00	(1,430.00)	15,555.00	37.78
101-000-634-000	Cemetery Opening/Closing Rev	0.00	0.00	0.00	0.00	0.00
101-000-636-000	Cemetery Foundations	0.00	0.00	0.00	0.00	0.00
101-000-640-000	Garbage Collection Fees	213,200.00	21,068.77	194.57	192,131.23	9.88
101-000-643-000	Cemetery Lot Sale	0.00	0.00	0.00	0.00	0.00
101-000-653-000	Park Fees	10,000.00	10,206.36	0.00	(206.36)	102.06
101-000-655-000	Boat Dock Pass Fees	15,000.00	300.00	0.00	14,700.00	2.00
101-000-664-000	Interest Earnings	4,000.00	6,241.60	423.61	(2,241.60)	156.04
101-000-671-999	Appropriation from Fund Balanc	0.00	0.00	0.00	0.00	0.00
101-000-673-000	Gain/Loss on Sale of Assets	0.00	0.00	0.00	0.00	0.00
101-000-675-000	Donations	0.00	400.00	0.00	(400.00)	100.00
101-000-676-248	Reimbursement - Admin Fee - DDA	72,800.00	34,999.98	5,833.33	37,800.02	48.08
101-000-676-395	Trnsf from Road Debt Fund	0.00	0.00	0.00	0.00	0.00
101-000-676-592	Reimbursement -Admin Fee - W&S	121,400.00	60,684.00	10,114.00	60,716.00	49.99
101-000-679-000	Reimbursements-Worker's Comp	0.00	0.00	0.00	0.00	0.00
101-000-681-000	Reimb - Insurance Claims	0.00	0.00	0.00	0.00	0.00
101-000-682-000	Reimbursement-CDBG	0.00	39,303.00	0.00	(39,303.00)	100.00
101-000-682-001	Reimburse - NSP	0.00	0.00	0.00	0.00	0.00
101-000-683-000	Reimbursements-Other	0.00	17.12	0.00	(17.12)	100.00
101-000-683-248	Reimbursement- DDA	0.00	0.00	0.00	0.00	0.00
101-000-689-000	Reimburse Insurance Dividends	0.00	5,896.00	0.00	(5,896.00)	100.00
101-000-694-000	Miscellaneous	2,500.00	(778.70)	(136.81)	3,278.70	(31.15)
101-000-699-202	Interfund Transfer in - Major Streets	0.00	0.00	0.00	0.00	0.00
101-000-699-203	Interfund Transfer In - Local Streets	0.00	0.00	0.00	0.00	0.00
101-000-699-248	Interfund Transfer In - DDA	0.00	0.00	0.00	0.00	0.00
101-000-699-592	Transfers Water Sewer	0.00	0.00	0.00	0.00	0.00
101-000-699-711	Transfers Cemetery	0.00	0.00	0.00	0.00	0.00
Total Dept 000 - REVENUE		2,183,734.00	1,649,036.86	95,254.00	534,697.14	75.51
TOTAL REVENUES		2,183,734.00	1,649,036.86	95,254.00	534,697.14	75.51

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

Expenditures

Dept 101 - VILLAGE COUNCIL

101-101-701-000	Wages - Council	2,500.00	1,113.69	1,065.00	1,3	
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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 101 - GENERAL FUND						
Expenditures						
101-101-701-019	COVID 19 PAYROLL	0.00	0.00	0.00	0.00	0.00
101-101-715-000	Social Security	192.00	86.58	81.49	105.42	45.09
101-101-956-000	Dues & Miscellaneous	120.00	0.00	0.00	120.00	0.00
101-101-957-000	Education & Training	1,800.00	0.00	0.00	1,800.00	0.00
101-101-960-000	Mileage	0.00	0.00	0.00	0.00	0.00
Total Dept 101 - VILLAGE COUNCIL		4,612.00	1,200.27	1,146.49	3,411.73	26.02
Dept 171 - VILLAGE MANAGER						
101-171-701-000	Wages	88,400.00	56,735.05	9,126.80	31,664.95	64.18
101-171-701-019	COVID 19 PAYROLL	0.00	0.00	0.00	0.00	0.00
101-171-715-000	Social Security	7,314.00	4,108.91	583.45	3,205.09	56.18
101-171-716-000	Health Insurance- Medical	6,000.00	10.35	0.00	5,989.65	0.17
101-171-717-000	Life & Disability Insurance	1,035.00	503.88	82.20	531.12	48.68
101-171-718-000	Dental Insurance	0.00	1.72	0.00	(1.72)	100.00
101-171-719-000	Pension	13,260.00	6,827.07	1,144.02	6,432.93	51.49
101-171-721-000	Vision Care	0.00	8.95	0.00	(8.95)	100.00
101-171-956-000	Dues & Miscellaneous	1,250.00	1,104.88	425.00	145.12	88.39
101-171-957-000	Education & Training	3,500.00	610.00	435.00	2,890.00	17.43
101-171-960-000	Mileage	7,500.00	0.00	0.00	7,500.00	0.00
101-171-977-000	Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Dept 171 - VILLAGE MANAGER		128,259.00	69,910.81	11,796.47	58,348.19	54.51
Dept 215 - VILLAGE CLERK						
101-215-701-000	Wages	68,345.00	31,210.56	5,155.20	37,134.44	45.67
101-215-701-019	COVID 19 PAYROLL	0.00	0.00	0.00	0.00	0.00
101-215-702-000	Wages Part Time	0.00	0.00	0.00	0.00	0.00
101-215-715-000	Social Security	5,229.00	2,387.60	394.37	2,841.40	45.66
101-215-716-000	Health Insurance- Medical	12,400.00	5,597.72	914.64	6,802.28	45.14
101-215-717-000	Life & Disability Insurance	900.00	357.75	58.36	542.25	39.75
101-215-718-000	Dental Insurance	680.00	264.98	42.85	415.02	38.97
101-215-719-000	Pension	6,300.00	3,330.63	515.52	2,969.37	52.87
101-215-721-000	Vision Care	125.00	54.87	8.95	70.13	43.90
101-215-727-000	Supplies	450.00	355.00	0.00	95.00	78.89
101-215-727-001	Election Supplies	0.00	0.00	0.00	0.00	0.00
101-215-801-000	Contractual Services	10,000.00	4,599.05	0.00	5,400.95	45.99
101-215-900-000	Printing and Publication	4,000.00	142.40	142.40	3,857.60	3.56
101-215-956-000	Dues & Miscellaneous	500.00	0.00	0.00	500.00	0.00
101-215-957-000	Education & Training	1,500.00	0.00	0.00	1,500.00	0.00
101-215-960-000	Mileage	100.00	0.00	0.00	100.00	0.00
101-215-977-000	Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Dept 215 - VILLAGE CLERK		110,529.00	48,300.56	7,232.29	62,228.44	43.70
Dept 228 - Information Technology						
101-228-801-000	Contractual Services	29,000.00	18,223.50	6,684.60	10,776.50	62.84
101-228-931-000	Repair & Maintenance-Equipment	3,000.00	2,344.82	19.99	655.18	78.16
101-228-957-000	Education & Training	0.00	0.00	0.00	0.00	0.00

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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 228 - Information Technology		32,000.00	20,568.32	6,704.59	11,431.68	64.28
Dept 253 - TREASURER						
101-253-701-000	Wages - Treasurer	65,000.00	33,934.01	6,604.00	31,065.99	52.21
101-253-701-019	COVID 19 PAYROLL	0.00	0.00	0.00	0.00	0.00
101-253-702-000	Wages Part Time	56,255.00	28,686.11	4,795.14	27,568.89	50.99
101-253-702-001	Overtime Wages	0.00	0.00	0.00	0.00	0.00
101-253-715-000	Social Security	9,277.00	4,560.94	757.28	4,716.06	49.16
101-253-716-000	Health Insurance- Medical	23,230.00	0.00	0.00	23,230.00	0.00
101-253-717-000	Life & Disability Insurance	1,785.00	662.32	97.30	1,122.68	37.10
101-253-718-000	Dental Insurance	566.00	302.21	42.85	263.79	53.39
101-253-719-000	Pension	0.00	660.40	660.40	(660.40)	100.00
101-253-721-000	Vision Care	124.00	62.65	8.95	61.35	50.52
101-253-801-000	Contractual Services	10,080.00	189.74	0.00	9,890.26	1.88
101-253-956-000	Dues & Miscellaneous	150.00	0.00	0.00	150.00	0.00
101-253-957-000	Education & Training	3,000.00	703.85	0.00	2,296.15	23.46
101-253-960-000	Mileage	350.00	87.77	0.00	262.23	25.08
Total Dept 253 - TREASURER		169,817.00	69,850.00	12,965.92	99,967.00	41.13
Dept 255 - COMMUNITY DEVELOPMENT						
101-255-882-000	Women's Survival	0.00	0.00	0.00	0.00	0.00
101-255-930-000	NSP - Repair and Maintenance	0.00	0.00	0.00	0.00	0.00
101-255-956-000	NSP - Miscellaneous	0.00	0.00	0.00	0.00	0.00
101-255-971-000	NSP - Property Acquisition	0.00	0.00	0.00	0.00	0.00
101-255-975-001	Sidewalks	0.00	0.00	0.00	0.00	0.00
101-255-975-002	Street Trees	0.00	0.00	0.00	0.00	0.00
101-255-975-003	Storm Drains	0.00	0.00	0.00	0.00	0.00
101-255-975-004	Meeks Park Bridge Project	0.00	0.00	0.00	0.00	0.00
Total Dept 255 - COMMUNITY DEVELOPMENT		0.00	0.00	0.00	0.00	0.00
Dept 260 - GENERAL ACTIVITIES						
101-260-701-000	Wages	42,640.00	22,266.40	3,673.60	20,373.60	52.22
101-260-701-019	COVID 19 PAYROLL	0.00	0.00	0.00	0.00	0.00
101-260-702-000	Wages Part Time	17,813.00	5,431.08	929.88	12,381.92	30.49
101-260-702-001	Overtime Wages	0.00	0.00	0.00	0.00	0.00
101-260-702-002	Wages Part Time Clerk	0.00	0.00	0.00	0.00	0.00
101-260-702-003	Wages-Parks	0.00	0.00	0.00	0.00	0.00
101-260-702-004	Stipends-Interns	0.00	0.00	0.00	0.00	0.00
101-260-715-000	Social Security	4,625.00	2,061.37	336.87	2,563.63	44.57
101-260-716-000	Health Insurance- Medical	9,976.00	4,462.24	738.42	5,513.76	44.73
101-260-716-001	Health Insurance-Retirees	13,200.00	6,032.27	856.19	7,167.73	45.70
101-260-716-002	Retiree Health 115 Trust	10,000.00	0.00	0.00	10,000.00	0.00
101-260-717-000	Life & Disability Insurance	847.00	337.91	65.87	509.09	39.89
101-260-718-000	Dental Insurance	690.00	264.98	42.85	425.02	38.40
101-260-719-000	Pension	87,125.00	47,230.68	7,351.36	39,894.32	54.21
101-260-721-000	Vision Care	124.00	54.86	8.95	69.14	44.24
101-260-722-000	Worker's Comp. Insurance	4,203.00	672.48	0.00	3,530.52	16.00
101-260-722-001	Workers Comp-Elected/Lifeguard	100.00	0.00	0.00	100.00	0.00
101-260-727-000	Supplies	8,797.00	2,192.90	232.29	6,604.61	23.44

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Fund 101 - GENERAL FUND						
Expenditures						
101-260-727-001	Election Supplies	0.00	0.00	0.00	0.00	0.00
101-260-727-019	OFFICE SUPPLIES-COVID	0.00	0.00	0.00	0.00	0.00
101-260-728-000	Cleaning Supplies	1,300.00	351.04	32.91	948.96	27.00
101-260-729-000	Postage	5,000.00	2,053.85	1,053.85	2,946.15	41.08
101-260-730-000	Copier Lease	8,320.00	2,330.37	0.00	5,989.63	28.01
101-260-801-000	Contractual Services	100.00	0.00	0.00	100.00	0.00
101-260-823-000	Website/Software	7,000.00	4,644.47	8.71	2,355.53	66.35
101-260-830-000	Solid Waste Collection	213,200.00	104,972.54	21,142.60	108,227.46	49.24
101-260-851-000	Telephone	9,500.00	2,957.19	297.59	6,542.81	31.13
101-260-900-000	Printing and Publication	500.00	0.00	0.00	500.00	0.00
101-260-920-000	Utilities	31,500.00	9,029.41	1,271.24	22,470.59	28.66
101-260-921-000	Municipal Street Lighting	42,000.00	22,456.49	7,564.32	19,543.51	53.47
101-260-922-000	Repair & Mtn-Lights	0.00	0.00	0.00	0.00	0.00
101-260-930-000	Repair and Maintenance	24,000.00	7,256.30	772.83	16,743.70	30.23
101-260-930-001	Building Renovation	7,000.00	0.00	0.00	7,000.00	0.00
101-260-931-000	Repair & Maintenance-Equipment	2,500.00	2,181.47	544.08	318.53	87.26
101-260-956-000	Dues & Miscellaneous	10,600.00	11,772.50	4,021.50	(1,172.50)	111.06
101-260-961-000	Tax Tribunal Refunds	0.00	0.00	0.00	0.00	0.00
101-260-977-000	Capital Outlay	3,500.00	1,341.00	0.00	2,159.00	38.31
Total Dept 260 - GENERAL ACTIVITIES		566,160.00	262,353.80	50,945.91	303,806.20	46.34
Dept 721 - PLANNING AND ZONING						
101-721-702-000	Wages Part Time	0.00	227.82	220.00	(227.82)	100.00
101-721-715-000	Social Security	0.00	17.45	16.85	(17.45)	100.00
101-721-716-000	Health Insurance- Medical	0.00	0.00	0.00	0.00	0.00
101-721-717-000	Life & Disability Insurance	0.00	0.00	0.00	0.00	0.00
101-721-718-000	Dental Insurance	0.00	0.00	0.00	0.00	0.00
101-721-719-000	Pension	0.00	0.00	0.00	0.00	0.00
101-721-726-000	Supplies	500.00	14.44	0.00	485.56	2.89
101-721-801-000	Contractual Services	10,000.00	260.00	110.00	9,740.00	2.60
101-721-829-000	Planner Services	47,250.00	20,600.00	4,320.00	26,650.00	43.60
101-721-832-000	Planner Retainer	0.00	0.00	0.00	0.00	0.00
101-721-832-001	Planner-Other Services	4,000.00	0.00	0.00	4,000.00	0.00
101-721-840-000	Planner - Retainer	11,000.00	4,850.00	1,300.00	6,150.00	44.09
101-721-863-000	Travel Expense	0.00	0.00	0.00	0.00	0.00
101-721-956-000	Dues & Miscellaneous	0.00	0.00	0.00	0.00	0.00
101-721-957-000	Education & Training	2,500.00	0.00	0.00	2,500.00	0.00
101-721-960-000	Mileage	0.00	0.00	0.00	0.00	0.00
Total Dept 721 - PLANNING AND ZONING		75,250.00	25,969.71	5,966.85	49,280.29	34.51
Dept 751 - PARKS AND RECREATION						
101-751-702-001	Overtime Wages	300.00	0.00	0.00	300.00	0.00
101-751-708-000	Wages - Lifeguards	21,000.00	17,623.41	0.00	3,376.59	83.92
101-751-715-000	Social Security	1,900.00	1,348.17	0.00	551.83	70.96
101-751-726-000	Supplies	4,000.00	564.41	0.00	3,435.59	14.11
101-751-801-000	Contractual Services	3,000.00	299.97	0.00	2,700.03	10.00
101-751-806-000	Engineering	3,000.00	0.00	0.00	3,000.00	0.00
101-751-829-000	Planner Services	0.00	0.00	0.00	0.00	0.00
101-751-850-000	Telephone - Green's Park	0.00	0.00	0.00	0.00	0.00

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Fund 101 - GENERAL FUND						
Expenditures						
101-751-920-000	Utilities	1,100.00	463.53	0.00	636.47	42.14
101-751-931-000	Repair/Maint - Equipment	500.00	398.63	0.00	101.37	79.73
101-751-932-000	Repair/Maint - Grounds	6,000.00	4,819.54	0.00	1,180.46	80.33
101-751-956-000	Dues & Miscellaneous	0.00	0.00	0.00	0.00	0.00
101-751-977-000	Capital Outlay	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 751 - PARKS AND RECREATION		45,800.00	25,517.66	0.00	20,282.34	55.72
Dept 851 - INSURANCE AND BONDS						
101-851-911-000	Insurance Coverage	74,000.00	70,143.00	0.00	3,857.00	94.79
Total Dept 851 - INSURANCE AND BONDS		74,000.00	70,143.00	0.00	3,857.00	94.79
Dept 880 - CONTRACT SERV - LEAGAL/ACCTING/ENGINEER						
101-880-801-000	Contractual Services	0.00	0.00	0.00	0.00	0.00
101-880-805-000	Audit Fees	4,000.00	3,293.00	0.00	707.00	82.33
101-880-806-000	Engineering	10,000.00	7,224.50	445.75	2,775.50	72.25
101-880-810-000	Legal Service Retainer	0.00	0.00	0.00	0.00	0.00
101-880-811-000	Legal Services - Other	45,000.00	13,032.50	2,819.00	31,967.50	28.96
101-880-812-000	Legal Services - Labor	600.00	0.00	0.00	600.00	0.00
101-880-814-000	OPEB Valuation	4,000.00	0.00	0.00	4,000.00	0.00
Total Dept 880 - CONTRACT SERV - LEAGAL/ACCTING/ENGINEER		63,600.00	23,550.00	3,264.75	40,050.00	37.03
Dept 964 - TRANSFERS OUT						
101-964-965-125	Transfers DPW	450,000.00	225,000.00	37,500.00	225,000.00	50.00
101-964-965-202	Transfers Major Streets	0.00	0.00	0.00	0.00	0.00
101-964-965-203	Transfer Out - Local Streets	0.00	0.00	0.00	0.00	0.00
101-964-965-207	Transfers Police	400,000.00	32,000.00	0.00	368,000.00	8.00
101-964-965-231	Transfer to Parking Fund	0.00	0.00	0.00	0.00	0.00
101-964-965-398	Transfer Out - N Shore Bridge Debt Serv	0.00	0.00	0.00	0.00	0.00
101-964-965-401	Transfer to Capital Imp Fund	0.00	0.00	0.00	0.00	0.00
Total Dept 964 - TRANSFERS OUT		850,000.00	257,000.00	37,500.00	593,000.00	30.24
TOTAL EXPENDITURES		2,120,027.00	874,364.13	137,523.27	1,245,662.87	41.24
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		2,183,734.00	1,649,036.86	95,254.00	534,697.14	75.51
TOTAL EXPENDITURES		2,120,027.00	874,364.13	137,523.27	1,245,662.87	41.24
NET OF REVENUES & EXPENDITURES		63,707.00	774,672.73	(42,269.27)	(710,965.73)	1,215.99
BEG. FUND BALANCE		864,895.51	864,895.51			
END FUND BALANCE		928,602.51	1,639,568.24			

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 151 - CEMETERY TRUST FUND						
Revenues						
Dept 000 - REVENUE						
151-000-643-000	Lot Sales	19,200.00	2,600.00	0.00	16,600.00	13.54
151-000-664-000	Interest Earned	1,050.00	696.20	1.70	353.80	66.30
151-000-664-001	Interest - Interfund Advances	0.00	0.00	0.00	0.00	0.00
151-000-694-000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
Total Dept 000 - REVENUE		20,250.00	3,296.20	1.70	16,953.80	16.28
TOTAL REVENUES		20,250.00	3,296.20	1.70	16,953.80	16.28
Expenditures						
Dept 276 - CEMETERY						
151-276-965-000	Transfer to DPW Fund	0.00	0.00	0.00	0.00	0.00
151-276-965-125	Transfer to DPW Fund	5,250.00	2,625.00	437.50	2,625.00	50.00
151-276-977-000	Capital Outlay	60,000.00	0.00	0.00	60,000.00	0.00
Total Dept 276 - CEMETERY		65,250.00	2,625.00	437.50	62,625.00	4.02
TOTAL EXPENDITURES		65,250.00	2,625.00	437.50	62,625.00	4.02
Fund 151 - CEMETERY TRUST FUND:						
TOTAL REVENUES		20,250.00	3,296.20	1.70	16,953.80	16.28
TOTAL EXPENDITURES		65,250.00	2,625.00	437.50	62,625.00	4.02
NET OF REVENUES & EXPENDITURES		(45,000.00)	671.20	(435.80)	(45,671.20)	1.49
BEG. FUND BALANCE		367,198.37	367,198.37			
END FUND BALANCE		322,198.37	367,869.57			

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 202 - MAJOR STREET FUND						
Revenues						
Dept 000 - REVENUE						
202-000-546-000	State Grant - Highway and Streets	228,000.00	79,102.76	19,360.50	148,897.24	34.69
202-000-547-000	State Grant - Other	0.00	0.00	0.00	0.00	0.00
202-000-664-000	Interest Earnings	1,200.00	2,247.97	11.99	(1,047.97)	187.33
202-000-671-999	Appropriation from Fund Balanc	0.00	0.00	0.00	0.00	0.00
202-000-683-000	Reimbursements-Other	0.00	0.00	0.00	0.00	0.00
202-000-694-000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
Total Dept 000 - REVENUE		229,200.00	81,350.73	19,372.49	147,849.27	35.49
TOTAL REVENUES		229,200.00	81,350.73	19,372.49	147,849.27	35.49
Expenditures						
Dept 260 - GENERAL ACTIVITIES						
202-260-722-000	Worker's Comp. Insurance	1,575.00	840.60	0.00	734.40	53.37
202-260-801-000	Contractual Services	10,500.00	0.00	0.00	10,500.00	0.00
202-260-805-000	Audit Fees	1,000.00	369.00	0.00	631.00	36.90
202-260-965-101	Transfer Out - General Fund	0.00	0.00	0.00	0.00	0.00
202-260-965-203	Transfer Out - Local Streets	68,000.00	34,000.02	5,666.67	33,999.98	50.00
Total Dept 260 - GENERAL ACTIVITIES		81,075.00	35,209.62	5,666.67	45,865.38	43.43
Dept 463 - ROUTINE MAINTENANCE						
202-463-701-000	Wages	12,600.00	5,421.58	1,040.74	7,178.42	43.03
202-463-701-013	Overtime	1,100.00	148.62	0.00	951.38	13.51
202-463-714-000	Fringe Benefits	0.00	0.00	0.00	0.00	0.00
202-463-715-000	Social Security	1,045.00	426.09	79.62	618.91	40.77
202-463-716-000	Health Insurance- Medical	3,200.00	1,348.48	273.76	1,851.52	42.14
202-463-717-000	Life & Disability Insurance	158.00	65.35	10.99	92.65	41.36
202-463-718-000	Dental Insurance	400.00	135.59	22.54	264.41	33.90
202-463-719-000	Pension	2,363.00	1,397.46	259.72	965.54	59.14
202-463-721-000	Vision Care	74.00	24.02	4.02	49.98	32.46
202-463-726-000	Supplies	2,000.00	59.95	36.08	1,940.05	3.00
202-463-801-000	Contractual Services	8,300.00	6,766.65	3,422.75	1,533.35	81.53
202-463-940-000	Equipment Rental	16,800.00	4,693.47	762.08	12,106.53	27.94
202-463-977-000	Capital Outlay	14,648.00	0.00	0.00	14,648.00	0.00
Total Dept 463 - ROUTINE MAINTENANCE		62,688.00	20,487.26	5,912.30	42,200.74	32.68
Dept 474 - TRAFFIC SERVICES						
202-474-701-000	Wages	2,625.00	244.43	65.06	2,380.57	9.31
202-474-701-013	OVERTIME	300.00	0.00	0.00	300.00	0.00
202-474-714-000	Fringe Benefits	0.00	0.00	0.00	0.00	0.00
202-474-715-000	Social Security	225.00	18.70	4.98	206.30	8.31
202-474-716-000	Health Insurance- Medical	1,000.00	58.46	27.05	941.54	5.85
202-474-717-000	Life & Disability Insurance	60.00	1.42	0.71	58.58	2.37
202-474-718-000	Dental Insurance	200.00	5.81	1.78	194.19	2.91
202-474-719-000	Pension	804.00	524.04	97.39	279.96	65.18
202-474-721-000	Vision Care	20.00	1.07	0.31	18.93	5.35
202-474-726-000	Supplies	8,400.00	693.08	0.00	7,706.92	91.39

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 202 - MAJOR STREET FUND						
Expenditures						
202-474-801-000	Contractual Services	5,000.00	156.04	0.00	4,843.96	3.12
202-474-940-000	Equipment Rental	2,500.00	76.50	0.00	2,423.50	3.06
202-474-977-000	Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Dept 474 - TRAFFIC SERVICES		21,134.00	1,779.55	197.28	19,354.45	8.42
Dept 478 - WINTER MAINTENANCE						
202-478-701-000	Wages	6,300.00	1,023.34	101.20	5,276.66	16.24
202-478-701-013	Overtime	6,300.00	75.90	75.90	6,224.10	1.20
202-478-714-000	Fringe Benefits	0.00	0.00	0.00	0.00	0.00
202-478-715-000	Social Security	964.00	84.07	13.54	879.93	8.72
202-478-716-000	Health Insurance- Medical	2,000.00	240.86	240.40	1,759.14	12.04
202-478-717-000	Life & Disability Insurance	125.00	20.82	3.37	104.18	16.66
202-478-718-000	Dental Insurance	300.00	49.81	5.75	250.19	16.60
202-478-719-000	Pension	5,000.00	2,794.91	519.43	2,205.09	55.90
202-478-721-000	Vision Care	37.00	8.65	1.06	28.35	23.38
202-478-726-000	Supplies	12,600.00	0.00	0.00	12,600.00	0.00
202-478-801-000	Contractual Services	0.00	0.00	0.00	0.00	0.00
202-478-940-000	Equipment Rental	6,300.00	51.00	51.00	6,249.00	0.81
202-478-977-000	Capital Outlay	29,352.00	0.00	0.00	29,352.00	0.00
Total Dept 478 - WINTER MAINTENANCE		69,278.00	4,349.36	1,011.65	64,928.64	6.28
Dept 875 - CONSTRUCTION						
202-875-806-000	Engineering	3,150.00	0.00	0.00	3,150.00	0.00
202-875-940-000	Equipment Rental	0.00	0.00	0.00	0.00	0.00
Total Dept 875 - CONSTRUCTION		3,150.00	0.00	0.00	3,150.00	0.00
TOTAL EXPENDITURES		237,325.00	61,825.79	12,787.90	175,499.21	26.05
Fund 202 - MAJOR STREET FUND:						
TOTAL REVENUES		229,200.00	81,350.73	19,372.49	147,849.27	35.49
TOTAL EXPENDITURES		237,325.00	61,825.79	12,787.90	175,499.21	26.05
NET OF REVENUES & EXPENDITURES		(8,125.00)	19,524.94	6,584.59	(27,649.94)	240.31
BEG. FUND BALANCE		484,628.42	484,628.42			
END FUND BALANCE		476,503.42	504,153.36			

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 203 - LOCAL STREET FUND						
Revenues						
Dept 000 - REVENUE						
203-000-546-000	State Grant - Highway and Streets	101,000.00	34,434.52	8,427.91	66,565.48	34.09
203-000-547-000	State Grant - Other	0.00	0.00	0.00	0.00	0.00
203-000-664-000	Interest Earnings	200.00	336.62	14.95	(136.62)	168.31
203-000-671-999	Appropriation from Fund Balanc	0.00	0.00	0.00	0.00	0.00
203-000-683-000	Reimbursements-Other	0.00	0.00	0.00	0.00	0.00
203-000-694-000	Miscellaneous	5,300.00	8,326.68	2,830.53	(3,026.68)	157.11
203-000-699-202	Interfund Transfer in - Major Streets	68,000.00	34,000.02	5,666.67	33,999.98	50.00
Total Dept 000 - REVENUE		174,500.00	77,097.84	16,940.06	97,402.16	44.18
TOTAL REVENUES		174,500.00	77,097.84	16,940.06	97,402.16	44.18
Expenditures						
Dept 260 - GENERAL ACTIVITIES						
203-260-722-000	Worker's Comp. Insurance	1,281.00	840.60	0.00	440.40	65.62
203-260-801-000	Contractual Services	10,500.00	49.50	0.00	10,450.50	0.47
203-260-805-000	Audit Fees	924.00	316.00	0.00	608.00	34.20
203-260-965-398	Transfer Out - N Shore Bridge Debt Serv	0.00	0.00	0.00	0.00	0.00
Total Dept 260 - GENERAL ACTIVITIES		12,705.00	1,206.10	0.00	11,498.90	9.49
Dept 463 - ROUTINE MAINTENANCE						
203-463-701-000	Wages	36,750.00	15,184.09	2,101.76	21,565.91	41.32
203-463-701-013	OVERTIME	5,775.00	408.09	113.85	5,366.91	7.07
203-463-714-000	Fringe Benefits	0.00	0.00	0.00	0.00	0.00
203-463-715-000	Social Security	3,620.00	1,192.75	169.46	2,427.25	32.95
203-463-716-000	Health Insurance- Medical	7,700.00	3,690.75	886.15	4,009.25	47.93
203-463-717-000	Life & Disability Insurance	700.00	186.19	31.69	513.81	26.60
203-463-718-000	Dental Insurance	1,470.00	311.66	65.10	1,158.34	21.20
203-463-719-000	Pension	4,242.00	2,620.23	486.97	1,621.77	61.77
203-463-721-000	Vision Care	273.00	55.95	11.66	217.05	20.49
203-463-726-000	Supplies	1,260.00	580.62	0.00	679.38	46.08
203-463-801-000	Contractual Services	9,850.00	6,264.46	1,189.50	3,585.54	63.60
203-463-806-000	Engineering	0.00	150.00	150.00	(150.00)	100.00
203-463-940-000	Equipment Rental	22,000.00	13,150.99	2,098.14	8,849.01	59.78
203-463-977-000	Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Dept 463 - ROUTINE MAINTENANCE		93,640.00	43,795.78	7,304.28	49,844.22	46.77
Dept 474 - TRAFFIC SERVICES						
203-474-701-000	Wages	5,000.00	680.31	0.00	4,319.69	13.61
203-474-701-013	Overtime	300.00	32.39	0.00	267.61	10.80
203-474-714-000	Fringe Benefits	0.00	0.00	0.00	0.00	0.00
203-474-715-000	Social Security	406.00	54.51	0.00	351.49	13.43
203-474-716-000	Health Insurance- Medical	525.00	100.77	0.00	424.23	19.19
203-474-717-000	Life & Disability Insurance	63.00	3.22	0.00	59.78	5.11
203-474-718-000	Dental Insurance	105.00	6.37	0.00	98.63	6.07
203-474-719-000	Pension	915.00	698.74	129.86	216.26	76.37
203-474-721-000	Vision Care	16.00	1.14	0.00		

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 203 - LOCAL STREET FUND						
Expenditures						
203-474-726-000	Supplies	5,250.00	1,258.66	0.00	3,991.34	23.97
203-474-940-000	Equipment Rental	2,730.00	280.50	0.00	2,449.50	10.27
Total Dept 474 - TRAFFIC SERVICES		15,310.00	3,116.61	129.86	12,193.39	20.36
Dept 478 - WINTER MAINTENANCE						
203-478-701-000	Wages	13,650.00	818.00	0.00	12,832.00	5.99
203-478-701-013	Overtime	8,400.00	75.90	75.90	8,324.10	0.90
203-478-714-000	Fringe Benefits	0.00	0.00	0.00	0.00	0.00
203-478-715-000	Social Security	1,526.00	68.37	5.80	1,457.63	4.48
203-478-716-000	Health Insurance- Medical	4,400.00	26.41	24.84	4,373.59	0.60
203-478-717-000	Life & Disability Insurance	231.00	16.09	1.49	214.91	6.97
203-478-718-000	Dental Insurance	315.00	39.39	2.15	275.61	12.50
203-478-719-000	Pension	6,095.00	3,318.96	616.83	2,776.04	54.45
203-478-721-000	Vision Care	63.00	6.75	0.40	56.25	10.71
203-478-726-000	Supplies	14,700.00	5,616.39	5,616.39	9,083.61	38.21
203-478-801-000	Contractual Services	0.00	0.00	0.00	0.00	0.00
203-478-940-000	Equipment Rental	6,349.00	142.42	142.42	6,206.58	2.24
203-478-977-000	Capital Outlay	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 478 - WINTER MAINTENANCE		60,729.00	10,128.68	6,486.22	50,600.32	16.68
Dept 875 - CONSTRUCTION						
203-875-726-000	Supplies	0.00	0.00	0.00	0.00	0.00
203-875-977-000	Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Dept 875 - CONSTRUCTION		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		182,384.00	58,247.17	13,920.36	124,136.83	31.94
Fund 203 - LOCAL STREET FUND:						
TOTAL REVENUES		174,500.00	77,097.84	16,940.06	97,402.16	44.18
TOTAL EXPENDITURES		182,384.00	58,247.17	13,920.36	124,136.83	31.94
NET OF REVENUES & EXPENDITURES		(7,884.00)	18,850.67	3,019.70	(26,734.67)	239.10
BEG. FUND BALANCE		83,506.80	83,506.80			
END FUND BALANCE		75,622.80	102,357.47			

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

User: stouts
DB: Village Of Lake

PERIOD ENDING 12/31/2023
% Fiscal Year Completed: 50.27

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 207 - POLICE FUND						
Revenues						
Dept 000 - REVENUE						
207-000-404-001	Property Tax - Police Millage	379,036.00	380,477.54	2,776.60	(1,441.54)	100.38
207-000-406-000	In Lieu of Taxes	3,600.00	0.00	0.00	3,600.00	0.00
207-000-408-000	Property Tax - PA 78 Senior & Disabled H	0.00	0.00	0.00	0.00	0.00
207-000-412-000	Property Tax - DPPT P/Y & C/Y	0.00	0.00	0.00	0.00	0.00
207-000-445-000	Penalties & Interest on Taxes	0.00	0.00	0.00	0.00	0.00
207-000-451-000	Liquor License Fees	21,000.00	8,884.15	0.00	12,115.85	42.31
207-000-480-000	Services Provided - DDA	105,040.00	52,519.98	8,753.33	52,520.02	50.00
207-000-528-200	Federal Grants Other - County CARES	0.00	0.00	0.00	0.00	0.00
207-000-541-000	PA 302/32 MJTC Fund	1,000.00	949.80	0.00	50.20	94.98
207-000-564-001	PA 32 Revenue	0.00	0.00	0.00	0.00	0.00
207-000-564-100	PA 32 - Training	1,000.00	0.00	0.00	1,000.00	0.00
207-000-661-000	Parking Fines	5,000.00	2,011.42	100.00	2,988.58	40.23
207-000-662-000	Court Penal Fines	70,000.00	21,665.39	8,434.58	48,334.61	30.95
207-000-663-000	Drug Forfeiture	0.00	0.00	0.00	0.00	0.00
207-000-663-001	Forfeitures	0.00	0.00	0.00	0.00	0.00
207-000-664-000	Interest Earnings	1,650.00	1,875.56	13.39	(225.56)	113.67
207-000-671-999	Appropriation from Fund Balanc	0.00	0.00	0.00	0.00	0.00
207-000-673-000	Gain/Loss on Sale of Assets	0.00	0.00	0.00	0.00	0.00
207-000-674-101	Transfer from General Fund	400,000.00	32,000.00	0.00	368,000.00	8.00
207-000-683-000	Reimbursements-Other	3,000.00	0.00	0.00	3,000.00	0.00
207-000-684-000	Reimburse - OUIL	5,000.00	0.00	0.00	5,000.00	0.00
207-000-694-000	Miscellaneous Revenue	6,000.00	1,289.74	268.99	4,710.26	21.50
207-000-694-001	DRIVING WHILE LIC SUSPENDED	0.00	150.00	0.00	(150.00)	100.00
207-000-695-000	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
207-000-697-000	Vehicle Leases	0.00	0.00	0.00	0.00	0.00
Total Dept 000 - REVENUE		1,001,326.00	501,823.58	20,346.89	499,502.42	50.12
TOTAL REVENUES		1,001,326.00	501,823.58	20,346.89	499,502.42	50.12
Expenditures						
Dept 301 - POLICE/SHERIFF/CONSTABLE						
207-301-701-000	Wages-Chief	80,164.00	36,851.58	11,771.20	43,312.42	45.97
207-301-701-001	Wages	278,849.00	82,375.56	20,564.44	196,473.44	29.54
207-301-701-013	Overtime	14,000.00	38,071.21	9,700.09	(24,071.21)	271.94
207-301-701-019	Wages Covid	0.00	0.00	0.00	0.00	0.00
207-301-702-000	Wages Part Time	60,000.00	11,998.20	1,141.57	48,001.80	20.00
207-301-702-001	Overtime Wages	12,000.00	2,323.14	0.00	9,676.86	19.36
207-301-702-002	Wages Part Time Clerk	4,000.00	2,152.12	116.56	1,847.88	53.80
207-301-702-013	OVERTIME	0.00	1,262.31	533.62	(1,262.31)	100.00
207-301-703-000	Wages - Clerk	43,744.00	21,750.45	3,587.20	21,993.55	49.72
207-301-703-001	Overtime Clerk FT	500.00	133.56	0.00	366.44	26.71
207-301-709-000	Wages - Marine Unit	3,500.00	1,219.68	0.00	2,280.32	34.85
207-301-709-013	Overtime	300.00	0.00	0.00	300.00	0.00
207-301-711-000	Wages - CMV Enforcement	1,500.00	381.15	0.00	1,118.85	25.41
207-301-711-013	Overtime	150.00	0.00	0.00	150.00	0.00
207-301-712-000	Wages - Ordinance Enforcement	28,000.00	17,453.70	2,719.08	10,546.30	62.33
207-301-712-001	Overtime Code Enforcement	500.00	0.00	0.00	500.00	0.00
207-301-712-013	Overtime	0.00	712.14	582.66	(712.14)	100.00
207-301-715-000	Social Security	41,750.00	16,535.46	3,879.82	25,214.54	29.61
207-301-716-000	Health Insurance- Medical	82,279.00	23,406.05	3,856.90	58,872.05	29.61

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 207 - POLICE FUND						
Expenditures						
207-301-716-001	Health Insurance - Retired	13,500.00	15,171.29	2,185.01	(1,671.29)	112.38
207-301-717-000	Life & Disability Insurance	5,000.00	1,862.48	304.19	3,137.52	37.25
207-301-718-000	Dental Insurance	8,700.00	2,199.65	409.24	6,500.35	25.28
207-301-719-000	Pension	99,000.00	41,901.53	7,617.00	57,098.47	42.32
207-301-721-000	Vision Care	1,381.00	362.48	55.09	1,018.52	26.25
207-301-722-000	Worker's Comp Insurance	5,000.00	3,614.58	0.00	1,385.42	72.29
207-301-723-000	Unemployment	0.00	0.00	0.00	0.00	0.00
207-301-724-000	City taxes	0.00	0.00	0.00	0.00	0.00
207-301-727-000	Supplies	2,500.00	516.83	6.26	1,983.17	20.67
207-301-730-000	Copier Lease	1,500.00	660.18	119.30	839.82	44.01
207-301-740-000	Operating Supplies	8,240.00	1,244.32	0.00	6,995.68	15.10
207-301-742-000	Shooting Program	6,000.00	350.00	350.00	5,650.00	5.83
207-301-743-000	Bullet Proof Vests	4,000.00	0.00	0.00	4,000.00	0.00
207-301-801-000	Contractual Services	3,000.00	2,680.47	253.70	319.53	89.35
207-301-802-000	Attorney Fees - Prosecutions	50,000.00	21,537.75	3,957.50	28,462.25	43.08
207-301-804-000	County Dispatch Contract	41,000.00	13,623.67	3,405.92	27,376.33	33.23
207-301-807-000	Clemis Service Fees	11,600.00	3,225.75	0.00	8,374.25	27.81
207-301-820-000	Uniform Purchases	5,000.00	552.33	218.31	4,447.67	11.05
207-301-821-000	Uniform Cleaning	2,000.00	0.00	0.00	2,000.00	0.00
207-301-851-000	Telephone	10,000.00	3,472.51	297.59	6,527.49	34.73
207-301-863-000	Travel Expense	1,000.00	83.84	0.00	916.16	8.38
207-301-865-000	Gasoline & Oil	15,000.00	3,940.67	802.45	11,059.33	26.27
207-301-920-000	Utilities	0.00	0.00	0.00	0.00	0.00
207-301-930-000	Repair and Maintenance	10,000.00	298.17	0.00	9,701.83	2.98
207-301-930-003	Repair and Maintenance/Watercraft	1,500.00	382.50	0.00	1,117.50	25.50
207-301-931-000	Repair & Maint - Equipment	5,000.00	715.99	0.00	4,284.01	14.32
207-301-932-000	Repair & Maint - Vehicles	16,000.00	205.35	45.00	15,794.65	1.28
207-301-933-000	Vehicle Changeover	0.00	0.00	0.00	0.00	0.00
207-301-934-000	Vehicle Leases	0.00	0.00	0.00	0.00	0.00
207-301-934-001	Vehicle Lease Interest	0.00	0.00	0.00	0.00	0.00
207-301-935-000	Vehicle Capital Outlay	2,000.00	0.00	0.00	2,000.00	0.00
207-301-940-000	Equipment Rental	1,000.00	0.00	0.00	1,000.00	0.00
207-301-956-000	Dues & Miscellaneous	1,100.00	274.33	0.00	825.67	24.94
207-301-957-000	Education & Training	3,100.00	175.00	0.00	2,925.00	5.65
207-301-965-231	Transfer to Parking Fund	5,000.00	0.00	0.00	5,000.00	0.00
207-301-965-401	Transfer to Capital Imp Fund	0.00	0.00	0.00	0.00	0.00
207-301-977-000	Capital Outlay	10,000.00	0.00	0.00	10,000.00	0.00
Total Dept 301 - POLICE/SHERIFF/CONSTABLE		999,357.00	375,677.98	78,479.70	623,679.02	37.59
TOTAL EXPENDITURES		999,357.00	375,677.98	78,479.70	623,679.02	37.59
Fund 207 - POLICE FUND:						
TOTAL REVENUES		1,001,326.00	501,823.58	20,346.89	499,502.42	50.12
TOTAL EXPENDITURES		999,357.00	375,677.98	78,479.70	623,679.02	37.59
NET OF REVENUES & EXPENDITURES		1,969.00	126,145.60	(58,132.81)	(124,176.60)	6,406.58
BEG. FUND BALANCE		317,519.23	317,519.23			
END FUND BALANCE		319,488.23	443,664.83			

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 225 - DEPT OF PUBLIC WORKS FUND						
Revenues						
Dept 000 - REVENUE						
225-000-528-200	Federal Grants Other - County CARES	0.00	0.00	0.00	0.00	0.00
225-000-580-000	Services Provided-DDA Admin/Snow	57,200.00	28,000.02	4,666.67	29,199.98	48.95
225-000-603-000	Equipment Rental	78,750.00	29,556.70	4,065.69	49,193.30	37.53
225-000-634-000	Cemetery Open/Close	30,000.00	7,890.00	1,400.00	22,110.00	26.30
225-000-636-000	Cemetery Foundations	6,300.00	1,888.00	0.00	4,412.00	29.97
225-000-643-000	Cemetery Lot Sales	0.00	0.00	0.00	0.00	0.00
225-000-664-000	Interest Income	315.00	222.43	2.57	92.57	70.61
225-000-671-999	Appropriation from Fund Balanc	0.00	0.00	0.00	0.00	0.00
225-000-673-000	Gain/Loss on Sale of Assets	0.00	0.00	0.00	0.00	0.00
225-000-676-101	Transfer In from General Fund	450,000.00	225,000.00	37,500.00	225,000.00	50.00
225-000-681-000	Reimb - Insurance Claims	0.00	0.00	0.00	0.00	0.00
225-000-683-000	Reimbursements-Other	0.00	0.00	0.00	0.00	0.00
225-000-694-000	Miscellaneous	9,000.00	3,300.04	0.00	5,699.96	36.67
225-000-699-711	Transfers In	5,000.00	2,625.00	437.50	2,375.00	52.50
Total Dept 000 - REVENUE		636,565.00	298,482.19	48,072.43	338,082.81	46.89
TOTAL REVENUES		636,565.00	298,482.19	48,072.43	338,082.81	46.89
Expenditures						
Dept 276 - CEMETERY						
225-276-701-001	Wages	42,000.00	23,075.45	1,679.35	18,924.55	54.94
225-276-701-013	Overtime	2,200.00	1,178.29	389.63	1,021.71	53.56
225-276-714-000	Fringe Benefits	0.00	0.00	0.00	0.00	0.00
225-276-715-000	Social Security	5,187.00	1,855.44	158.28	3,331.56	35.77
225-276-716-000	Health Insurance- Medical	11,550.00	5,488.50	(39.16)	6,061.50	47.52
225-276-717-000	Life & Disability Insurance	1,103.00	313.46	16.85	789.54	28.42
225-276-718-000	Dental Insurance	1,050.00	497.69	29.09	552.31	47.40
225-276-719-000	Pension	0.00	0.00	0.00	0.00	0.00
225-276-721-000	Vision Care	179.00	90.86	5.30	88.14	50.76
225-276-740-000	Operating Supplies	3,150.00	771.55	35.13	2,378.45	24.49
225-276-748-000	Foundations	525.00	0.00	0.00	525.00	0.00
225-276-801-000	Contractual Services	2,100.00	0.00	0.00	2,100.00	0.00
225-276-830-000	Solid Waste Collection	0.00	0.00	0.00	0.00	0.00
225-276-920-000	Utilities	2,100.00	0.00	0.00	2,100.00	0.00
225-276-930-000	Repair and Maintenance	6,000.00	3,000.98	0.00	2,999.02	50.02
225-276-956-000	Dues & Miscellaneous	105.00	0.00	0.00	105.00	0.00
225-276-977-000	Capital Outlay	0.00	0.00	0.00	0.00	0.00
225-276-985-000	Land Improvement	4,200.00	1,386.00	0.00	2,814.00	33.00
Total Dept 276 - CEMETERY		81,449.00	37,658.22	2,274.47	43,790.78	46.24
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
225-441-701-000	Wages-DPW Director	32,550.00	22,111.98	5,920.46	10,438.02	67.93
225-441-701-001	Wages	95,680.00	49,535.96	15,173.43	46,144.04	51.77
225-441-701-013	Overtime	5,250.00	1,402.27	695.51	3,847.73	26.71
225-441-701-019	COVID 19 PAYROLL	3,675.00	0.00	0.00	3,675.00	0.00
225-441-702-000	Wages Part Time	0.00	0.00	0.00	0.00	0.00
225-441-702-003	Wages-Parks	32,550.00	15,651.26	1,097.33	16,898.74	48.08
225-441-702-013	Overtime	2,678.00	418.05	0.00	2,259.95	84.36

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 225 - DEPT OF PUBLIC WORKS FUND						
Expenditures						
225-441-715-000	Social Security	13,425.00	6,588.17	1,636.09	6,836.83	49.07
225-441-716-000	Health Insurance- Medical	38,850.00	24,116.74	4,039.89	14,733.26	62.08
225-441-716-001	Health Insurance-Retirees	56,700.00	24,063.94	2,816.98	32,636.06	42.44
225-441-717-000	Life - Disability Insurance	2,520.00	1,159.32	216.72	1,360.68	46.00
225-441-718-000	Dental Insurance	5,355.00	2,250.44	418.72	3,104.56	42.03
225-441-719-000	Pension	57,750.00	21,891.40	3,665.32	35,858.60	37.91
225-441-721-000	Vision Care	578.00	403.88	75.36	174.12	69.88
225-441-722-000	Worker's Comp. Insurance	2,940.00	252.18	0.00	2,687.82	8.58
225-441-740-000	Operating Supplies	8,000.00	3,921.59	431.03	4,078.41	49.02
225-441-740-001	Operating Supplies-Cemetery	0.00	0.00	0.00	0.00	0.00
225-441-741-000	Small Tools	4,725.00	2,607.55	68.38	2,117.45	55.19
225-441-801-000	Contractual Services	30,000.00	4,951.00	1,750.00	25,049.00	16.50
225-441-820-000	Uniform Purchase	7,350.00	2,304.37	46.00	5,045.63	31.35
225-441-821-000	Uniform Cleaning	4,830.00	2,086.64	293.25	2,743.36	43.20
225-441-851-000	Telephone	6,300.00	2,739.00	171.50	3,561.00	43.48
225-441-863-000	Travel Expense	0.00	0.00	0.00	0.00	0.00
225-441-865-000	Gasoline & Oil	23,100.00	8,096.21	1,750.31	15,003.79	35.05
225-441-920-000	Utilities	11,550.00	2,950.55	738.40	8,599.45	25.55
225-441-930-000	Repair & Maint-Building	13,650.00	272.31	256.43	13,377.69	1.99
225-441-931-000	Repair & Maint-Equip	6,300.00	1,884.43	145.96	4,415.57	29.91
225-441-932-000	Repair & Maint - Vehicles	18,216.00	4,788.26	623.86	13,427.74	26.29
225-441-940-000	Equipment Rental	525.00	0.00	0.00	525.00	0.00
225-441-956-000	Dues & Miscellaneous	1,575.00	706.33	0.00	868.67	44.85
225-441-957-000	Education & Training	5,250.00	3,092.85	0.00	2,157.15	58.91
225-441-965-401	Transfer to Capital Imp Fund	14,281.00	0.00	0.00	14,281.00	0.00
225-441-977-000	Capital Outlay	0.00	0.00	0.00	0.00	0.00
225-441-995-003	Interest Expense - Interfund Advances	4,095.00	0.00	0.00	4,095.00	0.00
Total Dept 441 - DEPARTMENT OF PUBLIC WORKS		510,248.00	210,246.68	42,030.93	300,001.32	41.20
Dept 443 - PHASE II STORMWATER						
225-443-701-001	Wages	5,355.00	4,358.08	94.41	996.92	81.38
225-443-701-013	Overtime	525.00	0.00	0.00	525.00	0.00
225-443-701-019	COVID 19 PAYROLL	0.00	0.00	0.00	0.00	0.00
225-443-714-000	Fringe Benefits	0.00	0.00	0.00	0.00	0.00
225-443-715-000	Social Security	506.00	333.44	7.22	172.56	65.90
225-443-716-000	Health Insurance- Medical	1,313.00	1,133.17	62.83	179.83	86.30
225-443-717-000	Life & Disability Insurance	63.00	63.33	1.43	(0.33)	100.52
225-443-718-000	Dental Insurance	173.00	100.53	3.56	72.47	58.11
225-443-721-000	Vision Care	131.00	18.67	0.62	112.33	14.25
225-443-740-000	Operating Supplies	1,050.00	0.00	0.00	1,050.00	0.00
225-443-801-000	Contractual Services	11,049.00	1,830.75	970.75	9,218.25	16.57
225-443-900-000	Printing	0.00	0.00	0.00	0.00	0.00
225-443-930-000	Repair and Maintenance	16,800.00	13,742.68	0.00	3,057.32	81.80
225-443-955-000	DEQ Permit Fees	525.00	0.00	0.00	525.00	0.00
225-443-956-000	Dues & Misc.	525.00	0.00	0.00	525.00	0.00
225-443-977-000	Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Dept 443 - PHASE II STORMWATER		38,015.00	21,580.65	1,140.82	16,434.35	56.77
TOTAL EXPENDITURES		629,712.00	269,485.55	45,446.22	360,238.67	

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF LAKE ORION
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 225 - DEPT OF PUBLIC WORKS FUND						
Fund 225 - DEPT OF PUBLIC WORKS FUND :						
	TOTAL REVENUES	636,565.00	298,482.19	48,072.43	338,082.81	46.89
	TOTAL EXPENDITURES	629,712.00	269,485.55	45,446.22	360,226.45	42.80
	NET OF REVENUES & EXPENDITURES	6,853.00	28,996.64	2,626.21	(22,143.64)	423.12
	BEG. FUND BALANCE	52,251.20	52,251.20			
	END FUND BALANCE	59,104.20	81,247.84			

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 231 - PARKING METER/SYSTEM FUND						
Revenues						
Dept 000 - REVENUE						
231-000-607-000	Fees	0.00	0.00	0.00	0.00	0.00
231-000-661-000	Parking Fines Revenue	5,000.00	0.00	0.00	5,000.00	0.00
231-000-664-000	Interest Earnings	0.00	12.16	5.33	(12.16)	100.00
231-000-674-101	Transfer from General Fund	0.00	0.00	0.00	0.00	0.00
231-000-674-207	Transfer From Police Fund	5,000.00	0.00	0.00	5,000.00	0.00
231-000-694-000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
Total Dept 000 - REVENUE		10,000.00	12.16	5.33	9,987.84	0.12
TOTAL REVENUES		10,000.00	12.16	5.33	9,987.84	0.12
Expenditures						
Dept 333 - PARKING						
231-333-701-019	COVID 19 PAYROLL	0.00	0.00	0.00	0.00	0.00
231-333-702-000	Wages Part Time	6,500.00	2,349.17	68.21	4,150.83	36.14
231-333-702-001	Overtime Wages	0.00	0.00	0.00	0.00	0.00
231-333-715-000	Social Security	498.00	179.70	5.21	318.30	36.08
231-333-717-000	Life & Disability Insurance	200.00	8.91	0.00	191.09	4.46
231-333-722-000	Worker's Comp. Insurance	200.00	168.12	0.00	31.88	84.06
231-333-727-000	Supplies	600.00	0.00	0.00	600.00	0.00
231-333-740-000	Operating Supplies	700.00	0.00	0.00	700.00	0.00
231-333-820-000	Uniform Purchase	500.00	0.00	0.00	500.00	0.00
231-333-851-000	Telephone	300.00	267.25	0.00	32.75	89.08
231-333-863-000	Travel Expense	0.00	0.00	0.00	0.00	0.00
Total Dept 333 - PARKING		9,498.00	2,973.15	73.42	6,524.85	31.30
TOTAL EXPENDITURES		9,498.00	2,973.15	73.42	6,524.85	31.30
Fund 231 - PARKING METER/SYSTEM FUND:						
TOTAL REVENUES		10,000.00	12.16	5.33	9,987.84	0.12
TOTAL EXPENDITURES		9,498.00	2,973.15	73.42	6,524.85	31.30
NET OF REVENUES & EXPENDITURES		502.00	(2,960.99)	(68.09)	3,462.99	589.84
BEG. FUND BALANCE		3,916.47	3,916.47			
END FUND BALANCE		4,418.47	955.48			

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

User: stouts

PERIOD ENDING 12/31/2023

DB: Village Of Lake

% Fiscal Year Completed: 50.27

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND						
Revenues						
Dept 000 - REVENUE						
248-000-402-000	Current Real Property Taxes	903,236.00	491,711.65	0.00	411,524.35	54.44
248-000-402-100	Property Tax - Twp DDA Capture	0.00	0.00	0.00	0.00	0.00
248-000-405-000	Property Tax - Personal	0.00	0.00	0.00	0.00	0.00
248-000-412-000	Property Tax - DPPT P/Y & C/Y	0.00	707.40	26.11	(707.40)	100.00
248-000-441-000	Local Community Stabilization Share Tax	10,000.00	15,970.70	0.00	(5,970.70)	159.71
248-000-445-000	Penalties & Interest on Taxes	2,000.00	0.00	0.00	2,000.00	0.00
248-000-539-000	State Grants	109,028.00	11,000.00	0.00	98,028.00	10.09
248-000-582-000	Intergovernment - Police	0.00	201,995.92	0.00	(201,995.92)	100.00
248-000-664-000	Interest Earned	2,500.00	2,560.38	11.27	(60.38)	102.42
248-000-671-999	Appropriation from Fund Balanc	107,459.00	0.00	0.00	107,459.00	0.00
248-000-673-000	Gain/Loss on Sale of Assets	0.00	0.00	0.00	0.00	0.00
248-000-676-404	Transfer From Prop Acq Fund	0.00	0.00	0.00	0.00	0.00
248-000-676-592	Reimbursement -Admin Fee - W&S	0.00	0.00	0.00	0.00	0.00
248-000-681-000	Reimburse - Insurance Claims	0.00	1,513.00	0.00	(1,513.00)	100.00
248-000-683-000	Reimbursements-Other	0.00	0.00	0.00	0.00	0.00
248-000-685-000	Sponsorships	102,400.00	7,692.00	1,850.00	94,708.00	7.51
248-000-685-100	Transportaion Sponsorship	28,000.00	13,415.00	2,312.00	14,585.00	47.91
248-000-686-000	Downtown Events	20,000.00	2,358.00	85.00	17,642.00	11.79
248-000-686-002	Flower Fair Revenue	0.00	305.00	0.00	(305.00)	100.00
248-000-686-003	New Year Resolution Run Revenue	0.00	0.00	0.00	0.00	0.00
248-000-686-004	OktoberFest Revenue	0.00	0.00	0.00	0.00	0.00
248-000-686-005	Babes On Broadway	0.00	0.00	0.00	0.00	0.00
248-000-686-006	Electircal Vehicles	0.00	299.19	0.00	(299.19)	100.00
248-000-687-000	Merchandise Sales	10,000.00	0.00	0.00	10,000.00	0.00
248-000-688-000	Gift Certificate Sales	5,000.00	280.00	0.00	4,720.00	5.60
248-000-692-000	Rent	0.00	0.00	0.00	0.00	0.00
248-000-694-000	Miscellaneous	0.00	315.00	0.00	(315.00)	100.00
248-000-696-000	PROCEEDS FROM THE SALE OF BONDS/NOTES	0.00	0.00	0.00	0.00	0.00
Total Dept 000 - REVENUE		1,299,623.00	750,123.24	4,284.38	549,499.76	57.72
TOTAL REVENUES		1,299,623.00	750,123.24	4,284.38	549,499.76	57.72
Expenditures						
Dept 260 - GENERAL ACTIVITIES						
248-260-701-000	Wages	45,248.00	28,101.78	4,635.20	17,146.22	62.11
248-260-701-019	COVID 19 PAYROLL	0.00	0.00	0.00	0.00	0.00
248-260-704-000	Wages - Administrative Coordinator	33,280.00	19,436.45	2,893.00	13,843.55	58.40
248-260-706-000	Wages - Event Coordinator	33,280.00	10,818.81	3,212.00	22,461.19	32.51
248-260-706-001	Marketing Coordinator	0.00	0.00	0.00	0.00	0.00
248-260-707-000	Wages - Grounds Coordinator	5,000.00	1,819.25	0.00	3,180.75	36.39
248-260-711-013	OVERTIME	0.00	0.00	0.00	0.00	0.00
248-260-715-000	Social Security	9,688.00	4,564.97	821.85	5,123.03	47.12
248-260-716-000	Health Insurance- Medical	7,200.00	3,450.89	573.15	3,749.11	47.93
248-260-717-000	Life & Disability Insurance	1,200.00	419.91	70.60	780.09	34.99
248-260-718-000	Dental Insurance	700.00	264.98	42.85	435.02	37.85
248-260-719-000	Pension	5,120.00	3,004.64	463.52	2,115.36	58.68
248-260-720-000	Unemployment	0.00	0.00	0.00	0.00	0.00
248-260-721-000	Vision Care	130.00	54.86	8.95	75.14	42.20
248-260-722-000	Worker's Comp. Insurance	0.00	0.00	0.00	0.00	0.00
248-260-801-000	Contractual Services	16,499.00	3,000.00	3,000.00	13,499.00	81.83

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

User: stouts

PERIOD ENDING 12/31/2023

DB: Village Of Lake

% Fiscal Year Completed: 50.27

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND						
Expenditures						
248-260-801-002	Contr Services - Police Admin Fee	60,000.00	31,200.00	5,200.00	28,800.00	52.00
248-260-801-003	Contract Services - DPW Admin Fee	30,000.00	15,573.88	2,500.00	14,426.12	51.91
248-260-801-004	Contract Services - GF Admin Fee	70,000.00	34,999.98	5,833.33	35,000.02	50.00
248-260-801-005	Contractual Services- Township	2,700.00	0.00	0.00	2,700.00	0.00
248-260-801-012	Contractual Services-Parking Code Enforc	21,000.00	10,920.00	1,820.00	10,080.00	52.00
248-260-801-022	Cont Service-Police Crowd Control	20,000.00	10,399.98	1,733.33	9,600.02	52.00
248-260-801-023	Contract Services-DPW event support	10,000.00	5,200.02	866.67	4,799.98	52.00
248-260-801-033	Contract Services-DPW snow removal	15,000.00	7,800.00	1,300.00	7,200.00	52.00
248-260-805-000	Audit Fees	2,000.00	2,000.00	0.00	0.00	100.00
248-260-810-000	Legal Services	16,340.00	15,821.76	1,730.66	518.24	96.83
248-260-823-000	Website/Software	6,000.00	1,694.70	50.14	4,305.30	28.25
248-260-823-001	Municipal Software	3,501.00	732.00	0.00	2,769.00	20.91
248-260-829-000	Planner Services	5,000.00	0.00	0.00	5,000.00	0.00
248-260-851-000	Telephone	3,500.00	1,640.12	290.40	1,859.88	46.86
248-260-900-000	Printing and Publication	100.00	0.00	0.00	100.00	0.00
248-260-920-000	Utilities	4,000.00	1,951.33	214.97	2,048.67	48.78
248-260-921-000	Municipal Street Lighting	6,500.00	2,575.09	182.05	3,924.91	39.62
248-260-930-000	Repair and Maintenance	0.00	0.00	0.00	0.00	0.00
248-260-930-002	Building Maintenance	400.00	175.04	9.49	224.96	43.76
248-260-940-000	Equipment Rental	0.00	0.00	0.00	0.00	0.00
248-260-941-000	Office Rent	12,000.00	9,000.00	3,000.00	3,000.00	75.00
248-260-942-000	Office Expenses	3,865.00	863.95	285.54	3,001.05	22.35
248-260-942-019	Covid Office Expenses	0.00	0.00	0.00	0.00	0.00
248-260-946-000	Credit Card Fees	100.00	0.00	0.00	100.00	0.00
248-260-955-001	Credit Card Fees	0.00	0.00	0.00	0.00	0.00
248-260-956-000	Dues & Miscellaneous	1,500.00	1,209.00	139.00	291.00	80.60
248-260-957-000	Education & Training	4,500.00	919.38	265.38	3,580.62	20.43
248-260-958-000	General Activities Misc	0.00	0.00	0.00	0.00	0.00
248-260-958-019	Covid General Activities	0.00	0.00	0.00	0.00	0.00
248-260-961-000	Tax Tribunal Refunds	0.00	0.00	0.00	0.00	0.00
248-260-962-000	Mileage	500.00	37.65	37.65	462.35	7.53
248-260-965-101	Transfer Out - General Fund	0.00	0.00	0.00	0.00	0.00
248-260-965-401	Transfer to Capital Imp Fund	0.00	0.00	0.00	0.00	0.00
248-260-965-404	Transfer Out - DDA Property Acq Fund	157,500.00	157,500.00	0.00	0.00	100.00
248-260-974-000	Capital Outlay - Equipment	1,235.00	1,234.84	0.00	0.16	99.99
Total Dept 260 - GENERAL ACTIVITIES		614,586.00	388,385.26	41,179.73	226,200.74	63.19
Dept 725 - ORGANIZATION						
248-725-822-000	Newsletter	1,720.00	325.00	65.00	1,395.00	18.90
248-725-824-000	Volunteer Recognition & Dvp.	0.00	0.00	0.00	0.00	0.00
248-725-825-000	Gift Certificate Redemption	5,000.00	1,725.00	0.00	3,275.00	34.50
248-725-826-000	Historic Celebration/Education	580.00	579.74	0.00	0.26	99.96
248-725-827-000	Awareness Program	1,200.00	122.63	44.69	1,077.37	10.22
248-725-827-019	Covid Awareness Program/Organization	0.00	0.00	0.00	0.00	0.00
248-725-864-000	Grant & Scholarship Distribution	0.00	0.00	0.00	0.00	0.00
248-725-881-000	Merchandise to Sell	500.00	211.01	0.00	288.99	42.20
Total Dept 725 - ORGANIZATION		9,000.00	2,963.38	109.69	6,036.62	32.93
Dept 726 - DESIGN						
248-726-745-000	Beautification Supplies	1,500.00	647.71	0.00	852.29	56.85

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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND						
Expenditures						
248-726-746-000	Hanging Baskets	3,400.00	0.00	0.00	3,400.00	0.00
248-726-801-000	Contractual Services	5,200.00	2,150.00	0.00	3,050.00	41.35
248-726-843-000	Facade Program	7,800.00	5.00	0.00	7,795.00	0.06
248-726-845-000	Public Art Program	0.00	0.00	0.00	0.00	0.00
248-726-883-000	Banners and Holiday Lighting	6,600.00	5,999.66	0.00	600.34	90.90
248-726-975-001	Capital Outlay - Beautification	0.00	0.00	0.00	0.00	0.00
248-726-975-002	Capital Outlay - Streets	0.00	0.00	0.00	0.00	0.00
248-726-975-019	Covid Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Dept 726 - DESIGN		24,500.00	8,802.37	0.00	15,697.63	35.93
Dept 728 - ECONOMIC DEVELOPMENT						
248-728-801-000	Contractual Services	34,500.00	4,750.00	0.00	29,750.00	13.77
248-728-860-000	Trolley Expense	28,000.00	12,563.48	44.99	15,436.52	44.87
248-728-861-000	Survey Expense	0.00	0.00	0.00	0.00	0.00
248-728-862-000	Training Materials	0.00	0.00	0.00	0.00	0.00
248-728-864-000	Grant & Scholarship Distribution	0.00	0.00	0.00	0.00	0.00
248-728-886-000	Marketing Materials	0.00	0.00	0.00	0.00	0.00
248-728-886-001	Blight Reduction	0.00	0.00	0.00	0.00	0.00
248-728-886-002	Social District	1,000.00	231.60	0.00	768.40	23.16
248-728-888-000	Brand Marketing	20,000.00	17,136.19	2,106.00	2,863.81	85.68
248-728-888-001	Contractual Services Brand Marketing	29,700.00	16,520.00	2,245.00	13,180.00	55.62
Total Dept 728 - ECONOMIC DEVELOPMENT		113,200.00	51,201.27	4,395.99	61,998.73	45.23
Dept 729 - PROMOTION						
248-729-880-000	Event Promotion	500.00	307.65	0.00	192.35	61.53
248-729-880-001	Event Promo - Gazebo Series	10,200.00	10,170.07	0.00	29.93	99.71
248-729-880-004	Event Promo - Halloween Parade	2,500.00	2,450.61	327.50	49.39	98.02
248-729-880-005	Event Promo - Hmtwn/Holiday Vill	8,500.00	6,866.81	218.83	1,633.19	80.79
248-729-880-006	Event Promo - New Years Res. Run	0.00	0.00	0.00	0.00	0.00
248-729-880-007	Event Promo - Flower Fair	0.00	0.00	0.00	0.00	0.00
248-729-880-008	Event Promo-Photo Contest	0.00	0.00	0.00	0.00	0.00
248-729-880-009	Event Promo-Lake Orion Love Shop to Win	0.00	0.00	0.00	0.00	0.00
248-729-880-010	Babes On Broadway	0.00	0.00	0.00	0.00	0.00
248-729-880-011	Restaurant week	0.00	0.00	0.00	0.00	0.00
248-729-880-012	Sing & Stroll Tree Lighting	12,000.00	11,807.72	1,339.00	192.28	98.40
248-729-880-013	SD Nights- Stronger Together Winter	600.00	54.00	0.00	546.00	9.00
248-729-880-014	Octoberfest	0.00	0.00	0.00	0.00	0.00
248-729-880-015	Winter Activities	10,200.00	22.00	0.00	10,178.00	0.22
248-729-880-016	Athletic Events-other	0.00	0.00	0.00	0.00	0.00
248-729-880-017	Movie Night	1,700.00	998.81	0.00	701.19	58.75
248-729-880-019	Covid Event Promotion	0.00	0.00	0.00	0.00	0.00
248-729-880-100	Stronger Together- smr fall	3,300.00	167.88	0.00	3,132.12	5.09
248-729-885-000	Port-A-Johns	2,200.00	1,793.51	0.00	406.49	81.52
248-729-895-000	Event Promo-Comm. Sponsorships	0.00	0.00	0.00	0.00	0.00
248-729-975-020	Capital Outlay Parks & rec	0.00	0.00	0.00	0.00	0.00
Total Dept 729 - PROMOTION		51,700.00	34,639.06	1,885.33	17,060.94	67.00

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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND						
Expenditures						
Dept 730 - CAPITAL PROJECTS						
248-730-253-885	Knox Box Grant Program	0.00	0.00	0.00	0.00	0.00
248-730-885-100	Knox Box Grant Program	4,000.00	0.00	0.00	4,000.00	0.00
248-730-931-000	Repair & Maintenance-Equipment	0.00	0.00	0.00	0.00	0.00
248-730-965-101	Transfer Out - General Fund	0.00	0.00	0.00	0.00	0.00
248-730-965-301	Interfund TRF 2023 DDA Bond Project	422,709.00	0.00	0.00	422,709.00	0.00
248-730-965-404	Transfer Out - DDA Property Acq Fund	0.00	0.00	0.00	0.00	0.00
248-730-965-592	Transfers To Water/Sewer Fund	0.00	0.00	0.00	0.00	0.00
248-730-975-000	Capital Outlay	23,969.00	1,636.00	0.00	22,333.00	6.83
248-730-975-003	DDA Capital Outlay	5,000.00	3,371.00	0.00	1,629.00	67.42
248-730-975-005	DDA Capital Outlay- Wayfinding/Lighting	0.00	0.00	0.00	0.00	0.00
248-730-975-006	DDA Capital Outlay - Parking	0.00	0.00	0.00	0.00	0.00
248-730-975-009	Capital Outlay - Dumpsters	30,000.00	0.00	0.00	30,000.00	0.00
248-730-975-011	Capital Outlay - Trail Extensi	10,000.00	0.00	0.00	10,000.00	0.00
248-730-975-015	Capital Outlay- Outdoor Sound	0.00	0.00	0.00	0.00	0.00
248-730-975-020	Capital Outlay Parks & rec	0.00	0.00	0.00	0.00	0.00
248-730-992-000	Bond Principal	0.00	0.00	0.00	0.00	0.00
248-730-995-000	Bond Interest	0.00	0.00	0.00	0.00	0.00
Total Dept 730 - CAPITAL PROJECTS		495,678.00	5,007.00	0.00	490,671.00	1.01
TOTAL EXPENDITURES		1,308,664.00	490,998.34	47,570.74	817,665.66	37.52
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY FUND:						
TOTAL REVENUES		1,299,623.00	750,123.24	4,284.38	549,499.76	57.72
TOTAL EXPENDITURES		1,308,664.00	490,998.34	47,570.74	817,665.66	37.52
NET OF REVENUES & EXPENDITURES		(9,041.00)	259,124.90	(43,286.36)	(268,165.90)	2,866.11
BEG. FUND BALANCE		498,200.06	498,200.06			
END FUND BALANCE		489,159.06	757,324.96			

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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 301 - DOWNTOWN DEV BOND PROJECT 2023						
Revenues						
Dept 000 - REVENUE						
301-000-300-001	2023 Downtown Dev Tax Exempt Bond Projec	0.00	0.00	0.00	0.00	0.00
301-000-300-002	2023 Downtown Dev Tax Exempt Bond Projec	0.00	0.00	0.00	0.00	0.00
301-000-664-000	Interest Earnings	0.00	1,030.08	29.97	(1,030.08)	100.00
301-000-671-999	Appropriation from Fund Balanc	2,755,000.00	0.00	0.00	2,755,000.00	0.00
301-000-699-301	TRF in from DDA	0.00	0.00	0.00	0.00	0.00
Total Dept 000 - REVENUE		2,755,000.00	1,030.08	29.97	2,753,969.92	0.04
TOTAL REVENUES		2,755,000.00	1,030.08	29.97	2,753,969.92	0.04
Expenditures						
Dept 901 - 905						
301-901-930-000	Repair and Maintenance	0.00	0.00	0.00	0.00	0.00
301-901-950-000	Demolition & Land Improvement	300,000.00	1,926.30	26.30	298,073.70	0.64
301-901-956-000	Dues & Miscellaneous	0.00	0.00	0.00	0.00	0.00
301-901-971-000	Capital Outlay - Buildings	2,200,000.00	2,120,874.70	0.00	79,125.30	96.40
Total Dept 901 - 905		2,500,000.00	2,122,801.00	26.30	377,199.00	84.91
Dept 905 - Downtown Dev Bond 2023						
301-905-301-000	Bond Issuance Expense	0.00	0.00	0.00	0.00	0.00
301-905-731-000	2023 Bond Taxable Issuance Expenses	1,000.00	500.00	0.00	500.00	50.00
301-905-731-001	2023 Tax exempt Bond Issuance Expense	1,000.00	500.00	0.00	500.00	50.00
301-905-745-001	Property taxes-Orion Twp	0.00	0.00	0.00	0.00	0.00
301-905-920-000	Utilities	0.00	0.00	0.00	0.00	0.00
301-905-992-003	2023 DDA bonds Taxable	75,000.00	0.00	0.00	75,000.00	0.00
301-905-992-004	2023 DDA BONDS TAX EXEMPT	180,000.00	0.00	0.00	180,000.00	0.00
301-905-993-001	2023 DDA bond taxable interest	62,000.00	20,609.02	0.00	41,390.98	33.24
301-905-993-002	2023 DDA tax exempt bond interest	106,000.00	35,777.78	0.00	70,222.22	33.75
Total Dept 905 - Downtown Dev Bond 2023		425,000.00	57,386.80	0.00	367,613.20	13.50
TOTAL EXPENDITURES		2,925,000.00	2,180,187.80	26.30	744,812.20	74.54
Fund 301 - DOWNTOWN DEV BOND PROJECT 2023:						
TOTAL REVENUES		2,755,000.00	1,030.08	29.97	2,753,969.92	0.04
TOTAL EXPENDITURES		2,925,000.00	2,180,187.80	26.30	744,812.20	74.54
NET OF REVENUES & EXPENDITURES		(170,000.00)	(2,179,157.72)	3.67	2,009,157.72	1,281.86
BEG. FUND BALANCE		4,944,949.68	4,944,949.68			
END FUND BALANCE		4,774,949.68	2,765,791.96			

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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 401 - CAPITAL PROJECTS FUND						
Revenues						
Dept 000 - REVENUE						
401-000-664-000	Interest Earnings	0.00	1.20	0.03	(1.20)	100.00
401-000-671-999	Appropriation from Fund Balanc	0.00	0.00	0.00	0.00	0.00
401-000-676-101	Transfer In from General Fund	0.00	0.00	0.00	0.00	0.00
401-000-676-125	Transfer In from DPW Fund	0.00	0.00	0.00	0.00	0.00
401-000-676-207	Transfer from Police Fund	0.00	0.00	0.00	0.00	0.00
401-000-682-000	Reimbursement-CDBG	0.00	0.00	0.00	0.00	0.00
401-000-683-000	Reimbursements-Other	0.00	0.00	0.00	0.00	0.00
401-000-694-000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
401-000-699-202	Interfund Transfer in - Major Streets	0.00	0.00	0.00	0.00	0.00
401-000-699-203	Interfund Transfer In - Local Streets	0.00	0.00	0.00	0.00	0.00
401-000-699-248	Interfund Transfer In - DDA	0.00	0.00	0.00	0.00	0.00
401-000-699-592	Transfers Water/Sewer	0.00	0.00	0.00	0.00	0.00
Total Dept 000 - REVENUE		0.00	1.20	0.03	(1.20)	100.00
TOTAL REVENUES		0.00	1.20	0.03	(1.20)	100.00
Expenditures						
Dept 000 - REVENUE						
401-000-882-000	Downtown Street Broadcast Syst	0.00	0.00	0.00	0.00	0.00
Total Dept 000 - REVENUE		0.00	0.00	0.00	0.00	0.00
Dept 751 - PARKS AND RECREATION						
401-751-801-000	Contractual Services	0.00	0.00	0.00	0.00	0.00
401-751-806-000	Engineering	0.00	0.00	0.00	0.00	0.00
Total Dept 751 - PARKS AND RECREATION		0.00	0.00	0.00	0.00	0.00
Dept 901 - 905						
401-901-971-000	Capital Outlay - Buildings	0.00	0.00	0.00	0.00	0.00
401-901-972-751	Capital Outlay Parks	890.00	890.00	0.00	0.00	100.00
401-901-973-000	Capital Outlay - Vehicles	0.00	0.00	0.00	0.00	0.00
401-901-974-000	Capital Outlay - Equipment	0.00	0.00	0.00	0.00	0.00
401-901-975-000	Capital Outlay-Construction	0.00	0.00	0.00	0.00	0.00
Total Dept 901 - 905		890.00	890.00	0.00	0.00	100.00
TOTAL EXPENDITURES		890.00	890.00	0.00	0.00	100.00
Fund 401 - CAPITAL PROJECTS FUND:						
TOTAL REVENUES		0.00	1.20	0.03	(1.20)	100.00
TOTAL EXPENDITURES		890.00	890.00	0.00	0.00	100.00
NET OF REVENUES & EXPENDITURES		(890.00)	(888.80)	0.03	(1.20)	99.87
BEG. FUND BALANCE		3,369.99	3,369.99			

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF LAKE ORION
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 401 - CAPITAL PROJECTS FUND						
END FUND BALANCE		2,479.99	2,481.19			

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 404 - DDA PROPERTY ACQUISITION						
Revenues						
Dept 000 - REVENUE						
404-000-664-000	Interest Earnings	150.00	64.54	1.87	85.46	43.03
404-000-694-000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
404-000-699-248	Interfund Transfer In - DDA	483,750.00	157,500.00	0.00	326,250.00	32.56
Total Dept 000 - REVENUE		483,900.00	157,564.54	1.87	326,335.46	32.56
TOTAL REVENUES		483,900.00	157,564.54	1.87	326,335.46	32.56
Expenditures						
Dept 901 - 905						
404-901-901-000	Debt Service- Parking Deck	168,750.00	0.00	0.00	168,750.00	0.00
404-901-930-000	Repair & Maintenance - Bldg	0.00	0.00	0.00	0.00	0.00
404-901-950-000	Demolition & Land Improvement	0.00	0.00	0.00	0.00	0.00
404-901-956-000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
404-901-971-000	Capital Outlay - Building	0.00	0.00	0.00	0.00	0.00
404-901-980-248	Prop Acq Transfer to DDA	0.00	0.00	0.00	0.00	0.00
404-901-992-000	Bond Principal	300,000.00	300,000.00	0.00	0.00	100.00
404-901-995-000	Bond Interest	15,000.00	15,000.00	0.00	0.00	100.00
Total Dept 901 - 905		483,750.00	315,000.00	0.00	168,750.00	65.12
TOTAL EXPENDITURES		483,750.00	315,000.00	0.00	168,750.00	65.12
Fund 404 - DDA PROPERTY ACQUISITION:						
TOTAL REVENUES		483,900.00	157,564.54	1.87	326,335.46	32.56
TOTAL EXPENDITURES		483,750.00	315,000.00	0.00	168,750.00	65.12
NET OF REVENUES & EXPENDITURES		150.00	(157,435.46)	1.87	157,585.46	14,956.97
BEG. FUND BALANCE		326,840.70	326,840.70			
END FUND BALANCE		326,990.70	169,405.24			

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 592 - WATER AND SEWER FUND						
Revenues						
Dept 000 - REVENUE						
592-000-445-000	Penalties & Interest on Taxes	0.00	0.00	0.00	0.00	0.00
592-000-540-001	State Grants -SAW	0.00	0.00	0.00	0.00	0.00
592-000-547-000	State Grant - Other	0.00	0.00	0.00	0.00	0.00
592-000-620-000	Sewer Penalty Fees	12,000.00	8,954.92	(50.65)	3,045.08	74.62
592-000-640-000	Capital/Lateral Charges Sewer	9,000.00	0.00	0.00	9,000.00	0.00
592-000-640-002	Capital/Lateral Charges-Water	10,000.00	5,704.97	0.00	4,295.03	57.05
592-000-645-000	Sewer Usage Charges	1,136,296.00	(707,053.78)	509.19	1,843,349.78	(62.22)
592-000-645-002	Water Usage Charges	1,388,806.00	(302,714.71)	635.72	1,691,520.71	(21.80)
592-000-648-000	Federal Grant Revenue	0.00	0.00	0.00	0.00	0.00
592-000-662-002	Water Penalty Fees	16,000.00	7,034.34	(34.81)	8,965.66	43.96
592-000-664-000	Sewer Interest Earned	9,000.00	9,744.22	27.32	(744.22)	108.27
592-000-664-002	Water Interest Earned	0.00	0.00	0.00	0.00	0.00
592-000-664-003	Promissory Note Interest	7,500.00	15,000.00	0.00	(7,500.00)	200.00
592-000-671-999	Appropriation from Fund Balanc	0.00	0.00	0.00	0.00	0.00
592-000-673-000	Gain/Loss on Sale of Assets	0.00	0.00	0.00	0.00	0.00
592-000-683-000	Reimbursements-Other	0.00	0.00	0.00	0.00	0.00
592-000-694-000	Miscellaneous Revenue	500.00	19,711.50	0.00	(19,211.50)	3,942.30
592-000-695-002	Non-Village Water Debt	0.00	517,894.00	517,894.00	(517,894.00)	100.00
592-000-699-101	Interfund Transfer In - General Fund	0.00	0.00	0.00	0.00	0.00
Total Dept 000 - REVENUE		2,589,102.00	(425,724.54)	518,980.77	3,014,826.54	(16.44)
TOTAL REVENUES		2,589,102.00	(425,724.54)	518,980.77	3,014,826.54	(16.44)
Expenditures						
Dept 260 - GENERAL ACTIVITIES						
592-260-805-000	Audit Fees	7,000.00	4,022.00	0.00	2,978.00	57.46
592-260-823-001	Municipal Software	0.00	0.00	0.00	0.00	0.00
592-260-852-000	Miss Dig	2,000.00	0.00	0.00	2,000.00	0.00
592-260-959-000	Financial Administration	121,368.00	60,684.00	10,114.00	60,684.00	50.00
Total Dept 260 - GENERAL ACTIVITIES		130,368.00	64,706.00	10,114.00	65,662.00	49.63
Dept 548 - SEWER ACTIVITIES						
592-548-701-000	Wages	0.00	0.00	0.00	0.00	0.00
592-548-715-000	Social Security	0.00	0.00	0.00	0.00	0.00
592-548-716-000	Health Insurance- Medical	0.00	0.00	0.00	0.00	0.00
592-548-717-000	Life & Disability Insurance	0.00	0.00	0.00	0.00	0.00
592-548-718-000	Dental Insurance	0.00	0.00	0.00	0.00	0.00
592-548-719-000	Pension	0.00	0.00	0.00	0.00	0.00
592-548-721-000	Vision Care	0.00	0.00	0.00	0.00	0.00
592-548-722-000	Worker's Comp. Insurance	0.00	0.00	0.00	0.00	0.00
592-548-726-000	Supplies	800.00	556.68	0.00	243.32	69.59
592-548-801-000	Contract Services	12,000.00	8,081.23	1,389.37	3,918.77	67.34
592-548-813-000	Legal Service	0.00	0.00	0.00	0.00	0.00
592-548-831-000	Sewage Disposal Costs	943,480.00	320,276.05	41,048.21	623,203.95	33.95
592-548-956-000	Dues & Miscellaneous	0.00	0.00	0.00	0.00	0.00
592-548-975-001	Capital Improvements - SAW	0.00	0.00	0.00	0.00	0.00
592-548-992-000	Interceptor Drain Bond Princip	63,353.00	0.00	0.00	63,353.00	0.00
592-548-995-000	Bond Interest	22,781.00	12,120.73	0.00	10,660.27	46.83

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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 592 - WATER AND SEWER FUND						
Expenditures						
Total Dept 548 - SEWER ACTIVITIES		1,042,414.00	341,034.69	42,437.58	701,379.31	32.72
Dept 556 - WATER ACTIVITIES						
592-556-701-000	Wages	58,916.00	24,683.67	3,156.90	34,232.33	41.90
592-556-701-013	Overtime	5,000.00	1,311.09	683.10	3,688.91	26.22
592-556-714-000	Fringe Benefits	0.00	0.00	0.00	0.00	0.00
592-556-715-000	Social Security	4,890.00	1,988.69	293.78	2,901.31	40.67
592-556-716-000	Health Insurance- Medical	13,200.00	5,565.30	952.88	7,634.70	42.16
592-556-717-000	Life - Disability Insurance	745.00	300.11	39.25	444.89	40.28
592-556-718-000	Dental Insurance	1,260.00	642.70	84.72	617.30	51.01
592-556-719-000	Pension	88,732.00	49,610.45	8,368.94	39,121.55	55.91
592-556-721-000	Vision Care	263.00	112.12	15.04	150.88	42.63
592-556-722-000	Worker's Comp. Insurance	2,500.00	2,017.44	0.00	482.56	80.70
592-556-726-000	Supplies	7,000.00	1,322.21	0.00	5,677.79	18.89
592-556-741-000	Small Tools	1,500.00	0.00	0.00	1,500.00	0.00
592-556-745-000	Water Purchase -Orion Township	485,100.00	216,784.68	37,793.28	268,315.32	44.69
592-556-801-000	Contract Services	12,000.00	1,340.63	364.38	10,659.37	11.17
592-556-806-000	Engineering	50,000.00	1,812.50	575.00	48,187.50	3.63
592-556-813-000	Legal Service	1,000.00	379.50	0.00	620.50	37.95
592-556-831-000	Sewage Disposal Costs	0.00	0.00	0.00	0.00	0.00
592-556-931-000	Equip Repair & Maint - Misc.	3,000.00	2,679.92	0.00	320.08	89.33
592-556-931-001	Equip Repair & Maint - Hydrant	7,500.00	374.69	0.00	7,125.31	5.00
592-556-931-002	Equip Repair & Maint - Mains	5,000.00	54.78	0.00	4,945.22	1.10
592-556-931-003	Equip Repair & Maint - Meters	5,000.00	3,432.00	0.00	1,568.00	68.64
592-556-940-000	Equipment Rental	22,000.00	11,216.94	1,012.05	10,783.06	50.99
592-556-956-000	Dues & Miscellaneous	3,500.00	1,618.08	0.00	1,881.92	46.23
592-556-957-000	Education and Training	3,000.00	523.58	0.00	2,476.42	17.45
592-556-975-000	Capital Improvement	0.00	0.00	0.00	0.00	0.00
592-556-977-001	Capital Improvemts-Fairview	0.00	0.00	0.00	0.00	0.00
592-556-991-000	Principal Payments - Debt	0.00	0.00	0.00	0.00	0.00
592-556-992-001	2003 GO Bond Principal	0.00	0.00	0.00	0.00	0.00
592-556-992-002	98 Revenue Bond Principal	270,000.00	0.00	0.00	270,000.00	0.00
592-556-995-000	Bond Interest Expense	90,214.00	44,468.79	0.00	45,745.21	49.29
592-556-995-001	2003 GO Bond Interest	0.00	0.00	0.00	0.00	0.00
592-556-995-002	98 Revenue Bond Interest	0.00	0.00	0.00	0.00	0.00
Total Dept 556 - WATER ACTIVITIES		1,141,320.00	372,239.87	53,339.32	769,080.13	32.61
Dept 560 - DEPRECIATION						
592-560-958-002	Water Depreciation	145,000.00	0.00	0.00	145,000.00	0.00
592-560-968-000	Sewer Depreciation	130,000.00	0.00	0.00	130,000.00	0.00
Total Dept 560 - DEPRECIATION		275,000.00	0.00	0.00	275,000.00	0.00
TOTAL EXPENDITURES		2,589,102.00	777,980.56	105,890.90	1,811,121.44	30.05
Fund 592 - WATER AND SEWER FUND:						
TOTAL REVENUES		2,589,102.00	(425,724.54)	518,980.77	3,014,8	

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF LAKE ORION
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 592 - WATER AND SEWER FUND						
TOTAL EXPENDITURES		2,589,102.00	777,980.56	105,890.90	1,811,121.44	30.05
NET OF REVENUES & EXPENDITURES		0.00	(1,203,705.10)	413,089.87	1,203,705.10	100.00
BEG. FUND BALANCE		7,181,312.24	7,181,312.24			
END FUND BALANCE		7,181,312.24	5,977,607.14			

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REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF LAKE ORION
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 701 - ESCROW						
Revenues						
Dept 000 - REVENUE						
701-000-406-000	In Lieu of Taxes	0.00	0.00	0.00	0.00	0.00
701-000-664-000	Interest Earnings	0.00	0.00	0.00	0.00	0.00
701-000-675-000	Review/Escrow Deposits	0.00	1,510.00	100.00	(1,510.00)	100.00
Total Dept 000 - REVENUE		0.00	1,510.00	100.00	(1,510.00)	100.00
TOTAL REVENUES		0.00	1,510.00	100.00	(1,510.00)	100.00
Expenditures						
Dept 000 - REVENUE						
701-000-965-101	Transfer Out - General Fund	0.00	0.00	0.00	0.00	0.00
Total Dept 000 - REVENUE		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 701 - ESCROW:						
TOTAL REVENUES		0.00	1,510.00	100.00	(1,510.00)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	1,510.00	100.00	(1,510.00)	100.00
BEG. FUND BALANCE		15,682.50	15,682.50			
END FUND BALANCE		15,682.50	17,192.50			

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REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF LAKE ORION
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 737 - OPEB TRUST FUND						
Revenues						
Dept 000 - REVENUE						
737-000-581-000	Contribution - General Fund (OPEB)	0.00	0.00	0.00	0.00	0.00
737-000-669-000	Investment Gains and Losses	0.00	(4,965.10)	0.00	4,965.10	100.00
Total Dept 000 - REVENUE		0.00	(4,965.10)	0.00	4,965.10	100.00
TOTAL REVENUES		0.00	(4,965.10)	0.00	4,965.10	100.00
Expenditures						
Dept 000 - REVENUE						
737-000-801-000	Contractual Services	0.00	0.00	0.00	0.00	0.00
Total Dept 000 - REVENUE		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 737 - OPEB TRUST FUND:						
TOTAL REVENUES		0.00	(4,965.10)	0.00	4,965.10	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	(4,965.10)	0.00	4,965.10	100.00
BEG. FUND BALANCE		212,759.34	212,759.34			
END FUND BALANCE		212,759.34	207,794.24			

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REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF LAKE ORION
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 752 - PAYROLL CLEARING						
Revenues						
Dept 000 - REVENUE						
752-000-528-200	Federal Grants Other - County CARES	0.00	0.00	0.00	0.00	0.00
Total Dept 000 - REVENUE		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
Fund 752 - PAYROLL CLEARING:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00
BEG. FUND BALANCE						
END FUND BALANCE						

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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
Fund 901 - FIXED ASSETS						
Expenditures						
Dept 101 - VILLAGE COUNCIL						
901-101-975-000	Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Dept 101 - VILLAGE COUNCIL		0.00	0.00	0.00	0.00	0.00
Dept 301 - POLICE/SHERIFF/CONSTABLE						
901-301-975-000	Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Dept 301 - POLICE/SHERIFF/CONSTABLE		0.00	0.00	0.00	0.00	0.00
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
901-441-975-000	Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Dept 441 - DEPARTMENT OF PUBLIC WORKS		0.00	0.00	0.00	0.00	0.00
Dept 560 - DEPRECIATION						
901-560-968-001	Depr General Government	0.00	0.00	0.00	0.00	0.00
901-560-968-002	Depr Public Safety	0.00	0.00	0.00	0.00	0.00
901-560-968-003	Depr Public Works	0.00	0.00	0.00	0.00	0.00
901-560-968-004	Depr Recreation and Culture	0.00	0.00	0.00	0.00	0.00
901-560-968-005	Depreciation Equipment	0.00	0.00	0.00	0.00	0.00
Total Dept 560 - DEPRECIATION		0.00	0.00	0.00	0.00	0.00
Dept 751 - PARKS AND RECREATION						
901-751-975-000	Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Dept 751 - PARKS AND RECREATION		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 901 - FIXED ASSETS:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00
BEG. FUND BALANCE						
END FUND BALANCE						
TOTAL REVENUES - ALL FUNDS		11,383,200.00	3,090,638.98	723,389.92	8,292,561.02	27.15
TOTAL EXPENDITURES - ALL FUNDS		11,550,959.00	5,410,255.47	442,156.31	6,140,703.53	46.84
NET OF REVENUES & EXPENDITURES		(167,759.00)	(2,319,616.49)	281,233.61	2,151,857.49	1,382.71
BEG. FUND BALANCE - ALL FUNDS		15,357,030.51	15,357,030.51			

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REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF LAKE ORION
PERIOD ENDING 12/31/2023
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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDG USE
END FUND BALANCE - ALL FUNDS		15,189,271.51	13,037,414.02			

Attachment: December 2023 R&E (6502 : Financial Statements December 2023)

Fund 101 GENERAL FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
ACCOUNTS RECEIVABLE			
101-000-020-000	Current Real Property Tax Receivable	10,342.43	10,342.43
101-000-028-000	Garbage Charges Receivable	8,989.26	13,679.97
101-000-029-000	Garbage Penalty Charges Receivable	2,138.07	2,384.46
101-000-040-000	Accounts Receivable	26,433.71	39,303.00
ACCOUNTS RECEIVABLE		47,903.47	65,709.86
CASH CHECKING			
101-000-001-000	Cash	4,879.20	4,340.12
101-000-007-000	Payroll-checking	264.97	778.77
CASH CHECKING		5,144.17	5,118.89
DUE FROM OTHER AGENCY			
101-000-072-000	Due From Counties	39,303.00	0.00
101-000-078-000	Due From State	52,192.00	0.00
DUE FROM OTHER AGENCY		91,495.00	0.00
DUE FROM INTERFUND			
DUE FROM INTERFUND		0.00	0.00
CASH INVESTMENTS			
CASH INVESTMENTS		0.00	0.00
PREPAID EXPENDITURES			
101-000-123-000	Prepaid Expenses	4,563.57	0.00
PREPAID EXPENDITURES		4,563.57	0.00
CASH SAVINGS			
101-000-002-000	Cash - Savings-GF Receiving	100,082.46	896,677.79
101-000-002-001	Cash Savings - Water Sewer	1,372.15	3,123.27
101-000-002-701	Cash - Savings R/E	66,897.13	0.00
101-000-009-000	Investment/ MI Class	81,490.72	83,765.35
101-000-010-000	Investment/LGIP County Inv	595,363.41	599,054.28
101-000-011-000	Cash - Payroll Savings	2,995.40	(3,204.58)
101-000-018-000	Cash - Imprest (Petty Cash)	100.00	100.00
101-000-019-000	Change Fund - Cash Drawer	250.00	250.00
CASH SAVINGS		848,551.27	1,579,766.11
Unclassified			
101-000-034-000	Unbilled Utility/Rubbish Receivable	100,261.62	0.00
101-000-067-301	Due from other funds	0.00	6.15
Unclassified		100,261.62	6.15
Total Assets		1,097,919.10	1,650,601.01

*** Liabilities ***

ACCRUED AND OTHER LIAB			
101-000-208-000	Other Payroll Liabilities	11,166.72	0.00
101-000-213-000	Accrued Property Tax - Est Chargebacks	3,700.00	3,700.00
101-000-222-100	DUE TO OAKLAND COUNTY - DOG LICENSE	331.50	351.50
101-000-228-000	State W/H	627.20	0.00
101-000-228-001	FICA W/H - Medicare	423.00	0.00
101-000-228-002	FICA- Social Security Withheld	1,808.54	0.00
101-000-228-100	DUE TO STATE OF MICHIGAN - FINGERPRINT	100.00	81.75
101-000-230-000	Federal W/H	1,387.43	0.00
101-000-231-002	Accident Ins -Principal	0.00	0.10
101-000-232-000	Life Insurance Payable	264.25	0.00
101-000-237-002	Pension Deferred Defined Contr	288.31	

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 101 GENERAL FUND

GL Number	Description	Current Year Beg. Balance	Balanc
*** Liabilities ***			
101-000-240-000	ICMA Deduction	504.93	0.00
101-000-245-000	Health Savings Account	788.80	0.00
101-000-247-000	Health Insurance	683.07	8.95
101-000-256-000	Escrow Deposits Liability	66,897.13	0.00
101-000-279-000	Due From Retirees - Retiree Healthcare	1,447.55	(1,314.05)
101-000-280-000	Due to Other Govt - Undistributed PILOT	(150.00)	(150.00)
101-000-281-000	BZA/PC DEPOSITS	(5,970.36)	(32,966.89)
ACCRUED AND OTHER LIAB		84,298.07	(30,288.64)
ACCOUNTS PAYABLE			
101-000-202-000	Accounts Payable	109,422.52	2,018.41
ACCOUNTS PAYABLE		109,422.52	2,018.41
DUE TO INTERFUND			
DUE TO INTERFUND		0.00	0.00
Unclassified			
101-000-339-000	Deferred Revenue	39,303.00	39,303.00
Unclassified		39,303.00	39,303.00
Total Liabilities		233,023.59	11,032.77
*** Fund Balance ***			
FUND BALANCE			
101-000-390-000	Fund Balance - Unassigned	864,895.51	864,895.51
FUND BALANCE		864,895.51	864,895.51
Total Fund Balance		864,895.51	864,895.51
Beginning Fund Balance			864,895.51
Net of Revenues VS Expenditures			774,672.73
Ending Fund Balance			1,639,568.24
Total Liabilities And Fund Balance			1,650,601.01

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 125 DEPT OF PUBLIC WORKS FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Liabilities ***			
ACCRUED AND OTHER LIAB			
125-000-231-002	Accident Ins.Principal	0.00	32.34
	ACCRUED AND OTHER LIAB	0.00	32.34
	Total Liabilities	0.00	32.34
*** Fund Balance ***			
FUND BALANCE			
	FUND BALANCE	0.00	0.00
	Total Fund Balance	0.00	0.00
	Beginning Fund Balance		0.00
	Net of Revenues VS Expenditures		0.00
	Ending Fund Balance		0.00
	Total Liabilities And Fund Balance		32.34
	Out of Balance:	0.00	(32.34)

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 151 CEMETERY TRUST FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
ACCOUNTS RECEIVABLE			
	ACCOUNTS RECEIVABLE	0.00	0.00
CASH CHECKING			
	CASH CHECKING	0.00	0.00
CASH INVESTMENTS			
	CASH INVESTMENTS	0.00	0.00
PREPAID EXPENDITURES			
	PREPAID EXPENDITURES	0.00	0.00
CASH SAVINGS			
151-000-002-000	Cash - Savings-CPCF	154,098.48	154,120.82
151-000-010-000	Investment/LGIP County Inv	104,658.09	105,306.95
	CASH SAVINGS	258,756.57	259,427.77
Unclassified			
151-000-084-125	Due From DPW	108,441.80	108,441.80
	Unclassified	108,441.80	108,441.80
	Total Assets	367,198.37	367,869.57
*** Liabilities ***			
ACCRUED AND OTHER LIAB			
	ACCRUED AND OTHER LIAB	0.00	0.00
ACCOUNTS PAYABLE			
	ACCOUNTS PAYABLE	0.00	0.00
DUE TO INTERFUND			
	DUE TO INTERFUND	0.00	0.00
	Total Liabilities	0.00	0.00
*** Fund Balance ***			
FUND BALANCE			
151-000-390-000	Fund Balance - Unassigned	367,198.37	367,198.37
	FUND BALANCE	367,198.37	367,198.37
	Total Fund Balance	367,198.37	367,198.37
	Beginning Fund Balance		367,198.37
	Net of Revenues VS Expenditures		671.20
	Ending Fund Balance		367,869.57
	Total Liabilities And Fund Balance		367,869.57

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 202 MAJOR STREET FUND

GL Number	Description	Current Year Beg. Balance	Balanc
*** Assets ***			
ACCOUNTS RECEIVABLE			
	ACCOUNTS RECEIVABLE	0.00	0.00
CASH CHECKING			
202-000-007-000	Payroll-checking	0.00	(0.98)
	CASH CHECKING	0.00	(0.98)
DUE FROM OTHER AGENCY			
202-000-078-000	Due From State	39,377.27	0.00
	DUE FROM OTHER AGENCY	39,377.27	0.00
DUE FROM INTERFUND			
	DUE FROM INTERFUND	0.00	0.00
PREPAID EXPENDITURES			
	PREPAID EXPENDITURES	0.00	0.00
CASH SAVINGS			
202-000-002-000	CASH	89,266.89	139,605.19
202-000-010-000	Investment/LGIP County Inv	352,198.88	354,382.19
202-000-011-000	Cash - Payroll Savings	4,563.49	10,166.96
	CASH SAVINGS	446,029.26	504,154.34
Unclassified			
	Unclassified	0.00	0.00
Total Assets		485,406.53	504,153.36
*** Liabilities ***			
ACCRUED AND OTHER LIAB			
202-000-208-000	Other Payroll Liabilities	167.82	0.00
202-000-228-000	State W/H	8.18	0.00
202-000-228-001	FICA W/H - Medicare	6.94	0.00
202-000-228-002	FICA-Social Security Withheld	29.68	0.00
202-000-230-000	Federal W/H	16.38	0.00
202-000-232-000	Life Insurance Payable	6.19	0.00
202-000-237-002	Pension Deferred Defined Contr	13.64	0.00
202-000-238-000	Union Dues W/H	4.62	0.00
202-000-240-000	ICMA Deduction	10.29	0.00
202-000-247-000	Health Insurance	106.62	0.00
	ACCRUED AND OTHER LIAB	370.36	0.00
ACCOUNTS PAYABLE			
202-000-202-000	Accounts Payable	407.75	0.00
	ACCOUNTS PAYABLE	407.75	0.00
DUE TO INTERFUND			
	DUE TO INTERFUND	0.00	0.00
Total Liabilities		778.11	0.00
*** Fund Balance ***			

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 202 MAJOR STREET FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Fund Balance ***			
FUND BALANCE			
202-000-390-000	Fund Balance - Unassigned	484,628.42	484,628.42
	FUND BALANCE	<u>484,628.42</u>	<u>484,628.42</u>
	Total Fund Balance	484,628.42	484,628.42
	Beginning Fund Balance		484,628.42
	Net of Revenues VS Expenditures		19,524.94
	Ending Fund Balance		504,153.36
	Total Liabilities And Fund Balance		504,153.36

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 203 LOCAL STREET FUND

GL Number	Description	Current Year Beg. Balance	Balanc
*** Assets ***			
ACCOUNTS RECEIVABLE			
203-000-040-000	Accounts Receivable	0.00	2,830.53
	ACCOUNTS RECEIVABLE	0.00	2,830.53
CASH CHECKING			
203-000-007-000	Payroll-checking	0.00	(15.41)
	CASH CHECKING	0.00	(15.41)
DUE FROM OTHER AGENCY			
203-000-078-000	Due From State	17,134.49	0.00
	DUE FROM OTHER AGENCY	17,134.49	0.00
DUE FROM INTERFUND			
	DUE FROM INTERFUND	0.00	0.00
PREPAID EXPENDITURES			
	PREPAID EXPENDITURES	0.00	0.00
CASH SAVINGS			
203-000-002-000	Cash - Savings-LSF	12,736.79	38,428.55
203-000-010-000	Investment/LGIP County Inv	46,699.65	46,989.15
203-000-011-000	Cash - Payroll Savings	9,304.18	14,124.65
	CASH SAVINGS	68,740.62	99,542.35
Unclassified			
	Unclassified	0.00	0.00
	Total Assets	85,875.11	102,357.47
*** Liabilities ***			
ACCRUED AND OTHER LIAB			
203-000-208-000	Other Payroll Liabilities	969.74	0.00
203-000-228-000	State W/H	48.05	0.00
203-000-228-001	FICA W/H - Medicare	38.40	0.00
203-000-228-002	FICA- Social Security Withheld	164.68	0.00
203-000-230-000	Social Security	74.87	0.00
203-000-232-000	Life Insurance Payable	30.91	0.00
203-000-237-002	Pension Deferred Defined Contr	93.61	0.00
203-000-238-000	Union Dues W/H	23.69	0.00
203-000-240-000	ICMA Deductioni	16.46	0.00
203-000-245-000	Health Savings Account	56.37	0.00
203-000-247-000	Health Insurance	505.78	0.00
	ACCRUED AND OTHER LIAB	2,022.56	0.00
ACCOUNTS PAYABLE			
203-000-202-000	Local Street Accounts Payable	345.75	0.00
	ACCOUNTS PAYABLE	345.75	0.00
DUE TO INTERFUND			
	DUE TO INTERFUND	0.00	0.00
	Total Liabilities	2,368.31	0.00

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 203 LOCAL STREET FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Fund Balance ***			
FUND BALANCE			
203-000-390-000	Fund Balance - Unassigned	83,506.80	83,506.80
	FUND BALANCE	83,506.80	83,506.80
Unclassified			
	Unclassified	0.00	0.00
Total Fund Balance		83,506.80	83,506.80
Beginning Fund Balance			83,506.80
Net of Revenues VS Expenditures			18,850.67
Ending Fund Balance			102,357.47
Total Liabilities And Fund Balance			102,357.47

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 207 POLICE FUND

GL Number	Description	Current Year Beg. Balance	Balanc
*** Assets ***			
ACCOUNTS RECEIVABLE			
207-000-040-000	Accounts Receivable	106,418.17	106,418.17
	ACCOUNTS RECEIVABLE	<u>106,418.17</u>	<u>106,418.17</u>
CASH CHECKING			
207-000-001-000	Cash	0.00	(42.86)
207-000-007-000	Payroll-checking	0.00	21.64
	CASH CHECKING	<u>0.00</u>	<u>(21.22)</u>
DUE FROM OTHER AGENCY			
207-000-072-000	Due From Counties	4,144.81	4,144.81
	DUE FROM OTHER AGENCY	<u>4,144.81</u>	<u>4,144.81</u>
DUE FROM INTERFUND			
	DUE FROM INTERFUND	<u>0.00</u>	<u>0.00</u>
CASH INVESTMENTS			
	CASH INVESTMENTS	<u>0.00</u>	<u>0.00</u>
PREPAID EXPENDITURES			
207-000-123-000	Prepaid Expenses	6,294.12	0.00
	PREPAID EXPENDITURES	<u>6,294.12</u>	<u>0.00</u>
CASH SAVINGS			
207-000-002-000	Cash Savings	54,262.59	137,192.63
207-000-010-000	Investment/LGIP County Inv	290,957.14	292,760.86
207-000-011-000	Cash - Payroll Savings	0.00	11,543.94
	CASH SAVINGS	<u>345,219.73</u>	<u>441,497.43</u>
Unclassified			
	Unclassified	<u>0.00</u>	<u>0.00</u>
	Total Assets	<u>462,076.83</u>	<u>552,039.19</u>
*** Liabilities ***			
ACCRUED AND OTHER LIAB			
207-000-208-000	Payroll Liabilities	9,675.38	0.00
207-000-213-000	Accrued Property Tax - Est Chargebacks	1,100.00	1,100.00
207-000-228-000	State W/H	516.50	0.00
207-000-228-001	FICA W/H - Medicare	369.88	0.00
207-000-228-002	FICA- Social Security Withheld	1,581.54	0.00
207-000-230-000	Federal W/H	974.80	0.00
207-000-231-001	AFLAC Insurance W/H	17.38	0.00
207-000-232-000	Life Insurance Payable	313.16	0.00
207-000-237-001	Pension Deferred Defined Bnft	206.75	0.00
207-000-237-002	Pension Deferred Defined Contr	208.04	0.00
207-000-238-000	Union Dues W/H	109.88	0.00
207-000-240-000	ICMA Deduction	87.00	0.00
207-000-245-000	Health Savings Account	841.38	0.00
207-000-247-000	Health Insurance	2,743.80	0.00
	ACCRUED AND OTHER LIAB	<u>18,745.49</u>	<u>1,100.00</u>
ACCOUNTS PAYABLE			
207-000-202-000	Accounts Payable	19,393.94	856.19
	ACCOUNTS PAYABLE	<u>19,393.94</u>	<u>856.19</u>

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 207 POLICE FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Liabilities ***			
DEFFERED INFLOWS			
207-000-212-000	Ouill - Def Revenue	106,418.17	106,418.17
	DEFFERED INFLOWS	<u>106,418.17</u>	<u>106,418.17</u>
DUE TO INTERFUND			
	DUE TO INTERFUND	<u>0.00</u>	<u>0.00</u>
	Total Liabilities	144,557.60	108,374.36
*** Fund Balance ***			
FUND BALANCE			
207-000-390-000	Fund Balance - Unassigned	317,519.23	317,519.23
	FUND BALANCE	<u>317,519.23</u>	<u>317,519.23</u>
Unclassified			
	Unclassified	<u>0.00</u>	<u>0.00</u>
	Total Fund Balance	317,519.23	317,519.23
	Beginning Fund Balance		317,519.23
	Net of Revenues VS Expenditures		126,145.60
	Ending Fund Balance		443,664.83
	Total Liabilities And Fund Balance		552,039.19

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 225 DEPT OF PUBLIC WORKS FUND

GL Number	Description	Current Year Beg. Balance	Balanc
*** Assets ***			
ACCOUNTS RECEIVABLE			
225-000-040-000	Accounts Receivable	0.00	2,129.46
	ACCOUNTS RECEIVABLE	0.00	2,129.46
CASH CHECKING			
225-000-001-000	Cash	1,000.00	1,978.15
225-000-007-000	Payroll-checking	0.00	26.73
	CASH CHECKING	1,000.00	2,004.88
DUE FROM INTERFUND			
	DUE FROM INTERFUND	0.00	0.00
CASH INVESTMENTS			
	CASH INVESTMENTS	0.00	0.00
PREPAID EXPENDITURES			
225-000-123-000	Prepaid Expenses	10,454.09	0.00
	PREPAID EXPENDITURES	10,454.09	0.00
CASH SAVINGS			
225-000-002-000	Cash - Savings - DPW Fund	138,944.69	160,376.10
225-000-010-000	Investment/LGIP County Inv	27,053.90	27,221.59
225-000-011-000	Cash - Payroll Savings	0.00	774.59
	CASH SAVINGS	165,998.59	188,372.28
Unclassified			
	Unclassified	0.00	0.00
	Total Assets	177,452.68	192,506.62
*** Liabilities ***			
ACCRUED AND OTHER LIAB			
225-000-208-000	Other Payroll Liabilities	5,929.04	0.00
225-000-228-000	State W/H	301.84	0.00
225-000-228-001	FICA W/H - Medicare	236.44	0.00
225-000-228-002	FICA- SOCIAL SECURITY WITHHELD	1,011.16	0.00
225-000-230-000	Federal W/H	508.56	0.00
225-000-231-002	Accident Ins -Principal	0.00	(32.34)
225-000-232-000	Life Insurance Payable	162.15	0.00
225-000-237-002	Pension Deferred Defined Contr	665.00	0.00
225-000-238-000	Union Dues W/H	93.25	0.00
225-000-240-000	ICMA Deduction	32.93	0.00
225-000-245-000	Health Savings Account	1,345.84	0.00
225-000-247-000	Health Insurance	3,324.25	0.00
	ACCRUED AND OTHER LIAB	13,610.46	(32.34)
ACCOUNTS PAYABLE			
225-000-202-000	Accounts Payable	3,149.22	2,816.98
	ACCOUNTS PAYABLE	3,149.22	2,816.98
DUE TO INTERFUND			
225-000-214-711	DUE TO CEMETERY PERPETUAL CARE	108,441.80	108,441.80
	DUE TO INTERFUND	108,441.80	108,441.80
	Total Liabilities	125,201.48	192,506.62

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 225 DEPT OF PUBLIC WORKS FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Fund Balance ***			
FUND BALANCE			
225-000-390-000	Fund Balance - Unassigned	52,251.20	52,251.20
	FUND BALANCE	<u>52,251.20</u>	<u>52,251.20</u>
Unclassified			
	Unclassified	<u>0.00</u>	<u>0.00</u>
	Total Fund Balance	<u>52,251.20</u>	<u>52,251.20</u>
	Beginning Fund Balance		52,251.20
	Net of Revenues VS Expenditures		28,996.64
	Ending Fund Balance		81,247.84
	Total Liabilities And Fund Balance		192,474.28
	Out of Balance:	0.00	32.34

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 231 PARKING METER/SYSTEM FUND

GL Number	Description	Current Year Beg. Balance	Balanc
*** Assets ***			
CASH CHECKING			
	CASH CHECKING	0.00	0.00
PREPAID EXPENDITURES			
	PREPAID EXPENDITURES	0.00	0.00
CASH SAVINGS			
231-000-002-000	CASH	2,726.15	(4,232.02)
231-000-011-000	Cash - Payroll Savings	1,450.27	5,187.50
	CASH SAVINGS	4,176.42	955.48
	Total Assets	4,176.42	955.48
*** Liabilities ***			
ACCRUED AND OTHER LIAB			
231-000-208-000	Other Payroll Liabilities	117.51	0.00
231-000-228-000	State W/H	5.97	0.00
231-000-228-001	FICA W/H - Medicare	4.06	0.00
231-000-228-002	FICA- SOCIAL SECURITY WITHHELD	17.40	0.00
231-000-230-000	Federal W/H	4.76	0.00
231-000-232-000	Life Insurance Payable	1.91	0.00
231-000-238-000	Union Dues W/H	1.40	0.00
	ACCRUED AND OTHER LIAB	153.01	0.00
ACCOUNTS PAYABLE			
231-000-202-000	Accounts Payable	106.94	0.00
	ACCOUNTS PAYABLE	106.94	0.00
DUE TO INTERFUND			
	DUE TO INTERFUND	0.00	0.00
	Total Liabilities	259.95	0.00
*** Fund Balance ***			
FUND BALANCE			
231-000-390-000	Fund Balance - Unassigned	3,916.47	3,916.47
	FUND BALANCE	3,916.47	3,916.47
	Total Fund Balance	3,916.47	3,916.47
	Beginning Fund Balance		3,916.47
	Net of Revenues VS Expenditures		(2,960.99)
	Ending Fund Balance		955.48
	Total Liabilities And Fund Balance		955.48

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
ACCOUNTS RECEIVABLE			
	ACCOUNTS RECEIVABLE	0.00	0.00
CASH CHECKING			
248-000-001-000	Cash	450.00	(125.04)
248-000-007-000	Payroll-checking	(43.51)	(200.00)
	CASH CHECKING	406.49	(325.04)
DUE FROM OTHER AGENCY			
	DUE FROM OTHER AGENCY	0.00	0.00
DUE FROM INTERFUND			
	DUE FROM INTERFUND	0.00	0.00
CASH INVESTMENTS			
	CASH INVESTMENTS	0.00	0.00
PREPAID EXPENDITURES			
248-000-123-000	Prepaid Expense	5,696.22	0.00
	PREPAID EXPENDITURES	5,696.22	0.00
CASH SAVINGS			
248-000-002-000	Cash Savings	135,149.36	348,487.56
248-000-010-000	Investment/LGIP County Inv	399,886.25	402,365.11
248-000-011-000	Cash - Payroll Savings	0.00	7,213.69
	CASH SAVINGS	535,035.61	758,066.36
Unclassified			
	Unclassified	0.00	0.00
	Total Assets	541,138.32	757,741.32
*** Liabilities ***			
ACCRUED AND OTHER LIAB			
248-000-208-000	Payroll Liabilities	3,279.51	0.00
248-000-213-000	Accrued Property Tax - Est Chargebacks	400.00	400.00
248-000-228-000	State W/H	186.62	0.00
248-000-228-001	FICA W/H - Medicare	124.88	0.00
248-000-228-002	FICA- Social Security Withheld	533.90	0.00
248-000-230-000	Federal W/H	391.30	0.00
248-000-232-000	Life Insurance Payable	70.99	0.00
248-000-237-002	Pension Deferred Defined Contr	97.24	0.00
248-000-240-000	ICMA Deduction	21.76	0.00
248-000-247-000	Health Insurance	495.57	0.00
	ACCRUED AND OTHER LIAB	5,601.77	400.00
ACCOUNTS PAYABLE			
248-000-202-000	Accounts Payable	37,336.49	16.36
	ACCOUNTS PAYABLE	37,336.49	16.36
DUE TO INTERFUND			
	DUE TO INTERFUND	0.00	0.00
Unclassified			

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Liabilities ***			
	Unclassified	0.00	0.00
	Total Liabilities	42,938.26	416.36
*** Fund Balance ***			
	FUND BALANCE		
248-000-390-000	Fund Balance - Unassigned	498,200.06	498,200.06
	FUND BALANCE	498,200.06	498,200.06
	Unclassified		
	Unclassified	0.00	0.00
	Total Fund Balance	498,200.06	498,200.06
	Beginning Fund Balance		498,200.06
	Net of Revenues VS Expenditures		259,124.90
	Ending Fund Balance		757,324.96
	Total Liabilities And Fund Balance		757,741.32

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 301 DOWNTOWN DEV BOND PROJECT 2023

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
CASH CHECKING			
301-000-001-000	Cash	(1,000.00)	56,386.80
	CASH CHECKING	(1,000.00)	56,386.80
CASH SAVINGS			
301-000-002-000	CASH	5,011,799.68	2,709,411.31
	CASH SAVINGS	5,011,799.68	2,709,411.31
	Total Assets	5,010,799.68	2,765,798.11
*** Liabilities ***			
ACCOUNTS PAYABLE			
301-000-202-000	Accounts Payable	65,850.00	0.00
	ACCOUNTS PAYABLE	65,850.00	0.00
DUE TO INTERFUND			
301-000-214-101	Due to General Fund	0.00	6.15
	DUE TO INTERFUND	0.00	6.15
	Total Liabilities	65,850.00	6.15
*** Fund Balance ***			
FUND BALANCE			
301-000-390-000	Fund Balance - Unassigned	4,944,949.68	4,944,949.68
	FUND BALANCE	4,944,949.68	4,944,949.68
	Total Fund Balance	4,944,949.68	4,944,949.68
	Beginning Fund Balance		4,944,949.68
	Net of Revenues VS Expenditures		(2,179,157.72)
	Ending Fund Balance		2,765,791.96
	Total Liabilities And Fund Balance		2,765,798.11

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 401 CAPITAL PROJECTS FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
CASH CHECKING			
	CASH CHECKING	0.00	0.00
DUE FROM INTERFUND			
	DUE FROM INTERFUND	0.00	0.00
PROPERTY, PLANT, EQUIP			
	PROPERTY, PLANT, EQUIP	0.00	0.00
CASH INVESTMENTS			
	CASH INVESTMENTS	0.00	0.00
CASH SAVINGS			
401-000-002-000	Cash - Savings-CIF	7,255.24	2,481.19
	CASH SAVINGS	7,255.24	2,481.19
Unclassified			
	Unclassified	0.00	0.00
Total Assets		7,255.24	2,481.19
*** Liabilities ***			
ACCRUED AND OTHER LIAB			
	ACCRUED AND OTHER LIAB	0.00	0.00
ACCOUNTS PAYABLE			
401-000-202-000	Accounts Payable	3,885.25	0.00
	ACCOUNTS PAYABLE	3,885.25	0.00
DUE TO INTERFUND			
	DUE TO INTERFUND	0.00	0.00
Total Liabilities		3,885.25	0.00
*** Fund Balance ***			
FUND BALANCE			
401-000-390-000	Fund Balance - Unassigned	3,369.99	3,369.99
	FUND BALANCE	3,369.99	3,369.99
Total Fund Balance		3,369.99	3,369.99
Beginning Fund Balance			3,369.99
Net of Revenues VS Expenditures			(888.80)
Ending Fund Balance			2,481.19
Total Liabilities And Fund Balance			2,481.19

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 404 DDA PROPERTY ACQUISITION

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
CASH CHECKING			
	CASH CHECKING	0.00	0.00
DUE FROM INTERFUND			
	DUE FROM INTERFUND	0.00	0.00
PREPAID EXPENDITURES			
	PREPAID EXPENDITURES	0.00	0.00
CASH SAVINGS			
404-000-002-000	Cash-Savings-DDA Property Acq.	326,840.70	169,405.24
	CASH SAVINGS	326,840.70	169,405.24
Unclassified			
	Unclassified	0.00	0.00
Total Assets		326,840.70	169,405.24
*** Liabilities ***			
ACCOUNTS PAYABLE			
	ACCOUNTS PAYABLE	0.00	0.00
DUE TO INTERFUND			
	DUE TO INTERFUND	0.00	0.00
Total Liabilities		0.00	0.00
*** Fund Balance ***			
FUND BALANCE			
404-000-390-000	Fund Balance - Unassigned	326,840.70	326,840.70
	FUND BALANCE	326,840.70	326,840.70
Total Fund Balance		326,840.70	326,840.70
Beginning Fund Balance			326,840.70
Net of Revenues VS Expenditures			(157,435.46)
Ending Fund Balance			169,405.24
Total Liabilities And Fund Balance			169,405.24

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 592 WATER AND SEWER FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
ACCUMULATED DEPRECIATION			
592-000-141-001	Accum Depreciation - Water	(2,597,346.58)	(2,597,346.58)
592-000-145-001	Accum Depreciation Equip/Water	(258,598.63)	(258,598.63)
592-000-155-000	Accumulated Depreciation Sewer	(5,170,405.47)	(5,170,405.47)
592-000-161-000	Accumulated Depr Intangible Assets	(653,017.24)	(653,017.24)
ACCUMULATED DEPRECIATION		(8,679,367.92)	(8,679,367.92)
ADVANCE TO COMPONENT UNIT			
592-000-085-000	Advance to DDA	300,000.00	0.00
ADVANCE TO COMPONENT UNIT		300,000.00	0.00
ACCOUNTS RECEIVABLE			
592-000-020-000	Current Real Property Tax Receivable	67,720.36	67,720.36
592-000-030-000	Water Usage Receivable	(244,430.18)	(225,051.80)
592-000-031-000	Water Penalty Receivable	13,999.56	10,852.57
592-000-035-000	Sewer Charges Receivable	(733,018.31)	(719,759.29)
592-000-036-000	Sewer Penalty Receivable	7,587.55	8,904.83
ACCOUNTS RECEIVABLE		(888,141.02)	(857,333.33)
CASH CHECKING			
592-000-001-000	Cash	17,812.10	17,812.10
592-000-007-000	Payroll-checking	0.00	(10.44)
CASH CHECKING		17,812.10	17,801.66
DUE FROM OTHER AGENCY			
DUE FROM OTHER AGENCY		0.00	0.00
DUE FROM INTERFUND			
DUE FROM INTERFUND		0.00	0.00
PROPERTY, PLANT, EQUIP			
592-000-139-000	Capital Assets - Equip.	342,397.09	342,397.09
592-000-140-001	Capital Assets - Water Lines	5,387,605.41	5,387,605.41
592-000-148-000	Vehicles	1,556,204.63	1,556,204.63
592-000-154-000	Sewer System	4,931,716.39	4,931,716.39
592-000-158-001	Costruction in Progress Water	5,435,368.14	5,435,368.14
592-000-160-000	Water Connect-Intang Assets	900,713.17	900,713.17
PROPERTY, PLANT, EQUIP		18,554,004.83	18,554,004.83
CASH INVESTMENTS			
CASH INVESTMENTS		0.00	0.00
PREPAID EXPENDITURES			
592-000-123-000	Prepaid Expense	10,894.43	10,894.43
PREPAID EXPENDITURES		10,894.43	10,894.43
CASH SAVINGS			
592-000-002-000	Cash Savings - Water/Sewer Fun	0.00	935,782.62
592-000-002-001	Cash Savings - Water Sewer	2,008.78	15,595.72
592-000-010-000	Investment/LGIP County Inv	1,547,674.63	1,557,268.86
592-000-011-000	Cash - Payroll Savings	4,628.90	12,180.69
CASH SAVINGS		1,554,312.31	2,520,827.89
Unclassified			
592-000-034-000	Unbilled Utility/Rubbish Receivable	2,113,544.25	0.00
Unclassified		2,113,544.25	0.00
Total Assets		12,983,058.98	

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 592 WATER AND SEWER FUND

GL Number	Description	Current Year Beg. Balance	Balanc
*** Liabilities ***			
ACCRUED AND OTHER LIAB			
592-000-208-000	Other Payroll Liabilities	945.20	0.00
592-000-210-000	Contracts Payable-Oakland Cty	1,100,647.43	1,100,647.43
592-000-228-000	State W/H	47.89	0.00
592-000-228-001	FICA W/H - Medicare	38.14	0.00
592-000-228-002	FICA- Social Security Withheld	163.08	0.00
592-000-230-000	Federal W/H	83.43	0.00
592-000-232-000	Life Insurance Payable	35.14	0.00
592-000-237-002	Pension Deferred Defined Contr	89.40	0.00
592-000-238-000	Union Dues W/H	26.34	0.00
592-000-240-000	ICMA Deduction	22.63	0.00
592-000-247-000	Health Insurance	440.95	0.00
592-000-251-000	Accrued Interest Payable	33,107.99	33,107.99
592-000-260-000	Accrued Vacation Payable	8,586.00	8,586.00
ACCRUED AND OTHER LIAB		1,144,233.62	1,142,341.42
ACCOUNTS PAYABLE			
592-000-202-000	Accounts Payable	210,634.12	0.00
ACCOUNTS PAYABLE		210,634.12	0.00
DEFERRED INFLOWS			
592-000-212-000	Bonds Payable	4,446,879.00	4,446,879.00
DEFERRED INFLOWS		4,446,879.00	4,446,879.00
DUE TO INTERFUND			
DUE TO INTERFUND		0.00	0.00
Unclassified			
Unclassified		0.00	0.00
Total Liabilities		5,801,746.74	5,589,220.42
*** Fund Balance ***			
FUND BALANCE			
FUND BALANCE		0.00	0.00
Unclassified			
592-000-391-000	Net Position Invested in Capital Assets	4,472,154.09	4,472,154.09
592-000-395-000	Retained Earnings	2,709,158.15	2,709,158.15
Unclassified		7,181,312.24	7,181,312.24
Total Fund Balance		7,181,312.24	7,181,312.24
Beginning Fund Balance			7,181,312.24
Net of Revenues VS Expenditures			(1,203,705.10)
Ending Fund Balance			5,977,607.14
Total Liabilities And Fund Balance			11,566,827.56

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 701 ESCROW

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
ACCOUNTS RECEIVABLE			
	ACCOUNTS RECEIVABLE	0.00	0.00
CASH CHECKING			
701-000-001-000	Cash	0.00	705.36
	CASH CHECKING	0.00	705.36
CASH SAVINGS			
701-000-002-000	Cash - Savings R/E Fund	0.00	59,871.77
	CASH SAVINGS	0.00	59,871.77
	Total Assets	0.00	60,577.13
*** Liabilities ***			
ACCRUED AND OTHER LIAB			
701-000-256-000	Escrow Deposits Liability	(23,512.50)	43,384.63
	ACCRUED AND OTHER LIAB	(23,512.50)	43,384.63
ACCOUNTS PAYABLE			
701-000-202-000	Accounts Payable	7,830.00	0.00
	ACCOUNTS PAYABLE	7,830.00	0.00
DUE TO INTERFUND			
	DUE TO INTERFUND	0.00	0.00
	Total Liabilities	(15,682.50)	43,384.63
*** Fund Balance ***			
FUND BALANCE			
701-000-390-000	Fund Balance - Unassigned	15,682.50	15,682.50
	FUND BALANCE	15,682.50	15,682.50
	Total Fund Balance	15,682.50	15,682.50
	Beginning Fund Balance		15,682.50
	Net of Revenues VS Expenditures		1,510.00
	Ending Fund Balance		17,192.50
	Total Liabilities And Fund Balance		60,577.13

Attachment: December balance sheet (6502 : Financial Statements December 2023)

Fund 737 OPEB TRUST FUND

GL Number	Description	Current Year Beg. Balance	Balance
*** Assets ***			
ACCOUNTS RECEIVABLE			
	ACCOUNTS RECEIVABLE	0.00	0.00
CASH INVESTMENTS			
737-000-017-000	Investments - OPEB CLS	212,759.34	207,794.24
	CASH INVESTMENTS	212,759.34	207,794.24
	Total Assets	212,759.34	207,794.24
*** Fund Balance ***			
FUND BALANCE			
737-000-390-000	Fund Balance - Unassigned	212,759.34	212,759.34
	FUND BALANCE	212,759.34	212,759.34
	Total Fund Balance	212,759.34	212,759.34
	Beginning Fund Balance		212,759.34
	Net of Revenues VS Expenditures		(4,965.10)
	Ending Fund Balance		207,794.24
	Total Liabilities And Fund Balance		207,794.24

Attachment: December balance sheet (6502 : Financial Statements December 2023)



COUNCIL ACTION SUMMARY SHEET

MEETING DATE: January 8, 2024

TOPIC: Invoice Approval - January 8Th, 2024

ITEM: Approval of Invoices for January 8th, 2024.

RECOMMENDED MOTION:

RESOLVED: To approve January 8th, 2024 bills in the amount of \$91,689.38, of which \$6,953.76 are DDA Bills for a net total of \$84,735.62 and to receive and file the DDA bills.

ATTACHMENTS:

check reg 1.9.24

VILLAGE DEC 23

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check
Fund 101 GENERAL FUND					
Dept 215 VILLAGE CLERK					
101-215-727-000	FRAME 8.5X11	ODP BUSINESS SOLUTIONS LLC	OFFICE SUPPLIES	21.58	
Total For Dept 215 VILLAGE CLERK				21.58	
Dept 228 Information Technology					
101-228-801-000	20% GEN	CIVICPLUS LLC	SOCIAL MEDIA ARCHIVING SUBSCRIPTION	602.60	
101-228-931-000	KOFAX PDF PRO ADVANCED SOFTWARE-	COMERICA BANK	KOFAX PDF PRO ADVANCED SOFTWARE FOR MAN	189.74	
Total For Dept 228 Information Technology				792.34	
Dept 260 GENERAL ACTIVITIES					
101-260-727-000	WHITE DISPOSABLE CUPS	AMAZON CAPITAL SERVICES	AMAZON	24.99	
101-260-727-000	OFFICE DEPOT-COVER DOCS	COMERICA BANK	CREDIT CARD-SUSAN	49.59	
101-260-727-000	ANGEL SOFT	ODP BUSINESS SOLUTIONS LLC	OFFICE SUPPLIES	40.64	
101-260-727-000	COVER DOCUMENT	ODP BUSINESS SOLUTIONS LLC	OFFICE SUPPLIES	85.47	
101-260-830-000	JANUARY	GFL ENVIRONMENTAL USA	MONTHLY WASTE PICKUP ACCT # 001661554	21,142.60	
101-260-851-000	101-260-851-000 JAN 5-FEB 4	COMCAST CABLE	COMCAST ACCT # 8529 10 142 0017924	334.15	
101-260-920-000	20 E SHADBOLT	DTE ENERGY	DTE BILL-DECEMBER	1,426.09	
101-260-921-000	175 BELLEVUE	DTE ENERGY	DTE BILL	2.72	
101-260-930-000	AMERICAN FLAG	AMAZON CAPITAL SERVICES	AMAZON	103.99	
101-260-930-000	MATS FOR VILLAGE OFFICE JANUARY	DarWel ENTERPRISES LLC	MONTHLY MAT RENTAL VILLAGE OFFICES	165.76	
101-260-930-000	ACCT 28473094 VILLAGE MONTHLY	ORKIN PEST CONTROL	DEC PEST BILL	94.99	
101-260-930-000	VILLAGE OFFICE SEPTEMBER	PL CARPET CLEANING	MONTHLY CLEANING	616.00	
101-260-930-001	FLOOR INSTALL	M&K FLOORS	VILLAGE HALL FLOOR INSTALLATION	4,509.00	
Total For Dept 260 GENERAL ACTIVITIES				28,595.99	
Dept 751 PARKS AND RECREATION					
101-751-920-000	66 S PARK	DTE ENERGY	DTE BILL-DECEMBER	79.60	
Total For Dept 751 PARKS AND RECREATION				79.60	
Dept 880 CONTRACT SERV - LEAGAL/ACCTING/ENGINEER					
101-880-806-000	N885 ENGINEERING DESIGN	NOWAK & FRAUS ENGINEERS	N885 ENGINEERING DESIGN	165.00	
Total For Dept 880 CONTRACT SERV - LEAGAL/ACCTING/ENGIN				165.00	
Total For Fund 101 GENERAL FUND				29,654.51	
Fund 202 MAJOR STREET FUND					
Dept 463 ROUTINE MAINTENANCE					
202-463-801-000	N885 ENGINEERING DESIGN	NOWAK & FRAUS ENGINEERS	N885 ENGINEERING DESIGN	330.00	
Total For Dept 463 ROUTINE MAINTENANCE				330.00	
Total For Fund 202 MAJOR STREET FUND				330.00	
Fund 203 LOCAL STREET FUND					
Dept 463 ROUTINE MAINTENANCE					
203-463-801-000	N885 ENGINEERING DESIGN	NOWAK & FRAUS ENGINEERS	N885 ENGINEERING DESIGN	165.00	
203-463-801-000	GRADING AND CHLORIDE SERVICES	ROAD COMMISSON FOR OAKLANI	GRADING/CHLORIDE SERVICES	495.10	
Total For Dept 463 ROUTINE MAINTENANCE				660.10	
Dept 474 TRAFFIC SERVICES					
203-474-726-000	12/12/23	HOME DEPOT CREDIT SERVICES	DPW MULTIPLE PURCHASES NOVEMBER 2023	99.80	
Total For Dept 474 TRAFFIC SERVICES				99.80	
Dept 478 WINTER MAINTENANCE					
203-478-726-000	11/27/23	HOME DEPOT CREDIT SERVICES	DPW MULTIPLE PURCHASES NOVEMBER 2023	63.94	

Attachment: check reg 1.9.24 (6501 : Invoice Approval - January 8Th, 2024)

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check
Fund 203 LOCAL STREET FUND					
Dept 478 WINTER MAINTENANCE					
Total For Dept 478 WINTER MAINTENANCE				63.94	
Total For Fund 203 LOCAL STREET FUND				823.84	
Fund 207 POLICE FUND					
Dept 301 POLICE/SHERIFF/CONSTABLE					
207-301-730-000	POLICE PRINTER RICOH CONTRACT PA	U.S. BANK EQUIPMENT FINAN	RICOH CONTRACT PAYMENT POLICE PRINTER	119.26	
207-301-740-000	30% POLICE	CIVICPLUS LLC	SOCIAL MEDIA ARCHIVING SUBSCRIPTION	896.40	
207-301-801-000	MARK ALDRICH	BEAUMONT URGENT CARE BY WE	PREEMPLOYMENT PHYSICAL	135.00	
207-301-804-000	SHERIFF DISPATCH SERVICES	OAKLAND COUNTY TREASURER	SHERIFF DISPATCH SERVICES	3,405.92	
207-301-820-000	WEAPON HOLSTER	COMERICA BANK	CREDIT CARD-TODD DECEMBER	230.00	
207-301-851-000	POLICE PHONES	AT&T MOBILITY	DPW/POLICE/PARKING PHONES	156.70	
207-301-851-000	207-301-851-000 JAN 5-FEB 4	COMCAST CABLE	COMCAST ACCT # 8529 10 142 0017924	334.16	
207-301-930-000	12/11/23	HOME DEPOT CREDIT SERVICES	DPW MULTIPLE PURCHASES NOVEMBER 2023	159.96	
Total For Dept 301 POLICE/SHERIFF/CONSTABLE				5,437.40	
Total For Fund 207 POLICE FUND				5,437.40	
Fund 225 DEPT OF PUBLIC WORKS FUND					
Dept 441 DEPARTMENT OF PUBLIC WORKS					
225-441-740-000	BATTERIES/GAS	AIRGAS USA, LLC	WELDER PARTS-BATTERIES/GAS	105.59	
225-441-740-000	12/6/23	HOME DEPOT CREDIT SERVICES	DPW MULTIPLE PURCHASES NOVEMBER 2023	17.16	
225-441-740-000	PROPANE HEATERS	LAKE ORION EQUIPMENT RENT	PROPANE FOR OUTDOOR HEATERS	51.00	
225-441-740-000	DESK DPW	ODP BUSINESS SOLUTIONS LLC	OFFICE SUPPLIES	26.96	
225-441-741-000	GAUGE FOR WELDER	AIRGAS USA, LLC	WELDER PARTS	15.63	
225-441-741-000	11/21/23	HOME DEPOT CREDIT SERVICES	DPW MULTIPLE PURCHASES NOVEMBER 2023	616.52	
225-441-820-000	SAM HICKS	UHAN'S DEPARTMENT STORE	UNIFORMS	141.00	
225-441-821-000	UNIFORM CLEANING 11/8/23	UniFIRST	WEEKLY DPW UNIFORM CLEANING	92.86	
225-441-821-000	UNIFORM CLEANING 11/1/23	UniFIRST	WEEKLY DPW UNIFORM CLEANING	107.53	
225-441-821-000	UNIFORM CLEANING 12/27/23	UniFIRST	WEEKLY DPW UNIFORM CLEANING	107.53	
225-441-821-000	UNIFORM CLEANING 12/20/23	UniFIRST	WEEKLY DPW UNIFORM CLEANING	92.86	
225-441-851-000	DPW PHONES	AT&T MOBILITY	DPW/POLICE/PARKING PHONES	61.56	
225-441-851-000	DEC 21- JAN 20	AT&T MOBILITY	DPW PHONES/TABLET 287283687328 ACCT #	171.00	
225-441-851-000	DEC 25-JAN 24	COMCAST CABLE	ACCT # 8529 10 142 0021751 362 CASS ST	251.00	
225-441-920-000	362 CASS	DTE ENERGY	DTE BILL-DECEMBER	388.51	
225-441-930-000	12/6/23	HOME DEPOT CREDIT SERVICES	DPW MULTIPLE PURCHASES NOVEMBER 2023	168.55	
225-441-930-000	DDA SUPPLIES FOR LIGHT POLES	J & T ELECTRICAL SUPPLY	SUPPLIES FOR LIGHT POLES	67.60	
225-441-931-000	12/14/23	HOME DEPOT CREDIT SERVICES	DPW MULTIPLE PURCHASES NOVEMBER 2023	89.84	
225-441-932-000	HITCH/LIGHTS	BOSTICK TRUCK CENTER	REPLACEMENT LIGHTS FOR PICKUP	312.77	
225-441-932-000	MUFFLER DUMP TRUCK	TSE AUTO SERVICE INC.	MUFFLER ON DUMP TRUCK	809.37	
Total For Dept 441 DEPARTMENT OF PUBLIC WORKS				3,694.84	
Dept 443 PHASE II STORMWATER					
225-443-801-000	N885 ENGINEERING DESIGN	NOWAK & FRAUS ENGINEERS	N885 ENGINEERING DESIGN	165.00	
225-443-930-000	EMERGENCY STORM DRAIN REPAIR	FERGUSON WATERWORKS #3386	EMERGENCY STORM DRAIN REPAIR	1,324.74	
Total For Dept 443 PHASE II STORMWATER				1,489.74	
Total For Fund 225 DEPT OF PUBLIC WORKS FUND				5,184.58	
Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND					
Dept 000 REVENUE					
248-000-688-000	GIFT CERTIFICATES 4334 & 4404	BITTER TOM'S DISTILLERY	DOWNTOWN DOLLARS REDEMPTION	50.00	
Total For Dept 000 REVENUE				50.00	

Attachment: check reg 1.9.24 (6501) : Invoice Approval - January 8Th, 2024)

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check
Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND					
Dept 260 GENERAL ACTIVITIES					
248-260-801-000	JANET BLOOM 2023 BALANCE INV 202	JANET BLOOM	DECEMBER EMERGENCY MGMT SERVICES	3,000.00	
248-260-823-001	50% DDA	CIVICPLUS LLC	SOCIAL MEDIA ARCHIVING SUBSCRIPTION	1,499.00	
248-260-851-000	PHONE	MISWITCH COMMUNICATIONS	MONTHLY FEE	95.36	
248-260-920-000	118 N BROADWAY	DTE ENERGY	DTE BILL-DECEMBER	212.50	
248-260-921-000	165 S BROADWAY	DTE ENERGY	DTE BILL-DECEMBER	23.64	
248-260-942-000	DESK PAD	ODP BUSINESS SOLUTIONS LLC	OFFICE SUPPLIES	13.48	
Total For Dept 260 GENERAL ACTIVITIES				4,843.98	
Dept 726 DESIGN					
248-726-801-000	DDA CLEANING SEPTEMBER	PL CARPET CLEANING	MONTHLY CLEANING	375.00	
Total For Dept 726 DESIGN				375.00	
Dept 728 ECONOMIC DEVELOPMENT					
248-728-860-000	COSTUME FOR POLAR EXPRESS	ED'S BROADWAY GIFT & COST	EVENT PROPS	25.00	
248-728-888-000	BRAND MARKETING	20 FRONT STREET CONCEPTS,	MONTHLY ADVERTISING/MARKETING	300.00	
Total For Dept 728 ECONOMIC DEVELOPMENT				325.00	
Dept 729 PROMOTION					
248-729-880-005	BANNERS/GIFT GUIDE/POSTERS	CANOE CIRCLE GRAPHICS	GRAPHIC DESIGN	675.00	
248-729-880-005	INV #155 - LIGHTED PARADE	NOTA	TROLLEY EVENTS - EXPENSES	252.48	
248-729-880-100	INV #141 - OKTOBERFEST	NOTA	TROLLEY EVENTS - EXPENSES	432.30	
Total For Dept 729 PROMOTION				1,359.78	
Total For Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY FUND				6,953.76	
Fund 301 DOWNTOWN DEV BOND PROJECT 2023					
Dept 901 905					
301-901-950-000	215 S. BROADWAY	DTE ENERGY	ELECTRIC BILL	41.72	
Total For Dept 901 905				41.72	
Total For Fund 301 DOWNTOWN DEV BOND PROJECT 2023				41.72	
Fund 592 WATER AND SEWER FUND					
Dept 548 SEWER ACTIVITIES					
592-548-801-000	11-1-23/11/30/23	GREAT LAKES WATER AUTHORITY	INDUSTRIAL WASTE CONTROL BILL	2,467.92	
592-548-801-000	N885 ENGINEERING DESIGN	NOWAK & FRAUS ENGINEERS	N885 ENGINEERING DESIGN	412.50	
Total For Dept 548 SEWER ACTIVITIES				2,880.42	
Dept 556 WATER ACTIVITIES					
592-556-745-000	LAP2-000000-NORT-02 N LAPEER RD	CHARTER TOWNSHIP OF ORION	DECEMBER WATER/SEWER BILL	39,640.65	
592-556-801-000	N885 ENGINEERING DESIGN	NOWAK & FRAUS ENGINEERS	N885 ENGINEERING DESIGN	412.50	
592-556-801-000	WATER TESTING SERVICES	PARAGON LABORATORIES	WATER TESTING SERVICES-MR C'S CAR WASH	330.00	
Total For Dept 556 WATER ACTIVITIES				40,383.15	
Total For Fund 592 WATER AND SEWER FUND				43,263.57	

Attachment: check reg 1.9.24 (6501 : Invoice Approval - January 8Th, 2024)

INVOICE GL DISTRIBUTION REPORT FOR VILLAGE OF LAKE ORION
EXP CHECK RUN DATES 01/09/2024 - 01/09/2024
BOTH JOURNALIZED AND UNJOURNALIZED
OPEN

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check
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Fund Totals:

Fund 101 GENERAL FUND	29,654.51
Fund 202 MAJOR STREET FU	330.00
Fund 203 LOCAL STREET FU	823.84
Fund 207 POLICE FUND	5,437.40
Fund 225 DEPT OF PUBLIC	5,184.58
Fund 248 DOWNTOWN DEVELC	6,953.76
Fund 301 DOWNTOWN DEV BC	41.72
Fund 592 WATER AND SEWEI	43,263.57
Total For All Funds:	91,689.38

Attachment: check reg 1.9.24 (6501 : Invoice Approval - January 8Th, 2024)



COMERICA COMMERCIAL CARD SRVC
 DEPARTMENT #166901
 PO BOX 55000
 DETROIT, MI 48255 1669
 *****4944

VILLAGE OF LAKE ORION
 VILLAGE OF LAKE ORION
 ATTN: JOE YOUNG
 21 E CHURCH STREET
 LAKE ORION, MI 48362

Statement Summary

Total Amount Due	\$1,815.67	Due Date:	01/22/2024
Current Payment Due:	\$1,815.67	Billing Date:	12/29/2023
Past Due Amount:	\$0.00	Credit Limit:	\$40,000.00
Minimum Amount Due:	\$1,815.67		

Account Summary

Previous Balance:	\$2,237.93	Days In This Billing Cycle:	29
Purchases:	\$1,815.67	New Cash Advances:	\$0.00
Cash Advances:	\$0.00	Cash Advance Fee:	\$0.00
Credits:	\$0.00		
Payments:	(\$2,237.93)		
Other Charges:	\$0.00		
New Balance:	\$1,815.67		

Cardholder Summary

Cardholder Name	Amount
SUSAN GALECZKA - *6838	\$49.5
MOLLY W LALONE - *7632	\$627.1
DARWIN MCCLARY - *1609	\$189.7
WESLEY A SANCHEZ - *6802	\$719.2
TODD W STANFIELD - *5137	\$230.0

Post Date	Tran Date	Reference Number	Merchant Description	Amount
			PURCHASES	\$1,815.67
			PAYMENTS	(\$2,237.93)
12/20/2023	12/20/2023	7000000333411111111111	AUTOMATIC PAYMENT	(\$2,237.93)

PLEASE NOTE THE FOLLOWING IMPORTANT INFORMATION:

Attachment: VILLAGE DEC 23 (6501 : Invoice Approval - January 8Th, 2024)

Post Date	Tran Date	Reference Number	Merchant Description	Amount
			* TRANSACTION REVIEW - NOTIFY US OF UNAUTHORIZED TRANSACTIONS OR ERRORS WITHIN 14 DAYS FROM THE DATE OF DISCOVERY OR THE DATE THE FIRST STATEMENT OR REPORT REFLECTING THE PROBLEM IS MADE AVAILABLE TO YOU, WHICHEVER OCCURS FIRST.	
			* GUIDE TO BENEFITS - THE GUIDE TO BENEFITS IS AVAILABLE ONLINE AT WWW.COMERICA.COM/COMMERCIALCARDGTB	
			* TRAVEL INSURANCE - IF YOUR CARD HAS BEEN PERMISSIONED FOR TRAVEL PURCHASES, YOU ARE COVERED UNDER MASTERCARD'S WORLDWIDE AUTOMATIC TRAVEL ACCIDENT & BAGGAGE INSURANCE POLICY.	
			IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT YOUR COMPANY'S PROGRAM ADMINISTRATOR.	
			SUSAN GALECZKA - *6838	\$49.59
			PURCHASES	\$49.59
12/11/2023	12/07/2023	02305373342100192207961	OFFICE DEPOT #492 STERLING HTS MI	\$49.59
			MOLLY W LALONE - *7632	\$627.12
			PURCHASES	\$627.12
12/01/2023	11/30/2023	05436843334300281986841	KROGER #637 ORION TWP MI	\$10.05
12/01/2023	11/30/2023	15270213334000609128068	FACEBK CMZTKWFPR2 Menlo Park CA	\$75.00
12/01/2023	12/01/2023	55310203335083719511496	AMAZON.COM*8N62D3PL3 SEATTLE WA	\$13.98
12/01/2023	11/30/2023	55432863334203411301633	AMZN Mktp US*TO8ET41A3 Amzn.com/bill WA	\$19.99
12/01/2023	11/30/2023	55432863334203415286798	Amazon.com*QE89F9B93 Amzn.com/bill WA	\$19.99
12/04/2023	12/02/2023	55429503336715366291910	CLICKUP 8886254258 CA	\$43.33
12/06/2023	12/05/2023	55463153339968322212490	JOANN STORES #1962 AUBURN HILLS MI	\$4.24
12/07/2023	12/06/2023	15270213340000703149020	FACEBK EFQ93YFNR2 Menlo Park CA	\$24.97
12/08/2023	12/07/2023	82711163341000018072779	FLOWCODE PRO NEW YORK NY	\$9.95
12/11/2023	12/09/2023	15270213343000203193046	FACEBK 79CUPWFHR2 Menlo Park CA	\$104.40
12/11/2023	12/09/2023	15270213343000706122062	FACEBK J73Z5YPHR2 Menlo Park CA	\$13.50
12/12/2023	12/12/2023	554328633346207216702677	AMZN Mktp US*R48O648Q3 Amzn.com/bill WA	\$49.99
12/13/2023	12/12/2023	25247803346000892023870	SNAPRETAIL PITTSBURGH PA	\$65.00
12/13/2023	12/13/2023	55432863347207602624252	AMZN Mktp US*2V77388N3 Amzn.com/bill WA	\$28.94
12/14/2023	12/13/2023	55432863347207867706539	AMZN Mktp US*MV8GE9U53 Amzn.com/bill WA	\$6.99
12/20/2023	12/19/2023	75418233353189729614353	IONOS INC. CHESTERBROOK PA	\$25.00
12/21/2023	12/20/2023	55432863354200125349432	TST* EAGLE PARK BREWIN 414-585-0123 WI	\$90.61
12/26/2023	12/22/2023	55429503356713021760432	ADOBE *ACROPRO SUBS 4085366000 CA	\$21.19
			DARWIN MCCLARY - *1609	\$189.74
			PURCHASES	\$189.74
12/12/2023	12/11/2023	55420363345630135718662	2COCOM*KOFAX.COM Alpharetta GA	\$189.74
			WESLEY A SANCHEZ - *6802	\$719.22
			PURCHASES	\$719.22
12/15/2023	12/14/2023	55436873349643491974106	EGLE DW TRAIN AND CERT LANSING MI	\$95.00
12/19/2023	12/18/2023	55436873353123533400470	EPIC SPORTS BEL AIRE KS	\$624.22
			TODD W STANFIELD - *5137	\$230.00
			PURCHASES	\$230.00
12/21/2023	12/20/2023	22303803354001515307796	ALTERNATE FORCE CATO NY	\$230.00

Attachment: VILLAGE DEC 23 (6501 : Invoice Approval - January 8Th, 2024)

9.A.2.b

Attachment: VILLAGE DEC 23 (6501 : Invoice Approval - January 8Th, 2024)



COUNCIL ACTION SUMMARY SHEET

MEETING DATE: January 8, 2024

TOPIC: FY 2024-25 Budget Preparation Calendar and Goal Setting Work Sessions

BACKGROUND BRIEF:

Administration is requesting that the village council adopt the FY 2024-25 budget preparation calendar and schedule council goal setting work sessions for January. The calendar outlines all of the major steps in the budget preparation process and serves as guide for the completion of major budgeting tasks. Council should schedule a minimum of two (2) work sessions to complete the goal setting process.

Village Manager McClary is available to answer any questions council may have regarding the proposed calendar.

SUMMARY OF PREVIOUS COUNCIL ACTION:

None

FINANCIAL IMPACT:

None

RECOMMENDED MOTION:

To adopt the FY 2024-25 budget preparation calendar and schedule FY 2024-25 council goal setting work sessions for the following dates and times: _____.

ATTACHMENTS:

FY 2024-25 Budget Preparation Calendar



FY 2024-25 BUDGET CALENDAR

DEADLINE

ACTION

RESPONSIBILITY

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 26 – 29, 2024

Meet with department directors to review departmental budget requests

Village Manager and Finance Director/
Treasurer

February 29, 2024

Submit preliminary property assessments to Finance Director/Treasurer and Village Clerk

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

Attachment: FY 2024-25 Budget Preparation Calendar (6464 : FY 2024-25 Budget Preparation Calendar



FY 2024-25 BUDGET CALENDAR

<u>DEADLINE</u>	<u>ACTION</u>	<u>RESPONSIBILITY</u>
February 29, 2024	Submit preliminary General Fund revenue estimates to Village Manager	Finance Director/Treasurer
March 22, 2024	Submit final Board of Review property assessment figures to Finance Director and Village Clerk	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 Finance Director/ 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

Attachment: FY 2024-25 Budget Preparation Calendar (6464 : FY 2024-25 Budget Preparation Calendar



FY 2024-25 BUDGET CALENDAR

DEADLINE

ACTION

RESPONSIBILITY

April 29, 2024	Publish public notice of budget and Truth-in-Taxation public hearing (15 days prior to adoption of budget)	Village Clerk
May 6, 2024	File and make available copy of proposed budget at Office of Village Clerk (one week prior to adoption of budget)	Village Clerk
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)	Village Clerk and Finance Director/Treasurer
May 28, 2024	Introduce Water and Sewer Rates resolution (if necessary) and schedule public hearing	Village Council
May 28, 2024	Introduce annual comprehensive village fee schedule resolution	Village Council
June 10, 2024	Hold public hearing on Water and Sewer Rates resolution; adopt rates	Village Council

Attachment: FY 2024-25 Budget Preparation Calendar (6464 : FY 2024-25 Budget Preparation Calendar



FY 2024-25 BUDGET CALENDAR

DEADLINE

ACTION

RESPONSIBILITY

June 10, 2024	Adopt annual comprehensive village fee schedule	Village Council
June 17 – 27, 2024	Prepare and mail out tax bills	Finance Director/Treasurer
June 17, 2024	Publish notice in newspaper of time when taxes are due and collectable	Finance Director/Treasurer and Village Clerk
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	Finance Director/Treasurer

Attachment: FY 2024-25 Budget Preparation Calendar (6464 : FY 2024-25 Budget Preparation Calendar



COUNCIL ACTION SUMMARY SHEET

MEETING DATE: January 8, 2024

TOPIC: Schedule Council Work Sessions - Capital Improvement Plan and Comprehensive Fee Schedule

BACKGROUND BRIEF:

Administration is requesting that Village Council schedule work sessions for January and February to complete the formulation of the village's Capital Improvement Plan and Comprehensive Fee Schedule. Administration recommends scheduling at least two (2) work sessions for each.

SUMMARY OF PREVIOUS COUNCIL ACTION:

None

FINANCIAL IMPACT:

None

RECOMMENDED MOTION:

To schedule Village Council work sessions for the following dates and times for the purposes of completing the formulation of the Village's Capital Improvement Plan and Comprehensive Fee Schedule: _____ at _____ PM; _____ at _____ PM; _____ at _____ PM; and _____ at _____ PM.