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Fiscal Year 2014-15

Program Strategies and Resources



FY 2014-15 GENERAL FUND TAX ROLL ANALYSIS

TAXABLE VALUE

2014 Taxable Value	109,724,880
2014 DDA Captured Taxable Value	23,535,620
Net Village Taxable Value	<u>86,189,260</u>

MAXIMUM MILLAGE RATE CALCULATIONS

Headlee Constitutional Limitation	
Maximum Village Tax Rate Before Headlee Rollback Factor	12.0923
Headlee Rollback Factor (MRF)	0.9969
Maximum Millage Rate Under Headlee	<u>12.0548</u>
Truth in Taxation Limitation	
Prior Year Millage Rate	10.1091
Truth in Taxation Rollback Factor (BTRF)	0.9812
Maximum Millage Rate	<u>9.91904892</u>
Police Millage Agreement Limitation	
Maximum Millage Rate - Headlee	12.0548
Maximum Police Millage Rate Subject to Agreement Rollback	1.9832
Maximum Millage Rate to Comply with Police Millage Agreement	<u>10.0716</u>
Total Mills Levied for Police	3.0000 *
Dollar Amount Generated for Village from Police Millage	<u>\$258,568</u>

PROPERTY TAX REVENUE CALCULATIONS

	<u>Millage Rate</u>	<u>Property Tax Revenue</u>
2013-14 Fiscal Year	10.1091	\$849,781
Proposed Next Fiscal Year	10.0716	\$868,064

*Orion Township levies a maximum of 3.0000 mills for police services, but only 1.9832 mills is subject to village millage rate rollback under the Charter Township of Orion/Village of Lake Orion Police Millage Agreement executed in May 2013.

General Fund 101

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
	Fund Balance July 1	470,723	444,623	362,926	263,415	304,184	304,184	294,574	345,008	154,032	4,037
	REVENUE -000-										
404	Property Tax - Real	898,388	828,385	774,313	826,350	813,307	813,307	842,399	859,247	876,432	893,961
405	Property Tax - Personal	26,054	33,346	29,765	32,502	36,474	36,474	19,136	19,519	19,909	20,307
406	In Lieu of Taxes	24,754	24,727	25,186	34,819	27,154	27,154	36,720	37,454	38,203	38,968
407	Special Assessment - Longpointe	0	0	0	0	0	0	0	0	0	0
445	Penalties & Interest on Taxes	14,227	10,217	10,239	5,100	11,220	11,220	5,000	5,100	5,202	5,306
574	State Shared Revenue	194,643	206,579	214,747	230,907	220,000	220,000	240,000	240,000	240,000	240,000
576	METRO (Act 48) Revenue	7,367	6,778	7,909	8,068	6,500	6,500	7,500	7,500	7,500	7,500
607	Planning/Zoning Fees	11,330	12,190	11,334	8,385	10,000	10,000	8,000	8,000	8,000	8,000
640	Garbage Collection Fees	158,035	158,983	161,351	160,505	160,000	160,000	164,000	168,000	172,000	172,000
653	Parks & Recreation Fees	8,403	11,708	12,201	10,554	13,000	13,000	10,000	14,000	14,500	14,500
664	Interest Earnings	10,840	4,869	1,591	794	0	0	1,000	0	0	0
673	Sale of Fixed Assets	4,685	4,200	149	2,656	1,000	1,000	525,000	1,000	2,500	2,500
675	Donations	500	440	1,710	629	0	0	0	0	0	0
676.248	Admin Fee-DDA Fund	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
676.395	Transfer from Road Debt Fund					1,605	1,605	0	0	0	0
676.592	Admin Fee- Water/Sewer Fund	69,000	76,500	80,000	83,500	92,700	92,700	95,000	98,000	98,000	98,000
679	Reimburse Workers Comp	1,928	757	6,991	4,507	800	800	800	800	800	800
681	Reimburse Insurance Claims	645	4,148	10,293	1,165	2,500	2,500	0	2,500	2,500	2,500
682	Reimburse - CDBG	11,837	0	1,708	0	13,364	13,364	7,500	7,500	7,500	7,500
682.001	Reimburse - NSP	18,072	167,212	14,579	3,300	0	0	0	0	0	0
683	Reimburse - Other	841	6,000	10,663	9,367	0	0	0	0	0	0
690	Retiree Health Fund Distribution	0	0	0	0	8,125	8,125	8,595	8,945	8,945	8,945
694	Miscellaneous	2,804	2,140	6,815	-2,088	4,800	4,800	2,800	2,800	2,800	2,800
	Total Revenue	1,524,354	1,619,179	1,441,546	1,481,020	1,482,549	1,482,549	2,033,450	1,540,365	1,564,792	1,583,586
	EXPENDITURES										
	Village Council -101-										
701	Wages	1,766	1,720	1,700	1,790	1,800	1,800	1,800	1,800	1,800	1,800
715	Social Security	97	98	85	137	138	138	138	138	138	138
956	Dues & Miscellaneous	2,252	2,238	2,042	2,070	2,100	2,100	100	100	100	100
957	Education & Training	324	324	0	0	0	0	0	0	0	0
960	Mileage	196	36	0	0	0	0	0	0	0	0
	Sub-total	4,635	4,416	3,827	3,997	4,038	4,038	2,038	2,038	2,038	2,038

General Fund 101

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
	Village Manager -171-										
701	Wages - Manager	66,310	66,310	66,310	72,428	67,000	67,000	68,675	70,392	72,152	73,955
715	Social Security	5,008	5,039	5,061	5,541	5,126	5,126	5,254	5,385	5,520	5,658
716	Health Insurance	19,292	14,621	7,469	6,312	11,500	13,857	15,243	16,767	18,444	20,288
717	Life & Disability Insurance	908	934	958	729	1,035	884	1,076	1,119	1,164	1,210
718	Dental Insurance	1,405	1,459	1,464	1,138	1,596	919	956	994	1,034	1,075
719	Pension	5,967	5,968	5,968	5,422	6,030	6,030	6,181	6,335	6,494	6,656
956	Dues & Miscellaneous	6,300	471	565	977	800	800	800	820	841	862
957	Education & Training	110	0	0	0	200	200	800	820	841	862
960	Mileage	624	465	343	135	600	600	0	0	0	0
	Sub-total	105,925	95,267	88,140	92,682	93,887	95,416	98,984	102,632	106,487	110,566
	Village Clerk -215-										
701	Wages - Clerk	60,466	60,466	60,466	60,466	60,466	60,466	51,250	52,531	53,845	55,191
703	Wages - Part Time	16,832	17,483	16,928	0	0	0	0	0	0	0
703.003	Election Workers	575	0	745	0	0	0	0	0	0	0
715	Social Security	5,656	5,820	5,813	4,626	4,626	4,626	3,921	4,019	4,119	4,222
716	Health Insurance	7,189	7,293	6,611	5,215	6,353	6,353	6,731	7,404	8,145	8,959
717	Life & Disability Insurance	933	913	942	909	1,009	1,009	836	869	904	940
718	Dental Insurance	458	475	477	495	520	520	510	530	551	573
719	Pension	8,925	9,578	0	0	0	0	3,588	3,678	3,770	3,864
727.001	Election Supplies	296	0	262	0	0	0	0	0	0	0
801	Contractual Services	5,836	3,563	3,890	3,071	8,500	8,500	5,000	5,125	5,253	5,384
956	Dues & Miscellaneous	220	227	210	292	300	300	300	308	315	323
957	Education & Training	60	70	60	25	200	200	500	513	525	538
960	Mileage	25	0	55	17	100	100	200	205	210	215
	Sub-total	107,470	105,888	96,457	75,116	82,074	82,074	72,835	75,181	77,637	80,211
	Treasurer -253-										
701	Wages -Treasurer - Part Time	56,579	47,507	47,507	32,725	19,760	19,760	20,254	20,760	21,279	21,811
702	Wages - Finance Director - PT	33,706	0	0	17,570	19,760	19,760	20,254	20,760	21,279	21,811
703	Wages - Part Time	944	9,788	9,813	13,867	13,000	13,000	13,325	13,658	14,000	14,350
715	Social Security	7,494	4,345	4,314	4,908	4,018	4,018	4,118	4,221	4,327	4,435
716	Health Insurance	19,895	18,882	14,239	1,189	0	0	0	0	0	0
717	Life & Disability Insurance	1,196	710	726	438	500	500	520	541	562	585
718	Dental Insurance	858	890	894	155	0	0	0	0	0	0
719	Pension	7,881	7,525	0	0	0	0	0	0	0	0
801	Contractual Services	0	7,500	8,000	8,389	9,445	9,445	8,500	8,713	8,930	9,154
956	Dues & Miscellaneous	255	145	271	90	120	120	123	126	129	132
957	Education & Training	0	0	0	104	500	500	1,000	1,025	1,051	1,077
960	Mileage	0	31	131	120	150	150	154	158	162	166
	Sub-total	128,807	97,323	85,895	79,555	67,253	67,253	68,248	69,962	71,719	73,521

General Fund 101

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
CDBG / NSP -255-											
882	CDBG -HAVEN	0	0	0	0	2,126	2,126	0	0	0	0
930	NSP - Repair and Maintenance	5,625	167,566	1,269	0	0	0	0	0	0	0
956	NSP - Miscellaneous	813	300	8,180	0	0	0	0	0	0	0
971	NSP - Property Acquisition	4,887	130	0	0	0	0	0	0	0	0
975.001	CDBG -Sidewalks	0	0	0	0	4,962	4,962	7,500	7,500	7,500	7,500
975.003	CDBG -Storm Drains	11,837	0	887	0	6,276	6,276	0	0	0	0
	Sub-total	23,161	167,996	10,336	0	13,364	13,364	7,500	7,500	7,500	7,500
General Activities -265-											
702	Wages - Full Time	42,118	42,121	43,025	43,056	43,056	43,056	44,132	45,236	46,367	47,526
715	Social Security	3,687	3,654	3,815	3,468	3,647	3,647	3,376	3,461	3,547	3,636
716	Health Insurance	5,782	6,187	5,603	6,989	5,082	5,082	5,590	6,149	6,764	7,441
716.001	Health Insurance-Retirees	20,607	23,453	24,680	19,986	22,000	22,000	24,200	26,620	29,282	32,210
716.002	Retiree Health 115 Trust	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
717	Life & Disability	417	470	484	469	517	517	538	559	582	605
718	Dental Insurance	927	890	894	926	973	973	1,012	1,052	1,094	1,138
719	Pension	3,888	4,903	31,959	40,850	40,000	40,000	46,100	46,100	46,100	46,100
722	Workers Comp. - Office	1,308	1,296	1,441	1,431	1,456	1,456	723	752	782	813
722.001	Workers Comp. - Elected & Lifeguards	352	414	253	58	350	350	350	350	350	350
727	Office Supplies	6,979	6,664	6,568	6,243	7,500	7,500	7,500	7,500	7,500	7,500
728	Cleaning Supplies	1,302	898	1,046	830	1,200	1,200	1,200	1,200	1,200	1,200
729	Postage	5,502	3,366	5,894	3,879	6,000	6,000	6,000	6,000	6,000	6,000
730	Copier Lease	5,836	4,982	4,982	4,982	5,400	5,400	4,500	4,500	4,500	4,500
823	Website	975	949	973	1,236	1,200	1,200	600	600	600	600
830	Solid Waste Collection	155,124	147,600	151,500	157,574	159,000	159,000	164,000	168,000	172,000	172,000
851	Telephone	3,863	4,038	4,662	5,906	6,100	6,100	6,222	6,346	6,473	6,603
900	Printing & Publishing	2,523	1,905	1,782	1,432	2,100	2,100	2,100	2,100	2,100	2,100
920	Utilities	14,971	14,899	17,084	21,961	17,505	17,505	18,030	18,571	19,128	19,702
921	Municipal Street Lighting	33,409	35,534	38,197	39,558	31,403	37,000	40,000	42,400	44,944	47,641
930	Repair & Maintenance - Building	8,263	7,900	6,426	8,143	54,500	54,500	10,000	10,000	10,000	10,000
931	Repair & Maintenance - Equipment	2,277	1,811	1,910	1,535	3,000	3,000	2,000	2,000	2,000	2,000
956	Dues & Miscellaneous	2,116	2,355	2,384	3,753	2,000	2,000	3,400	3,400	3,400	3,400
960	Tax Tribunal Refunds	0	3,943	3,514	5,396	4,000	4,000	4,000	4,000	4,000	4,000
	Sub-total	332,225	330,232	369,075	389,661	427,989	433,586	405,573	416,896	428,713	437,064

General Fund 101

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
	Planning & Zoning -420-										
702	Wages - Part Time	39,281	39,648	36,568	26,156	6,300	3,000	0	0	0	0
703	Wages - Planning & BZA	1,230	640	630	520	1,000	1,000	0	0	0	0
715	Social Security	3,042	2,984	2,472	1,770	558	306	0	0	0	0
716	Health Insurance	7,314	18,919	20,775	0	0	0	0	0	0	0
717	Life & Disability Insurance	445	451	467	119	260	260	0	0	0	0
718	Dental Insurance	40	1,255	1,464	0	0	0	0	0	0	0
719	Pension	2,750	2,775	0	0	0	0	0	0	0	0
801	Contractual Services	0	194	0	433	250	250	250	256	263	269
840	Planner - Retainer	13,053	8,880	8,596	8,605	8,400	8,400	8,400	8,610	8,825	9,046
841	Planner - Other Services	668	5,957	400	5,017	20,000	45,000	45,000	46,125	47,278	48,460
863	Travel Expenses	0	0	0	0	0	0	0	0	0	0
956	Dues & Miscellaneous	1,924	1,772	1,513	840	2,000	2,000	1,000	1,025	1,051	1,077
957	Education & Training	60	0	0		0	0	2,000	2,050	2,101	2,154
960	Mileage	0	0	0	0	100	100	0	0	0	0
	Sub-total	69,806	83,475	72,885	43,460	38,868	60,316	56,650	58,066	59,518	61,006
	Data Processing -726-										
801	Contractual Services	5,005	4,400	4,480	5,360	5,951	5,951	20,000	20,500	21,013	21,538
931	Repair/Maint - Equipment	0	70	0	155	350	350	1,000	1,025	1,051	1,077
957	Education & Training	0	0	0	0	0	0	0	0	0	0
	Sub-total	5,005	4,470	4,480	5,515	6,301	6,301	21,000	21,525	22,063	22,615
	Parks & Recreation -751-										
703	Wages - Lifeguards, Attendants	18,496	19,749	15,660	13,062	14,000	14,000	14,350	14,709	15,076	15,453
715	Social Security	1,416	1,510	1,337	1,073	1,071	1,071	1,098	1,125	1,153	1,182
726	Supplies	493	205	328	397	350	350	350	359	368	377
801	Contractual Services	3,065	4,577	3,490	3,172	5,000	5,000	3,000	3,075	3,152	3,231
850	Telephone - Green's Park	291	271	276	280	300	300	300	308	315	323
920	Utilities	2,936	2,602	2,237	2,730	2,758	2,758	2,841	2,926	3,014	3,104
931	Repair/Maint - Equipment	742	355	105	302	500	500	1,000	1,025	1,051	1,077
932	Repair/Maint - Grounds	3,778	992	1,378	934	1,000	1,000	3,000	3,075	3,152	3,231
956	Dues & Miscellaneous	45	2	0	0	50	50	0	0	0	0
	Sub-total	31,262	30,263	24,810	21,950	25,029	25,029	25,939	26,601	27,281	27,978

General Fund 101

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
	Insurance -865-										
911	Insurance Coverage	58,053	57,950	56,995	58,383	61,000	61,000	61,000	62,525	64,088	65,690
	Sub-total	58,053	57,950	56,995	58,383	61,000	61,000	61,000	62,525	64,088	65,690
	Community Promotions -868-										
880	Employee Recognition	1,196	0	0	75	0	0	1,000	1,025	1,051	1,077
	Sub-total	1,196	0	0	75	0	0	1,000	1,025	1,051	1,077
	Contractual Services -960-										
801	Prof. Services -Medical	194	0	0	249	140	140	500	513	525	538
805	Audit Fee - Annual	4,300	4,400	4,500	4,680	4,025	4,025	4,025	4,126	4,229	4,334
811	Legal Services - Other	52,149	28,628	26,934	24,901	35,000	35,000	35,000	35,000	35,000	35,000
812	Legal Services - Labor	1,873	4,372	3,066	1,863	3,000	3,000	3,000	3,000	3,000	3,000
813	Engineering Services	193	196	1,158	665	1,500	1,500	1,500	1,500	1,500	1,500
814	OPEB Valuation	0	0	0	0	0	0	0	0	0	0
	Sub-total	58,709	37,596	35,658	32,358	43,665	43,665	44,025	44,138	44,254	44,373
	General Fund Transfers -965-										
965.125	Transfer to DPW Fund	220,200	216,000	270,000	265,000	268,067	268,067	265,000	265,000	265,000	299,000
965.203	Transfer to Local Street Fund	20,000	20,000	0	0	0	0	0	0	0	0
965.207	Transfer to Police Fund	384,000	450,000	415,000	362,500	320,530	320,530	320,530	332,001	370,188	396,511
965.401	Transfer to Capital Improvement	0	0	7,500	10,000	11,520	11,520	532,694	246,250	167,250	58,250
	Sub-total	624,200	686,000	692,500	637,500	600,117	600,117	1,118,224	843,251	802,438	753,761
	Expenditure Grand Total	1,550,454	1,700,876	1,541,057	1,440,252	1,463,585	1,492,158	1,983,016	1,731,341	1,714,787	1,687,399
	Fund Balance - June 30	444,623	362,926	263,415	304,184	323,148	294,574	345,008	154,032	4,037	-99,776

DPW Fund 125

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
	Fund Balance July 1	97,136	51,686	38,656	4,096	119,629	119,629	116,439	88,078	65,851	22,157
	REVENUE -000-										
580	Services Provided	31,200	31,200	31,200	31,200	31,200	31,200	31,200	31,200	31,200	31,200
603	Equipment Rental	92,343	102,691	69,516	103,539	85,000	85,000	85,000	85,000	85,000	85,000
634	Cemetery - Open/Closing	32,025	24,400	20,700	26,800	22,000	22,000	22,000	22,000	22,000	22,000
636	Cemetery - Foundations	5,952	10,188	5,754	5,414	6,000	6,000	6,000	6,000	6,000	6,000
664	Interest Earnings	241	193	61	304	0	0	0	0	0	0
676.711	Trans from Cemetery Fund	0	0	1,250	7,000	11,000	11,000	29,000	8,000	8,000	8,000
694	Miscellaneous Income	3,100	924	4,013	4,681	0	0	0	0	0	0
	Sub Total	164,862	169,596	132,494	178,938	155,200	155,200	173,200	152,200	152,200	152,200
676.101	Trans from General Fund	220,200	216,000	270,000	265,000	268,067	268,067	265,000	265,000	265,000	299,000
	Total Revenue	385,062	385,596	402,494	443,938	423,267	423,267	438,200	417,200	417,200	451,200
	EXPENDITURES										
	General -441-										
701	Wages - Superintendent	49,323	50,045	50,045	36,000	50,045	50,045	51,250	52,531	53,845	55,191
702	Wages - DPW	80,370	71,012	77,496	43,435	64,000	64,000	65,600	67,240	68,921	70,644
702.001	Wages - Part Time	9,071	1,150	0	0	0	0	0	0	0	0
702.003	Wages - Parks	28,828	16,859	15,049	15,097	18,000	18,000	18,000	18,450	18,911	19,384
715	Social Security	20,967	19,108	18,516	16,274	19,000	19,000	10,316	10,574	10,838	11,109
716	Health Insurance	86,352	92,074	104,136	53,207	68,200	68,200	75,020	82,522	90,774	99,852
716.001	Health Insurance - Retirees	64,250	73,104	69,871	57,610	88,150	88,150	87,844	94,432	101,515	109,128
717	Life & Disability Insurance	3,072	2,839	2,809	2,133	3,120	3,120	3,245	3,375	3,510	3,650
718	Dental Insurance	4,983	4,817	5,446	4,375	5,200	5,200	5,408	5,624	5,849	6,083
719	Pension	25,139	27,993	40,168	46,337	47,500	47,500	36,420	36,420	36,420	36,420
722	Workers Comp. Insurance	6,256	5,620	6,440	6,717	6,800	6,800	6,800	6,800	6,800	6,800
725	Re-distributed Employee Benefits	-61,752	-60,153	-56,401	-64,732	-58,000	-58,000	-58,000	-58,000	-58,000	-58,000
740	Operating Supplies	3,966	1,337	2,536	2,984	3,000	3,000	3,000	3,075	3,152	3,231
741	Small Tools	1,127	1,402	882	659	700	700	700	700	700	700
809	Contractual Services	3,387	629	2,583	1,516	2,000	2,000	2,000	2,000	2,000	2,000
820	Uniform Purchase	694	921	456	1,147	1,000	1,000	1,200	1,200	1,200	1,200
821	Uniform Cleaning	2,368	2,072	2,302	2,170	2,200	2,200	2,200	2,200	2,200	2,200

DPW Fund 125

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
	General (cont.) -441-										
851	Telephone	1,286	1,225	1,268	1,102	1,300	1,300	2,320	2,320	2,320	2,320
863	Travel Expense	0	0	0	0	150	150	150	150	150	150
865	Gasoline & Oil	12,917	15,534	14,285	14,411	15,750	15,750	16,538	17,364	17,364	18,232
920	Utilities	6,484	5,905	4,760	4,988	6,900	6,900	7,100	7,300	7,500	7,500
930	Repair & Maint. - Building	920	1,812	476	2,303	4,000	4,000	2,000	2,000	2,000	2,000
931	Repair & Maint. - Equipment	4,215	5,388	1,764	5,190	5,000	5,000	8,000	8,000	8,000	8,000
932	Repair & Maint. - Vehicles	8,048	5,704	16,075	8,883	10,000	10,000	10,000	10,000	10,000	10,000
940	Equipment Rental	0	6	0	0	500	500	500	500	500	500
956	Dues & Miscellaneous	412	547	165	431	300	300	300	300	300	300
957	Education & Training	190	309	0	125	500	500	500	500	500	500
965.401	Transfer to Capital Imp Fund	0	0	0	0	0	0	30,000	0	0	0
	Sub Total	362,872	347,259	381,127	262,362	365,315	365,315	388,411	377,577	397,269	419,094
	Cemetery -442-										
702	Wages	31,935	23,941	23,780	28,788	25,000	25,000	25,000	25,625	26,266	26,922
714	Fringe Benefits	17,884	13,407	13,317	16,121	13,440	13,440	13,440	14,246	15,101	16,007
740	Operating Supplies	373	2,009	436	2,094	2,000	2,000	2,000	2,050	2,101	2,154
809	Contractual Services	2,016	434	1,174	3,410	1,500	1,500	19,500	1,500	1,500	1,500
920	Utilities	407	199	1,658	527	372	372	450	464	477	492
930	Repair and Maint Cemetery	760	508	164	245	1,220	1,220	500	500	500	500
956	Dues & Misc	116	52	35	35	100	100	100	100	100	100
974	Land Improvement	0	0	0	473	1,000	1,000	1,000	1,000	1,000	1,000
	Sub Total	53,491	40,550	40,562	51,693	44,632	44,632	61,990	45,485	47,045	48,675
	Phase II Stormwater -443-										
702	Wages	4,219	2,498	3,407	3,476	3,500	3,500	3,500	3,588	3,677	3,769
714	Fringe Benefits	2,306	1,399	1,908	1,947	1,960	1,960	1,960	2,078	2,202	2,334
740	Operating Supplies	1,596	32	8	44	300	300	300	300	300	300
809	Contractual Services	5,027	5,864	8,670	7,284	8,200	8,200	8,200	8,200	8,200	8,200
900	Printing	0	0	0	0	200	200	200	200	200	200
930	Repair and Maintainance	0	0	0	228	500	500	500	500	500	500
955	DEQ Permit Fees	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
956	Dues & Misc	0	24	371	371	850	850	500	500	500	500
	Sub Total	14,148	10,817	15,364	14,350	16,510	16,510	16,160	16,365	16,579	16,804
	Total Expense	430,512	398,626	437,054	328,405	426,457	426,457	466,561	439,427	460,894	484,573
	Fund Balance - June 30	51,686	38,656	4,096	119,629	116,439	116,439	88,078	65,851	22,157	-11,215

Major Street Fund 202

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	201-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
	Fund Balance July 1	26,726	33,598	37,855	94,488	112,382	112,382	123,727	129,072	141,402	148,732
	REVENUE -000-										
546	Act 51	99,154	100,616	112,923	115,935	100,000	115,000	115,000	116,000	117,000	118,000
664	Interest Earnings	57	60	124	229	85	85	85	85	85	85
	Total Revenue	99,210	100,676	113,047	116,164	100,085	115,085	115,085	116,085	117,085	118,085
	EXPENDITURES										
	General Activities -248-										
805	Audit Fees	350	350	350	360	360	360	360	375	375	375
965.203	Transfer to Local Streets	12,000	20,000	18,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
965.401	Transfer to Capital Imp Fund							0	0	0	0
	Sub-total	12,350	20,350	18,350	25,360	25,360	25,360	25,360	25,375	25,375	25,375
	Construction -451-										
965.497	Transfer to Atwater Contstruction										
	Sub-total										
	Routine Maintenance -463-										
702	Wages	8,040	6,963	6,966	8,111	8,000	8,000	8,000	8,000	8,000	8,000
714	Fringe Benefits	4,502	3,899	3,901	4,542	4,480	4,480	4,480	4,480	4,480	4,480
726	Supplies	164	0	0	456	1,000	1,000	1,000	1,000	1,000	1,000
808	Contract Services	1,368	1,323	1,075	699	1,800	1,800	7,800	1,800	7,800	1,800
940	Equipment Rental	5,519	5,730	4,405	7,800	7,000	7,000	7,000	7,000	7,000	7,000
	Sub-total	19,592	17,914	16,346	21,608	22,280	22,280	28,280	22,280	28,280	22,280
	Traffic Services -474-										
702	Wages	1,139	418	437	1,931	1,000	1,000	1,000	1,000	1,000	1,000
714	Fringe Benefits	638	234	244	1,081	560	560	560	560	560	560
726	Supplies	741	0	1,402	3,033	500	500	500	500	500	500
808	Contract Services	15,587	12,880	6,194	6,609	14,000	14,000	14,000	14,000	14,000	14,000
940	Equipment Rental	555	122	201	1,412	500	500	500	500	500	500
	Sub-total	18,660	13,653	8,478	14,066	16,560	16,560	16,560	16,560	16,560	16,560
	Winter Maintenance -478-										
702	Wages	9,599	10,448	2,925	9,956	9,000	9,000	9,000	9,000	9,000	9,000
714	Fringe Benefits	5,375	5,851	1,638	5,576	5,040	5,040	5,040	5,040	5,040	5,040
726	Supplies	6,750	4,966	4,804	3,643	6,500	6,500	6,500	6,500	6,500	6,500
940	Equipment Rental	20,012	23,237	3,871	18,061	19,000	19,000	19,000	19,000	19,000	19,000
	Sub-total	41,736	44,502	13,239	37,236	39,540	39,540	39,540	39,540	39,540	39,540
	Expenditure Grand Total	92,338	96,420	56,413	98,270	103,740	103,740	109,740	103,755	109,755	103,755
	Fund Balance - June 30	33,598	37,855	94,488	112,382	108,727	123,727	129,072	141,402	148,732	163,062

Local Street Fund 203

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
	Fund Balance July 1	44,542	41,675	70,373	88,956	94,104	94,104	83,644	78,884	70,839	69,544
	REVENUE -000-										
546	Act 51	43,911	44,568	49,071	50,124	44,000	50,000	50,000	51,000	51,000	52,000
664	Interest Earnings	117	174	212	221	130	130	80	60	60	60
676.101	Transfer from General Fund	20,000	20,000	0	0	0	0	0	0	0	0
676.202	Transfer from Major Street Fund	12,000	20,000	18,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
694	Miscellaneous	2,407	3,679	3,679	3,679	2,500	2,500	2,500	2,500	2,500	2,500
	Total Revenue	78,436	88,421	70,962	79,024	71,630	77,630	77,580	78,560	78,560	79,560
	EXPENDITURES										
	General Activities -248-										
805	Audit Fees	350	350	350	360	360	360	360	375	375	375
965.398	Transfer to Debt Service (NS Br)	15,000	13,000	14,000	13,000	18,750	18,750	18,000	17,250	16,500	16,500
965.401	Transfer to Capital Imp Fund							0	0	0	0
	Sub-total	15,350	13,350	14,350	13,360	19,110	19,110	18,360	17,625	16,875	16,875
	Routine Maintenance -463-										
702	Wages	12,979	5,197	5,244	9,005	10,000	10,000	10,000	10,000	10,000	10,000
714	Fringe Benefits	7,268	2,910	2,937	5,043	5,600	5,600	5,600	5,600	5,600	5,600
726	Supplies	0	0	0	807	1,000	1,000	1,000	1,000	1,000	1,000
808	Contract Services	7,000	5,389	7,986	9,643	9,000	9,000	4,000	10,000	4,000	10,000
940	Equipment Rental	9,961	5,353	6,414	13,978	12,000	12,000	12,000	12,000	12,000	12,000
	Sub-total	37,208	18,850	22,581	38,476	37,600	37,600	32,600	38,600	32,600	38,600
	Traffic Services -474-										
702	Wages	511	717	135	1,077	800	800	800	800	800	800
714	Fringe Benefits	286	402	76	603	560	560	560	560	560	560
726	Supplies	415	0	1,012	1,636	1,500	1,500	1,500	500	500	500
808	Contract Services	0	0	0	0	0	0	0	0	0	0
940	Equipment Rental	284	477	53	729	600	600	600	600	600	600
	Sub-total	1,496	1,596	1,276	4,045	3,460	3,460	3,460	2,460	2,460	2,460
	Winter Maintenance -478-										
702	Wages	5,549	5,795	2,093	3,654	6,000	6,000	6,000	6,000	6,000	6,000
714	Fringe Benefits	3,108	3,245	1,172	2,046	3,920	3,920	3,920	3,920	3,920	3,920
726	Supplies	10,125	7,449	7,049	5,417	7,000	7,000	7,000	7,000	7,000	7,000
940	Equipment Rental	8,467	9,436	3,858	6,878	11,000	11,000	11,000	11,000	11,000	11,000
	Sub-total	27,249	25,926	14,172	17,995	27,920	27,920	27,920	27,920	27,920	27,920
	Expenditure Grand Total	81,302	59,723	52,379	73,876	88,090	88,090	82,340	86,605	79,855	85,855
	Fund Balance - June 30	41,675	70,373	88,956	94,104	77,644	83,644	78,884	70,839	69,544	63,249

Police Fund 207

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
	Fund Balance - July 1	26,318	4,265	6,873	7,072	134,759	134,759	134,759	28,384	28,384	28,384
	REVENUE -000-										
404.001	Police Millage - Intergov't	187,062	174,369	163,562	245,207	252,813	252,813	257,869	263,027	268,287	273,653
451	Liquor License Fees	2,922	4,263	3,332	3,654	3,000	3,000	4,500	4,500	4,500	4,500
480	Services Provided - DDA	65,000	60,000	100,000	100,000	71,400	71,400	72,828	74,285	75,770	77,286
541	PA 302 MJTC Fund	1,017	5,653	6,092	3,776	1,200	1,200	1,200	1,200	1,200	1,200
564.001	PA 32 Training	2,220	0	0	0	0	0	0	0	0	0
632	Fire Dispatch	100,800	96,900	91,800	91,800	91,800	91,800	0	0	0	0
661	Parking Fines	17,480	17,865	8,045	6,420	12,000	12,000	10,000	10,000	10,000	10,000
662	Court Penal Fines	35,822	32,808	32,941	65,865	40,000	40,000	65,000	65,000	65,000	65,000
663	Drug Forfeiture	0	1,064	580	1,254			500	500	500	500
663.001	Forfeitures	450	450	255	208			500	500	500	500
664	Interest Earned	21	0	0	23			0	0	0	0
683	Reimburse - Other	243	97	4,301	4,776			2,000	2,000	2,000	2,000
684	Reimburse - OUIL/DWLS	15,717	9,097	8,106	11,418	8,000	8,000	13,000	13,000	13,000	13,000
694	Misc. Income	12,003	12,907	18,621	8,763	10,000	10,000	10,000	10,000	10,000	10,000
695	Loan Proceeds	43,753	0	0		0	0	0	0	0	0
	Sub-Total	484,509	415,473	437,635	543,164	490,213	490,213	437,397	444,011	450,757	457,639
674.101	Transfer from General Fund	384,000	450,000	415,000	362,500	320,530	320,530	320,530	332,001	370,188	396,511
	Total Revenue	868,509	865,473	852,635	905,664	810,743	810,743	757,927	776,012	820,945	854,150

Police Fund 207

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
	EXPENDITURES -301-										
701	Wages - Chief	61,110	61,110	61,110	61,110	61,110	61,110	62,638	64,204	65,809	67,454
702	Wages - Police Full Time	166,072	165,541	168,651	173,979	179,000	179,000	182,580	187,145	191,823	196,619
702.001	Wages - Police Part Time	64,782	64,981	66,978	57,089	70,000	70,000	78,000	79,950	81,949	83,997
702.002	Wages - Ordinance Enforcement	21,210	9,021	10,834	9,412	17,410	17,410	15,000	15,375	15,759	16,153
702.003	Wages - CMV Enforcement	0	0	0	0	0	0	16,000	16,400	16,810	17,230
703	Wages - Dispatch Full Time	152,649	149,947	129,576	110,085	72,000	72,000	38,000	38,950	39,924	40,922
703.001	Wages - Dispatch Part Time	21,821	26,223	49,106	66,626	83,000	83,000	6,000	6,150	6,304	6,461
	Subtotal Wages	487,644	476,823	486,256	478,301	482,520	482,520	398,218	408,173	418,378	428,837
715	Social Security	36,942	36,446	35,567	36,994	36,913	36,913	30,464	31,225	32,006	32,806
716	Health Insurance	131,132	160,154	130,969	60,790	89,200	89,200	98,120	107,932	118,725	130,598
716.001	Health Insurance - Retired	14,566	16,199	17,079	13,992	20,441	20,441	23,507	27,033	31,088	35,751
717	Life & Disability Insurance	6,251	6,315	6,124	5,229	5,608	5,608	5,832	6,066	6,308	6,561
718	Dental Insurance	8,651	8,980	8,642	8,211	7,180	7,180	7,467	7,766	8,077	8,400
719	Pension	34,386	25,203	26,455	26,902	21,500	21,500	19,600	21,364	23,287	25,383
722	Workers Comp. Insurance	5,513	5,820	6,414	7,375	7,400	7,400	7,400	7,400	7,400	7,400
723	Unemployment							11,200	0	0	0
727	Office Supplies	2,439	2,263	1,437	1,795	2,000	2,000	2,500	2,563	2,627	2,692
740	Operating Supplies	3,222	1,450	2,304	1,683	2,500	2,500	2,500	2,563	2,627	2,692
742	Shooting Program	0	1,236	838	1,749	2,000	2,000	4,000	4,100	4,203	4,308
743	Bullet Proof Vests	0	0	7,720	0	1,000	1,000	2,000	2,050	2,101	2,154
802	Attorney Fees - Prosecutions	41,427	45,377	36,876	41,798	41,616	41,616	42,448	43,297	44,163	45,046
809	Contract Services	2,718	1,098	1,344	3,375	3,000	3,000	24,000	24,480	24,970	25,469
820	Uniform Purchase	2,016	473	1,646	1,398	3,000	3,000	2,500	2,563	2,627	2,692
821	Uniform Cleaning	1,645	552	675	198	500	500	500	513	525	538
851	Telephone	10,052	10,124	13,629	14,691	12,500	12,500	10,000	10,250	10,506	10,769
863	Travel Expense	0	0	4	0	0	0	350	350	420	500
865	Gasoline & Oil	12,273	14,288	15,946	13,558	15,750	15,750	16,500	17,325	18,191	19,101
931	Repair & Maint. Equipment	18,274	20,305	22,318	18,259	20,200	20,200	15,500	15,888	16,285	16,692
932	Repair & Maint. Vehicle	4,681	11,142	10,730	5,996	6,000	6,000	6,000	6,150	6,304	6,461
933	Vehicle Changeover	4,821	0	0	9,949	0	0	0	0	9,000	
934	Vehicle Leases	11,596	15,456	15,456	21,470	19,000	19,000	0	0	0	0
935	Vehicle Capital Outlay	43,753	0	0	0	6,915	6,915	0	0	0	0
956	Dues & Misc.	3,919	2,423	2,151	2,489	2,000	2,000	2,500	2,563	2,627	2,692
957	Education & Training	2,642	738	1,857	1,775	2,000	2,000	4,000	4,100	4,203	4,308
965.401	Transfer to Capital Imp Fund	0	0	0	0	0	0	127,196	20,300	24,300	32,300
	Total Expense	890,563	862,865	852,435	777,977	810,743	810,743	864,303	776,012	820,945	854,150

FY 2014-15 Budget

Police Fund 207

		Historical Detail of Fund Expenditures					Forecast				
		2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
Acct	Line Item	Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
	Fund Balance - June 30	4,265	6,873	7,072	134,759	134,759	134,759	28,384	28,384	28,384	28,384

Downtown Development Authority Fund 248

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2016-2017
		Actual	Actual	Actual	Actual	Budget	Estimated	Proposed	Forecast	Forecast	Forecast
	Fund Balance - July 1	211,440	358,248	1,160,454	111,702	122,530	122,530	80,375	71,334	506,243	602,265
	REVENUE -000-										
402	Property Tax	654,810	588,814	517,223	474,110	491,640	491,640	501,472	511,501	521,731	532,166
572	Reimburse - EECBG	0	50,000	0	0	0	0	0	0	0	0
582	Intergovernment-Police	66,015	59,054	51,899	70,410	71,400	71,400	72,828	74,285	75,770	77,286
583	Tri-party Revenue	9,707	0	0	0	0	0	0	0	0	0
664	Interest Earned	4,159	1,695	2,127	237	200	200	200	200	200	200
676.592	Transfer from Water/Sewer Fund	0	1,200,000	0	0	0	0	0	0	0	0
676.404	Transfer from Prop Acq & Dev Fund					13,000	13,000	0	0	0	0
681	Reimbursements - Insurance Claims	8,316	12,165	6,583	0	5,000	5,000	5,000	5,000	5,000	5,000
685	Sponsorships	25,350	4,860	12,735	1,436	2,500	2,500	2,500	2,500	2,500	2,500
686	Downtown events	10,923	11,820	13,925	24,751	30,000	30,000	32,000	32,000	34,000	36,000
687	Merchandise sales	8	28	402	1,131	500	500	500	500	500	500
688	Gift Certificate Sales	225	607	140	350	500	500	500	500	500	500
689	Memberships	275	1,705	195	90	0	0	0	0	0	0
690	Grants	0	45,000	11,591	18,409	1,000	1,000	1,000	1,000	1,000	1,000
692	Rent	0	0	0	6,750	28,500	28,500	33,750	27,000	0	0
694	Miscellaneous	850	395	76,717	4,600	1,000	1,000	1,000	350,000	0	0
	Total Revenue	780,639	1,976,144	693,536	602,274	645,240	645,240	650,750	1,004,486	641,202	655,152
	EXPENDITURES										
	General Activities -248-										
701	Wages-DDA Director	34,569	45,000	44,992	44,990	46,575	46,575	47,973	49,412	50,895	52,421
702	Administrative Coordinator	15,621	11,926	7,575	7,339	14,500	14,500	22,500	23,175	23,870	24,586
702.001	Event Coordinator	16,214	3,658	1,523	0	0	0	0	0	0	0
703	Grounds Coordinator	7,653	11,178	13,083	13,506	11,500	11,500	3,500	3,600	3,700	3,800
705	Commission	0	203	0	0	0	0	0	0	0	0
715	Social Security	5,637	5,457	5,114	5,573	5,500	5,500	5,600	5,800	6,000	6,200
716	Health Insurance	8,399	19,125	13,328	9,210	6,000	6,000	6,200	6,200	6,200	6,200
717	Life & Disability Insurance	531	803	826	795	850	850	850	900	900	900
718	Dental Insurance	372	579	446	0	0	0	0	0	0	0
719	Pension	3,303	3,150	3,149	3,147	3,260	3,260	3,360	3,460	3,560	3,670
720	Unemployment	9,412	2,534	0	0	0	0	0	0	0	0
803	Audit fees	2,200	2,300	2,400	2,500	2,200	2,200	2,070	2,070	2,070	2,070
808	Contract Services-Administration	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
808.002	Contract Services-Police	65,000	60,000	100,000	100,000	71,400	71,400	72,828	71,400	71,400	71,400
808.003	Contract Services-DPW	31,200	31,200	31,200	31,200	31,200	31,200	31,200	31,200	31,200	31,200
808.004	Contract Services-Grant Writer	5,865	0	0	0	0	0	0	0	0	0
808.005	Contract Services-Event Planner	0	0	0	0	0	0	0	0	0	0
808.006	Contract Services-Director	11,188	0	0	0	0	0	0	0	0	0
810	Legal Services	913	19,401	16,430	11,029	6,000	6,000	6,000	6,000	6,000	6,000
823	Website/Software (prior 09/10 in Organization)	532	3,633	804	477	1,000	1,000	1,000	1,000	1,000	1,000
851	Telephone/Internet	3,785	7,411	3,996	2,586	2,800	2,800	2,800	2,800	2,800	2,800
920	Utilities	5,643	6,008	10,481	-2,863	3,500	3,500	3,700	4,000	4,000	4,000

Downtown Development Authority Fund 248

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2016-2017
		Actual	Actual	Actual	Actual	Budget	Estimated	Proposed	Forecast	Forecast	Forecast
	General Activities (cont.) -248-										
921	Utilities, Decorative Street Lighting	10,467	9,339	6,763	7,402	7,200	7,200	7,350	7,600	7,600	7,600
930	Repair & Maintenance - Office	836	1,321	758	47	400	400	400	400	400	400
935	Property Taxes on Building	0	0	0	0	0	0	0	0	0	0
940	Equipment Rental	7,269	6,378	4,547	6,883	7,000	7,000	7,000	7,000	7,000	7,000
941	Office Rent (Prior: Office Rent & Utilities)	0	0	7,054	12,495	10,000	10,000	10,000	11,000	12,000	12,000
942	Office Expenses	3,393	2,311	2,435	2,384	2,000	2,000	1,900	2,000	2,200	2,400
946	Credit Card Fees	0	247	96	52	250	250	250	300	325	350
956	Dues & Memberships	1,412	1,269	880	956	860	860	860	860	860	860
958	Miscellaneous	320	302	486	584	500	500	500	500	500	500
960	Mich Tax Tribunal Refunds	301	4,468	5,635	33,593	6,000	6,000	3,000	3,000	3,000	3,000
962	Mileage	112	540	456	590	500	500	500	500	500	500
963	Education & Training	2,816	3,548	3,455	2,847	1,500	1,500	3,000	3,000	3,000	3,000
964	Publications	249	294	307	216	100	100	100	300	300	300
965	Tuition Reimbursement	700	700	0	0	700	700	700	700	700	700
974	Capital Outlay Equipment	1,088	113	961	0	500	500	1,000	1,000	1,000	1,000
	Sub-total	316,998	324,395	349,178	357,538	303,795	303,795	306,141	309,177	312,980	315,858
	Organization -249-										
820	Fundraising Expense	600	964	32	528	0	0	0	1,000	1,000	1,000
821	Merchandise to Sell	0	950	-	5,033	1,000	1,000	1,000	1,000	1,000	1,000
822	Newsletter	530	1,196	30	225	600	600	600	700	800	900
824	Volunteer Recognition & Development	1,137	1,730	2,522	282	2,500	2,500	2,500	3,500	3,500	3,500
825	Gift Certificate Redemption	550	467	165	590	500	500	500	500	500	500
826	Historic Celebration/Education	1,779	0	0	0	0	0	0	0	0	0
827	Awareness Program	0	0	-	6,309	0	0	0	0	0	0
	Sub-total	4,596	5,307	2,749	12,967	4,600	4,600	4,600	6,700	6,800	6,900
	Design -250-										
740	Beautification Supplies	812	438	931	1,613	1,500	1,500	1,600	1,700	1,800	1,800
740.001	Beautification Supplies - Hanging Baskets	2,013	1,629	1,629	2,695	1,700	1,700	1,900	2,000	2,100	2,200
808.001	Contract Services-Grounds/Streets	4,103	3,968	3,225	2,096	2,000	2,000	2,100	2,200	2,300	2,300
843	Façade Program	29,478	3,559	17,530	5,690	0	0	20,000	20,000	20,000	20,000
844	Design Guidelines	0	0	0	0	0	0	0	100	100	100
883	Banners	0	0	5,792	252	0	0	0	0	0	0
974	Capital Outlay - Equipment	0	0	0	0	0	0	0	0	0	0
975.001	Capital Outlay - Beautification	1,028	993	1,969	3,613	4,000	4,000	4,000	4,500	4,500	4,500
975.002	Capital Outlay - Site/Street Furnishings	0	0	0	0	0	0	10,000	0	0	0
975.004	Capital Outlay - Parks	0	0	0	0	0	0	0	0	0	0
975.006	Signage Plan and Implementation	0	0	0	0	0	0	60,000	30,000	5,000	5,000
	Sub-total	37,433	10,586	31,076	15,959	9,200	9,200	99,600	60,500	35,800	35,900

Downtown Development Authority Fund 248

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2016-2017
		Actual	Actual	Actual	Actual	Budget	Estimated	Proposed	Forecast	Forecast	Forecast
	Economic Restructuring -251-										
861	Survey expenses	0	0	0	0	0	0	0	0	0	0
862	Training Materials / Business Neighbors	1,410	420	525	0	500	500	500	1,000	1,000	1,000
863	Market Study Expense	0	0	450	0	0	0	0	0	0	0
864	Business Recognition & Development	4	1,203	378	5	200	200	250	500	500	500
865	Marketing Materials	4,928	1,131	3,350	1,500	0	0	2,000	3,000	3,000	3,000
866	Downtown Pager System	0	0	0	0	0	0	0	0	0	0
867	Farmers Market	5,852	6,447	5,467	4,847	5,000	5,000	2,000	1,000	0	0
868	Business Recruitment & Incentive Program	0	9	9,030	4,368	2,000	2,000	5,000	4,000	3,000	2,000
	Sub-total	12,194	9,210	19,200	10,720	7,700	7,700	9,750	9,500	7,500	6,500
	Promotion -252-										
808.005	Contract Services - Holiday Lighting	0	0	0	0	0	0	0	0	0	0
880	Event promotion	0	35	0	0	0	0	0	0	0	0
880.001	Event promotion - Gazebo Series	5,244	7,562	5,050	3,532	4,500	4,500	5,000	4,500	4,500	4,500
880.002	Event promotion - Dog Days	772	946	0	0	0	0	0	0	0	0
880.003	Event promotion - Fall Family Fest	1,737	0	300	0	0	0	0	0	0	0
880.004	Event promotion - Halloween Parade	412	1,759	1,231	1,230	1,500	1,500	1,000	1,200	1,400	1,600
880.005	Event promotion - Lighted Holiday Village	4,111	3,797	4,922	7,354	2,000	2,000	2,000	2,500	3,000	3,500
880.006	Event promotion - New Years Res. Run	2,387	3,615	2,597	3,338	3,500	3,500	4,000	4,100	4,200	4,300
880.007	Event promotion - Flower Fair	3,459	4,720	5,513	10,646	18,000	18,000	19,000	20,000	20,000	20,000
880.008	Event promotion - Community Sponsorship	525	1,355	3,262	3,461	1,000	1,000	1,000	1,000	1,000	1,000
881	Brochures & Flyers	0	0	145	0	0	0	0	0	0	0
883	Event Banners	0	0	0	0	0	0	0	0	0	0
885	Port-a-Johns	0	126	316	321	400	400	400	500	500	500
	Sub-total	18,647	23,915	23,337	29,882	30,900	30,900	32,400	33,800	34,600	35,400
	Capital Projects -253-										
253.880	Streetscape Prt Promotions	6,531	7,580	1,562	0	0	0	0	0	0	0
931	Repair & Maint - Street Lights	1,746	15,750	13,277	6,755	8,000	8,000	8,000	8,000	8,000	8,000
965.394	Trans to DDA Debt Service	0	0	0	0	0	0	0	0	0	0
965.404	Trans to Property Acquisition Fund	5,000	75,500	5,000	5,000	0	0	0	5,000	5,000	5,000
965.494	Trans to Flint St. Construction Fund	100,000	0	0	0	0	0	0	0	0	0
965.592	Transfer to Water / Sewer Fund	0	0	132,000	141,600	139,200	139,200	136,800	134,400	132,000	129,600
975	Capital Outlay - Grounds/Parking	3,584	7,155	1,748	8,982	184,000	184,000	2,500	2,500	2,500	2,500
975.002	Capital Outlay - M24 Lights	0	0	172	0	0	0	0	0	0	0
975.003	Capital Outlay - Streetscape	124,860	610,059	1,156,220	0	0	0	0	0	0	0
975.006	Capital Outlay - Sidewalks	0	0	0	0	0	0	0	0	0	0
975.014	Capital Outlay - Lake Development							10,000			

Downtown Development Authority Fund 248

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2016-2017
		Actual	Actual	Actual	Actual	Budget	Estimated	Proposed	Forecast	Forecast	Forecast
	Capital Projects (cont.) -253-										
975.007	Capital Outlay - Infrastructure	0	0	0	0	0	0	0	0	0	0
975.008	Capital Outlay - Meeks Park Bridge	2,242	0	0	0	0	0	0	0	0	0
975.009	Capital Outlay - Dumpsters	0	0	604	0	0	0	0	0	0	0
975.010	Capital Outlay - Park Island Drainage	0	0	0	0	0	0	0	0	0	0
975.011	Capital Outlay - Trail Extension	0	5,716	6,166	0	40,000	0	50,000	0	0	0
975.013	Capital Outlay - Meeks Park Entrance	0	1,266	0	2,043	0	0	0	0	0	0
	Sub-total	243,963	723,025	1,316,748	164,380	371,200	331,200	207,300	149,900	147,500	145,100
	EECBG -665-										
930	EECBG - Streetscape	0	77,500	0	0	0	0	0	0	0	0
	Sub-total	0	77,500	0	0	0	0	0	0	0	0
	Total Expenditures	633,830	1,173,938	1,742,288	591,446	727,395	687,395	659,791	569,577	545,180	545,658
	Fund Balance - June 30	358,248	1,160,454	111,702	122,530	40,375	80,375	71,334	506,243	602,265	711,759

Road Debt Service Fund
395
1,700,000 Bond Issue - 1998

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013		2013-2014	2014-2015	2015-2016	2016-2017
		Actual	Actual	Actual	Actual	Budget	Actual	Budget	Forecast	Forecast	Forecast
	Fund Balance - July 1	16,240	4,386	7,747	10,852	14,755	14,755	540	0	0	0
	REVENUE -000-										
402	Current Property Tax	170,601	189,226	201,296	208,454	192,000	190,760	0	0	0	0
664	Interest Earned	283	45	42	8	0	25	0	0	0	0
	Total Revenue	170,884	189,271	201,338	208,463	192,000	190,785	0	0	0	0
	EXPENDITURES -905-										
992	Bond Principal	145,000	155,000	175,000	190,000	200,000	200,000	0	0	0	0
996	Bond Interest	37,438	30,610	22,933	14,260	4,850	4,850	0	0	0	0
997	Other Fees	300	300	300	300	300	150	0	0	0	0
998	Trns to General Fund	0	0	0	0	0	0	540	0	0	0
	Total Expense	182,738	185,910	198,233	204,560	205,150	205,000	540	0	0	0
	Fund Balance - June 30	4,386	7,747	10,852	14,755	1,605	540	0	0	0	0

North Shore Bridge Debt Service Fund 398

175,000 Bond - 2003 (Ending 10/1/2017)

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013		2013-2014	2014-2015	2015-2016	2016-2017
		Actual	Actual	Actual	Actual	Budget	Actual	Budget	Forecast	Forecast	Forecast
	Fund Balance - July 1	628	986	1,641	605	897	897	533	283	33	-217
	REVENUE -000-										
664	Interest Earned	8	2	2	2	0	1	0	0	0	0
676.203	Transfer from Local Streets	15,000	15,000	13,000	14,000	13,000	13,000	18,750	18,000	17,250	16,500
676-498	Transfer from NS Bridge Constr Fund	0	0	0	0	0	0	0	0	0	0
	Total Revenue	15,008	15,002	13,002	14,002	13,000	13,001	18,750	18,000	17,250	16,500
	EXPENDITURES -451-										
992	Bond Principal	10,000	10,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000
996	Bond Interest	4,400	4,098	3,788	3,460	3,200	3,115	3,750	3,000	2,250	1,500
997	Other Fees	250	250	250	250	250	250	250	250	250	250
	Total Expense	14,650	14,348	14,038	13,710	13,450	13,365	19,000	18,250	17,500	16,750
	Fund Balance - June 30	986	1,641	605	897	447	533	283	33	-217	-467

CAPITAL IMPROVEMENT PLAN

Beginning Fund Balance \$377 \$0 \$0 \$0 \$0 \$0

Project Sheet Number	DEPARTMENT	PROJECT	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	PROJECT TOTAL
A-1	Administration	Village Hall Project - 21 E. Church	533,934						533,934
B-1	Cemetery	Pavilion	12,500						12,500
B-2	Cemetery	Grave Lot Survey	7,000						7,000
C-1	Parks and Recreation	Park Improvements	2,250	2,250	2,250	2,250	2,250	2,250	13,500
C-2	Parks and Recreation	Paint Creek Bank Stabilization		210,000	210,000				420,000
D-1	Police	Mobile Data Computers - Vehicles	4,000			8,000			12,000
D-2	Police	Village Hall Project - 21 E. Church	95,833						95,833
D-3	Police	Furnishings - Chairs	300	300	300	300	300	300	1,800
D-4	Police	Video Cameras - Vehicles	13,200				5,000		18,200
D-5	Police	Emergency Lights - Vehicles	600						600
D-6	Police	Tasers	7,000	1,000	1,000	1,000	1,000	1,000	12,000
D-8	Police	E-Printer - Vehicles	800						800
D-9	Police	Vehicles - Lease	19,000	19,000	23,000	23,000	23,000	23,000	130,000
E-1	Public Works	21" Push Mower - Commercial Grade	750						750
E-2	Public Works	Village Hall Project - 21 E. Church	30,000						30,000
E-3	Public Works	Honda Portable Generator	2,100						2,100
E-4	Public Works	Miller Portable Mig Welder	1,200						1,200
E-5	Public Works	1988 Case 580K - Unit #10		98,000					98,000

CAPITAL IMPROVEMENT PLAN

E-6	Public Works	Replace 1995 42" Dixie Chopper		7,500					7,500
E-7	Public Works	Replace 1997 GMC Dump Truck - Unit #2			90,000				90,000
E-8	Public Works	Replace Leaf Machine - Unit #12			15,000				15,000
E-9	Public Works	Replace 2000 42" Dixie Chopper			7,500				7,500
E-10	Public Works	Replace 2000 GMC Pickup Trucks (2)				54,000			54,000
E-11	Public Works	Replace Homelite Mud Sucker				2,000			2,000
E-12	Public Works	Replace 1990 GMC Bucket Truck (Chassis)					18,000		18,000
E-13	Public Works	Replace 42" SCAG Mowers (2)					14,000		14,000
E-14	Public Works	Replace 1998 Case 580L						102,000	102,000
E-15	Public Works	Replace Concrete Breaker						10,000	10,000
E-16	Public Works	Replace Tandem Trailer						7,000	7,000
E-17	Public Works	Replace Homelite Compactor						2,500	2,500
E-18	Public Works	Construct Dumpster Enclosure - Anderson/Shadbolt Parking Lot	22,000						22,000
E-19	Public Works	Resurface Anderson/Shadbolt Municipal Parking Lot		56,000					56,000
E-20	Public Works	Construct New On-Street Parking Lot - SW corner Anderson/Shadbolt		30,000					30,000
F-1	Water/Sewer	Village Hall Project - 21 E. Church	111,333						111,333
F-2	Water/Sewer	Computer - DPW	3,000						3,000

CAPITAL IMPROVEMENT PLAN

F-3	Water/Sewer	Handheld Meter Reader	5,000					5,000
F-3	Water/Sewer	Laptop - DPW		2,000				2,000

TOTALS:	<u>866,800</u>	<u>429,050</u>	<u>351,050</u>	<u>90,550</u>	<u>63,550</u>	<u>148,050</u>	<u>1,949,050</u>
Ending Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

CAPITAL IMPROVEMENT PLAN

FUNDING SOURCES							
FUNDING SOURCE	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	TOTALS
GENERAL FUND	543,694	246,250	167,250	58,250	34,250	123,750	1,173,444
PUBLIC WORKS	30,000	0	0	0	0	0	30,000
MAJOR STREETS							0
LOCAL STREETS							0
POLICE	127,196	20,300	24,300	32,300	29,300	24,300	257,696
DDA							0
WATER/SEWER	114,333	5,000	2,000	0	0	0	121,333
CEMETERY	19,500	0	0	0	0	0	19,500
GRANTS		157,500	157,500				315,000
OTHER	31,700	0	0	0	0	0	31,700
TOTALS	<u>866,423</u>	<u>429,050</u>	<u>351,050</u>	<u>90,550</u>	<u>63,550</u>	<u>148,050</u>	<u>1,948,673</u>

DDA Property Acquisition & Improvement Fund 404

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2008-2009	2009-2010	2010-2011	2012-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
	Fund Balance - July 1	79,772	3,486	3,520	8,543	13,572	13,572	535	535	5,535	10,535
	REVENUE -000-										
664	Interest Earned	129	14	23	29	0	0	0	0	0	0
667	Rental Income	0	0	0	0	0	0	0	0	0	0
676.25	Transfer from DDA	5,000	75,500	5,000	5,000	0	0	0	5,000	5,000	5,000
695	Loan (Land Contract) Proceeds	0	0	0	0	0	0	0	0	0	0
	Total Revenue	5,129	75,514	5,023	5,029	0	0	0	5,000	5,000	5,000
	EXPENDITURES -901-										
930	Repair & Maintenance - Building	100	0	0	0	0	0	0	0	0	0
950	Demolition & Land Improvement	0	0	0	0	0	0	0	0	0	0
956	Miscellaneous	0	0	0	0	0	0	0	0	0	0
971	Capital Outlay - Land	75,000	74,000	0	0	0	0	0	0	0	0
980.25	Transfer to DDA Fund					13,000	13,000				
996	Land Contract Interest	6,315	1,480	0	0	0	0	0	0	0	0
	Total Expense	81,415	75,480	0	0	13,000	13,000	0	0	0	0
	Fund Balance - June 30	3,486	3,520	8,543	13,572	535	535	535	5,535	10,535	15,535

Water/Sewer Fund

592

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	201-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
	Fund Balance - July 1	2,857,108	2,940,020	2,918,539	2,843,075	2,755,579	2,755,579	2,501,574	1,950,254	1,528,749	1,038,824
	REVENUE -000-										
404.002	2003 Bond Debt Levy-Water	129,803	132,492	124,694	120,823	0	0	0	0	0	0
640	Capital & Lateral Charges-Sewer	25,889	50,480	23,735	825	7,000	7,000	7,000	7,000	7,000	7,000
640.002	Capital & Lateral Charges-Water	13,200	24,680	10,800	595	5,000	5,000	5,000	5,000	5,000	5,000
645	Sewer Usage Charges	427,939	409,309	521,844	635,727	635,000	635,000	635,000	635,000	635,000	635,000
645.002	Water Usage Charges	639,728	626,064	632,305	634,462	626,000	626,000	626,000	626,000	626,000	626,000
648	Federal Grant Revenue	0	385	478	0	0	0	0	0	0	0
662	Sewer Penalty Fees	7,133	4,347	5,935	9,968	8,000	8,000	8,000	8,000	8,000	8,000
662.002	Water Penalty Fees	11,013	8,221	8,871	9,930	8,200	8,200	8,200	8,200	8,200	8,200
664	Water/Sewer Interest Earned	29,425	8,398	9,825	13,158	10,000	10,000	10,000	10,000	10,000	10,000
664.002	Water Interest Earned	13,622	7,262	0	0	0	0	0	0	0	0
664.003	Promissory Note Interest DDA	0	0	12,000	21,600	19,200	19,200	16,800	14,400	14,400	14,400
671.999	Appropriation from Fund Balance					200,000	200,000				
694	Sewer Miscellaneous	2,115	750	1,300	525			0	0	0	0
694.002	Water Miscellaneous	350	2,215	2,315	150			0	0	0	0
695.002	2003 Non-Village Water Debt	25,027	27,080	22,727	19,200	0	0	0	0	0	0
	Total Revenue	1,325,245	1,301,684	1,376,828	1,466,963	1,518,400	1,518,400	1,316,000	1,313,600	1,313,600	1,313,600
	NOTE: Total without capital/lateral charges	1,286,156	1,226,524	1,342,293	1,465,543	1,506,400	1,506,400	1,304,000	1,301,600	1,301,600	1,301,600
	EXPENDITURES										
	General Activities -248-										
805	Audit Fees	4,700	4,850	5,000	5,100	5,200	5,200	5,300	5,400	5,400	5,400
850	Miss Dig	196	196	196	206	200	200	200	200	200	200
959	Financial Administration	69,000	76,500	80,000	83,500	92,700	92,700	95,000	98,000	98,000	98,000
	Sub-Total	73,896	81,546	85,196	88,806	98,100	98,100	100,500	103,600	103,600	103,600
	Sewer - 548-										
726	Supplies	0	0	0	0	0	0	0	0	0	0
801	Contract Services	0	0	9,975	10,135	3,000	3,000	3,000	3,000	3,000	3,000
802	Sewage Disposal Costs	458,616	519,094	560,851	585,939	630,172	630,172	667,982	708,061	750,545	795,578
812	Sewer Repair - Streetscape	0	0	0	0	0	0	0	0	0	0
956	Dues & Miscellaneous	0	0	117	359	250	250	250	250	250	250
995	Interceptor Drain Bond - Interest		2,597	5,220		11,207	17,991	19,935	19,306	18,469	17,608
996	Interceptor Drain Bond	0	0	0	6,387	8,662	8,662	17,011	36,085	36,934	37,750
	Sub-Total	458,616	521,691	576,163	602,820	653,291	660,075	708,178	766,702	809,198	854,186

FY 2014-15 Budget

Water/Sewer Fund 592

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	201-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
	Water-General -556-										
702	Wages - Full Time	33,436	51,440	55,729	49,594	46,000	46,000	46,000	46,000	46,000	46,000
714	Fringe Benefits	18,724	28,806	31,209	27,773	25,760	25,760	25,760	25,300	25,300	25,300
726	Supplies	10,542	9,323	7,270	11,036	10,000	10,000	10,000	10,000	10,000	10,000
741	Small tools	375	1,858	1,021	1,753	1,500	1,500	1,500	1,500	1,500	1,500
801	Contract Services	3,053	590	6,846	45,021	11,500	11,500	10,000	10,000	10,000	10,000
801.001	Cross Connection Inspection	0	0	0	0	0	0	0	0	0	0
931	Equip Repair & Maint - Misc	555	797	51	5,530	500	500	500	500	500	500
931.001	Equip Repair & Maint - Hydrants	106	2,581	383	0	1,000	1,000	1,000	1,000	1,000	1,000
931.002	Equip Repair & Maint - Mains	2,769	4,409	2,095	0	2,000	2,000	2,000	2,000	2,000	2,000
931.003	Equip Repair & Maint - Meters	2,725	3,042	7,973	298	3,000	3,000	3,000	3,000	3,000	3,000
940	Equipment Rental	36,786	51,957	46,167	47,797	46,167	46,167	46,167	46,167	46,167	46,167
957	Education							1,000	1,000	1,000	1,000
956	Dues & Miscellaneous	4,386	3,475	2,531	4,873	4,000	4,000	4,000	4,000	4,000	4,000
960	Water Purchase - Orion Twp	279,513	318,058	392,964	437,430	441,535	441,535	454,781	482,068	510,992	541,652
965.401	Transfer to Capital Imp Fund							111,333			
991	Bond Agent Fee	1,100	650	750	750	0	0	0	0	0	0
995	Bond Discount Interest Expense	12,823	0	0	0	0	0	0	0	0	0
995.001	2003 GO Bond Interest	17,873	13,444	8,676	1,056	0	0	0	0	0	0
995.002	98 Revenue Bond Interest	50,074	0	0	3,813	0	0	0	0	0	0
977.001	Capital Improvements					194,000	194,000	114,333	5,000	2,000	0
	Sub-Total	474,841	490,429	563,664	636,724	786,962	786,962	831,374	637,535	663,459	692,119
	Depreciation -560-										
958	Sewer	96,800	119,318	98,805	98,805	98,805	98,805	98,805	98,805	98,805	98,805
958.002	Water	138,180	110,182	128,463	127,305	128,463	128,463	128,463	128,463	128,463	128,463
	Sub-Total	234,980	229,499	227,268	226,110	227,268	227,268	227,268	227,268	227,268	227,268
	Grand Total	1,242,333	1,323,165	1,452,292	1,554,459	1,765,621	1,772,405	1,867,320	1,735,105	1,803,525	1,877,172
	Fund Balance (Retained Earnings)- June 30	2,940,020	2,918,539	2,843,075	2,755,579	2,508,358	2,501,574	1,950,254	1,528,749	1,038,824	475,252

Cemetery Trust Fund 711

		Historical Detail of Fund Expenditures				Forecast					
Acct	Line Item	2009-2010	2010-2011	2011-2012	201-2013	2013-2014		2014-2015	2015-2016	2016-2017	2017-2018
		Actual	Actual	Actual	Actual	Budget	Estimate	Proposed	Forecast	Forecast	Forecast
	Fund Balance - July 1	214,080	231,604	246,673	260,300	261,584	261,584	264,784	250,284	256,784	263,284
	REVENUE -000-										
643	Lot Sales	14,750	13,730	13,110	6,690	18,000	13,000	13,000	13,000	13,000	13,000
664	Interest Earned	2,774	1,340	1,766	1,594	1,200	1,200	1,500	1,500	1,500	1,500
	Total Revenue	17,524	15,070	14,876	8,284	19,200	14,200	14,500	14,500	14,500	14,500
	EXPENDITURES -276-										
965.125	Transfer to DPW Fund	0	0	1,250	7,000	23,200	11,000	29,000	8,000	8,000	8,000
965.401	Transfer to Capital Imp Fund								0	0	0
	Total Expense	0	0	1,250	7,000	23,200	11,000	29,000	8,000	8,000	8,000
	Fund Balance - June 30	231,604	246,673	260,300	261,584	257,584	264,784	250,284	256,784	263,284	269,784

VILLAGE OF LAKE ORION
Schedule of Indebtedness
Proprietary Fund
June 30, 2012

2003 General Obligation Unlimited Tax
Water Refunding Bonds
Date of Issue - April 2003
Total Issue \$1,295,000
Interest Due April 1 and October 1
Bonds Due as Follows:

<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Principal Amount</u>	<u>Annual Interest Payable</u>	<u>Total Obligation</u>
3.63%	04/01/13	\$ 140,000	\$ 5,075	\$ 145,075

2010A Oakland-Macomb Interceptor Drain Bond
Date of Issue - January 22, 2010
Village of Lake Orion Portion \$83,621 (.6612%)
Interest Due April 1 and October 1
Bonds Due as Follows:

2.50%	04/01/2013	\$ 6,910	\$ 4,142	\$ 11,052
2.50%	04/01/2014	7,075	3,970	11,045
2.50%	04/01/2015	7,240	3,793	11,033
2.50%	04/01/2016	7,438	3,612	11,050
2.50%	04/01/2017	7,637	3,426	11,063
2.50%	04/01/2018	7,802	3,235	11,037
2.50%	04/01/2019	8,001	3,040	11,041
2.50%	04/01/2020	8,232	2,840	11,072
2.50%	04/01/2021	8,430	2,634	11,064
2.50%	04/01/2022	8,629	2,424	11,053
2.50%	04/01/2023	8,860	2,208	11,068
2.50%	04/01/2024	9,092	1,986	11,078
2.50%	04/01/2025	9,323	1,759	11,082
2.50%	04/01/2026	9,554	1,526	11,080
2.50%	04/01/2027	9,786	1,286	11,072
2.50%	04/01/2028	10,050	1,042	11,092
2.50%	04/01/2029	10,282	790	11,072
2.50%	04/01/2030	10,545	534	11,079
2.50%	04/01/2031	10,811	270	11,081
		\$ 165,697	\$ 44,517	\$ 210,214

2010B Oakland-Macomb Interceptor Drain Bond
Date of Issue - January 22, 2010
Village of Lake Orion Portion \$44,300 (.6612%)
Interest Due April 1 and October 1
Bonds Due as Follows:

2.20%	04/01/2013	\$ 1,521	\$ 2,090	\$ 3,611
2.45%	04/01/2014	1,587	2,056	3,643
3.45%	04/01/2015	1,653	2,018	3,671
3.75%	04/01/2016	1,719	1,961	3,680
3.90%	04/01/2017	1,785	1,896	3,681
4.35%	04/01/2018	1,851	1,826	3,677
4.70%	04/01/2019	1,951	1,746	3,697
4.90%	04/01/2020	2,050	1,654	3,704
5.10%	04/01/2021	2,149	1,554	3,703
5.25%	04/01/2022	2,248	1,444	3,692
5.45%	04/01/2023	2,380	1,326	3,706
5.45%	04/01/2024	2,512	1,196	3,708
5.70%	04/01/2025	2,645	1,060	3,705
5.70%	04/01/2026	2,777	910	3,687
5.90%	04/01/2027	2,942	750	3,692
5.90%	04/01/2028	3,075	577	3,652
5.90%	04/01/2029	3,273	396	3,669
5.90%	04/01/2030	3,438	202	3,640
		\$ 41,556	\$ 24,662	\$ 66,218

VILLAGE OF LAKE ORION
Schedule of Indebtedness
Proprietary Fund
June 30, 2012

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:

<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Principal Amount</u>	<u>Annual Interest Payable</u>	<u>Total Obligation</u>
2.50%	10/01/2012	\$ -	\$ 5,181	\$ 5,181
2.50%	10/01/2013	-	5,181	5,181
2.50%	10/01/2014	8,118	5,079	13,197
2.50%	10/01/2015	8,321	4,874	13,195
2.50%	10/01/2016	8,524	4,664	13,188
2.50%	10/01/2017	8,727	4,448	13,175
2.50%	10/01/2018	8,970	4,227	13,197
2.50%	10/01/2019	9,173	4,000	13,173
2.50%	10/01/2020	9,417	3,768	13,185
2.50%	10/01/2021	9,660	3,529	13,189
2.50%	10/01/2022	9,863	3,285	13,148
2.50%	10/01/2023	10,148	3,035	13,183
2.50%	10/01/2024	10,391	2,778	13,169
2.50%	10/01/2025	10,635	2,515	13,150
2.50%	10/01/2026	10,919	2,246	13,165
2.50%	10/01/2027	11,203	1,970	13,173
2.50%	10/01/2028	11,446	1,687	13,133
2.50%	10/01/2029	11,730	1,397	13,127
2.50%	10/01/2030	12,055	1,099	13,154
2.50%	10/01/2031	12,339	794	13,133
2.50%	10/01/2032	12,664	482	13,146
2.50%	10/01/2033	12,948	162	13,110
		\$ <u>207,251</u>	\$ <u>66,401</u>	\$ <u>273,652</u>



\$452,251
Oakland-Macomb Interceptor Drain Drainage District
Drain Bonds (Series 2013A) (Limited Tax General Obligation)

ESTIMATED DEBT SERVICE SCHEDULE - LAKE ORION VILLAGE'S PORTION 0.6612%

Date	Principal	Coupon	Interest	Total Debt Service	Annual Total
10/01/13			\$2,261.26	\$2,261.26	\$2,261.26
04/01/14			4,522.51	4,522.51	
10/01/14			4,522.51	4,522.51	9,045.03
04/01/15			4,522.51	4,522.51	
10/01/15	\$18,606.60	2.00%	4,522.51	23,129.11	27,651.62
04/01/16			4,336.45	4,336.45	
10/01/16	18,988.45	2.00%	4,336.45	23,324.90	27,661.34
04/01/17			4,146.56	4,146.56	
10/01/17	19,370.30	2.00%	4,146.56	23,516.86	27,663.43
04/01/18			3,952.86	3,952.86	
10/01/18	19,752.15	2.00%	3,952.86	23,705.01	27,657.87
04/01/19			3,755.34	3,755.34	
10/01/19	20,134.00	2.00%	3,755.34	23,889.34	27,644.68
04/01/20			3,554.00	3,554.00	
10/01/20	20,550.57	2.00%	3,554.00	24,104.57	27,658.57
04/01/21			3,348.49	3,348.49	
10/01/21	20,967.14	2.00%	3,348.49	24,315.63	27,664.12
04/01/22			3,138.82	3,138.82	
10/01/22	21,383.70	2.00%	3,138.82	24,522.52	27,661.34
04/01/23			2,924.98	2,924.98	
10/01/23	21,800.27	2.00%	2,924.98	24,725.25	27,650.24
04/01/24			2,706.98	2,706.98	
10/01/24	22,251.55	2.00%	2,706.98	24,958.53	27,665.51
04/01/25			2,484.47	2,484.47	
10/01/25	22,668.11	2.00%	2,484.47	25,152.58	27,637.04
04/01/26			2,257.79	2,257.79	
10/01/26	23,154.10	2.00%	2,257.79	25,411.89	27,669.68
04/01/27			2,026.24	2,026.24	
10/01/27	23,605.38	2.00%	2,026.24	25,631.63	27,657.87
04/01/28			1,790.19	1,790.19	
10/01/28	24,091.38	2.00%	1,790.19	25,881.57	27,671.76
04/01/29			1,549.28	1,549.28	
10/01/29	24,542.66	2.00%	1,549.28	26,091.93	27,641.21
04/01/30			1,303.85	1,303.85	
10/01/30	25,063.36	2.00%	1,303.85	26,367.21	27,671.06
04/01/31			1,053.22	1,053.22	
10/01/31	25,549.36	2.00%	1,053.22	26,602.57	27,655.79
04/01/32			797.72	797.72	
10/01/32	26,070.06	2.00%	797.72	26,867.79	27,665.51
04/01/33			537.02	537.02	
10/01/33	26,590.77	2.00%	537.02	27,127.79	27,664.82
04/01/34			271.11	271.11	
10/01/34	27,111.48	2.00%	271.11	27,382.59	27,653.71
			<u>\$452,251.39</u>	<u>\$112,222.08</u>	<u>\$564,473.46</u>
				<u>\$564,473.46</u>	

Interest Start Date (Dated Date): 07/01/13