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LAKE ORION DOWNTOWN DEVELOPMENT AUTHORITY

## MINUTES

### BUDGET TASK FORCE MEETING

Date: September 11, 2024 @ 6:00pm

Location: 118 N. Broadway St., Lake Orion MI 48362

#### **Call to Order**

Meeting opened by Executive Dir Gibb at 6:00pm

#### **Present:**

Members - Matt Shell, Hank Lorant, Sam Caruso

Staff – Matthew Gibb, Executive Dir and Janet Bloom, Assistant Director

#### **Opening Remarks**

Comments made on the success of the Dragon on the Lake festival, the memo from the Police Chief regarding costs, and the observed number of vendor and public attendance. A recount of the weeks events regarding our interaction with the Village Offices, including the limitation of our regular access to the non-public areas of the municipal offices and the coordination of meeting room use during scheduled hours. General discussion of this task force, its purpose and intended work.

#### **Update on Budget/Process from Staff**

The committee reviewed the communication between the Executive Director and the Village Manager. An outline of the historic manner in which administrative PA 57 fees were drawn from the DDA budget by the Village was discussed. The task force reviewed the status quo request and acceptance to allow an adopted budget to be appropriated and how that now impacts process. General comments and discussion as to verbal accounting estimates from the Village, including that the DPW purports to have expended more than \$63,000 of dedicated time to the DDA from Jan 1 through May 31.

#### **Review Letter from Attorney**

The August 19, 2024 letter from legal counsel was reviewed for two core purposes:

1. An understanding of the required budgetary process and procedure arising from PA 57 and the direction given by legal counsel for this DDA to follow a step by step process for all future budget work.
2. An understanding of the only required fee to be paid for the DDA TIF capture to the municipality, that being an admin fee for the collection and appropriation of the tax capture.

## **Discussion of Service Agreement Status**

A general discussion and review of historical service agreement tasks and data was completed. The current service agreement was prepared in 2020, reviewed by both DDA and the Village in 2021 and the parties have maintained an unsigned/operating posture since.

The task force examined possible recommendations to begin the process of building a mutually open and legal platform for the process of establishing, amending and operating an annual budget.

1. Should the DDA adopt a budget process resolution, in accord with the clear legal opinion that sets forth with specificity the steps of preparing and adopting a budget in the next fiscal year?
2. Should the DDA bring our approach, as to the PA 57 admin fee, in line with other Michigan communities and look to a percentage admin fee to be withheld by the Village for all administrative functions of the municipality, leaving its allocation to Village discretion?
3. How would certain service items, those falling specifically outside the regular duties of the DPW/Police/etc. towards the Village as a whole (meaning those items they would have to do anyway) get done and paid for?
4. How should the DDA approach the need to make budget adjustments to align required spending with areas that do not have any factual basis of support (i.e. Code enforcement and parking do not fall under the authority of the DDA, should this budget line be move to audit and other known expenses for which the Dda is obligated)?

## **Next Steps**

The task force made two specific recommendations to be considered by the DDA Board as a starting place:

1. Direct that the Executive Director, with assistance of counsel, prepare and present a policy resolution for a step by step basis for all future budget preparation and approval(s), as set forth in the attorneys letter of August 19, 2024.
2. Direct that the Executive and Assistant Director complete such necessary research so that the DDA Board, with the advice of counsel, may discuss and consider an appropriate and reasonable basis for including a "reasonable administrative fee", as set forth in PA 57, in all future budgets, with all other charges and expenses contained within a fully considered contract or agreement.

If these recommendations are adopted by the DDA Board, it was requested that the results of each be shared with Village Council through its manager and brought forward for consideration by the DDA at the next available meeting.

## **Closing Comments**

Brief discussion was held about upcoming DDA events.

Meeting was concluded and closed by motion at 7:10 pm



## **AGENDA**

### **MEETING OF THE BUDGET TASK FORCE**

September 11, 2024 @ 6:00PM

118 N. Broadway Street Lake Orion MI 48362

1. Call to Order – Attendance
2. Opening Comments
3. Update on budget/process from Executive Leadership
4. Review letter from Atty Davis on process and administrative fee approach
5. Discuss our service agreement status and where our admin fees are presently
  - a. Possible Recommendations
    - i. Policy Directive on Budget Process
    - ii. Approach and directive on revisions to administrative fee
    - iii. Non-Admin items: Service Agreement versus Out Source/ Contract
    - iv. Budget adjustments
6. Next Steps/Questions - Options
  - a. Call for Village Council to appoint two working members to this task force?
  - b. Additional options from the task force
7. Closing Comments
8. Next Meeting

# DDA/Village Administrative Services Proposal

Darwin McClary <mcclaryd@lakeorion.org>

Fri 7/26/2024 9:40 AM

To: Matthew Gibb <gibb@downtownlakeorion.org>; Sonja Stout <stouts@lakeorion.org>; Lynsey Blough <bloughl@lakeorion.org>; Wesley Sanchez <wsanchez@lakeorion.org>; Mark Amundson (amundsonm@lakeorionpolice.org) <amundsonm@lakeorionpolice.org>

📎 2 attachments (437 KB)

DDA Village Services Cost Analysis Notes 2024.pdf; FY 2024-25 General Fund Budget as of 7-26-2024.pdf;

Matt:

Following is the proposal of the Village for administrative services. We will handle public works, parking enforcement, and police services as separate topics of discussion at later dates.

**VILLAGE MANAGER:** The Village Manager will be available for up to two (2) hours per week for general consultation, budget preparation assistance, and attendance at DDA Board meetings at a cost of 5% of the total personnel cost for the Village Manager (salary and fringe benefits). Current year's cost is **\$6,787**.

**VILLAGE CLERK:** The Village Clerk's office will provide the same routine clerk services to the DDA up to four (4) hours per week, including attendance at DDA Board meetings and preparation of meeting notices and minutes, as are provided to other departments of the Village generally, except FOIA request management. The Clerk's office will not prepare meeting agendas or provide secretarial, research, special project, or any other administrative tasks that the director or staff of another department are generally expected to perform. The cost for these services is 10% of the total budget of the Village Clerk, currently **\$12,170**.

**VILLAGE TREASURER:** The Village Treasurer/Finance office will provide the same routine treasury/finance services to the DDA up to four (4) hours per week as are provided to other departments of the Village generally. The cost for these services is 10% of the total budget of the Village Treasurer, currently **\$18,432**.

**INFORMATION TECHNOLOGY:** The Village will provide necessary information technology services, software, and equipment, including maintenance, upgrade, and replacement, as are necessary to perform the administrative services under the contract for the DDA. The cost for these services is 10% of the total budget for such services, currently **\$9,355**.

**GENERAL ACTIVITIES:** The Village's general support services costs are contained within the General Activities Department of the General Fund, including Village Hall operation, maintenance, and repair costs. The Village will provide Village Hall facilities for DDA Board regular and special meetings as part of these costs. The cost for these services will be 10% of the budget of the General Activities Department of the Village (excluding health insurance-retiree, retiree 115 trust, postage, copier lease, solid waste collection, telephone, and tax tribunal refund costs), currently **\$36,842**. The DDA will be responsible for performing its own copying, printing, telephone, and mailing services at the DDA office.

**INSURANCE/BOND, ENGINEERING, AND LEGAL SERVICES:** The DDA will be responsible for 100% of all such costs. If the DDA requires the Village to invoice for these services, an additional 10% administrative fee will apply to all such costs. The DDA will be responsible for 100% of the cost of special audits or other special services allocable solely to the DDA.

**TOTAL FY 2024-25 COST OF ADMINISTRATIVE SERVICES** (retroactive to July 1, 2024): **\$83,586**.

Attached is supporting information, including notes I have received from staff regarding administrative services and the current fiscal year budget. I look forward to discussing this in further detail on Tuesday. I have not any analysis, supporting information, or explanation for the DDA's proposal of a flat



18% of DDA tax capture revenue. Could you please provide that information so that my staff and I can review prior to our meeting?

Thanks!



**DARWIN D. P. McCLARY** (he, him, his)

**Village Manager**

21 East Church Street

Lake Orion, Michigan 48362-3212

O: (248) 693-8391 ext. 101

F: (248) 693-5874

[www.lakeorion.org](http://www.lakeorion.org)



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**From:** Matthew Gibb <[gibb@downtownlakeorion.org](mailto:gibb@downtownlakeorion.org)>

**Sent:** Wednesday, July 24, 2024 10:44 AM

**To:** Darwin McClary <[mcclaryd@lakeorion.org](mailto:mcclaryd@lakeorion.org)>

**Cc:** Debbie Burgess DDA <[dyburgess60@yahoo.com](mailto:dyburgess60@yahoo.com)>; Jerry <[narshj@lakeorion.org](mailto:narshj@lakeorion.org)>

**Subject:** Service Agreement Diligence

Good Morning,

In our last meeting (two weeks ago) we discussed that your office would be providing detailed support documentation around the admin fee line items in the budget, starting with the clerks office and DPW. I heard at your council session, again, that you have detail that shows the DDA over-uses the services of the village and I really want to collaborate with you to resolve that assertion. I have not received that information yet, so we agreed to push the meeting of this week until next Tuesday. I am hoping to be able to review that information prior to our meeting, and would really hope to get what is certain to be a lengthy package before the weekend.

To help in the analysis, I need to break down the tracked time and activity into eligible/chargeable admin costs against the DDA TIF. As an example, in an unrelated GL line:

GL 248-260-801-012 CONTRACTUAL SERVICES – PARKING CODE ENFORCEMENT

- Is there revenue from issued citations that should flow to the revenue side of the DDA budget
- How is the time tracked and calculated
- Is this being done by a sub-contractor, code officer, or a full pay police officer
- Is code enforcement being done by a building official, or is it contracted and being passed through
- What is the relationship between the admin charge to processing the DDA TIF and a service charge under Act 57
- Has the village passed an ordinance that allows the issuance of parking enforcement citations
- What happens to the court cost on code enforcement
- Is there a hearing process where time and cost can be tracked

These types of questions, and the answers that bring more to light, will follow each of the service fee line items. As an additional example, for services like grass cutting, we will need to see a break down of what was cut, cost, employee count, time, and whether the charge is attachable to a DDA asset. If I can come over and help define the detail, I am open any time and want to reach a mutually solid new program. Ready at your call.

Let me know if you will be able to provide this level of detail prior to the end of the week, which I know ends tomorrow for you, so I can dive in and be ready for a good productive meeting next Tuesday.

Matthew Gibb

## RE: Service Agreement Diligence

Darwin McClary <mcclaryd@lakeorion.org>

Wed 7/24/2024 4:31 PM

To: Matthew Gibb <gibb@downtownlakeorion.org>

Cc: Debbie Burgess DDA <dyburgess60@yahoo.com>; Jerry <narshj@lakeorion.org>; Sonja Stout <stouts@lakeorion.org>; Lynsey Blough <bloughl@lakeorion.org>; Wesley Sanchez <wsanchez@lakeorion.org>; Mark Amundson <chief@lakeorion.org>

Matt:

We agreed we would meet again in 3 weeks from our last meeting on July 9, and we have a meeting scheduled for July 30. We also discussed handling each category of services separately and that we would start with general administrative services since these are the most complicated and diverse services. My proposal would be simple that the DDA pay 15% of all village hall administrative costs, including labor, equipment, computer hardware and software, utilities, cleaning, building and grounds maintenance and repair, and other operating costs. The Village would not provide copier, paper, postage, or phone services, and no such costs would be billed to the DDA. The cost of all services relating to operations at the DDA office location would be the sole responsibility of the DDA. The DDA would be responsible for 100% of any legal costs incurred by the Village for DDA matters. I should be able to have an estimate of the administrative costs to you by tomorrow afternoon.

After further consultation with DPW Director Sanchez, we continue to propose that all Public Works services be billed monthly to the DDA on a labor, materials, and equipment cost basis for all DDA-specific services plus a 10% administrative processing fee, as it is my understanding that the DDA board would like a better accounting of the services paid for by the DDA. We will want to define what is general Village responsibility and what is DDA-specific as simply as possible to avoid future confusion. I welcome your offer to work with Mr. Sanchez to identify the specific DDA properties to be maintained by the Village on behalf of the DDA.

Parking enforcement is DDA-specific, but I recommend billing the DDA at the end of each fiscal year for such services on an actual time, materials, and equipment basis net of any parking ticket revenue received.

Downtown public parking lot sweeping, maintenance, repair, or replacement, sidewalk snow removal, as well as commercial dumpster facilities and services would be funded by the DDA through its general fund, or the DDA would utilize the special assessment process within the district to fund such maintenance and improvements. Downtown street sweeping is provided by the Village and funded through Act 51 on a schedule determined by the Village. The cost for all DDA public improvements, including maintenance and replacement, are the responsibility of the DDA. As the DDA captures a portion of the township park millage, the DDA will be responsible for making contributions to park improvements and maintenance for certain projects and at specific contribution levels as mutually agreed to from time to time by the Village Council and DDA Board.

I further recommend that the DDA be billed on an hourly basis plus a 10% administrative processing fee for all police special detail services (crowd control, event planning, etc.) on a time, materials, and equipment basis for special events and other DDA-specific needs.

I recommend keeping the routine police patrol services at the current cost (I believe \$101,000) for this year so that the Village can explore the feasibility and advantages versus disadvantages of moving from a police tax levy to an annual special assessment for police services community-wide. Special assessments are not captured by the DDA. I would need to engage the Village Council, Village Attorney, Police Chief, and public on such a proposal. Under that option, the DDA would only be billed for special detail. If we determine that a special assessment is not feasible or desirable, we can have further negotiation on cost sharing at a later time for FY 2025-26 and beyond.

I am sure that I have overlooked some things, as I am working from memory at home while I am on vacation today. However, these are a few of my initial thoughts for discussion on Tuesday. It is my intention to focus mainly on general administrative services at this next meeting and address other categories of services at separate meetings.



ROBERT CHARLES DAVIS  
t: (586) 469-4300  
f: (586) 469-4303  
rdavis@dbsattorneys.com  
www.dbsattorneys.com

August 19, 2024

Village of Lake Orion DDA Director  
118 N. Broadway Street  
Lake Orion, Michigan 48362

**Re: Opinion of Legal Counsel on DDA  
Budget Process and Role of the Director,  
The Board and the Village Council**

Dear DDA Director:

**I. THE STATUTORY BUDGET PROCESS FOR THE DDA**

This memorandum focuses on the statutory steps set forth at MCL 125.4228 (**Exhibit 1**) for the DDA budget process. The DDA budget process is set forth and controlled by state statute. The steps are clear and defined.

**A. Step 1 -- The DDA Director Prepares A Budget.**

The first step is for the DDA Director to prepare and submit for the approval (not adoption) of the DDA Board a budget ("Budget") for the operation of the DDA for the ensuing fiscal year. This language is clear and concise.

**"(1) The director of the authority shall prepare and submit for the approval of the board a budget for the operation of the authority for the ensuing fiscal year." (Exhibit 1 -- MCL 125.4228)**  
(Emphasis Added)

As guidance to the DDA Director, MCL 125.4228 states that the Budget shall be prepared in the manner and contain the information required of municipal departments. No other statutory guidance is provided. This language is clear and concise.

**“The budget shall be prepared in the manner and contain the information required of municipal departments.” (Exhibit 1 -- MCL 125.4228) (Emphasis Added)**

**B. Step 2 -- The Budget is Submitted To The Village Council.**

Prior to the DDA Board “Adopting” the Budget, the second step is for the Budget to be approved by the Village Council. MCL 125.4228 states that, “before the budget may be adopted by the board, it shall be approved by the governing body of the municipality.” This language is clear and concise.

**“Before the budget may be adopted by the board, it shall be approved by the governing body of the municipality.” (Exhibit 1 -- MCL 125.4228) (Emphasis Added)**

**C. Step 3 -- The Budget is Submitted To The Village Council.**

The third step provides the role and what actions the Village Council (governing body) may take when it receives the proposed Budget from the DDA Board. The statutorily permitted actions of the Village Council are limited and defined.

Under the statute, the Village Council may assess a reasonable pro rata share of the funds for the cost of handling and auditing the funds against the funds of the authority. MCL 125.4228 is clear and concise. The statute does not state, permit or authorize any actions by the Village Council beyond a reasonable assessment for the purpose stated.

**“(2) The governing body of the municipality may assess a reasonable pro rata share of the funds for the cost of handling and auditing the funds against the funds of the authority, other than those committed,” (Exhibit 1 -- MCL 125.4228) (Emphasis Added)**

**D. Step 4 -- The Assessment Is Assigned As A Budget Line Item For Payment Annually.**

MCL 125.4228 further states that the assessed cost for the handling and auditing of the funds shall be paid annually by the DDA Board pursuant to an appropriate item in the Budget.

“. . .cost shall be paid annually by the board pursuant to an appropriate item in its budget.” (Exhibit 1 -- MCL 125.4228)  
(Emphasis Added)

**E.     Step 5 -- The Budget Is Adopted By The DDA Board.**

After the DDA Budget is approved by the governing body, it is then adopted by the DDA Board in the manner as approved by the Village Council.

**II.     CONCLUSIONS**

The DDA Budget process is governed and controlled by state law. The role of the DDA Director is defined. The role of the DDA Board is defined. The role of the governing body (Village Council) is defined. It is my opinion that these roles are not expanded, modified or adjusted under any other state law.

The governing body (Village Council) may (not mandatory) review the DDA submitted budget and assess a cost amount for the “handling and auditing” of the funds of the DDA that are not already committed. This language is binding and controlling. The cost must then be paid by the DDA to the Village “pursuant to an appropriate item in the its budget”. Thus, the DDA Budget, if an authorized assessment is imposed by the Village Council, should contain a line item entitled “Village Assessment under MCL 125.4228(2)”. This would be consistent with the controlling law.

Any imposed assessment issued by the Village Council under a “may” standard must be “reasonable” and be for the cost of “handling and auditing” the funds against the funds of the DDA. This language is controlling and specific with respect to the sole assessment allowed to be imposed by the Village Council against the budget of the DDA.

It is my opinion the only reasonable assessment allowed by law is for the costs incurred by the governing body for the handling and the auditing of the DDA funds. All other expenses the DDA incurs for services provided by the governing body should be invoiced by the governing

body to the DDA if and when such expenses are incurred. Those expenses should not be “projected” and included as line items in the DDA Budget.

For purposes of reviewing these statutory provisions, the Michigan Rules of Statutory Construction are attached at **Exhibit 2**. The process may be summarized as follows:

1. **Director prepares DDA Budget.**
2. **DDA approves (not adopts) the Budget for submittal to the Governing Body (Village Council).**
3. **Village Council reviews the DDA Budget and may impose a reasonable assessment for the defined purpose of handling and auditing the funds against the funds of the authority.**
4. **Village Council approves the DDA Budget.**
5. **DDA Board adopts the approved Budget.**

A handwritten signature in black ink, appearing to read "Robert Charles Davis", written over a horizontal line.

**Robert Charles Davis**  
**Village of Lake Orion**  
**DDA Attorney**

# **EXHIBIT # 1**



**RECODIFIED TAX INCREMENT FINANCING ACT (EXCERPT)**

**Act 57 of 2018**

**125.4228 Budget; cost of handling and auditing funds.**

Sec. 228. (1) The director of the authority shall prepare and submit for the approval of the board a budget for the operation of the authority for the ensuing fiscal year. The budget shall be prepared in the manner and contain the information required of municipal departments. Before the budget may be adopted by the board, it shall be approved by the governing body of the municipality. Funds of the municipality shall not be included in the budget of the authority except those funds authorized in this part or by the governing body of the municipality.

(2) The governing body of the municipality may assess a reasonable pro rata share of the funds for the cost of handling and auditing the funds against the funds of the authority, other than those committed, which cost shall be paid annually by the board pursuant to an appropriate item in its budget.

**History:** 2018, Act 57, Eff. Jan. 1, 2019.

# **EXHIBIT # 2**

## Statutory Construction Rules

The rules of statutory construction are central to the matter.

**Rule 1** -- A court's obligation is to discern and give effect to the Legislature's intent as expressed in the words of the statute. (Pohutski v. City of Allen Park, 465 Mich. 675, 683, 641 N.W.2d 219, 226, (2002).)

**Rule 2** -- The words of a statute are given their plain and ordinary meaning. (Pohutski v. City of Allen Park, 465 Mich. 675, 683, 641 N.W.2d 219, 226, (2002).)

**Rule 3** -- Where the language of a statute is unambiguous courts presume that the Legislature intended the meaning clearly expressed. (Pohutski v. City of Allen Park, 465 Mich. 675, 683, 641 N.W.2d 219, 226, (2002).)

**Rule 4** -- Where the language of a statute is unambiguous the statute must be enforced as written. (Pohutski v. City of Allen Park, 465 Mich. 675, 683, 641 N.W.2d 219, 226, (2002).)

**Rule 5** -- Courts may not speculate about an unstated purpose where the unambiguous text plainly reflects the intent of the Legislature. (Pohutski v. City of Allen Park, 465 Mich. 675, 683, 641 N.W.2d 219, 226, (2002).)

**Rule 6** -- When parsing a statute, Courts presume every word is used for a purpose. (Pohutski v. City of Allen Park, 465 Mich. 675, 683, 641 N.W.2d 219, 226, (2002).)

**Rule 7** -- The Court may not assume that the Legislature inadvertently made use of one word or phrase instead of another. (Pohutski v. City of Allen Park, 465 Mich. 675, 683, 641 N.W.2d 219, 226, (2002).)

**Rule 8** -- Courts must take care to avoid a construction that renders any part of the statute surplusage or nugatory. (Pohutski v. City of Allen Park, 465 Mich. 675, 683, 641 N.W.2d 219, 226, (2002).)

**Rule 9** -- As a general rule of statutory construction, the word "shall" is used to designate a mandatory provision. (Howard v. Bouman, 251 Mich. App. 136, 145; 650 N.W.2d 114, 118, (2002).)

**Rule 10** -- When examining legislation, courts give the ordinary and accepted meaning to the mandatory word "shall" and the permissive word "may.". (In re 53 HORSES, Unpublished Opinion Per Curiam of the Court of Appeals, decided [October 21, 2006] (Docket No. 258470).)

User: GIBBM

DB: Village Of Lake

Calculations as of 06/30/2024

| GL NUMBER       | DESCRIPTION                       | 2023-24<br>ACTIVITY<br>THRU 06/30/24 | COUNCIL<br>2024-25<br>ADOPTED<br>BUDGET | 2024-25<br>ACTIVITY |
|-----------------|-----------------------------------|--------------------------------------|---|---------------------|
| 248-000-402-000 | Current Real Property Taxes       | 804,104                              | 987,129                                 |                     |
| 248-000-402-100 | Property Tax - Twp DDA Capture    |                                      |   |                     |
| 248-000-405-000 | Property Tax - Personal           |                                      |   |                     |
| 248-000-412-000 | Property Tax - DPPT P/Y & C/Y     | 1,475                                |   |                     |
| 248-000-441-000 | Local Community Stabilization Sha | 15,971                               | 15,000                                  | 14                  |
| 248-000-445-000 | Penalties & Interest on Taxes     |                                      | 2,000                                   |                     |
| 248-000-539-000 | State Grants                      | 3,500                                | 43,500                                  |                     |
| 248-000-582-000 | Intergovernment - Police          | 201,996                              |   |                     |
| 248-000-664-000 | Interest Earned                   | 7,629                                | 2,500                                   | 2,021               |
| 248-000-671-999 | Appropriation from Fund Balanc    |                                      |   |                     |
| 248-000-673-000 | Gain/Loss on Sale of Assets       |                                      |   |                     |
| 248-000-676-404 | Transfer From Prop Acq Fund       |                                      | 169,436                                 |                     |
| 248-000-676-592 | Reimbursement -Admin Fee - W&S    |                                      |   |                     |
| 248-000-681-000 | Reimburse - Insurance Claims      | (5,870)                              |   | (1,167)             |
| 248-000-683-000 | Reimbursements-Other              |                                      |   |                     |
| 248-000-685-000 | Sponsorships                      | 11,476                               | 35,000                                  | 190                 |
| 248-000-685-100 | Transportaion Sponsorship         | 21,907                               | 17,500                                  | 1,644               |
| 248-000-686-000 | Downtown Events                   | 5,121                                | 18,500                                  |                     |
| 248-000-686-002 | Flower Fair Revenue               | 305                                  |   |                     |
| 248-000-686-003 | New Year Resolution Run Revenue   |                                      |   |                     |
| 248-000-686-004 | OktoberFest Revenue               |                                      | 1,500                                   |                     |
| 248-000-686-005 | Babes On Broadway                 |                                      | 1,500                                   |                     |
| 248-000-686-006 | Electrical Vehicles               | 1,078                                | 500                                     | 419                 |
| 248-000-687-000 | Merchandise Sales                 |                                      | 1,000                                   |                     |
| 248-000-688-000 | Gift Certificate Sales            | 430                                  | 500                                     |                     |
| 248-000-692-000 | Rent                              |                                      |   |                     |
| 248-000-694-000 | Miscellaneous                     | 1,355                                | 2,500                                   | 7,370               |
| 248-000-696-000 | PROCEEDS FROM THE SALE OF BONDS/N |                                      |   |                     |
| 248-260-701-000 | Executive Director Wages          | 60,861                               | 80,000                                  | 15,385              |
| 248-260-701-019 | COVID 19 PAYROLL                  |                                      |   |                     |
| 248-260-704-000 | Wages - Administrative Coordinato | 35,878                               | 37,188                                  | 2,533               |
| 248-260-706-000 | Asst. Executive Director wages    | 41,898                               | 71,000                                  | 13,654              |
| 248-260-706-001 | Marketing Coordinator             |                                      |   |                     |
| 248-260-707-000 | Wages - Grounds Coordinator       | 3,211                                | 5,400                                   | 2,277               |
| 248-260-711-013 | OVERTIME                          |                                      |   |                     |
| 248-260-715-000 | Social Security                   | 10,809                               | 14,810                                  | 2,589               |
| 248-260-716-000 | Health Insurance- Medical         | 2,878                                | 12,000                                  |                     |
| 248-260-717-000 | Life & Disability Insurance       | 331                                  | 1,320                                   | 952                 |
| 248-260-718-000 | Dental Insurance                  | 222                                  | 770                                     |                     |
| 248-260-719-000 | Pension                           | 5,457                                | 5,632                                   | 1,365               |
| 248-260-720-000 | Unemployment                      |                                      |   |                     |
| 248-260-721-000 | Vision Care                       | 46                                   | 143                                     |                     |
| 248-260-722-000 | Worker's Comp. Insurance          |                                      |   |                     |
| 248-260-801-000 | Contractual Services              | 18,000                               | 15,000                                  | 10                  |
| 248-260-801-002 | Contr Services - Police Admin Fee | 60,000                               | 60,000                                  |                     |
| 248-260-801-003 | Contract Services - DPW Admin Fee | 29,400                               | 30,000                                  |                     |
| 248-260-801-004 | Contract Services - GF Admin Fee  | 70,000                               | 70,000                                  |                     |
| 248-260-801-005 | Contractual Services- Township    | 2,700                                | 2,700                                   |                     |
| 248-260-801-012 | Contractual Services-Parking Code | 21,000                               | 21,000                                  |                     |
| 248-260-801-022 | Cont Service-Police Crowd Control | 20,000                               | 20,000                                  | 462                 |
| 248-260-801-023 | Contract Services-DPW event suppo | 10,000                               | 10,000                                  |                     |
| 248-260-801-033 | Contract Services-DPW snow remova | 15,600                               | 12,000                                  |                     |
| 248-260-805-000 | Audit Fees                        | 2,950                                | 2,500                                   |                     |
| 248-260-810-000 | Legal Services                    | 17,497                               | 8,000                                   | 1,549               |
| 248-260-823-000 | Website/Software                  | 5,711                                | 6,000                                   | 221                 |
| 248-260-823-001 | Municipal Software                | 3,676                                | 3,800                                   |                     |
| 248-260-829-000 | Planner Services                  | 675                                  | 3,500                                   |                     |
| 248-260-851-000 | Telephone                         | 3,392                                | 3,500                                   | 196                 |
| 248-260-900-000 | Printing and Publication          |                                      | 500                                     |                     |
| 248-260-920-000 | Utilities                         | 9,601                                | 4,500                                   | 1,463               |
| 248-260-921-000 | Municipal Street Lighting         | 6,418                                | 6,500                                   | 855                 |
| 248-260-930-000 | Repair and Maintenance            | 58                                   |   |                     |
| 248-260-930-002 | Building Maintenance              | 375                                  | 400                                     | 30                  |
| 248-260-940-000 | Equipment Rental                  |                                      | 250                                     |                     |
| 248-260-941-000 | Office Rent                       | 12,000                               | 14,000                                  | 4,200               |
| 248-260-942-000 | Office Expenses                   | 3,427                                | 4,500                                   | 120                 |
| 248-260-942-019 | Covid Office Expenses             |                                      |   |                     |
| 248-260-946-000 | Credit Card Fees                  |                                      | 100                                     |                     |
| 248-260-955-001 | Credit Card Fees                  |                                      |   |                     |
| 248-260-956-000 | Dues & Miscellaneous              | 1,505                                | 1,545                                   |                     |
| 248-260-957-000 | Education & Training              | 4,360                                | 5,000                                   |                     |
| 248-260-958-000 | General Activities Misc           |                                      | 350                                     |                     |
| 248-260-958-019 | Covid General Activities          |                                      |   |                     |
| 248-260-961-000 | Tax Tribunal Refunds              |                                      |   |                     |
| 248-260-962-000 | Mileage                           | 38                                   | 1,000                                   |                     |
| 248-260-965-101 | Transfer Out - General Fund       |                                      |   |                     |
| 248-260-965-401 | Transfer to Capital Imp Fund      |                                      | 67,616                                  |                     |

Calculations as of 06/30/2024

| GL NUMBER       | DESCRIPTION                       | 2023-24<br>ACTIVITY<br>THRU 06/30/24 | COUNCIL ADOPTED<br>BUDGET | 2024-25<br>ACTIVITY |
|-----------------|-----------------------------------|--------------------------------------|---------------------------|---------------------|
| 248-260-965-404 | Transfer Out - DDA Property Acq F | 157,500                              |                           |                     |
| 248-260-974-000 | Capital Outlay - Equipment        | 1,235                                | 2,000                     |                     |
| 248-725-822-000 | Newsletter                        | 650                                  | 1,800                     | 65                  |
| 248-725-824-000 | Volunteer Recognition & Dvp.      |                                      | 1,000                     |                     |
| 248-725-825-000 | Gift Certificate Redemption       | 3,210                                | 5,000                     | 120                 |
| 248-725-826-000 | Historic Celebration/Education    | 580                                  | 1,000                     |                     |
| 248-725-827-000 | Awareness Program                 | 918                                  | 1,500                     | 150                 |
| 248-725-827-019 | Covid Awareness Program/Organizat |                                      |                           |                     |
| 248-725-864-000 | Grant & Scholarship Distriubution |                                      |                           |                     |
| 248-725-881-000 | Merchandise to Sell               | 211                                  | 1,000                     |                     |
| 248-726-745-000 | Beautification Supplies           | 2,736                                | 1,500                     | 214                 |
| 248-726-746-000 | Hanging Baskets                   | 3,443                                | 4,000                     |                     |
| 248-726-801-000 | Contractual Services              | 5,127                                | 5,500                     | 530                 |
| 248-726-843-000 | Facade Program                    | 5                                    | 23,680                    | 274                 |
| 248-726-845-000 | Public Art Program                |                                      | 2,500                     |                     |
| 248-726-883-000 | Banners and Holiday Lighting      | 6,000                                | 10,000                    | 11                  |
| 248-726-975-001 | Capital Outlay - Beautification   |                                      | 5,000                     |                     |
| 248-726-975-002 | Capital Outlay - Streets          |                                      | 500                       |                     |
| 248-726-975-019 | Covid Capital Outlay              |                                      |                           |                     |
| 248-728-801-000 | Contractual Services              | 6,313                                | 34,500                    |                     |
| 248-728-860-000 | Trolley Expense                   | 23,903                               | 22,000                    |                     |
| 248-728-861-000 | Survey Expense                    |                                      | 468                       |                     |
| 248-728-862-000 | Training Materials                |                                      | 500                       |                     |
| 248-728-864-000 | Grant & Scholarship Distriubution |                                      | 12,500                    |                     |
| 248-728-886-000 | Marketing Materials               |                                      | 2,500                     |                     |
| 248-728-886-001 | Blight Reduction                  |                                      |                           |                     |
| 248-728-886-002 | Social District                   | 1,000                                | 750                       |                     |
| 248-728-888-000 | Brand Marketing                   | 23,296                               | 50,000                    | 1,113               |
| 248-728-888-001 | Contractual Services Brand Market | 23,255                               | 10,000                    | 135                 |
| 248-729-880-000 | Event Promotion                   | 473                                  | 2,000                     | 331                 |
| 248-729-880-001 | Event Promo - Gazebo Series       | 10,170                               | 11,000                    | 300                 |
| 248-729-880-004 | Event Promo - Halloween Parade    | 2,451                                | 2,500                     |                     |
| 248-729-880-005 | Event Promo - Hmtwn/Holiday Vill  | 8,014                                | 7,500                     |                     |
| 248-729-880-006 | Event Promo - New Years Res. Run  |                                      |                           |                     |
| 248-729-880-007 | Event Promo - Flower Fair         |                                      |                           |                     |
| 248-729-880-008 | Event Promo-Photo Contest         |                                      | 250                       |                     |
| 248-729-880-009 | Event Promo-Lake Orion Love Shop  |                                      |                           |                     |
| 248-729-880-010 | Babes On Broadway                 |                                      | 1,500                     |                     |
| 248-729-880-011 | Restaurant week                   |                                      | 2,500                     |                     |
| 248-729-880-012 | Sing & Stroll Tree Lighting       | 11,754                               | 12,100                    |                     |
| 248-729-880-013 | SD Nights- Stronger Together Wint | 349                                  | 2,500                     |                     |
| 248-729-880-014 | Octoberfest                       |                                      | 1,500                     |                     |
| 248-729-880-015 | Winter Activities                 | 7,019                                | 12,000                    |                     |
| 248-729-880-016 | Athletic Events-other             |                                      | 2,500                     |                     |
| 248-729-880-017 | Movie Night                       | 999                                  | 3,000                     |                     |
| 248-729-880-019 | Covid Event Promotion             |                                      |                           |                     |
| 248-729-880-100 | Stronger Together- smr fall       | 1,522                                | 5,000                     |                     |
| 248-729-885-000 | Port-A-Johns                      | 2,104                                | 3,500                     | 155                 |
| 248-729-895-000 | Event Promo-Comm. Sponsorships    |                                      |                           |                     |
| 248-729-975-020 | Capital Outlay Parks & rec        |                                      |                           |                     |
| 248-730-253-885 | Knox Box Grant Program            |                                      |                           |                     |
| 248-730-885-100 | Knox Box Grant Program            |                                      | 2,000                     |                     |
| 248-730-931-000 | Repair & Maintenance-Equipment    |                                      |                           |                     |
| 248-730-965-101 | Transfer Out - General Fund       |                                      |                           |                     |
| 248-730-965-301 | Interfund TRF 2023 DDA Bond Proje | 422,709                              | 419,709                   |                     |
| 248-730-965-404 | Transfer Out - DDA Property Acq F |                                      |                           |                     |
| 248-730-965-592 | Transfers To Water/Sewer Fund     |                                      |                           |                     |
| 248-730-975-000 | Capital Outlay                    | 1,636                                | 53,075                    |                     |
| 248-730-975-003 | DDA Capital Outlay                | 5,871                                | 5,500                     |                     |
| 248-730-975-005 | DDA Capital Outlay- Wayfinding/Li |                                      |                           |                     |
| 248-730-975-006 | DDA Capital Outlay - Parking      |                                      |                           |                     |
| 248-730-975-009 | Capital Outlay - Dumpsters        |                                      | 30,000                    |                     |
| 248-730-975-011 | Capital Outlay - Trail Extensi    |                                      | 9,000                     |                     |
| 248-730-975-015 | Captial Outlay- Outdoor Sound     |                                      |                           |                     |
| 248-730-975-020 | Capital Outlay Parks & rec        |                                      |                           |                     |
| 248-730-992-000 | Bond Principal                    |                                      |                           |                     |
| 248-730-995-000 | Bond Interest                     |                                      |                           |                     |
| 301-000-300-001 | 2023 Downtown Dev Tax Exempt Bond |                                      |                           |                     |
| 301-000-300-002 | 2023 Downtown Dev Tax Exempt Bond |                                      |                           |                     |
| 301-000-664-000 | Interest Earnings                 | 1,917                                | 900                       | 328                 |
| 301-000-671-999 | Appropriation from Fund Balanc    |                                      |                           |                     |
| 301-000-699-301 | TRF in from DDA                   | 422,709                              | 419,709                   |                     |
| 301-901-805-000 | Audit fees                        |                                      |                           |                     |
| 301-901-930-000 | Repair and Maintenance            |                                      |                           |                     |
| 301-901-950-000 | Demolition & Land Improvement     | 26,827                               | 500,000                   | 8,539               |
| 301-901-956-000 | Dues & Miscellaneous              |                                      |                           |                     |
| 301-901-971-000 | Capital Outlay - Buildings        | 2,120,875                            |                           |                     |

Calculations as of 06/30/2024

| NUMBER                                     | DESCRIPTION                       | 2023-24<br>ACTIVITY<br>THRU 06/30/24 | 2024-25<br>COUNCIL ADOPTED<br>BUDGET | 2024-25<br>ACTIVITY |
|--|-----------------------------------|--------------------------------------|--------------------------------------|---------------------|
| 301-905-301-000                            | Bond Issuance Expense             |                                      |                                      |                     |
| 301-905-731-000                            | 2023 Bond Taxable Issuance Expen  | 1,000                                |                                      |                     |
| 301-905-731-001                            | 2023 Tax exempt Bond Issuance Exp | 1,000                                |                                      |                     |
| 301-905-745-001                            | Property taxes-Orion Twp          | 3,353                                |                                      |                     |
| 301-905-920-000                            | Utilities                         |                                      |                                      |                     |
| 301-905-992-003                            | 2023 DDA bonds Taxable            | 75,000                               | 60,000                               | 38,455              |
| 301-905-992-004                            | 2023 DDA BONDS TAX EXEMPT         | 180,000                              | 150,000                              | 66,400              |
| 301-905-993-001                            | 2023 DDA bond taxable interest    | 60,931                               | 76,910                               |                     |
| 301-905-993-002                            | 2023 DDA tax exempt bond interest | 105,778                              | 132,800                              |                     |
| 404-000-664-000                            | Interest Earnings                 | 124                                  |                                      | 20                  |
| 404-000-694-000                            | Miscellaneous Revenue             |                                      |                                      |                     |
| 404-000-699-248                            | Interfund Transfer In - DDA       | 157,500                              |                                      |                     |
| 404-901-805-000                            | Audit Fees                        |                                      |                                      |                     |
| 404-901-901-000                            | Debt Service- Parking Deck        |                                      |                                      |                     |
| 404-901-930-000                            | Repair & Maintenance - Bldg       |                                      |                                      |                     |
| 404-901-950-000                            | Demolition & Land Improvement     |                                      |                                      |                     |
| 404-901-956-000                            | Miscellaneous                     |                                      |                                      |                     |
| 404-901-971-000                            | Capital Outlay - Building         |                                      | 169,436                              |                     |
| 404-901-980-248                            | Prop Acq Transfer to DDA          |                                      |                                      |                     |
| 404-901-992-000                            | Bond Principal                    | 300,000                              |                                      |                     |
| 404-901-995-000                            | Bond Interest                     | 15,000                               |                                      |                     |
| ESTIMATED REVENUES - ALL FUNDS             |                                   | 1,652,727                            | 1,718,674                            | 10,839              |
| APPROPRIATIONS - ALL FUNDS                 |                                   | 4,104,191                            | 2,479,502                            | 164,653             |
| NET OF REVENUES/APPROPRIATIONS - ALL FUNDS |                                   | (2,451,464)                          | (760,828)                            | (153,814)           |
| BEGINNING FUND BALANCE - ALL FUNDS         |                                   | 5,769,990                            | 3,318,526                            |                     |
| ENDING FUND BALANCE - ALL FUNDS            |                                   | 3,318,526                            | 2,557,698                            | (153,814)           |