

Darwin McClary

From: Michael Lamb
Sent: Thursday, November 21, 2024 2:34 PM
To: Darwin McClary
Subject: Request to add Agenda Item
Attachments: Public Comment to DDA on TIF 11-19-24 with attachments rev 11-21-24.pdf;
LakeOrionDDA_TIFPlan_FINAL_020520 PAGE 53.pdf

Dear Darwin,

Attached is a copy of the comments I made at the 11-19-24 DDA meeting outlining my initial proposal to use "existing tax revenues" to finance our public improvements. The first 2 pages cover everything. Although I am asking for a 5% decrease in DDA funding, the DDA is currently receiving over a 10% increase from what they expected to have in revenue projected in their legally required 20 year Tax Capture Plan approved by Village Council in 2020 before my election.

The huge windfall in tax revenues from Mocerri and the other developers needs to come home to the people. The Downtown Development Authority is at no risk from this proposal.

Please include my proposal on the Agenda. Also, I have not heard from you regarding protocol for me to make presentations at beginning of council meeting on non agenda items.

Thank you,

Mike Lamb

Table 4: Tax Increment Capture Projects by Taxing Jurisdiction, 2019 – 2039

Year	Total Captured Value	Village of Lake Orion 13.1021 Mills	Orion Twp. 4.8848 Mills	Oakland Co. 4.0400 Mills	Orion Twp. Library 1.3666 Mills	Community College 1.5303 Mills	Metro Parks 0.2129 Mills	Co. Parks 0.2349 Mills	Total 25.3716 Mills
2019	\$30,309,420	\$397,117	\$148,055	\$122,450	\$41,421	\$46,383	\$6,453	\$7,120	\$768,998
2020	\$30,915,608	\$405,059	\$151,017	\$124,899	\$42,249	\$47,310	\$6,582	\$7,262	\$784,378
2021	\$31,533,921	\$413,161	\$154,037	\$127,397	\$43,094	\$48,256	\$6,714	\$7,407	\$800,066
2022	\$32,164,599	\$421,424	\$157,118	\$129,945	\$43,956	\$49,221	\$6,848	\$7,555	\$816,067
2023	\$32,807,891	\$429,852	\$160,260	\$132,544	\$44,835	\$50,206	\$6,985	\$7,707	\$832,389
2024	\$33,464,049	\$438,449	\$163,465	\$135,195	\$45,732	\$51,210	\$7,124	\$7,861	\$849,036
2025	\$34,133,330	\$447,218	\$166,734	\$137,899	\$46,647	\$52,234	\$7,267	\$8,018	\$866,017
2026	\$34,815,996	\$456,163	\$170,069	\$140,657	\$47,580	\$53,279	\$7,412	\$8,178	\$883,338
2027	\$35,512,316	\$465,286	\$173,471	\$143,470	\$48,531	\$54,344	\$7,561	\$8,342	\$901,004
2028	\$36,222,563	\$474,592	\$176,940	\$146,339	\$49,502	\$55,431	\$7,712	\$8,509	\$919,024
2029	\$36,947,014	\$484,083	\$180,479	\$149,266	\$50,492	\$56,540	\$7,866	\$8,679	\$937,405
2030	\$37,685,954	\$493,765	\$184,088	\$152,251	\$51,502	\$57,671	\$8,023	\$8,852	\$956,153
2031	\$38,439,673	\$503,640	\$187,770	\$155,296	\$52,532	\$58,824	\$8,184	\$9,029	\$975,276
2032	\$39,208,467	\$513,713	\$191,526	\$158,402	\$53,582	\$60,001	\$8,347	\$9,210	\$994,782
2033	\$39,992,636	\$523,988	\$195,356	\$161,570	\$54,654	\$61,201	\$8,514	\$9,394	\$1,014,677
2034	\$40,792,489	\$534,467	\$199,263	\$164,802	\$55,747	\$62,425	\$8,685	\$9,582	\$1,034,971
2035	\$41,608,339	\$545,157	\$203,248	\$168,098	\$56,862	\$63,673	\$8,858	\$9,774	\$1,055,670
2036	\$42,440,505	\$556,060	\$207,313	\$171,460	\$57,999	\$64,947	\$9,036	\$9,969	\$1,076,784
2037	\$43,289,315	\$567,181	\$211,460	\$174,889	\$59,159	\$66,246	\$9,216	\$10,169	\$1,098,319
2038	\$44,155,102	\$578,525	\$215,689	\$178,387	\$60,342	\$67,571	\$9,401	\$10,372	\$1,120,286
2039	\$45,038,204	\$590,095	\$220,003	\$181,954	\$61,549	\$68,922	\$9,589	\$10,579	\$1,142,691
Totals	\$781,477,390	\$10,238,994	\$3,817,360	\$3,157,168	\$1,067,967	\$1,195,894	\$166,376	\$183,569	\$19,827,331

Public Comment to DDA Board 11-19-24

Ladies and Gentlemen, my name is Michael Lamb, recently reelected, Village Councilman.

My comments are not meant to diminish the accomplishments or contributions of the Downtown Development Board in their efforts to improve our Village but instead are meant to define our current economic necessity.

Since its inception in 1985 the Lake Orion Downtown Development Authority TIF has not returned any economic development, in the form of direct tax revenue increases, to the Village of Lake Orion. These revenues were fixed at 1985 levels and property developed after 1985 contribute no tax revenue to the Village due to TIF capture.

Despite historic levels of growth and development, the Village is not receiving any increase in revenue to support required Village services, facilities and infrastructure.

The Village Manager has stated that we have in excess of 22 million in unfunded capital improvement needs.

The Village Manager and Village Council have determined that the only options to finance these needs are to both increase the taxes on the residents by special assessment and to increase their water and sewer bills by historic amounts.

The Citizens are not happy. I have a plan.

I am presenting to you one element of my plan which is a proposed TIF amendment decreasing DDA revenues approximately 5% from 1 million to 950,000 per year and consequently allowing for an increase in Village tax revenues estimated at \$295,000 by 2028.

Included for support are an email from Mr. McClary outlining the current infrastructure needs of the Village, a copy of the Village special assessment policy adopted last year, an opinion from the Attorney General of the State of Michigan stating that no one can opt out from the TIF if properties are removed, and a copy of my personal Village of Lake Orion Budget Review.

Thank you for your time.

Summary of proposed changes to tax roll
for DDA TIF

Proposed TIF Amendment as part of Proposed Village of Lake Orion Capital Improvement Plan							
Based on OL-D1-LKOR-1985 SD:63230							
Parcels to be	Parcel	Property	Base	Taxable	Captured	Remove from TIF	Future
Removed from TIF	Number	Class	Value	Value 2024	Value	Captured Value	Tax Value

This section can be found Below

West Dev Land	OL-09-02-403-019	201	0	300,450	300,450	300,450	300,450	Current land value
West Dev Bldg						0	0	building will be tax abated for
LO Shool Property	OL-09-02-403-020	401	0	0	0	0	1,000,000	Future Development
Lake Orion Marine	OL-09-02-460-036	201	105,200	472,350	367,150	367,150	2,500,000	Future Development
4 Story Flint St Lot	OL-09-02-481-007	202	9,000	32,090	23,090	23,090	2,500,000	Future Development
4 Story Flint St Lot	OL-09-02-481-008	201	39,600	31,620	-7,980	-7,980	-	Future Development
120 S. Broadway Land	OL-09-02-482-015	201	36,500	85,620	49,120	49,120	49,120	Current land value
120 S. Broadway Bldg	OL-CR-18-100-011	201	0	0	0	0	1,994,270	10 year tax abatement expires
Constellation Bay	OL-09-11-226-038	201	28,000	148,340	120,340	120,340	10,000,000	Under current Development
Constellation Bay	OL-09-11-226-040	201	48,600	200,340	151,740	151,740	-	
Constellation Bay	OL-09-11-226-042	202	23,800	62,240	38,440	38,440	-	
Constellation Bay	OL-09-11-226-048	201	20,900	70,580	49,680	49,680	-	
Constellation Bay	OL-09-11-226-050	201	56,800	124,300	67,500	67,500	-	
Constellation Bay	OL-09-11-226-052	201	157,000	219,590	62,590	62,590	-	
Constellation Bay	OL-09-11-226-054	401	36,900	399,220	362,320	362,320	-	
Constellation Bay	OL-09-11-226-056	201	40,900	193,740	152,840	152,840	-	
1/2 of Mystic Cove	OL-09-11-277-054	202	214,003	513,120	299,117	299,117	5,000,000	Under current Development
	Totals		10,218,565	51,347,330	41,116,630	2,036,397	23,343,840	
	Tax Rate				24.5534	24.5534	12.6314	
	DDA Fund Capture 2024				1,009,553			
	Dollars proposed reducing DDA TIF 2024					50,000		
	Dollars added to proposed Village Infrastructure Fund						294,865	

These are
the new
development
in the DDA
TIF tax roll

this is the 1985 tax
value of all dda tax
roll properties

this is the 2024 tax
value of all dda tax
roll properties

this is the amount the
dda gets to take the
taxes on

this is the amount of
taxes the dda gets in
2024

this is the amount
proposed to be taken
away

this is the amount the
village will gain
annually once the
projects finish

Proposed TIF Amendment as part of Proposed Village of Lake Orion Capital Improvement Plan							
Based on OL-D1-LKOR-1985 SD:63230							
Parcels to be	Parcel	Property	Base	Taxable	Captured	Remove from TIF	Future
Removed from TIF	Number	Class	Value	Value 2024	Value	Captured Value	Tax Value
	OL-09-01-302-016	401	0	0	0		
	OL-09-01-302-017	401	12,000	0	-12,000		
	OL-09-01-302-018	401	12,000	64,850	52,850		
	OL-09-01-302-020	401	16,000	64,920	48,920		
	OL-09-01-302-021	401	22,500	79,190	56,690		
	OL-09-01-302-022	401	25,500	70,240	44,740		
	OL-09-01-302-023	401	19,500	80,510	61,010		
	OL-09-01-302-024	401	0	0	0		
	OL-09-01-302-025	401	19,000	83,060	64,060		
	OL-09-01-302-026	401	25,300	79,520	54,220		
	OL-09-01-302-027	401	17,600	63,370	45,770		
	OL-09-01-302-028	401	14,300	60,080	45,780		
	OL-09-01-302-029	202	10,000	0	-10,000		
	OL-09-01-302-034	401	26,200	77,310	51,110		
	OL-09-01-302-035	402	33,900	9,330	-24,570		
	OL-09-01-302-036	401	13,800	0	-13,800		
	OL-09-01-302-037	401	6,900	210,990	204,090		
	OL-09-01-302-038	401	2,300	152,020	149,720		
	OL-09-01-355-002	402	0	0	0		
	OL-09-01-355-003	401	20,900	85,300	64,400		
	OL-09-01-355-004	401	17,600	101,270	83,670		
	OL-09-01-355-005	401	22,000	66,450	44,450		
	OL-09-01-355-008	201	21,000	93,390	72,390		
	OL-09-01-355-009	402	0	21,690	21,690		
	OL-09-01-355-010	402	0	17,360	17,360		
	OL-09-01-355-016	401	18,700	78,430	59,730		
	OL-09-01-355-019	401	17,000	59,760	42,760		
	OL-09-01-355-020	401	16,300	57,100	40,800		
	OL-09-01-355-022	401	23,500	72,340	48,840		
	OL-09-01-355-023	401	26,300	120,700	94,400		
	OL-09-01-355-027	401	16,300	105,070	88,770		
	OL-09-01-355-028	401	1,800	123,400	121,600		
	OL-09-01-355-029	401	3,700	94,600	90,900		
	OL-09-01-355-030	401	6,200	66,780	60,580		
	OL-09-01-355-031	401	6,150	218,850	212,700		
	OL-09-01-355-032	401	6,150	159,880	153,730		
	OL-09-01-355-033	401	2,000	178,800	176,800		
	OL-09-01-355-034	401	20,000	61,270	41,270		
	OL-09-01-356-003	401	18,800	71,880	53,080		
	OL-09-01-356-004	401	2,900	198,820	195,920		
	OL-09-01-356-005	401	23,100	124,360	101,260		
	OL-09-01-356-006	401	15,000	67,580	52,580		
	OL-09-01-356-007	401	24,700	141,000	116,300		
	OL-09-01-356-014	401	19,000	120,820	101,820		
	OL-09-01-356-015	201	167,100	682,730	515,630		
	OL-09-01-356-016	401	22,300	102,340	80,040		
	OL-09-02-401-002	401	0	0	0		
	OL-09-02-401-003	201	24,000	82,490	58,490		
	OL-09-02-401-004	201	41,600	373,840	332,240		
	OL-09-02-402-001	401	0	0	0		
	OL-09-02-403-003	401	14,500	0	-14,500		
	OL-09-02-403-013	201	48,300	956,920	908,620		
	OL-09-02-403-015	401	3,100	0	-3,100		
	OL-09-02-403-017	201	41,800	727,880	686,080		
	OL-09-02-403-018	201	36,700	931,040	894,340		
	OL-09-02-403-021	402	9,350	21,690	12,340		
	OL-09-02-403-022	402	9,350	33,810	24,460		
	OL-09-02-405-001	201	22,600	51,760	29,160		
	OL-09-02-405-002	201	8,800	19,630	10,830		

	OL-09-02-405-005	401	12,200	42,790	30,590		
	OL-09-02-405-012	401	18,400	98,920	80,520		
	OL-09-02-405-013	201	3,000	8,300	5,300		
	OL-09-02-405-014	201	13,600	13,290	-310		
	OL-09-02-405-015	201	4,500	13,900	9,400		
	OL-09-02-405-019	201	237,300	705,970	468,670		
	OL-09-02-405-020	201	18,000	22,540	4,540		
	OL-09-02-405-022	401	8,200	55,240	47,040		
	OL-09-02-405-023	401	8,200	135,300	127,100		
	OL-09-02-405-024	401	16,200	62,580	46,380		
	OL-09-02-406-002	401	21,800	128,620	106,820		
	OL-09-02-406-003	401	17,000	106,340	89,340		
	OL-09-02-406-004	401	18,000	120,200	102,200		
	OL-09-02-406-005	401	17,500	60,800	43,300		
	OL-09-02-406-006	401	17,000	66,060	49,060		
	OL-09-02-406-007	401	14,400	61,570	47,170		
	OL-09-02-406-008	401	13,700	60,190	46,490		
	OL-09-02-406-009	201	18,700	144,150	125,450		
	OL-09-02-406-011	401	14,000	59,670	45,670		
	OL-09-02-406-014	202	2,500	26,290	23,790		
	OL-09-02-406-016	202	2,800	23,630	20,830		
	OL-09-02-406-017	401	17,300	85,350	68,050		
	OL-09-02-406-020	201	35,600	101,500	65,900		
	OL-09-02-406-021	401	3,000	0	-3,000		
	OL-09-02-406-023	401	18,700	73,710	55,010		
	OL-09-02-406-024	201	18,700	217,120	198,420		
	OL-09-02-406-025	201	5,100	723,800	718,700		
	OL-09-02-441-009	201	17,500	51,100	33,600		
	OL-09-02-441-010	201	31,100	65,810	34,710		
	OL-09-02-441-014	201	10,000	73,220	63,220		
	OL-09-02-442-005	401	25,500	72,300	46,800		
	OL-09-02-442-006	401	20,500	70,930	50,430		
	OL-09-02-442-007	201	13,000	55,080	42,080		
	OL-09-02-442-008	201	23,700	68,840	45,140		
	OL-09-02-443-005	401	16,500	105,090	88,590		
	OL-09-02-443-006	401	16,000	59,990	43,990		
	OL-09-02-443-007	401	17,000	60,600	43,600		
	OL-09-02-444-005	401	19,200	65,440	46,240		
	OL-09-02-444-006	401	21,000	75,930	54,930		
	OL-09-02-452-001	201	0	143,410	143,410		
	OL-09-02-452-002	401	12,100	74,850	62,750		
	OL-09-02-452-005	401	27,500	160,470	132,970		
	OL-09-02-452-006	401	14,600	46,740	32,140		
	OL-09-02-452-007	401	16,300	63,580	47,280		
	OL-09-02-452-008	401	21,500	121,550	100,050		
	OL-09-02-452-009	401	13,900	94,030	80,130		
	OL-09-02-452-010	201	42,900	54,470	11,570		
	OL-09-02-452-011	201	56,500	107,200	50,700		
	OL-09-02-454-002	201	19,000	130,530	111,530		
	OL-09-02-454-009	401	0	0	0		
	OL-09-02-454-010	401	0	0	0		
	OL-09-02-454-012	201	195,400	287,540	92,140		
	OL-09-02-460-037	401	700	0	-700		
	OL-09-02-461-001	201	84,800	202,150	117,350		
	OL-09-02-461-002	401	0	0	0		
	OL-09-02-461-004	402	0	0	0		
	OL-09-02-461-005	202	0	23,970	23,970		
	OL-09-02-461-006	402	0	0	0		
	OL-09-02-462-003	403	0	0	0		
	OL-09-02-462-007	401	0	0	0		
	OL-09-02-476-002	201	26,000	76,570	50,570		
	OL-09-02-476-004	201	35,000	108,130	73,130		
	OL-09-02-476-005	201	26,200	109,160	82,960		

	OL-09-02-476-006	202	3,900	33,590	29,690		
	OL-09-02-476-007	201	7,100	86,100	79,000		
	OL-09-02-476-008	201	4,700	80,380	75,680		
	OL-09-02-476-009	201	39,000	130,180	91,180		
	OL-09-02-476-010	202	11,400	14,310	2,910		
	OL-09-02-476-011	201	17,000	64,360	47,360		
	OL-09-02-476-012	401	19,800	0	-19,800		
	OL-09-02-476-013	201	19,800	303,700	283,900		
	OL-09-02-477-001	202	5,400	50,580	45,180		
	OL-09-02-477-002	201	3,400	87,230	83,830		
	OL-09-02-477-003	201	15,800	34,270	18,470		
	OL-09-02-477-006	201	29,200	107,060	77,860		
	OL-09-02-477-009	401	17,900	0	-17,900		
	OL-09-02-477-010	401	0	0	0		
	OL-09-02-477-011	201	18,200	60,580	42,380		
	OL-09-02-477-012	201	19,900	113,020	93,120		
	OL-09-02-477-016	201	34,800	103,700	68,900		
	OL-09-02-477-017	201	20,300	50,160	29,860		
	OL-09-02-477-018	401	0	0	0		
	OL-09-02-477-019	201	0	33,070	33,070		
	OL-09-02-478-001	401	17,000	86,990	69,990		
	OL-09-02-478-002	401	21,200	116,180	94,980		
	OL-09-02-478-003	401	19,800	54,280	34,480		
	OL-09-02-478-004	401	19,800	55,450	35,650		
	OL-09-02-478-008	201	95,400	236,420	141,020		
	OL-09-02-479-001	401	18,500	62,970	44,470		
	OL-09-02-479-002	401	21,800	118,270	96,470		
	OL-09-02-479-003	401	25,300	85,620	60,320		
	OL-09-02-479-004	401	15,200	69,620	54,420		
	OL-09-02-479-005	401	12,100	74,620	62,520		
	OL-09-02-479-006	401	26,000	134,500	108,500		
	OL-09-02-479-007	401	22,000	74,760	52,760		
	OL-09-02-480-003	403	0	0	0		
	OL-09-02-480-004	201	26,500	98,630	72,130		
	OL-09-02-480-005	201	24,900	71,920	47,020		
	OL-09-02-480-006	201	13,900	156,900	143,000		
	OL-09-02-480-012	202	4,200	21,470	17,270		
	OL-09-02-480-013	201	13,800	326,240	312,440		
	OL-09-02-480-015	201	19,100	247,240	228,140		
	OL-09-02-480-016	201	44,500	167,530	123,030		
	OL-09-02-480-017	201	41,900	642,560	600,660		
	OL-09-02-481-001	201	26,000	76,760	50,760		
	OL-09-02-481-003	201	14,700	38,220	23,520		
	OL-09-02-481-004	201	7,900	37,210	29,310		
	OL-09-02-481-009	402	0	0	0		
	OL-09-02-481-010	201	17,400	89,340	71,940		
	OL-09-02-481-011	201	24,500	154,560	130,060		
	OL-09-02-481-012	201	26,000	101,870	75,870		
	OL-09-02-481-015	201	5,100	51,490	46,390		
	OL-09-02-481-017	403	0	0	0		
	OL-09-02-481-018	201	5,700	101,730	96,030		
	OL-09-02-481-019	202	79,400	0	-79,400		
	OL-09-02-482-002	201	28,300	616,840	588,540		
	OL-09-02-482-010	201	55,100	234,120	179,020		
	OL-09-02-482-013	401	6,200	0	-6,200		
	OL-09-02-482-014	401	15,900	0	-15,900		
	OL-09-02-483-001	201	23,200	57,450	34,250		
	OL-09-02-483-002	201	42,900	323,120	280,220		
	OL-09-02-483-005	401	0	0	0		
	OL-09-02-483-008	201	17,000	64,140	47,140		
	OL-09-02-483-010	201	49,029	168,050	119,021		
	OL-09-02-483-011	202	4,200	930	-3,270		
	OL-09-02-484-001	401	33,400	100,800	67,400		

	OL-09-02-484-004	201	17,400	61,480	44,080		
	OL-09-02-484-009	402	16,700	0	-16,700		
	OL-09-02-484-010	402	16,600	0	-16,600		
	OL-09-02-484-011	401	13,200	54,940	41,740		
	OL-09-02-484-012	401	13,400	120,710	107,310		
	OL-09-02-484-018	401	200	0	-200		
	OL-09-02-484-019	401	0	0	0		
	OL-09-02-484-022	401	17,000	0	-17,000		
	OL-09-02-484-023	401	1,200	0	-1,200		
	OL-09-02-485-001	401	18,000	78,740	60,740		
	OL-09-02-485-002	401	17,800	60,320	42,520		
	OL-09-02-485-003	401	19,000	58,500	39,500		
	OL-09-02-485-004	401	23,000	68,380	45,380		
	OL-09-02-485-006	401	13,500	123,380	109,880		
	OL-09-02-485-007	401	16,000	83,020	67,020		
	OL-09-02-485-008	401	15,700	54,390	38,690		
	OL-09-02-485-011	401	16,900	52,970	36,070		
	OL-09-02-485-012	401	15,500	75,020	59,520		
	OL-09-02-485-025	201	160,000	588,130	428,130		
	OL-09-02-485-026	401	2,200	0	-2,200		
	OL-09-02-485-027	401	0	0	0		
	OL-09-02-485-031	407	1,580	89,310	87,730		
	OL-09-02-485-032	407	1,580	108,100	106,520		
	OL-09-02-485-033	407	1,580	135,670	134,090		
	OL-09-02-485-034	407	1,580	84,590	83,010		
	OL-09-02-485-035	407	1,580	65,940	64,360		
	OL-09-02-485-036	407	1,600	94,270	92,670		
	OL-09-02-604-001	210	0	7,840	7,840		
	OL-09-11-226-002	401	27,900	405,950	378,050		
	OL-09-11-226-005	402	0	0	0		
	OL-09-11-226-006	401	40,100	94,650	54,550		
	OL-09-11-226-016	401	31,100	827,940	796,840		
	OL-09-11-226-019	401	17,000	111,690	94,690		
	OL-09-11-226-026	402	400	8,460	8,060		
	OL-09-11-226-027	402	400	2,790	2,390		
	OL-09-11-226-028	201	48,000	184,890	136,890		
	OL-09-11-226-033	402	5,000	0	-5,000		
	OL-09-11-226-034	201	20,200	112,330	92,130		
	OL-09-11-226-035	402	25,000	0	-25,000		
	OL-09-11-226-036	201	28,500	396,550	368,050		
	OL-09-11-226-037	402	16,000	0	-16,000		
	OL-09-11-226-039	402	11,000	0	-11,000		
	OL-09-11-226-041	402	21,500	0	-21,500		
	OL-09-11-226-043	402	18,000	0	-18,000		
	OL-09-11-226-044	201	16,800	90,430	73,630		
	OL-09-11-226-045	402	15,000	0	-15,000		
	OL-09-11-226-046	201	17,800	161,540	143,740		
	OL-09-11-226-047	402	15,000	0	-15,000		
	OL-09-11-226-049	402	4,000	0	-4,000		
	OL-09-11-226-051	402	4,800	0	-4,800		
	OL-09-11-226-053	402	3,000	0	-3,000		
	OL-09-11-226-055	402	0	0	0		
	OL-09-11-226-057	402	0	0	0		
	OL-09-11-226-060	407	10,600	141,500	130,900		
	OL-09-11-226-061	407	10,600	125,930	115,330		
	OL-09-11-226-062	407	10,600	122,100	111,500		
	OL-09-11-226-063	407	10,600	126,000	115,400		
	OL-09-11-226-064	407	10,500	134,730	124,230		
	OL-09-11-228-004	202	13,500	0	-13,500		
	OL-09-11-228-005	201	18,700	236,100	217,400		
	OL-09-11-228-016	202	20,000	0	-20,000		
	OL-09-11-228-018	402	2,300	0	-2,300		
	OL-09-11-228-019	202	15,000	610	-14,390		

	OL-09-11-228-020	201	34,600	0	-34,600		
	OL-09-11-228-021	402	7,600	0	-7,600		
	OL-09-11-228-022	402	700	0	-700		
	OL-09-11-228-024	401	9,300	53,460	44,160		
	OL-09-11-228-025	401	17,000	60,930	43,930		
	OL-09-11-228-026	201	120,100	246,590	126,490		
	OL-09-11-228-027	201	15,371	117,810	102,439		
	OL-09-11-229-008	401	15,400	65,200	49,800		
	OL-09-11-229-011	402	11,500	20,240	8,740		
	OL-09-11-229-015	401	29,800	280,940	251,140		
	OL-09-11-230-001	407	170	64,360	64,190		
	OL-09-11-230-002	407	170	86,400	86,230		
	OL-09-11-230-003	407	170	41,500	41,330		
	OL-09-11-230-004	407	170	37,930	37,760		
	OL-09-11-230-005	407	170	69,300	69,130		
	OL-09-11-230-006	407	170	79,030	78,860		
	OL-09-11-230-007	407	170	86,560	86,390		
	OL-09-11-230-008	407	170	66,920	66,750		
	OL-09-11-230-009	407	170	68,360	68,190		
	OL-09-11-230-010	407	170	69,020	68,850		
	OL-09-11-230-011	407	170	74,160	73,990		
	OL-09-11-230-012	407	170	82,710	82,540		
	OL-09-11-230-013	407	170	50,000	49,830		
	OL-09-11-230-014	407	170	46,460	46,290		
	OL-09-11-230-015	407	170	41,210	41,040		
	OL-09-11-230-016	407	170	49,740	49,570		
	OL-09-11-230-017	407	170	38,390	38,220		
	OL-09-11-230-018	407	170	41,500	41,330		
	OL-09-11-230-019	407	170	54,630	54,460		
	OL-09-11-230-020	407	170	37,960	37,790		
	OL-09-11-230-021	407	170	63,110	62,940		
	OL-09-11-230-022	407	170	79,030	78,860		
	OL-09-11-230-023	407	170	54,260	54,090		
	OL-09-11-230-024	407	170	70,370	70,200		
	OL-09-11-230-025	407	170	38,150	37,980		
	OL-09-11-230-026	407	170	41,210	41,040		
	OL-09-11-230-027	407	170	41,500	41,330		
	OL-09-11-230-028	407	170	79,200	79,030		
	OL-09-11-230-029	407	170	38,390	38,220		
	OL-09-11-230-030	407	0	54,630	54,460		
	OL-09-11-230-031	407	0	93,370	93,200		
	OL-09-11-230-032	407	0	77,280	77,110		
	OL-09-11-230-033	407	0	73,620	73,450		
	OL-09-11-230-034	407	0	83,590	83,420		
	OL-09-11-230-035	407	0	41,210	41,040		
	OL-09-11-230-036	407	0	69,770	69,600		
	OL-09-11-230-037	407	0	38,490	38,320		
	OL-09-11-230-038	407	0	41,620	41,450		
	OL-09-11-230-039	407	0	42,630	42,460		
	OL-09-11-230-040	407	0	38,360	38,190		
	OL-09-11-230-041	407	0	38,780	38,610		
	OL-09-11-230-042	407	0	84,480	84,310		
	OL-09-11-230-043	407	0	84,480	84,310		
	OL-09-11-230-044	407	0	83,660	83,490		
	OL-09-11-230-045	407	0	77,590	77,420		
	OL-09-11-230-046	407	0	87,440	87,270		
	OL-09-11-230-047	407	0	44,490	44,320		
	OL-09-11-230-048	407	0	77,930	77,760		
	OL-09-11-230-049	407	0	74,280	74,110		
	OL-09-11-230-050	407	0	86,670	86,500		
	OL-09-11-230-051	407	0	84,480	84,310		
	OL-09-11-230-052	407	0	67,590	67,420		
	OL-09-11-230-053	407	0	64,200	64,030		

	OL-09-11-230-054	407	0	72,110	71,940		
	OL-09-11-230-055	407	0	88,070	87,900		
	OL-09-11-230-056	407	0	39,580	39,410		
	OL-09-11-230-057	407	0	74,990	74,820		
	OL-09-11-230-058	407	0	85,410	85,240		
	OL-09-11-230-059	407	0	83,670	83,500		
	OL-09-11-230-060	407	0	71,340	71,170		
	OL-09-11-230-061	407	0	41,490	41,285		
	OL-09-11-230-062	407	0	95,200	95,015		
	OL-09-11-230-063	407	0	95,310	95,125		
	OL-09-11-230-064	407	0	83,530	83,345		
	OL-09-11-230-065	407	0	74,080	73,895		
	OL-09-11-230-066	407	0	42,300	42,115		
	OL-09-11-230-067	407	0	42,300	42,115		
	OL-09-11-230-068	407	0	38,390	38,205		
	OL-09-11-230-069	407	0	50,380	50,195		
	OL-09-11-230-070	407	0	88,950	88,765		
	OL-09-11-230-071	407	0	82,560	82,375		
	OL-09-11-230-072	407	0	38,390	38,205		
	OL-09-11-230-073	407	0	50,380	50,195		
	OL-09-11-230-074	407	0	42,300	42,115		
	OL-09-11-230-075	407	0	94,460	94,275		
	OL-09-11-230-076	407	0	38,180	37,995		
	OL-09-11-230-077	402	0	4,310	4,125		
	OL-09-11-230-078	402	0	4,310	4,125		
	OL-09-11-230-079	402	0	4,310	4,125		
	OL-09-11-230-080	402	0	4,310	4,125		
	OL-09-11-230-081	402	0	4,310	4,125		
	OL-09-11-230-082	402	0	4,310	4,125		
	OL-09-11-230-083	402	0	4,310	4,125		
	OL-09-11-230-084	402	0	4,310	4,125		
	OL-09-11-230-085	402	0	4,310	4,125		
	OL-09-11-230-086	402	0	4,310	4,125		
	OL-09-11-230-087	402	0	4,310	4,125		
	OL-09-11-230-088	402	0	4,310	4,125		
	OL-09-11-230-089	402	0	4,310	4,125		
	OL-09-11-230-090	402	0	4,310	4,125		
	OL-09-11-230-091	402	0	4,310	4,125		
	OL-09-11-230-092	402	0	4,310	4,125		
	OL-09-11-230-093	402	0	4,310	4,125		
	OL-09-11-230-094	402	0	4,310	4,125		
	OL-09-11-230-095	402	0	4,310	4,125		
	OL-09-11-230-096	402	0	4,310	4,125		
	OL-09-11-230-097	402	0	4,310	4,125		
	OL-09-11-230-098	402	185	4,310	4,125		
	OL-09-11-230-099	402	185	4,310	4,125		
	OL-09-11-230-100	402	185	4,310	4,125		
	OL-09-11-230-101	402	185	4,310	4,125		
	OL-09-11-230-102	402	185	4,310	4,125		
	OL-09-11-230-103	402	185	4,310	4,125		
	OL-09-11-230-104	402	185	4,310	4,125		
	OL-09-11-230-105	402	185	4,310	4,125		
	OL-09-11-230-106	402	185	4,310	4,125		
	OL-09-11-230-107	402	185	4,310	4,125		
	OL-09-11-230-108	402	185	4,310	4,125		
	OL-09-11-230-109	403	0	0	0		
	OL-09-11-231-001	407	13,920	188,530	174,610		
	OL-09-11-231-002	407	13,920	180,260	166,340		
	OL-09-11-231-003	407	13,920	174,800	160,880		
	OL-09-11-231-005	201	55,920	726,020	670,100		
	OL-09-11-231-007	403	13,920	0	-13,920		
	OL-09-11-253-009	401	670	80,640	79,970		
	OL-09-11-253-010	407	670	87,860	87,190		

	OL-09-11-253-011	407	670	107,190	106,520		
	OL-09-11-253-012	407	670	82,600	81,930		
	OL-09-11-253-013	407	670	97,880	97,210		
	OL-09-11-253-014	407	670	98,120	97,450		
	OL-09-11-253-015	402	670	8,650	7,980		
	OL-09-11-253-016	402	670	8,650	7,980		
	OL-09-11-253-017	402	670	8,650	7,980		
	OL-09-11-253-018	402	670	8,650	7,980		
	OL-09-11-253-019	402	670	8,650	7,980		
	OL-09-11-253-020	402	630	8,650	8,020		
	OL-09-11-276-002	401	18,900	121,810	102,910		
	OL-09-11-276-008	401	17,900	97,730	79,830		
	OL-09-11-276-009	401	21,800	114,980	93,180		
	OL-09-11-276-017	401	17,900	65,460	47,560		
	OL-09-11-276-020	402	3,900	0	-3,900		
	OL-09-11-276-021	201	135,500	324,200	188,700		
	OL-09-11-276-022	402	12,500	0	-12,500		
	OL-09-11-276-024	402	0	0	0		
	OL-09-11-276-025	401	15,500	75,090	59,590		
	OL-09-11-276-026	201	155,300	253,140	97,840		
	OL-09-11-276-027	202	10,000	39,650	29,650		
	OL-09-11-277-002	401	27,900	149,290	121,390		
	OL-09-11-277-007	401	17,400	86,600	69,200		
	OL-09-11-277-008	402	2,500	15,870	13,370		
	OL-09-11-277-025	401	19,900	173,560	153,660		
	OL-09-11-277-026	401	14,100	48,260	34,160		
	OL-09-11-277-027	401	18,900	183,130	164,230		
	OL-09-11-277-030	402	7,700	0	-7,700		
	OL-09-11-277-032	402	15,000	0	-15,000		
	OL-09-11-277-034	402	16,600	0	-16,600		
	OL-09-11-277-036	402	24,100	0	-24,100		
	OL-09-11-277-038	402	5,200	0	-5,200		
	OL-09-11-277-040	402	2,400	0	-2,400		
	OL-09-11-277-042	402	16,000	0	-16,000		
	OL-09-11-277-044	402	2,300	0	-2,300		
	OL-09-11-277-046	402	0	0	0		
	OL-09-11-277-047	201	128,400	208,030	79,630		
	OL-09-11-277-050	201	42,200	210,130	167,930		
	OL-09-11-277-053	201	102,197	247,360	145,163		
	OL-09-11-278-013	201	28,800	105,460	76,660		
	OL-09-11-278-016	401	0	0	0		
	OL-09-11-278-022	401	13,500	40,150	26,650		
	OL-09-11-278-023	401	14,300	47,790	33,490		
	OL-09-11-278-029	201	135,600	204,370	68,770		
	OL-09-11-278-034	202	34,000	115,120	81,120		
	OL-09-11-278-036	201	84,800	395,680	310,880		
	OL-09-11-278-037	201	148,000	332,160	184,160		
	OL-09-11-278-039	201	192,100	678,280	486,180		
	OL-09-11-278-040	402	7,800	0	-7,800		
	OL-09-11-278-042	201	27,100	110,790	83,690		
	OL-09-11-278-043	201	90,000	562,440	472,440		
	OL-09-11-278-045	401	350	135,180	134,830		
	OL-09-11-278-046	401	350	113,260	112,910		
	OL-09-11-278-047	401	350	124,400	124,050		
	OL-09-11-278-048	401	350	85,790	85,440		
	OL-09-11-278-049	401	350	113,260	112,910		
	OL-09-11-278-050	401	350	85,790	85,440		
	OL-09-11-278-051	401	350	83,180	82,830		
	OL-09-11-278-052	401	350	99,390	99,040		
	OL-09-11-278-053	401	350	155,550	155,200		
	OL-09-11-278-054	401	350	159,030	158,680		
	OL-09-11-278-055	401	350	82,910	82,560		
	OL-09-11-278-056	401	350	156,520	156,170		

	OL-09-11-278-057	401	350	128,120	127,770		
	OL-09-11-278-058	401	350	83,400	83,050		
	OL-09-11-278-059	401	350	154,480	154,130		
	OL-09-11-278-060	401	350	148,050	147,700		
	OL-09-11-278-061	401	350	84,300	83,950		
	OL-09-11-278-062	401	350	96,740	96,390		
	OL-09-11-278-063	401	400	159,440	159,040		
	OL-09-11-278-065	401	0		0		
	OL-09-11-278-066	401	0		0		
	OL-09-11-278-067	402	0		0		
	OL-09-11-278-068	402	0		0		
	OL-09-11-278-069	402	0		0		
	OL-09-11-278-070	201	213,420	559,290	345,870		
	OL-09-11-278-071	201	363,380	1,024,350	660,970		
	OL-09-11-278-075	402	0	0	0		
	OL-09-12-101-001	401	1,200	183,720	182,520		
	OL-09-12-101-004	401	23,000	77,440	54,440		
	OL-09-12-101-005	401	0	0	0		
	OL-09-12-101-007	401	23,500	64,840	41,340		
	OL-09-12-101-009	401	4,000	72,550	68,550		
	OL-09-12-101-018	401	7,000	126,500	119,500		
	OL-09-12-101-019	401	3,500	111,430	107,930		
	OL-09-12-101-020	401	3,500	81,610	78,110		
	OL-09-12-101-021	401	3,500	75,290	71,790		
	OL-09-12-101-022	401	3,500	94,130	90,630		
	OL-09-12-101-023	401	3,500	118,860	115,360		
	OL-09-12-101-024	401	3,500	73,290	69,790		
	OL-09-12-101-025	401	3,500	88,560	85,060		
	OL-09-12-102-002	401	10,000	49,140	39,140		
	OL-09-12-102-003	401	3,000	104,830	101,830		
	OL-09-12-102-004	401	16,500	72,510	56,010		
	OL-09-12-102-005	401	12,400	93,780	81,380		
	OL-09-12-102-006	401	11,000	68,150	57,150		
	OL-09-12-102-007	401	16,000	61,650	45,650		
	OL-09-12-102-008	401	0	0	0		
	OL-09-12-102-009	401	16,000	50,850	34,850		
	OL-09-12-102-010	401	18,300	64,910	46,610		
	OL-09-12-102-011	401	27,000	63,860	36,860		
	OL-09-12-102-012	401	0	0	0		
	OL-09-12-102-013	401	1,500	127,570	126,070		
	OL-09-12-102-014	401	25,000	88,170	63,170		
	OL-09-12-103-001	401	23,800	66,890	43,090		
	OL-09-12-103-003	401	20,200	63,280	43,080		
	OL-09-12-103-004	401	23,000	111,960	88,960		
	OL-09-12-103-005	401	19,300	87,530	68,230		
	OL-09-12-103-006	401	13,000	61,550	48,550		
	OL-09-12-103-010	401	16,000	77,260	61,260		
	OL-09-12-103-013	401	16,000	43,760	27,760		
	OL-09-12-103-014	401	17,200	54,460	37,260		
	OL-09-12-103-015	401	16,600	43,440	26,840		
	OL-09-12-103-016	401	16,200	46,870	30,670		
	OL-09-12-103-017	401	14,400	51,610	37,210		
	OL-09-12-103-018	401	17,400	42,240	24,840		
	OL-09-12-103-021	401	20,500	96,700	76,200		
	OL-09-12-103-022	401	23,000	95,090	72,090		
	OL-09-12-103-023	401	23,000	127,710	104,710		
	OL-09-12-103-025	401	27,500	93,880	66,380		
	OL-09-12-103-026	401	5,000	81,480	76,480		
	OL-09-12-103-027	401	19,300	88,140	68,840		
	OL-09-12-104-004	401	20,200	110,950	90,750		
	OL-09-12-104-005	401	18,500	64,090	45,590		
	OL-09-12-104-006	401	29,000	162,370	133,370		
	OL-09-12-126-001	401	35,300	110,760	75,460		

	OL-09-12-126-002	401	21,500	125,220	103,720		
	OL-09-12-126-006	201	461,700	1,162,480	700,780		
	OL-99-00-000-071	251	0	0	0		
	OL-99-00-000-630	251	0	0	0		
	OL-99-00-005-070	251	6,800	0	-6,800		
	OL-99-00-005-090	251	900	0	-900		
	OL-99-00-005-180	251	100	0	-100		
	OL-99-00-005-750	251	4,300	0	-4,300		
	OL-99-00-005-770	251	6,800	0	-6,800		
	OL-99-00-005-945	251	5,600	0	-5,600		
	OL-99-00-006-040	251	22,600	0	-22,600		
	OL-99-00-006-145	251	6,000	0	-6,000		
	OL-99-00-006-170	251	900	0	-900		
	OL-99-00-006-190	251	13,100	0	-13,100		
	OL-99-00-006-199	251	3,700	0	-3,700		
	OL-99-00-006-215	251	6,200	0	-6,200		
	OL-99-00-006-240	251	8,000	0	-8,000		
	OL-99-00-006-250	251	37,600	115,740	78,140		
	OL-99-00-006-260	251	1,900	0	-1,900		
	OL-99-00-006-486	251	7,600	0	-7,600		
	OL-99-00-006-720	251	2,300	0	-2,300		
	OL-99-00-006-790	251	2,500	0	-2,500		
	OL-99-00-006-822	251	800	46,360	45,560		
	OL-99-00-006-847	251	1,400	0	-1,400		
	OL-99-00-006-852	251	20,000	0	-20,000		
	OL-99-00-006-880	251	3,800	0	-3,800		
	OL-99-00-007-300	251	44,500	0	-44,500		
	OL-99-00-010-514	251	0	67,570	67,570		
	OL-99-00-010-516	251	0	0	0		
	OL-99-00-010-519	251	0	0	0		
	OL-99-00-010-520	251	0	0	0		
	OL-99-00-011-504	251	0	0	0		
	OL-99-00-011-506	251	0	0	0		
	OL-99-00-011-507	251	0	0	0		
	OL-99-00-011-509	251	0	0	0		
	OL-99-00-012-501	251	0	0	0		
	OL-99-00-012-505	251	0	53,800	53,800		
	OL-99-00-013-500	251	0	1,060	1,060		
	OL-99-00-013-501	251	0	0	0		
	OL-99-00-013-503	251	0	0	0		
	OL-99-00-013-504	251	0	47,750	47,750		
	OL-99-00-013-505	251	0	0	0		
	OL-99-00-013-506	251	0	0	0		
	OL-99-00-013-507	251	0	0	0		
	OL-99-00-014-503	251	0	0	0		
	OL-99-00-015-500	251	0	0	0		
	OL-99-00-015-501	251	0	0	0		
	OL-99-00-015-502	251	0	0	0		
	OL-99-00-015-507	251	0	0	0		
	OL-99-00-016-502	251	0	3,730	3,730		
	OL-99-00-016-503	251	0	0	0		
	OL-99-00-016-504	251	0	0	0		
	OL-99-00-016-506	251	0	0	0		
	OL-99-00-016-508	251	0	620	620		
	OL-99-00-016-509	251	0	117,240	117,240		
	OL-99-00-017-500	251	0	2,890	2,890		
	OL-99-00-017-501	251	0	0	0		
	OL-99-00-017-503	251	0	6,140	6,140		
	OL-99-00-017-506	251	0	0	0		
	OL-99-00-018-503	251	0	610	610		
	OL-99-00-018-506	251	0	0	0		
	OL-99-00-018-508	251	0	0	0		
	OL-99-00-018-509	251	0	0	0		

	OL-99-00-018-511	251	0	0	0		
	OL-99-00-018-513	251	0	5,070	5,070		
	OL-99-00-019-501	251	0	0	0		
	OL-99-00-019-502	251	0	0	0		
	OL-99-00-019-503	251	0	600	600		
	OL-99-00-019-504	251	0	123,800	123,800		
	OL-99-00-019-505	251	0	0	0		
	OL-99-00-020-500	251	0	0	0		
	OL-99-00-020-501	251	0	0	0		
	OL-99-00-020-502	251	0	5,780	5,780		
	OL-99-00-020-503	251	0	0	0		
	OL-99-00-020-504	251	0	2,890	2,890		
	OL-99-00-020-505	251	0	94,640	94,640		
	OL-99-00-020-507	251	0	0	0		
	OL-99-00-020-508	251	0	590	590		
	OL-99-00-020-509	251	0	0	0		
	OL-99-00-020-510	251	0	0	0		
	OL-99-00-021-500	251	0	2,850	2,850		
	OL-99-00-021-502	251	0	0	0		
	OL-99-00-021-504	251	0	0	0		
	OL-99-00-021-510	251	0	9,640	9,640		
	OL-99-00-022-500	251	0	0	0		
	OL-99-00-022-502	251	0	26,250	26,250		
	OL-99-00-022-503	251	0	44,100	44,100		
	OL-99-00-022-504	251	0	16,540	16,540		
	OL-99-00-022-505	251	0	19,350	19,350		
	OL-99-00-022-508	251	0	0	0		
	OL-99-00-023-500	251	0	35,000	35,000		
	OL-99-00-023-501	251	0	0	0		
	OL-99-00-023-502	251	0	0	0		
	OL-99-00-023-503	251	0	17,620	17,620		
	OL-99-00-023-505	251	0	0	0		
	OL-99-00-023-506	251	0	1,580	1,580		
	OL-99-00-023-507	251	0	2,630	2,630		
	OL-99-00-024-500	251	0	20,000	20,000		
	OL-99-00-024-501	251	0	2,500	2,500		
	OL-99-00-024-502	251	0	0	0		
	OL-99-00-024-503	251	0	5,000	5,000		
	OL-99-00-024-504	251	0	0	0		
	OL-99-00-024-505	251	0	0	0		
	OL-99-00-024-506	251	0	2,500	2,500		
	OL-99-00-024-507	251	0	110,000	110,000		
	OL-99-00-024-510	251	0	1,780	1,780		
	OL-99-00-200-098	251	0	0	0		
	OL-99-00-200-187	251	0	0	0		
	OL-99-00-200-196	251	0	0	0		
	OL-99-00-200-199	251	0	1,070	1,070		
	OL-99-00-300-004	251	0	0	0		
	OL-99-00-300-044	251	0	0	0		
	OL-99-00-300-112	251	0	0	0		
	OL-99-00-300-113	251	0	0	0		
	OL-99-00-300-222	251	0	47,000	47,000		
	OL-99-00-300-308	251	0	125,200	125,200		
	OL-99-00-300-463	251	0	0	0		
	OL-99-00-300-555	251	0	0	0		
	OL-99-00-300-557	251	0	0	0		
	OL-99-00-300-624	251	0	178,020	178,020		
	OL-99-00-300-625	251	0	0	0		
	OL-99-00-300-636	251	0	0	0		
	OL-99-00-300-844	251	0	0	0		
	OL-99-00-300-848	251	0	0	0		
	OL-99-00-300-872	251	0	0	0		
	OL-99-00-300-924	251	0	0	0		

	OL-99-00-300-956	251	0	8,110	8,110			
	OL-99-00-400-044	251	0	82,980	82,980			
	OL-99-00-400-086	251	0	0	0			
	OL-99-00-400-145	251	0	122,690	122,690			
	OL-99-00-400-155	251	0	0	0			
	OL-99-00-400-287	251	0	0	0			
	OL-99-00-400-288	251	0	0	0			
	OL-99-00-400-304	251	0	0	0			
	OL-99-00-400-421	251	0	0	0			
	OL-99-00-400-480	251	0	40,650	40,650			
	OL-99-00-400-556	251	0	0	0			
	OL-99-00-400-597	251	0	0	0			
	OL-99-00-400-621	251	0	0	0			
	OL-99-00-400-634	251	0	0	0			
	OL-99-00-400-641	251	0	0	0			
	OL-99-00-400-642	251	0	0	0			
	OL-99-00-400-753	251	0	0	0			
	OL-99-00-400-780	251	0	14,890	14,890			
	OL-99-00-400-784	251	0	0	0			
	OL-99-00-400-786	251	0	0	0			
	OL-99-00-500-009	251	0	0	0			
	OL-99-00-500-011	251	0	0	0			
	OL-99-00-500-092	251	0	0	0			
	OL-99-00-500-110	251	0	0	0			
	OL-99-00-500-113	251	0	0	0			
	OL-99-00-700-282	251	0	8,410	8,410			
	OL-99-99-201-085	251	718,700	0	-718,700			
West Dev Land	OL-09-02-403-019	201	0	300,450	300,450	300,450	300,450	Current land value
West Dev Bldg						0	0	building will be tax abated for 10 years
LO Shool Property	OL-09-02-403-020	401	0	0	0	0	1,000,000	Future Development
Lake Orion Marine	OL-09-02-460-036	201	105,200	472,350	367,150	367,150	2,500,000	Future Development
4 Story Flint St Lot	OL-09-02-481-007	202	9,000	32,090	23,090	23,090	2,500,000	Future Development
4 Story Flint St Lot	OL-09-02-481-008	201	39,600	31,620	-7,980	-7,980	-	Future Development
120 S. Broadway Land	OL-09-02-482-015	201	36,500	85,620	49,120	49,120	49,120	Current land value
120 S. Broadway Bldg	OL-CR-18-100-011	201	0	0	0	0	1,994,270	10 year tax abatement expires 2028
Constellation Bay	OL-09-11-226-038	201	28,000	148,340	120,340	120,340	10,000,000	Under current Development
Constellation Bay	OL-09-11-226-040	201	48,600	200,340	151,740	151,740	-	
Constellation Bay	OL-09-11-226-042	202	23,800	62,240	38,440	38,440	-	
Constellation Bay	OL-09-11-226-048	201	20,900	70,580	49,680	49,680	-	
Constellation Bay	OL-09-11-226-050	201	56,800	124,300	67,500	67,500	-	
Constellation Bay	OL-09-11-226-052	201	157,000	219,590	62,590	62,590	-	
Constellation Bay	OL-09-11-226-054	401	36,900	399,220	362,320	362,320	-	
Constellation Bay	OL-09-11-226-056	201	40,900	193,740	152,840	152,840	-	
1/2 of Mystic Cove	OL-09-11-277-054	202	214,003	513,120	299,117	299,117	5,000,000	Under current Development
	Totals		10,218,565	51,347,330	41,116,630	2,036,397	23,343,840	
	Tax Rate				24.5534	24.5534	12.6314	
	DDA Fund Capture 2024				1,009,553			
	Dollars proposed reducing DDA TIF 2024					50,000		
	Dollars added to proposed Village Infrastructure Fund						294,865	

Request for Capital Improvement Plan Figures

From Darwin McClary <mclaryd@lakeorion.org>
Date Tue 10/1/2024 10:19 AM
To Carl Cyrowski (ccyrowski007@gmail.com) <ccyrowski007@gmail.com>; c cyrowski <cyrowski@lakeorion.org>; Jerry <narshj@lakeorion.org>; Ken Portfliet <vanportfliet@lakeorion.org>; Michael Lamb <lambm@lakeorion.org>; n moshier <moshiern@lakeorion.org>; Stan Ford <fords@lakeorion.org>; Teresa Rutt <rutt@lakeorion.org>
Cc Cheryl Hendrick <hendrickc@lakeorion.org>; Zoning <Zoning@lakeorion.org>; Lynsey Blough <bloughl@lakeorion.org>; Mark Amundson (amundsonm@lakeorionpolice.org) <amundsonm@lakeorionpolice.org>; Matthew Gibb <gibb@downtownlakeorion.org>; Sonja Stout <stouts@lakeorion.org>; Wesley Sanchez <wsanchez@lakeorion.org>

Council:

I am on vacation this week and will be back in the office on Monday. However, in response to a request from a council member for an estimate of the current outstanding capital improvements for water main completion, sewer completion, and road improvements, I offer the following information from the draft Capital Improvement Plan I am currently finalizing:

- Water main on east side of the Village – approx.. \$7 million
- Sewer pump stations - \$9.1 million
- Road improvements, including Park Avenue retaining wall (through FY 2027-28) - \$1.9 million (but most likely unrealistic to complete)
- Total 6-year CIP needs if everything was completed - \$22.8 million (but again, probably unrealistic)

I hope this helps.



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

Village Manager

21 East Church Street

Lake Orion, Michigan 48362-3212

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**VILLAGE OF LAKE ORION
COUNTY OF OAKLAND
STATE OF MICHIGAN**

RESOLUTION 2023-0042

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

RESULT:	ADOPTED (4-3)
MOVER:	Carl Cyrowski, Council Member
SECONDER:	Stan Ford, Council Member
AYES:	Cyrowski, Narsh, Rutt, Ford
NAYS:	Lamb, Moshier, Van Portfliet

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

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

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

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

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

PURPOSE

The purpose of this directive is to establish fair, uniform, and consistent practices for the utilization of special assessment districts and calculation of assessments for street, driveway approach, sidewalk, storm sewer, storm drainage, seawall, retaining wall, parking lot, and other public improvement projects.

POLICY

Since the greatest benefit of most public improvements accrue to the owners of property abutting to or in close proximity to those improvements, a portion of the costs of these improvements are borne by the benefiting property owners in many municipalities. The Village of Lake Orion, like many other municipalities, has very limited resources to cover the cost of all public improvements and does not receive an adequate level of funding through general property taxes, State of Michigan Act 51 funding, grants, or other funding sources to bear the cost of constructing, resurfacing, or reconstructing municipal streets and parking lots; constructing or repairing sidewalks; constructing and repairing storm sewers and drains; constructing, reconstructing, and repairing seawalls or retaining walls abutting municipal streets. For this reason, the Village of Lake Orion hereby relies upon the special assessment approach to finance such improvements in accordance with this policy.

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

- project's linear footage compared to the overall Village Act 51 Major Street road system linear footage, as determined by the most recent MDOT Act 51 Street Classification and Certification Map for the Village.
- b) Local Streets. Property owners within the SAD will be assessed for 75% of all street improvements. The Village will pay 100% of the cost for sanitary sewer and/or water main repairs, upgrades, or replacements for existing mains. The Local Streets Fund will contribute from its available unreserved fund balance, prior to calculating any necessary special assessments, an amount equal to the percentage of the project's linear footage, compared to the overall Village Act 51 Local Street road system linear footage, as determined by the most recent MDOT Act 51 Street Classification and Certification Map for the Village.
- c) Dead-End Streets. Property owners within the SAD will be assessed for 90% of all street improvements. The Village will pay 100% of the cost for sanitary sewer and/or water main repairs, upgrades, or replacements of existing mains. Property owners will be assessed 100% of the cost for sanitary sewer and/or water mains that do not exist at the time of construction. The Local Streets Fund will contribute from its available unreserved fund balance, prior to calculating any necessary special assessments, an amount equal to the percentage of the project's linear footage compared to the overall Village Act 51 Local Street road system linear footage as determined by the most recent MDOT Act 51 Street Classification and Certification Map for the Village.
4. **Drainage Improvements.** When drainage improvements are necessary to alleviate flooding of properties or existing streets at times other than when streets are improved, the property owners within the SAD will be assessed for 100% of the cost of such drainage improvements based upon each property's contribution to the total stormwater runoff as determined by the Village engineer.
5. **Driveway Approaches.** The property owners within the SAD will be assessed for 100% of the cost of driveway approaches installed as part of a street improvement project.
6. **Sidewalks.** The Village will pay 100% of the cost of installation of standard width sidewalks in accordance with adopted engineering standards for those sidewalks

that did not previously exist on, both, major and local streets. Property owners within the SAD will be assessed for 100% of the cost of replacement sidewalks. The Village will pay 100% of the cost of handicap accessible sidewalk ramps at street intersections.

7. **Seawalls and Retaining Walls.** When it is necessary for the health, safety, and welfare of persons or property to install seawalls or retaining walls along municipal rights-of-way, property owners within the SAD will be assessed 100% of the cost of such improvements.
8. **Public Parking Lots and Other Public Improvements.** Property owners benefitting from the use of public parking lots or benefitting from other public improvements will be assessed for the cost of improvements to such public facilities in a manner and to such extent as the Village shall determine to be fair and equitable on a case-by-case basis.
9. **Calculation of Assessments.** The following methods will be used in determination the calculations of special assessments governed by this policy:
 - a. Grant Funding. Grant funding committed to an improvement project will be deducted from the total cost of the project, thereby benefiting both the property owners within the SAD and the Village.
 - b. Corner Lots. A residential property owner within a street improvement project SAD owning a corner lot will be assessed one-half of the normal assessment for each side of the property abutting a street being improved.
 - c. Term of Special Assessments and Installment Payments. The term of special assessments varies by type of project. The special assessments payments may be spread over more than one year. The terms and installment payments for special assessment will comply with Section 12.5 of the Village Charter.
10. **Private Improvements Within Rights-of-Way.** Where private improvements, such as fencing, retaining walls, lamps, irrigation systems, ornamental or monument mailboxes, landscaping, or other private improvements, have been placed within a public right-of-way or on Village property for which improvements are necessary, the Village will give notice to the property owner to remove the private improvement. If not removed by the property owner, the Village will remove the private improvement at the property owner's

cost, and the Village will not be responsible for replacing the improvement.

RESOLUTION DECLARED ADOPTED AT THE VILLAGE OF LAKE ORION COUNCIL'S REGULAR MEETING HELD ON JULY 10, 2023.



Susan Galeczka, CMC MiPMC
Village of Lake Orion

CERTIFICATION

I, Susan C. Galeczka, duly appointed Clerk of the Village of Lake Orion, Oakland County, Michigan, do hereby certify that the foregoing is a true and correct copy of Resolution 2023-042 adopted by the Village of Lake Orion Village Council on the 10th day of July 2023.

Given under my hand and seal of the Village of Lake Orion, Oakland County, Michigan the 11th day of July 2023.



Susan Galeczka, CMC MiPMC
Village of Lake Orion

The following opinion is presented on-line for informational use only and does not replace the official version.

STATE OF MICHIGAN
MIKE COX, ATTORNEY GENERAL

DOWNTOWN DEVELOPMENT AUTHORITY ACT: Taxing jurisdiction's ability to "opt out" of a tax increment financing district

TAX INCREMENT FINANCING DISTRICT:

A taxing jurisdiction, the property of which is subject to the tax capture of a municipality's Downtown Development Authority Tax Increment Financing District, may "opt out" of the tax capture under MCL 125.1653(3) if the district's boundaries are altered or amended, but only with respect to property being added to the district.

Opinion No. 7246

March 29, 2010

Honorable Michael D. Bishop
State Senator
The Capitol
Lansing, MI 48913

You have asked whether a taxing jurisdiction, the property of which is subject to the tax capture of a municipality's Downtown Development Authority Tax Increment Financing District, may "opt out" of the tax capture under MCL 125.1653(3) if the district's boundaries are altered or amended.

The Downtown Development Authority Act (DDA Act), 1975 PA 197, MCL 125.1651 *et seq.*, provides for the establishment of a Downtown Development Authority (DDA) by cities, villages and townships, and, *inter alia*, authorizes the levy and collection of taxes and the use of tax increment financing to finance DDA activities. After a DDA is established, it may "capture" all or a portion of *ad valorem* taxes assessed against property by the municipality and other taxing authority (including certain specific taxes) associated with the increase in the assessed or taxable value of properties in the district, realized since the district's creation. MCL 125.1651a.

A municipality that determines a DDA should be created within its jurisdiction initiates the procedures for establishing a DDA by adopting a resolution declaring the municipality's "intention to create and provide for the operation of an authority," under section 3 of the DDA Act. MCL 125.1653(1).

The resolution of intent must "set a date for the holding of a public hearing on the adoption of a proposed ordinance creating the authority and designating the boundaries of the downtown district." MCL 125.1653(2). The municipality must then follow specific notice requirements regarding the holding of the public hearing, including notification to the governing bodies of taxing jurisdictions that levy taxes that would be subject to capture by the proposed district. MCL 125.1653(2). The DDA Act provides that "[a] citizen, taxpayer, or property owner of the municipality or an official from a taxing jurisdiction with millage that would be subject to [tax] capture has the right to be heard in regard to the establishment of the authority and the boundaries of the proposed downtown district." MCL 125.1653(2).¹

After public hearing, the municipality, if it elects to proceed, must adopt by majority vote of the members of its governing body, an ordinance "establishing the authority and designating the boundaries of the downtown district within which the authority shall exercise its powers." MCL 125.1653(4). The ordinance, if adopted, must then be filed promptly with the Secretary of State, and its text must be published in a qualifying "newspaper of general circulation in the municipality." MCL 125.1653(4).

In addition to detailing the requirements for creating a DDA, section 3 of the DDA Act provides an opportunity for other taxing authorities levying taxes on property within the proposed district to exempt their taxes from capture by the DDA. MCL 125.1653(3). Section 3(3) provides:

Not more than 60 days after a public hearing held after February 15, 1994, the governing body of a taxing jurisdiction levying ad

valorem property taxes that

would otherwise be subject to capture *may exempt its taxes from capture by adopting a resolution to that effect and filing a copy with the clerk of the municipality*

proposing to create the authority. The resolution takes effect when filed with that clerk and remains effective until a copy of a resolution rescinding that resolution

is filed with the clerk. [MCL 125.1653(3); emphasis added.]

Finally, section 3(5) of the DDA Act provides for the extension of a development district's jurisdiction to include additional lands, or for the contraction or exclusion of lands from within its jurisdiction:

The governing body of the municipality may alter or amend the boundaries of the downtown district to include or exclude lands from the downtown district

pursuant to the same requirements for adopting the ordinance creating the authority. [MCL 125.1653(5); emphasis added.]

Against this statutory backdrop, you ask whether a taxing jurisdiction subject to the tax capture of a DDA's financing district would be able to exercise its right under section 3(3) to "opt out" of the tax capture if a municipality seeks to alter or amend the district under section 3(5) to include or exclude land. In other words, may a taxing jurisdiction that did not originally take advantage of its right to opt out of the tax capture during the 60-day period set forth in section 3(3), do so in the context of amending the district's boundaries under section 3(5) so as to exempt the taxing jurisdiction from tax capture even within the original district.

In construing or applying the provisions of a statute, the first step is determining the legislature's intent in adopting them. The intent, if possible, is determined by the words of the statute alone. "The words of a statute provide 'the most reliable evidence of its intent.'" *Sun Valley Foods Co v Ward*, 460 Mich 230, 236; 596 NW2d 119 (1999), quoting *United States v Turkette*, 452 US 576, 593; 101 S Ct 2524; 69 L Ed 2d 246 (1981). If the provisions are unambiguous, as written, there is no room for "construction." *Lake Carriers Ass'n v Dep't of Natural Resources Director*, 407 Mich 424, 429; 286 NW2d 416 (1979). The words and provisions are to be applied as enacted. *Dewan v Khoury*, 477 Mich 888, 889; 722 NW2d 215 (2006). Further, words and phrases must be read in context and a statute must be read in its entirety. *Sweatt v Dep't of Corrections*, 468 Mich 172, 179; 661 NW2d 201 (2003).

The term "pursuant to the same requirements" used in section 3(5) is a clear reference to, and incorporation of, the same actions commanded of a municipality for creating an authority. Thus, the requirements for altering or amending a district are those set forth in section 3(1), (2), (3), and (4). In *Village of Holly v Holly Twp*, 267 Mich App 461, 475-476; 705 NW2d 532 (2005), the Court of Appeals construed these same provisions, concluding:

Read as a whole, § 3 of the Act establishes the procedure for creating a DDA or amending the boundaries of an existing DDA. MCL 125.1653(1) and (5).

Subsections 2, 3, and 4 of § 3 all dovetail harmoniously and indicate that "a public hearing held after February 15, 1994," in subsection 3 must refer to the

public hearing necessary for purposes of subsections 1 or 5. Subsection 2 requires notice "to the governing body of each taxing jurisdiction levying taxes

that would be subject to capture if the authority is established and a tax increment financing plan is approved" of "a public hearing to be held after February 15,

1994" Subsection 3 provides an opt-out opportunity within sixty days of a public hearing described in the same manner as in subsection 2: "a public

hearing held after February 15, 1994" Further, the sixty-day opt-out window of subsection 3 exactly corresponds to the sixty-day waiting period of

subsection 4 before a municipality may adopt an ordinance creating a DDA or amending an existing DDA's boundaries as permitted by subsection 5. We

therefore conclude that the most reasonable interpretation of these interlocking provisions is that "a public hearing to be held after February 15, 1994," in

subsection 2 and "a public hearing held after February 15, 1994," in subsection 3, both refer to the same public hearing, one held to create a DDA or modify

the boundaries of a DDA. Indeed, subsections 2, 3, and 4 provide the logical time sequence of establishing a DDA or modifying an authority's boundaries:

(1) notice to taxpayers and taxing jurisdictions of a public hearing, (2) a public hearing, (3) a sixty-day period during which taxing jurisdictions may opt out

and during which the governing body desiring to create or amend a DDA may not act, and (4) adoption of an ordinance creating a DDA or amending its boundaries.

Thus, the requirements or process for altering or amending a district include the "opt out" provision set forth in section 3(3).

The Court of Appeals in *Village of Holly*, however, did not address whether, in the context of altering or amending a district, the "opt out" opportunity applies to the entire district or simply to the lands added in the case of an expansion, or the lands remaining within the

district after an exclusion of lands from the district.

While section 3 does not expressly address this issue, nothing in the text of the statute suggests that the Legislature intended the later process of altering or amending districts to provide a taxing jurisdiction with a *second* opportunity to "opt out" with respect to lands encompassed within an original district. It is with regard to including new land in an existing downtown district that subsections (3) and (5) extend an "opt-out" opportunity, just as an "opt-out" opportunity was allowed for land originally included in the district. Thus, in the case of an expansion, a taxing jurisdiction would only have the opportunity to "opt out" with respect to lands being added to the district. In the case of an exclusion or contraction of the district, the "opt-out" provision becomes irrelevant since the land being excluded from the district would no longer be subject to tax capture.

It is my opinion, therefore, that a taxing jurisdiction, the property of which is subject to the tax capture of a municipality's Downtown Development Authority Tax Increment Financing District, may "opt out" of the tax capture under MCL 125.1653(3) if the district's boundaries are altered or amended, but only with respect to property being added to the district.

MIKE COX
Attorney General

¹ A municipality cannot incorporate land into a DDA district that is "not included in the description contained in the notice of public hearing, but it may eliminate described lands from the downtown district in the final determination of the boundaries." MCL 125.1653(2).

² The Michigan Department of Treasury has interpreted these statutes similarly. See <<http://www.michigan.gov/taxes/0,1607,7-238-43876-154689--F,00.html>> (accessed March 4, 2010).

<http://opinion/datafiles/2010s/op10323.htm>

State of Michigan, Department of Attorney General

Last Updated 10/25/2010 10:49:09

An Informal Cash Basis Review of the Village Of Lake Orion Budget Year Ending 6-30-2024

Based on data provided from Village Managers Office 9-11-2024

Report Prepared 11-6-2024 as a personal work product of Michael J. Lamb, not the Village of Lake Orion

Please note the actual cash balances do not always match the difference in the Budget Revenues less the Budget Expenditures because of journal errors, book keeping practices and date timing of entries.

GENERAL FUND 101		<i>Difference in Cash vs Budget</i>
Beginning Cash Balance 6/30/23 (actual does not match budget report)	866,175.94	
Ending Cash Balance 6/30/24 (actual does not match budget report)	1,151,561.54	29,329.05
<u>Revenues</u>		
Local Taxes and related not captured by DDA TIF District	1,374,063.27	
State Taxes shared revenue and related	290,263.58	
Federal Community Development Block Grant (9k usually)	88,392.30	
Marijuana related state grant/fees/donations	96,905.32	
Fees, Interest earned, misc.	81,815.77	
Solid Waste Collection Fees charged property owners	215,491.05	
Transfer from DDA Fund for Administration Fees	69,999.96	
Transfer from Water and Sewer Fund for Administration Fees	119,465.22	
Total Revenues	<u>2,336,396.47</u>	
<u>Expenditures</u>		
Wages and related costs	-575,833.16	
Municipal Street Lighting Non DDA District	-47,367.29	
Insurance and Bonds	-70,143.00	
Annual MI bookkeeping Audit Fees	-4,860.50	
Engineering Services	-17,268.75	
Legal Services	-20,633.75	
OPEB Valuation	-1,200.00	
Election Supplies (Special Election 2023?)	-15,632.49	
IT Contractual Services/Maintenance/Website/Software	-40,484.99	
Contractual Services all departments	-17,640.80	
Office Expenses	-30,289.14	
Utilities	-25,224.40	
Building Maintenance/Renovation/Capital Outlay	-26,064.17	
Contracted Planner/Contractual Services/misc	-62,761.29	
Parks and Rec /Lifeguard/Maintenance/Utility/Admin	-42,733.05	
Solid Waste Collection Charges	-232,203.14	
Transfer to DPW Fund	-450,000.00	
Transfer to Police Fund	-400,000.00	
Total Expenditures	<u>-2,080,339.92</u>	

The General Fund is the main operating account. Most tax and outside of village funding are deposited here. This Fund collects the funds for garbage on your water/sewer bills and pays the contractor for that service. Additionally, this fund provides supplemental funding to the DPW Fund (most of its funding) and roughly 40% of the funding for the Police Fund.

CEMETARY TRUST FUND 151		<i>Difference in Cash vs Budget</i>
Beginning Cash Balance 6/30/23	258,756.57	
Ending Cash Balance 6/30/24	227,246.80	-14,150.00
<u>Revenues</u>		
Lot Sales	14,300.00	
Interest on fund Balance	5,290.23	
Total Revenues	<u>19,590.23</u>	
<u>Expenditures</u>		
Capital Outlay for 75% of New Dump Truck	-60,000.00	
Transfer interest earnings to DPW Fund	-5,250.00	
Total Expenditures	<u>-65,250.00</u>	

The Cemetery Trust Fund is created under the Cemetery Regulation Act 251 of 1968. The fund balance can not be used nor intermingled with the other Village Funds. A percentage of the sale of lots must also be placed into the fund. Investment earnings from the fund and excess lot sale revenue may be used for maintenance and operations.

Currently Cemetery maintenance expenses are kept track of in the DPW Fund. Currently, they are operating at an estimated loss of \$60,000 per year which is covered by the General Fund.

MAJOR STREET FUND 202		<i>Difference in Cash vs Budget</i>
Beginning Cash Balance 6/30/23	446,029.26	
Ending Cash Balance 6/30/24	508,021.67	40,460.62
<u>Revenues</u>		
State Grant - Act 51 Gas and Vehicle Taxes	199,786.28	
Interest earnings on fund balance	6,684.44	
Total Revenues	<u>206,470.72</u>	
<u>Expenditures</u>		
Wages and related costs	-38,263.86	
Contractual Services	-19,596.59	
Audit Fees	-559.00	
Supplies	-10,361.02	
Capital Outlay for 25% of New Dump Truck	-29,352.00	
Transfer to DPW Fund for Equipment Use	-18,806.42	
Transfer to Local Street Fund(50% allowed by law)	-68,000.04	
Total Expenditures	<u>-184,938.93</u>	

The Major Street Fund is used for maintenance and repair of streets classified as major streets (Atwater, N Broadway, Elizabeth, Florence, Front, Lapeer, Shadbolt from N Park to Anderson). This funding comes directly from the State of Michigan and has limitations on its use. A percentage may be use for local street maintenance and repair. The Fund has a surplus that can be used for some major street repairs. Currently, street paving and major repair is to be funded by special assessment to the properties abutting the street.

We note that our recent PASER study has indicated most of our roads need immediate repairs.

LOCAL STREET FUND 203		<i>Difference in Cash vs Budget</i>
Beginning Cash Balance 6/30/23	68,740.62	
Ending Cash Balance 6/30/24	119,077.76	18,136.48
<u>Revenues</u>		
State Grant - Act 51 Gas and Vehicle Taxes	86,970.95	
Interest earnings on fund balance	968.85	
Miscellaneous	11,157.20	
Transfer from from Major Street Fund	68,000.04	
Total Revenues	167,097.04	
<u>Expenditures</u>		
Wages and related costs	-68,665.95	
Supplies	-12,367.86	
Contractual Services	-13,792.47	
Audit Fees	-458.50	
Engineering	-150.00	
Capital Outlay	-5,000.00	
Transfer to DPW Fund for Equipment Use	-34,461.60	
Total Expenditures	<u>-134,896.38</u>	

Similar to the Major Street Fund, the Local Street fund is funded from the State of Michigan gas and vehicle taxes. The Local Streets are the majority of streets in the Village and their maintenance costs exceed the fund revenue. Only by supplementing this fund with money from the Major Street Fund is it able to break even. There is not sufficient fund balance to do any meaningful road repair or replacement. Currently, street paving and major repair is to be funded by special assessment to the properties abutting the street.

We note that our recent PASER study has indicated most of our roads need immediate repairs.

POLICE FUND 207		<i>Difference in Cash vs Budget</i>
Beginning Cash Balance 6/30/23	345,219.23	
Ending Cash Balance 6/30/24	308,791.93	-47,375.04
<u>Revenues</u>		
Police Tax Millage not captured by DDA TIF	393,035.53	
Court Penal Fines	30,292.19	
Liquor License Fees	13,677.40	
PA 302/32 MJTC Fund	1,614.20	
PA 302 - Training	2,000.00	
Parking Fines	2,889.09	
Interest earnings on fund balance	5,598.29	
Reimbursements-Other	-642.00	
Miscellaneous Revenue	3,671.64	
Driving while license suspended	150.00	
Transfer from General Fund	400,000.00	
Transfer from DDA Fund for Police services	60,000.00	
Transfer from DDA Fund for parking code enforcement	21,000.00	
Transfer from DDA Fund Fund for police crowd control	20,000.00	
Total Revenues	<u>953,286.34</u>	
<u>Expenditures</u>		
Wages and related costs	-602,067.91	
Contractual Services (Sheriff Deputies to fill shortage in staffing)	-282,978.16	
County Dispatch Contract (911)	-38,767.35	
Attorney Fees - Prosecutions	-48,759.25	
Clemis Service Fees	-13,736.83	
Copier Lease	-2,138.37	
Operating Supplies	-5,517.88	
Shooting Program	-887.88	
Telephone	-9,590.63	
Gasoline & Oil	-6,920.18	
Repair and Maintenance Vehicles/Equipment/All other	-16,802.19	
Capital Outlay	-3,922.05	
Transfer to Parking Fund	-5,000.00	
Total Expenditures	<u>-1,037,088.68</u>	

The Police Fund is self explanatory. The Police Millage, less the DDA TIF tax capture, covers about 39% of the current Police expense. The General Fund covers about 40% of the Police expense. The DDA pays the Police about 11% of its budget for services for their events and parking management but contrastingly captures 21.62% of the Police Millage for their TIF Plan.

We note that the Police Fund has no or little funding provisions for future Vehicle and Equipment replacement.

DPW Fund 225		<i>Difference in Cash vs Budget</i>
Beginning Cash Balance 6/30/23	166,998.59	
Ending Cash Balance 6/30/24	225,856.15	32,160.06

Revenues

Fees for Cemetary Burial Services	30,000.00
Fees for Cemetary Headstone Foundations/Misc.	6,300.00
Interest Income on fund balance	315.00
Miscellaneous	11,200.00
Transfer from General Fund	456,819.00
Transfer from Cemetary Trust Fund	5,000.00
Transfer from DDA Fund for general services	29,400.00
Transfer from DDA Fund for event support	10,000.00
Transfer from DDA Fund for snow removal	15,600.00
Transfer from Major Street Fund for Equipment Use	18,806.42
Transfer from Local Street Fund for Equipment Use	34,461.60
Transfer from Water and Sewer Fund for Equipment Use	25,515.48
Total Revenues	<u>643,417.50</u>

Expenditures

Cemetary

Wages and related costs	-71,235.00
Operating Supplies	-2,200.00
Utilities	-2,100.00
Repair and Maintenance	-4,500.00
Land Improvement	-2,200.00
Sub Total	-82,235.00

General DPW

Wages and related expenses	-413,200.00
Operating Supplies	-8,000.00
Small Tools	-4,725.00
Contractual Services	-10,000.00
Telephone	-6,300.00
Gasoline & Oil	-23,100.00
Utilities	-11,550.00
Repair & Maintenance Building/Equipment/Vehicles	-28,166.00
Interest Expense - Interfund Advances	-4,095.00
Stormwater Maintenance/Contractual Services/Misc.	-25,349.00
Sub Total	-534,485.00
Total Expenditures	<u>-616,720.00</u>

The DPW Fund provides for the manpower and equipment to provide our critical Village Services (streets, water, sewer, municipal buildings, dam, cemetery, grass mowing, etc.). The funding for this Fund is provided from all of the other Funds. Consequently, this fund breaks even every year and has a low fund balance.

We note that the DPW charges for many services may not be properly distributed amongst the Funds due to some political resistance. The DPW Fund has no provisions in place for future vehicle or equipment replacement. The equipment rental charges to the other funds should be placed into a vehicle equipment replacement fund but are instead placed back into the DPW Fund and are immediately spent. The DPW additionally have buildings, grounds, and a dam that could use some work.

The DPW also operates and maintains our parks with minimal funding from the General Fund. No part of the parks millages Village residents pay makes it way to our parks.

PARKING METER/SYSTEM FUND 231		<i>Difference in Cash vs Budget</i>
Beginning Cash Balance 6/30/23	3,916.47	
Ending Cash Balance 6/30/24	3,605.80	0.00
<u>Revenues</u>		
Parking Fines Revenue	28.14	
Interest Earnings	19.95	
Transfer From Police Fund	5,000.00	
Total Revenues	<u>5,048.09</u>	
<u>Expenditures</u>		
Wages and related expenses	-4,913.27	
Telephone	-445.49	
Total Expenditures	<u>-5,358.76</u>	
CAPITAL PROJECTS FUND 401		
Beginning Cash Balance 6/30/23	3,369.99	
Ending Cash Balance 6/30/24	2,482.07	0.00
<u>Revenues</u>		
Interest Earnings	2.08	
Total Revenues	<u>2.08</u>	
<u>Expenditures</u>		
Capital Outlay Parks	-890.00	
Total Expenditures	<u>-890.00</u>	

The Parking Fund got a little money this year from the Police Fund. We are not sure what the plans are for this fund. We note that the Village Council has authorized the Village Manger to receive proposals on a parking system for the Village to gain revenue from the many out of town visitors that drive and park in the downtown.

There is currently not much happening in the Capital Projects Fund.

WATER AND SEWER FUND 592*Difference in
Cash vs Budget*

Beginning Cash Balance 6/30/23	1,939,844.77	
Ending Cash Balance 6/30/24	2,528,444.99	379,764.27

Revenues

Sewer Usage/Penalties Charged to customers	806,202.37
Water Usage/Penalties Charged to customers	884,185.21
Capital/Lateral Charges-Water	8,693.16
Interest earned on fund balance	29,302.51
Miscellaneous Revenue	22,485.40
Reimbursement from DWSRF Loan for Phase1 and 2 Watermain Projects	517,894.00
2024 Bond for Pump Station Project(4 million not sold yet)	0.00
Fed Grant for Pump Station Project(1.75 million not received)	0.00
Transfer from DDA Fund for Interest on Slater Street Loan	15,000.00
Transfer from DDA Fund for repayment of Slater Street Loan	300,000.00
Total Revenues	<u>2,583,762.65</u>

Expenditures***General Activities***

Audit Fees	-5,922.00
Miss Dig	-2,333.68
Transfer to General fund for Administration costs	-121,368.00
Sub Total	<u>-129,623.68</u>

Sewer Activities

Oakland County Maintenance of Sewage Pump Stations System	-492,578.52
Oakland County Sewage Disposal Costs	-498,308.31
Supplies	-846.19
Contract Services	-26,000.00
Existing Interceptor Drain Bond Principal Payment	-89,010.62
Existing Bond Interest Payment	-50,387.81
2024 Bond for Pump Station Project Payment(4 million not sold yet)	0.00
Sub Total	<u>-1,157,131.45</u>

Water Activities

Wages and related expenses	-174,841.31
Water Purchased from Orion Township	-500,034.78
Supplies	-5,800.21
Small Tools	-81.88
Contract Services	-9,169.34
Engineering	-2,591.50
Legal Service	-1,031.25
Equip Repair & Maint - Misc.	-12,291.05
Existing Bond Principal Payment	-265,000.00
Existing Bond Interest Payment	-91,814.77
Transfer to DPW Fund for Equipment Use	-25,515.48
Sub Total	<u>-1,088,171.57</u>
Total Expenditures	<u>-2,374,926.70</u>

The Water and Sewer Fund is funded primarily by your water and sewer bills. No provisions over the last 20-40 years? have been made to build up these funds for repairs and maintenance. We are currently starting a \$10 million Pump Station Reconstruction Project primarily on the islands and west shoreline of the Lake. Our current rate increase covers about \$1.5 million of the project. A Federal Grant in the amount of \$1.75 million is expected in the near future. The Village Council recently approved the sale of \$4 million in bonds for this project.

ESCROW FUND 701		<i>Difference in Cash vs Budget</i>
Beginning Cash Balance 6/30/23	15,682.50	
Ending Cash Balance 6/30/24	6,325.38	120,000.00
<u>Revenues</u>		
Review/Escrow Deposits (West Development)(Moved from General Fund)	120,000.00	
Review/Escrow Deposits	9,357.12	
Total Revenues	<u>129,357.12</u>	
<u>Expenditures</u>		
None	0.00	
Total Expenditures	<u>0.00</u>	
OPEB TRUST FUND (retirement) 737		
Beginning Cash Balance 6/30/23	212,759.34	
Ending Cash Balance 6/30/24	242,569.04	0.00
<u>Revenues</u>		
Investment Gains and Losses	29,809.70	
Total Revenues	<u>29,809.70</u>	
<u>Expenditures</u>		
Contractual Services	0.00	
Total Expenditures	<u>0.00</u>	

The Escrow Fund is typically where deposits made by developers and residents are held until the costs they are associated with are charged. An example would be a deposit made for an inspection or a review by Village Staff to be held at a future time.

The OPEB fund is a post employment benefits fund to guarantee funds are available to pay certain retirement benefits to former employees.

DOWNTOWN DEVELOPMENT AUTHORITY FUND 248*Difference in
Cash vs Budget*

Beginning Cash Balance 6/30/23	498,200.06	
Ending Cash Balance 6/30/24	354,804.67	1,474.57

Revenues

Tax Capture from Oakland Comm. College Millage	60,791.99
Tax Capture from Oakland County General Operating Millage	162,015.01
Tax Capture from Orion Township Fire Department Millage	120,686.62
Tax Capture from Orion Township General Operating Millage	35,431.95
Tax Capture from Orion Township Safety Paths Millage	9,043.40
Tax Capture from NOTA Millage	38,927.20
Tax Capture from Orion Township Parks/Rec Millage	39,078.81
Tax Capture from Oakland County Parks Millage	14,058.87
Tax Capture from Metro Parks Millage	8,482.03
Tax Capture from Village of Lake Orion General Operating Millage	400,925.58
Tax Capture from Village of Lake Orion Police Millage	108,410.21
Tax Capture from Headlee Village of Lake Orion Police	8,248.47
Local Community Stabilization Share Tax Capture	15,970.70
State Grants	3,500.00
Interest Earned on fund balance	7,628.54
Reimburse - Insurance Claims (Light Pole)	-5,870.48
Sponsorships	11,476.22
Transportation Sponsorship	21,907.00
Downtown Events	5,120.51
Flower Fair Revenue	305.00
Electrical Vehicles	1,078.41
Gift Certificate Sales	430.00
Miscellaneous	1,355.00
Total Revenues	<u>1,069,001.04</u>

Expenditures

Wages and related expenses	-167,493.45
Office Rent	-12,000.00
Office Expenses/Repairs and Maintenance/Equipemnet	-5,022.35
Township Taxes	-2,700.00
Brand Marketing Contractual Services	-46,550.55
Annual Book Keeping Audit Fees	-2,950.00
Legal Services	-17,496.90
Website/Software/Municipal Software	-9,386.04
Planner Services	-675.00
Telephone	-3,392.33
Street lights/EV station/water/misc. utilites	-16,019.18
Newsletter	-650.00
Gift Certificate Redemption	-2,760.00
Historic Celebration/Education	-579.74
Awareness Program	-918.28
Merchandise to Sell	-211.01
Beautification Supplies	-2,736.35
Hanging Baskets	-3,443.00
Facade Program	-5.00
Banners and Holiday Lighting	-5,999.66
Contractual Services	-29,439.50
Trolley Expense	-23,902.51

Social District	-1,000.00
Event Promotion	-473.44
Event Promo - Gazebo Series	-10,170.07
Event Promo - Halloween Parade	-2,450.61
Event Promo - Hmtwn/Holiday Vill	-8,014.27
Sing & Stroll Tree Lighting	-11,753.72
SD Nights- Stronger Together Winter	-348.99
Winter Activities	-7,019.39
Movie Night	-998.81
Stronger Together- smr fall	-1,491.38
Port-A-Johns	-2,103.51
Capital Outlay	-1,636.00
Shared Parking Lease Fees(Caruso, Tarr Properties, LO Schools)	-5,871.00
Transfer to DDA Lumberyard Project	-422,709.00
Transfer to DDA Property Acquisition Fund	-157,500.00
Transfer to Poice Fund for Police services	-60,000.00
Transfer to Police Fund for parking code enforcement	-21,000.00
Transfer to Police Fund for police crowd control	-20,000.00
Transfer to DPW Fund for general services	-29,400.00
Transfer to DPW Fund for event support	-10,000.00
Transfer to DPW Fund for snow removal	-15,600.00
Transfer to General Fund for Village Admin services	-69,999.96
Total Expenditures	<u>-1,213,871.00</u>

The DDA fund is the operating fund of the Village of Lake Orion Downtown Development Authority. This Fund gets its revenue primarily from capturing tax dollars from other agencies through a tax capture district and additional other funds as described above. The Authority captures 22.59% of the Village of Lake Orion local property taxes and 21.62% of the Village Police millage. The Authority is fairly autonomous of the Village and answers to its Board of Directors. The Village of Lake Orion has the power to create the Authority and to create its tax capture district. The Village does not have direct control over the Authority except to approve or disapprove its budget. The Village Council President sits on the Board of the Authority as a voting member one out of nine. The Village Council has recently guaranteed the sale of \$5million in bonds by the Authority with the full faith and credit of the Village of Lake Orion. The Village charges the Authority for administration, DPW services, snow plowing and police event services under a negotiated contract.

We note that the DDA tax capture district contains 50% residential property and includes the majority of the new developments within the Village of Lake Orion. Consequently the Village will receive minimal tax revenues from those properties. The majority of the new tax revenue will go directly into the DDA Fund. These developments are estimated to provide approximately \$500k per year to the Authority.

It has been suggested that the Tax Capture District be revised to allow the Village the benefit of the increased tax revenues to pay for its \$20 million in outstanding infrastructure projects as opposed to increasing resident fees and property taxes. Sufficient tax capture would be left to fund the Authorities current projects and operations.

Currently, the DDA has turned its focus from spending it's \$1million per year budget on downtown promotions, events and brand marketing to making a \$430k per year payment on the \$5million Lumber Yard Bond, funding the construction of that project and maintaining previous operations.

We note that this situation is not sustainable without the Authority obtaining more tax revenues. We note that there is a competition between the Authority and the Village of Lake Orion for tax revenue resources. Without any intervention by Village Council the Authority budget will grow to \$1.5 million over the next several years.

DDA 5 MILLION BOND LUMBERYARD PROJECT 301

		<i>Difference in Cash vs Budget</i>
Beginning Cash Balance 6/30/23(Bond Sale early 2023)	5,010,799.68	
Ending Cash Balance 6/30/24	2,813,135.12	47,527.35
Revenues		
Interest earnings on fund balance	1917.41	
Transfer in from DDA Fund	422,709.00	
Total Revenues	<u>424,626.41</u>	
Expenditures		
Purchase Lake Orion Lumber Property	-2,120,874.70	
In progress site clean up and demolition	-26,826.76	
2023 Bond Taxable Issuance Expenses	-1,000.00	
2023 Tax exempt Bond Issuance Expense	-1,000.00	
Property taxes-Orion Twp	-3,353.36	
Bond Principal and Interest Payments (20 Year Annual Payment)	-421,708.80	
Total Expenditures	<u>-2,574,763.62</u>	-47,527.35

The DDA Bond/Lumberyard Fund is where the Authority keeps track of the largest project in their long history. Poorly planned from its inception, and not in compliance with local and state law, the previous DDA Director sold the project to the community, sold \$5 million in bonds and then resigned.

Fortunately , the new Director has successfully picked up the pieces of the project, obtain \$600 thousand in additional grant funding and made great strides in moving the project forward, in developing a professional plan and bringing the project into administrative and legal compliance with the government.

DDA PROPERTY ACQUISITION FUND 404		<i>Difference in Cash vs Budget</i>
Beginning Balance 6/30/23	326,840.70	
Ending Balance 6/30/24	169,464.87	0.00
Revenues		
Interest Earnings	124.17	
Transfer from the DDA Fun	157,500.00	
Total Revenues	<u>157,624.17</u>	
Expenditures		
Payoff VLO Water and Sewer Fund Loan for slater street lot	-300,000.00	
Interest on VLO loan to DDA for slater street lot	-15,000.00	
Total Expenditures	<u>-315,000.00</u>	

The DDA Property Acquisition Fund is used to keep track of various properties the Authority has bought or sold. The current activity shown was to pay off the loan they obtained from the Village's Sewer and Water Fund to purchase the gravel parking lots on Slater Street.