

City Council Regular Meeting Agenda

Monday, November 28, 2022 at 7:30 PM
27400 Southfield Road, Lathrup Village, Michigan 48076

HYBRID MEETING INFORMATION

Location: City Council Chambers

Webinar ID: 817 0344 9836

Password: Lathrup22

CLICK HERE: [Online Link](#)

Telephone: 646.558.8656 or 312.626.6799

CLICK HERE: [Public Comment Form Link](#)

ADDRESSING THE CITY COUNCIL

1. Your comments shall be made during times set aside for that purpose.
2. Stand or raise a hand to indicate that you wish to speak.
3. When recognized, state your name and direct your comments and/or questions to any City official in attendance.
4. Each person wishing to address the City Council shall be afforded one opportunity of up to three (3) minutes duration during the first and last occasion for citizen comments and one opportunity of up to three (3) minutes duration during each public hearing. Comments made during public hearings shall be relevant to the subject for which the public hearings are held.
5. In addition to the opportunities described above, a citizen may respond to questions posed to him or her by the Mayor or members of the Council, provided members have been granted the floor to pose such questions.
6. No speaker may make personal or impertinent attacks upon any officer, employee, or City Council member or other Elected Official, that is unrelated to the manner in which the officer, employee, or City Council member or other Elected Official performs his or her duties.
7. No person shall use abusive or threatening language toward any individual when addressing the City Council.
8. Any person who violates this section shall be directed by the Mayor to be orderly and silent. If a person addressing the Council refuses to become silent when so directed, such person may be deemed by the Mayor to have committed a "breach of the peace" by disrupting and impeding the orderly conduct of the public meeting of the City Council and may be ordered by the Mayor to leave the meeting. If the person refuses to leave as directed the Mayor may direct any law enforcement officer who is present to escort the violator from the meeting.

1. **Call to Order** by Mayor Garrett

2. **Roll Call**

3. **Pledge of Allegiance**

4. **Approval of Agenda**

5. **Presentations**

A. Annual Audit Report for Fiscal Year Ending 6/30/2022

6. **Zoning Board of Appeals**

A. Variance application - 26727 Southfield Road

7. **Public Comment for Items on the Agenda** (speakers are limited to 3 minutes)

8. **Consent Agenda**

All items listed under "Consent Agenda" are considered to be routine and non-controversial by the City Council and will be approved by one motion. There will be no separate discussion. If a discussion is desired, that item(s) will be removed from the consent agenda and discussed separately immediately after consent agenda approval in its normal sequence on the regular agenda.

A. Approval of Minutes

Special Council Meeting 10.17.22

Regular Council Meeting 10.17.22

Special Council Meeting 11.14.22

B. October 2022 Lathrup Village Police Department Reports

C. October 2022 Disbursement Report

D. October 2022 Building Official Report

E. October 2022 Southfield Fire Department Report

F. September 2022 Southfield Fire Department Report

9. **Public Hearings**

A. Ethics Ordinance - 2nd Reading

10. **Action Requests - For Consideration / Approval**

A. Amendment of Code of Ordinances - Ethics Ordinance

B. Interlocal Agreement with Oakland County for Designated Assessor

11. **City Administrator Report**

A. City Administrator Report

12. **City Attorney Report**

13. Reports of Boards, Commissions, and Committees

A. November 2022 - CED Report

14. Unfinished / New Business

15. Public Comment (speakers are limited to 3 minutes)

16. Mayor and Council Comments

17. Adjourn

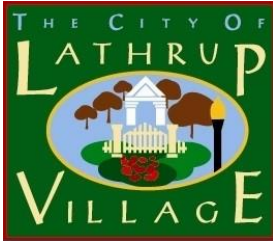
Upcoming City Council Meetings

- Study Session – Monday, December 5, 2022 at 6pm.
- Council Person Office Hours with Mayor Pro Tem Kantor - Tuesday, December 6, 2022 from 4-6pm in the conference room.
- Council Development & Goals – Wednesday, December 7, 2022, 4 – 8pm at Michigan First on the 3rd floor (dinner will be provided).
- Study Session – Monday, December 19, 2022 at 6pm.
- Council Meeting – Monday, December 19, 2022 at 7:30pm.

Council Training Opportunities:

MML - Newly Elected Officials Training

- November 30th in Lansing in-person
- December 8th & 15th virtual



Susan Montenegro

City Administrator

City of Lathrup Village

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smontenegro@lathrupvillage.org

Office: 248.557.2600 x 225 | Cell: 248.520.0620

COUNCIL COMMUNICATION:

TO: Mayor Garrett and City Council Members

FROM: Susan Montenegro, City Administrator

DATE: November 28, 2022

RE: Acceptance of 2021/2022 Fiscal Year Audit

The City of Lathrup Village contracted with Plante Moran, PLLC to audit the financial statements of the City for the year ended June 30, 2022.

Suggested Motion:

To accept and file the Fiscal Year 2021/2022 Audit as presented by Plante Moran.



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plantemoran.com

November 18, 2022

To the Mayor and City Council
City of Lathrup Village, Michigan

We have audited the financial statements of the City of Lathrup Village, Michigan (the "City") as of and for the year ended June 30, 2022 and have issued our report thereon dated November 18, 2022. Professional standards require that we provide you with the following information related to our audit, which is divided into the following sections:

Section I - Internal Control Related Matters Identified in an Audit

Section II - Required Communications with Those Charged with Governance

Section III - Other Recommendations and Related Information

Sections I and II include information that we are required to communicate to those individuals charged with governance of the City. Section I communicates deficiencies we observed in the City's internal control that we believe are material weaknesses. Section II communicates significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

Section III presents recommendations related to internal control, procedures, and other matters noted during our current year audit, as well as updated legislative and informational items that we think will be of interest to you. These comments are offered in the interest of helping the City in its efforts toward continuous improvement, not just in the areas of internal control and accounting procedures, but also in operational or administrative efficiency and effectiveness.

We would like to take this opportunity to thank the City's staff for the cooperation and courtesy extended to us during our audit. Their assistance and professionalism are invaluable.

This report is intended solely for the use of the mayor, City Council, and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

We welcome any questions you may have regarding the following communications, and we would be willing to discuss these or any other questions that you might have at your convenience.

Very truly yours,

Plante & Moran, PLLC

Alisha M. Watkins

Alisha Watkins, CPA
Partner

Ashley Frase

Ashley Frase, CPA
Senior Manager

Section I - Internal Control Related Matters Identified in an Audit

In planning and performing our audit of the financial statements of the City as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

We consider the following deficiencies in the City's internal control to be material weaknesses:

Bank Reconciliations and Segregation of Duties

A strong part of the City's internal controls in place is the monthly bank reconciliation process. During our audit procedures, we identified that bank reconciliations for periods during the year were not reconciled timely. Without the timely preparation and review of bank reconciliations, there is risk that misappropriation of assets or financial reporting errors could occur and not be identified and corrected on a timely basis. We recommend that the City reconcile the bank statements to the general ledger on a monthly basis within 30 to 45 days after month end.

It was also noted that new vendors can be added by the same individuals who collect cash and prepare bank reconciliations. Although the City has tried to put mitigating controls in place, such as an independent review of new vendors added to the system, this is not always done timely, and staff turnover has placed further constraints on the City's ability to effectively segregate incompatible duties and maintain effective mitigating controls.

The lack of effective segregation of duties, coupled with the lack of controls to detect such errors, significantly heightens the risk of potential misappropriation of assets and/or inaccurate financial reporting occurring and going undetected.

Water and Sewer Utility Billing

As noted in prior years, during our analysis of the City's Water and Sewer Fund, we identified that the City continues to have significant water loss. We understand the City has placed a focus on this matter, decreasing water from approximately 43 percent for the year ended June 30, 2021 to approximately 35 percent for the year ended June 30, 2022. While an improvement was experienced in the current year, the water loss is still significant. The definition of a water loss is the percentage of water units purchased by the City that are not billed to customers. As the City continues to work through identifying and responding to the cause of these significant recurring water loss issues, including the meter audit and system monitoring review for leaks performed during the year ended June 30, 2022, we recommend that the City perform a review on a monthly basis to adequately track and respond to large water losses timely as they occur. Without this procedure and control in place, there is risk of accounts receivable and related revenue going unrecorded for amounts that have not yet been billed to customers.

Section I - Internal Control Related Matters Identified in an Audit (Continued)

Based on our discussions with city personnel and review of select billing records, we understand that the City identified past billing errors associated with meter readings and other items, including customer account adjustments, that city personnel quantified and continued to work to correct with customers during the year ended June 30, 2022. As these matters are further resolved, the City should ensure billing and general ledger records are updated accordingly. In addition to monitoring water loss, we recommend that the City implement a process to ensure that customer account adjustments are reviewed on a timely basis.

The continued significant water loss occurring over the past five years and the impact on the City, including a cumulative cost to the City of approximately \$1.8 million, are summarized as follows:

Fiscal Year	Description of Water Rate Error	Water Rate	Computed Cost to City
	Water units purchased by City = 227,977 Water units billed to customers = 148,285		
6/30/2018	Water loss = 35 percent	\$ 3.861	\$307,000
	Water units purchased by City = 231,124 Water units billed to customers = 140,100		
6/30/2019	Water loss = 39 percent	\$ 3.938	\$358,000
	Water units purchased by City = 222,992 Water units billed to customers = 135,448		
6/30/2020	Water loss = 39 percent	\$ 3.997	\$350,000
	Water units purchased by City = 226,903 Water units billed to customers = 128,782		
6/30/2021	Water loss = 43 percent	\$ 4.348	\$427,000
	Water units purchased by City = 220,666 Water units billed to customers = 143,771		
6/30/2022	Water loss = 35 percent	\$ 4.374	\$336,000

Revenue Adjustments

During the audit, Plante & Moran, PLLC identified, and management recorded, adjustments to revenue, unearned revenue for amounts that had been earned, and deferred inflows for amounts that were not receipted within the period of availability. We recommend that the City ensure adequate procedures and controls are in place, including levels of review of year-end adjustments, to ensure the financial statements are reported in accordance with generally accepted accounting principles.

Section II - Required Communications with Those Charged with Governance

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated July 26, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the City. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters in August 2022.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 1, the City adopted the provisions of GASB Statement No. 87, *Leases*, during the year ended June 30, 2022.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus.

There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred except for utility billing customer adjustments from prior year billing errors totaling approximately \$88,000.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements were the estimated annual required contribution, the net pension liability, the net other postemployment benefits liability, and the lease receivable. Management's estimate of the estimated annual required contribution, net pension liability, and net other postemployment benefits liability are based on actuarial methods and assumptions provided through actuarial valuations. Management's estimate of the lease receivable is based on lease agreements in place and assumptions regarding future extension options. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in performing and completing our audit.

Section II - Required Communications with Those Charged with Governance (Continued)

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole, other than the adjustment to increase property tax revenue for the Downtown Development Authority totaling approximately \$39,000, as described in section I of this letter. There was an uncorrected misstatement of the financial statements for governmental activities related to an increase in interest expenses on the total OPEB liability and an increase in the net OPEB liability in an amount of \$30,356. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. However, uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future period financial statements to be materially misstated.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the City, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 18, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

To our knowledge, there were no such consultations with other accountants.

Section III - Other Recommendations and Related Information

During our audit, we noted areas where we believe there are opportunities for the City to further strengthen internal control or to increase operating efficiencies. Our observations in those areas are presented below for your consideration:

Recommendations

Credit Card Documentation

During the audit, we selected a sample of credit card transactions and related monthly reconciliations for review. We observed that each monthly credit card statement had several receipts and other supporting documentation attached related to charges incurred for that respective month. The charges/statements were also broken out by credit card user. In testing the specific invoices and other supporting information accompanying the credit card statements, we noted that not all receipts clearly described the nature of the expense or the business purpose. In addition, we noted in fewer instances receipts attached to the billing statement did not correspond to the amounts in the statement (i.e., the vendor matched but the amounts and/or dates did not). Overall, we observed that the City has a process in place over credit card expenditures, including the collection of receipts to support the amounts spent monthly, review/sign-off of credit-card bill by the users, and documenting of business purposes in some instances. What we also found was that the processes and controls lacked consistency and that the monthly reconciliations lacked a second review (i.e., a control) to identify any errors that may occur in the monthly reconciliation process. We have discussed at length with management and provided recommendations to further enhance documentation and procedures in this area.

Pooled Cash and Interfund Transactions

The City uses a pooled or combined cash account that spans across multiple funds within the City, which is a common practice for municipalities. We noted that the City has procedures and controls in place to track activity within the pooled account by fund, ensuring revenue and expenses are recorded in the appropriate funds and any corresponding amounts due to/from the varying funds are recorded within the General Fund, which is where the cash deposited into the pooled account is recorded by default. Periodically, those interfund balances should be settled between funds to ensure that cash is reported in the proper funds entitled to the cash rather than retaining in the General Fund and accumulating amounts owed to the other funds. We recommend that the City perform a periodic review of interfund balances to ensure that all funds' cash balances are properly reflected in the general ledger.

Compensated Absences

During our review of the City's compensated absence liability, we identified that the City is tracking these absences using a manual spreadsheet. We recommend the City track compensated absences through the ADP Payroll system to mitigate the risks of manual error and inaccurate bookings of employees' time off.

Online Banking Policy

During our review of online banking procedures and controls, we noted that the City currently does not have an online banking policy in place. In order to further strengthen the City's procedure and controls, we recommend that the City consider adopting an online banking policy.

Other Postemployment Benefits (OPEB) Liability

The total OPEB liability as of June 30, 2022 was reduced by approximately \$3 million from the prior year, which resulted in a significant decrease in the net OPEB liability and an increase in funding percentage from approximately 3 percent in 2021 to approximately 9 percent at June 30, 2022.

This change largely related to a change in actuarial assumptions, including an increase in the discount rate from 2.65 percent to 4.91 percent. We wanted to bring this to your attention to make you aware that the increased funding is as of a point in time and largely a result of external factors and assumptions that can and will continue to fluctuate into the future.

Section III - Other Recommendations and Related Information (Continued)

Information Technology Controls

During our review of the City's information technology controls, we noted there was no formal review or policy in place for reviewing and deleting former employees' user accounts. We recommend a formal process be implemented to remove employee user accounts from the IT system when those employees are terminated to ensure unauthorized access does not occur following termination of employment with the City.

COVID-19 Resource Center and ARPA

Throughout the COVID-19 pandemic, Plante & Moran, PLLC's COVID-19 task force of leaders across the firm has monitored, addressed, and provided insight related to the virus and the unique challenges our local governments have faced while continuing to provide essential services to their communities through our ARPA and COVID-19 resource center for government at <https://www.plantemoran.com/explore-our-thinking/areas-of-focus/covid-19-government-resource-center>. This will continue as our nation emerges from this crisis.

In March 2021, the president signed the American Rescue Plan Act (ARPA) into law, which included federal stimulus funding for state and local governments of all sizes. The largest of all funding streams, the Coronavirus State and Local Fiscal Recovery Funds (SLFRF), represents a \$350 billion top-line allocation for state and local governments. Funding was provided in two tranches beginning in May 2021, with the second tranche not being released until 12 months after the first payment. Effective April 1, 2022, the U.S. Department of the Treasury published the final rule for determining the types of programs and services that are eligible uses of the SLFRF funding. Overall information about the program, including a frequently asked questions document and an overview of the final rule, is available on the U.S. Department of the Treasury's website at <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments>.

The ARPA award terms provide that payments from the Fiscal Recovery Funds as a general matter will be subject to the provision of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"), including the cost principles and restrictions on general provisions for selected items of cost. The City will need to understand these reforms and may be required to evaluate, document, and monitor internal procedures around compliance, including maintaining certain required policies.

Plante & Moran, PLLC's COVID-19 resource center is being continuously updated for the latest guidance and strategy related to SLFRF and will help keep the City running smoothly through our nation's recovery.

Want to receive relevant content directly to your email? Subscribe at <https://www.plantemoran.com/subscribe> where you can customize your subscription preferences based on your specific interests and industry selection.

Michigan's COVID-19 Updates and Related Grant Programs

The Michigan Department of Treasury has developed a webpage with numbered letters, memorandums, webinars, and resources regarding COVID-19 updates and related grant programs: https://www.michigan.gov/treasury/0,4679,7-121-1751_98769---,00.html.

Section III - Other Recommendations and Related Information (Continued)

Auditor Reporting Standards

The AICPA Auditing Standards Board (ASB) issued several new standards that were recently effective, which significantly changed the independent auditor's report (Statement on Auditing Standards No. 134) and made some changes to certain required audit procedures (Statement on Auditing Standards No. 137). The standards were both first effective for your fiscal year ended June 30, 2022.

Statement on Auditing Standards No. 137 addresses auditors' responsibilities relating to other information included in annual reports. This new standard may increase the scope of audit procedures and may result in some audit work being performed outside of the normal timing. To the extent that the City issues a document meeting the AICPA's definition of an annual report under the standard, additional audit procedures will need to be performed on that separate document before it is issued. It is important that the City continue to communicate to us regarding any new documents meeting the AICPA's definition of an annual report under the standard beyond the recent implementation date. We are happy to discuss these changes with you.

Cybersecurity and Information Technology Controls

Cyberattacks are on the rise across the globe, and the cost of these attacks is ever increasing. Because of these attacks, municipalities stand to lose their reputation, the ability to operate efficiently, and proprietary information or assets. Communities potentially can also be subject to financial and legal liabilities. Managing this issue is especially challenging because even a municipality with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner. We understand that the technology department continues to monitor and evaluate this risk, which are critical best practices. Additionally, periodic assessments of the system in order to verify that the control environment is working as intended are key parts of measuring associated business risk. We encourage administration and those charged with governance to work with the technology team on this very important topic. If we can be of assistance in the process, we would be happy to do so.

Updated Uniform Chart of Accounts

A final release of the chart of accounts was issued in November 2020 and is available at this link: https://www.michigan.gov/documents/uniformchart_24524_7.pdf. The State issued a memo that sets an implementation date for fiscal years ending on October 31, 2022 and thereafter. This final version follows various exposure drafts and revisions in order to comply with changing GASB standards and statutory changes and reformats the document to make it more user-friendly. The Treasury will provide alerts for any guidance and resources, and local units can sign up for alerts at this link: https://public.govdelivery.com/accounts/MITREAS/subscriber/new?qs=MITREAS_1.

Revenue Sharing

The fiscal year 2023 governor's budget recommendation includes \$1.5 billion for revenue sharing. Further details of the breakdown of this amount are available at https://www.michigan.gov/treasury/0,,7-121-1751_2197---,00.html.

In order to receive the City, Village, and Township Revenue Sharing (CVTRS) payments in FY 2023, qualified local units will once again need to comply with the same best practices as they did last year as follows:

- A citizen's guide to local finances with disclosure of unfunded liabilities
- Performance dashboard
- Debt service report
- Two-year budget projection

Section III - Other Recommendations and Related Information (Continued)

Other New Legislation

ARPA and SLFRF for Affordable Housing Production and Preservation

In July 2022, the U.S. Department of the Treasury announced new guidance to increase the ability of state, local, and tribal governments to use SLFRF funds to boost the supply of affordable housing in their communities. The new eligible uses for housing expenditures include projects that would be eligible for funding under an expanded list of federal housing programs and projects for the development, repair, or operation of affordable rental housing with certain income and affordability requirements. The SLFRF final rule FAQ document reflects this new guidance related to eligible housing expenditures: <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-FAQ.pdf>.

Upcoming Accounting Standards Requiring Preparation

We actively monitor new Governmental Accounting Standards Board (GASB) standards and due process documents and provide periodic updates to help you understand how the latest financial reporting developments will impact the City. In addition to the summaries below and to stay up to date, Plante & Moran, PLLC issues a biannual GASB accounting standard update. The most recent spring 2022 update and a link to previous fall and spring updates are available [here](#).

GASB Statement No. 91 - Conduit Debt

This new accounting pronouncement will be effective for reporting periods beginning after December 15, 2020 (December 15, 2021 after extension within GASB Statement No. 95). This statement clarifies the existing definition of conduit debt, provides a single method of reporting conduit debt obligations by issuers, and eliminates diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations, and related note disclosures.

GASB Statement No. 93 - Replacement of Interbank Offered Rates

The requirements of this new accounting pronouncement will be effective for reporting periods beginning after June 15, 2020 (June 15, 2021 after extension within GASB Statement No. 95), except for the removal of the London Interbank Offered Rate (LIBOR) as an appropriate benchmark interest rate for a hedging derivative instrument, which is effective for reporting periods ending after December 31, 2021 (December 31, 2022 after extension within GASB Statement No. 95). With LIBOR expected to cease existence in its current form at the end of 2021, this statement addresses accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR) in hedging derivative instruments and leases.

GASB Statement No. 94 - Public-Private and Public-Public Partnerships and Availability Payment Arrangements

This new accounting pronouncement will be effective for reporting periods beginning after June 15, 2022. This statement improves accounting and financial reporting for arrangements where a governmental entity contracts with an operator to provide public services by conveying control of the right to operate or use nonfinancial assets, such as infrastructure or other capital assets, for a period of time in an exchange or exchange-like transaction. It establishes the definitions of public-private and public-public partnerships (PPPs) and availability payment arrangements (APAs) and provides uniform guidance on accounting and financial reporting for transactions that meet those definitions. The first step of implementation is identifying the types of arrangements that are PPPs and analyzing each of those arrangements through the requirements of this standard. In the interim period prior to the required implementation date, please reach out to your engagement team with any questions or for assistance in getting started.

Section III - Other Recommendations and Related Information (Continued)

GASB Statement No. 96 - Subscription-Based Information Technology Arrangements (SBITAs)

This new accounting pronouncement will be effective for the City's year ending June 30, 2023. This statement defines SBITAs and provides accounting and financial reporting for SBITAs by governments, including requiring a government to recognize a subscription liability and an intangible right-to-use subscription asset for SBITAs.

GASB Statement No. 99 - Omnibus 2022

This new accounting pronouncement has various effective dates. This statement addresses accounting and financial reporting requirements for specific issues related to financial guarantees, derivative instruments, leases, public-public and public-private partnerships (PPPs), subscription-based information technology arrangements (SBITAs), the transition from the London Interbank Offered Rate (LIBOR), the Supplemental Nutrition Assistance Program (SNAP), nonmonetary transactions, pledges of future revenue, the focus of government-wide financial statements, and terminology.

GASB Statement No. 100 - Accounting Changes and Error Corrections

This new accounting pronouncement will be effective for fiscal years ending June 30, 2024 and after. This statement enhances the accounting and financial reporting requirements for accounting changes and error corrections.

GASB Statement No. 101 - Compensated Absences

This new accounting pronouncement will be effective for fiscal years ending December 31, 2024 and after. This statement updates the recognition and measurement guidance for compensated absences under a unified model, requiring that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. This statement also establishes guidance for measuring a liability for leave that has not been used and updates disclosure requirements for compensated absences.

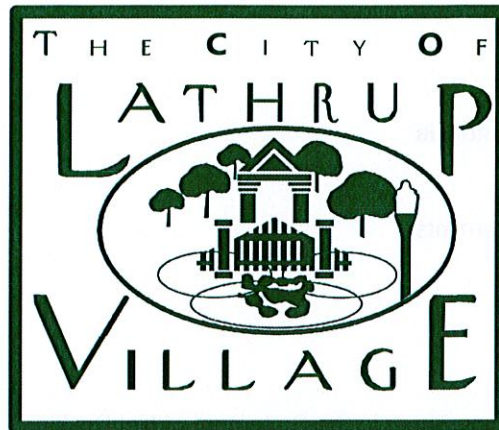
Significant GASB Proposals Worth Watching

The GASB is working on three interrelated projects that result in a comprehensive look at financial reporting for state and local governments. Of these three efforts, two are likely to result in significant changes to governmental financial statements in the future.

The Financial Reporting Model exposure draft was issued in June 2020, and the final statement is expected to be released in late 2023. While this standard proposes changes to many aspects of the City's financial statements, this proposed standard will most significantly impact the City's governmental fund financial statements.

The Revenue and Expense Recognition project aims to develop a comprehensive accounting and financial reporting model for transactions that result in revenue and expenses. The GASB has issued a preliminary views document that proposes a new categorization framework that replaces the exchange/nonexchange transaction notion with a four-step categorization process for classifying a transaction. In addition to this new framework, the proposal also addresses recognition and measurement of revenue and expense transactions. The exposure draft for this project is expected sometime in 2025.

Plante & Moran, PLLC has spent significant time digesting these new proposed standards and recently testified to the GASB about our feedback. We strongly encourage the City to monitor developments with these standards, as the potential impacts are quite broad.



A HERITAGE OF GOOD LIVING

Financial Report
with Supplemental Information

June 30, 2022

Kelly Garrett, Mayor
Bruce Kantor, Mayor Pro Tem
Jalen Jennings, Council Member
Karen Miller, Council Member
Barbara Kenez, Council Member
Susan Montenegro, City Administrator

City of Lathrup Village, Michigan

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Independent Auditor's Report

To the City Council
City of Lathrup Village, Michigan

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lathrup Village, Michigan (the "City") as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the City's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of June 30, 2022 and the respective changes in its financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

To the City Council
City of Lathrup Village, Michigan

In performing an audit in accordance with GAAS, we:

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

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

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplemental information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Plante & Morse, PLLC

November 18, 2022

City of Lathrup Village, Michigan

Management's Discussion and Analysis

Our discussion and analysis of the City of Lathrup Village, Michigan's (the "City") financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the City's financial statements.

Financial Highlights

The following represents the most significant financial highlights for the year ended June 30, 2022:

- The FY 2021/2022 General Fund property tax and related revenue increased by \$46,687, or 1.54 percent, as compared to the 2020/2021 fiscal year.

Property Taxes			
FY 2020/2021	FY 2021/2022	Change	Percent
\$ 3,022,636	\$ 3,069,323	\$ 46,687	1.54%

- Total General Fund revenue was \$75,884, or 1.74 percent, higher than the prior year.

General Fund Revenue			
FY 2020/2021	FY 2021/2022	Change	Percent
\$ 4,361,549	\$ 4,437,433	\$ 75,884	1.74%

- Overall, General Fund expenditures were \$515,402, or 12.39 percent, higher than the prior year.

General Fund Expenditures			
FY 2020/2021	FY 2021/2022	Change	Percent
\$ 4,160,347	\$ 4,675,749	\$ 515,402	12.39%

- The ending fund balance of the General Fund decreased by \$348,766, or 21.92 percent, from fiscal year 2020/2021.

General Fund - Ending Fund Balance			
FY 2020/2021	FY 2021/2022	Change	Percent
\$ 1,590,968	\$ 1,242,202	\$ (348,766)	(21.92)%

Using This Annual Report

This annual report consists of a series of financial statements. The statement of net position and the statement of activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. This longer-term view uses the accrual basis of accounting so that it can measure the cost of providing services during the current year and whether the taxpayers have funded the full cost of providing government services.

The fund financial statements present a short-term view; they tell the reader how the taxpayers' resources were spent during the year, as well as how much is available for future spending. Fund financial statements also report the City's operations in more detail than the government-wide financial statements by providing information about the City's most significant funds. The fiduciary fund statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the government.

The following is an expanded discussion of the concept touched upon earlier in this analysis and includes this year's financial statement format and information about the government-wide financial statements and fund financial statements.

City of Lathrup Village, Michigan

Management's Discussion and Analysis (Continued)

The City as a Whole

The following table shows, in condensed format, the net position as of June 30, 2022 compared to the prior year:

The City's Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current and other assets	\$ 9,783,970	\$ 8,002,315	\$ 6,058,439	\$ 6,411,588	\$ 15,842,409	\$ 14,413,903
Capital assets	17,254,255	15,688,374	9,867,005	9,304,829	27,121,260	24,993,203
Total assets	27,038,225	23,690,689	15,925,444	15,716,417	42,963,669	39,407,106
Deferred Outflows of Resources - Related to pension and OPEB	143,591	99,095	23,290	13,513	166,881	112,608
Liabilities						
Current liabilities	996,258	333,436	395,210	313,159	1,391,468	646,595
Long-term liabilities	9,575,460	12,565,971	7,612,834	8,702,195	17,188,294	21,268,166
Total liabilities	10,571,718	12,899,407	8,008,044	9,015,354	18,579,762	21,914,761
Deferred Inflows of Resources - Related to pension and OPEB	2,898,347	245,880	63,202	35,233	2,961,549	281,113
Net Position						
Net investment in capital assets	15,389,513	14,566,445	8,041,444	7,461,202	23,430,957	22,027,647
Restricted	1,242,440	925,376	-	-	1,242,440	925,376
Unrestricted	(2,920,202)	(4,847,324)	(163,956)	(781,859)	(3,084,158)	(5,629,183)
Total net position	<u>\$ 13,711,751</u>	<u>\$ 10,644,497</u>	<u>\$ 7,877,488</u>	<u>\$ 6,679,343</u>	<u>\$ 21,589,239</u>	<u>\$ 17,323,840</u>

The City's combined net position is \$21.6 million compared to \$17.3 million for the prior year. This represents a 24.6 percent increase. The governmental activities portion of net position increased by \$3.1 million, or 28.8 percent, while the business-type activities increased by \$1.2 million, or 17.9 percent.

City of Lathrup Village, Michigan

Management's Discussion and Analysis (Continued)

The City's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenue						
Program revenue:						
Charges for services	\$ 414,349	\$ 311,748	\$ 2,544,483	\$ 2,009,789	\$ 2,958,832	\$ 2,321,537
Operating grants and contributions	622,858	847,907	213,826	-	836,684	847,907
Capital grants and contributions	48,936	19,414	-	-	48,936	19,414
General revenue:						
Property taxes	3,675,092	3,005,007	-	-	3,675,092	3,005,007
State-shared revenue	512,936	445,949	-	-	512,936	445,949
Investment income	101,099	7,083	13,040	431	114,139	7,514
Other revenue:						
Cable franchise and cell tower fees	200,537	216,945	-	-	200,537	216,945
Other miscellaneous income	62,227	40,614	-	-	62,227	40,614
Total revenue	5,638,034	4,894,667	2,771,349	2,010,220	8,409,383	6,904,887
Expenses						
General government	1,492,497	1,570,417	-	-	1,492,497	1,570,417
Public safety	258,764	1,977,613	-	-	258,764	1,977,613
Public works	691,302	1,421,587	-	-	691,302	1,421,587
Recreation and culture	43,965	32,010	-	-	43,965	32,010
Debt service	84,252	-	-	-	84,252	-
Water and Sewer Fund	-	-	1,573,204	2,097,844	1,573,204	2,097,844
Total expenses	2,570,780	5,001,627	1,573,204	2,097,844	4,143,984	7,099,471
Change in Net Position	3,067,254	(106,960)	1,198,145	(87,624)	4,265,399	(194,584)
Net Position - Beginning of year	10,644,497	10,751,457	6,679,343	6,766,967	17,323,840	17,518,424
Net Position - End of year	\$ 13,711,751	\$ 10,644,497	\$ 7,877,488	\$ 6,679,343	\$ 21,589,239	\$ 17,323,840

Governmental Activities

As you read through the next several paragraphs, it is important to remember that governmental activities include not only the General Fund, but also the Major Streets and Local Streets funds, the Street Improvement Bond Fund, and the Capital Acquisition Fund. The table shown above was generated by pulling data from pages 9 and 10 of the financial report. You will find specific breakout data for the General, Major Streets, Local Streets, Street Improvement Bond, and Capital Acquisition funds on pages 11 and 13 of the financial report.

The City's governmental revenue totaled \$5.6 million, with the largest revenue source being property taxes (\$3 million). Property tax revenue represents 65 percent of total governmental revenue. The percentage of total revenue increased significantly from last year, as did expenses.

Our next largest single source of revenue is state-shared revenue. This revenue totals \$0.51 million. The City continues to work to maximize the statutory portion of revenue sharing (formerly EVIP and now CVTRS) by meeting requirements such as posting a citizen's guide and dashboard on our website and complying with other CVTRS requirements, as mandated by the State. The City enhances transparency and accountability by making available information utilizing the Munetrix platform that provides citizens with an easy to comprehend guide to finances.

The charges for services category, referred to as other revenue in our budget, is a listing of many other smaller revenue sources. Combined with the cable franchise and cell tower lease revenue, which is included in the other revenue category, the total for this revenue is \$0.3 million.

City of Lathrup Village, Michigan

Management's Discussion and Analysis (Continued)

Finally, the operating grants and contributions total \$0.65 million and reflect Act 51 funds for our major and local streets, as well as federal grants. Act 51 funding has been relatively stable over the past five fiscal years. We are unaware of any significant changes at the state level that will negatively affect this revenue in the near future, although the State has had discussions on different methods to fund roads.

As is typical of other communities in the area, a heavier reliance on property taxes will continue to pressure our tax base. The flattening of our revenue, being nearly 100 percent developed, coupled with falling property values, requires us to be cautious as we move forward. Encouraging redevelopment will be helpful in the long run.

Total governmental expenses for the City totaled \$2.6 million. Revenue exceeded expenses by \$3 million. Over the course of the year, the City amended the budget to take into account events during the year. Although programming and events are starting to return to normal, revenue for recreational programs and rentals remains reduced.

From an overall perspective, we continue to remain in good financial standing. The budgetary reductions implemented over the last few years have aided us in this effort. Since we are a service provider, the majority of our expenditures are for personnel. Therefore, it is imperative that we maintain an open and cooperative spirit with our employee unions and continually review the cost of doing business in order to provide services in a cost-effective manner.

Business-type Activities

The City's business-type activity consists of the Water and Sewer Fund. We provide water as a part of the Southeastern Oakland County Water Authority (SOCWA), which in turn purchases water from the Detroit water and sewerage department. Sewage treatment is provided through the Evergreen-Farmington sewage disposal system through the water resource commissioner's office, formerly the Oakland County Drain Commission, which is a customer of the Great Lakes Water Authority.

System revenue is provided primarily through the fees paid by consumers based on actual metered water usage. Also, within this fund is the debt for the retirement of capital improvement and SRF bonds for sanitary sewer system improvements.

The business-type activities revenue totaled \$2.8 million. Taking expenses totaling \$1.6 million into consideration, there was a net position increase of \$1.2 million.

General Fund Budgetary Highlights

The audited numbers included \$293,686 more revenue than the final amended budget, \$100,084 more revenue than the original budget, \$97,274 less expenditures than the final amended budget, and \$222,075 more expenditures than the original budget.

General Fund - FY Ended June 30, 2022				
	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Total revenue	\$ 4,337,349	\$ 4,143,747	\$ 4,437,433	\$ 293,686
Total expenditures	(4,453,674)	(4,773,023)	(4,675,749)	97,274
Excess of revenue over expenditures	<u>\$ (116,325)</u>	<u>\$ (629,276)</u>	<u>\$ (238,316)</u>	<u>\$ 390,960</u>

The beginning fund balance for fiscal year 2021/2022 was \$1,590,968. The audited numbers reflect an ending fund balance of \$1,242,202. This is an ending fund balance of \$390,960 more than the final amended budget and \$121,991 less than the original budget.

City of Lathrup Village, Michigan

Management's Discussion and Analysis (Continued)

General Fund - Fund Balance - FY Ended June 30, 2021				
	Original Budget	Amended Budget	Actual	Variance from Amended Budget
Beginning fund balance	\$ 1,590,968	\$ 1,590,968	\$ 1,590,968	\$ -
Net change in fund balance	(226,775)	(739,726)	(348,766)	390,960
Ending fund balance	<u>\$ 1,364,193</u>	<u>\$ 851,242</u>	<u>\$ 1,242,202</u>	<u>\$ 390,960</u>

Capital Assets and Debt Administration

At the end of fiscal year 2021/2022, the City has \$27 million invested in a wide range of capital assets, including land, buildings, equipment, roads, and water and sewer lines. During the current year, the City added \$1,874,601 of governmental capital assets, including \$118,688 for tasers for the police department and park improvements. In June 2021 citizens voted to approve a \$4.7 million general obligation bond for street improvements and a \$5.38 million limited tax obligation bond for capital improvements for the water and sewer system. The majority of the additions related to improvements to the city infrastructure. Great progress was made this year on street, water, and sewer projects and will continue next year. This is the 17th year that such reporting has occurred with such specificity, which is attributable to GASB Statement No. 34 requirements.

Economic Factors and Next Year's Budgets and Rates

The City's budget for next year will require tough decisions by the City Council and the citizens of Lathrup Village. Being mindful of our long-term obligations, the fund balance has assigned \$50,000 to be applied towards the OPEB obligation.

There are several economic factors that will challenge the City. The challenges include potential cuts to personal property tax, health insurance increases, pension costs, potential prefunding of retiree health care (GASB Statement No. 45), our overall millage rate, and state laws limiting the growth in property taxes. The 1978 Headlee Amendment (Headlee) and Proposal A passed in 1993 both limit growth to the rate of inflation. Headlee requires a rollback in the overall millage rate if total property values grow at a rate higher than inflation, and Proposal A limits increases in individual property tax assessments to the rate of inflation. Previously, city residents approved a Headlee rollback in May 2010; however, the rollback expired, and the continued shortfalls in revenue have required the City to rely on its fund balances. This practice is not financially or fiscally responsible. A Headlee rollback will need to be considered by the City Council and voted on by the citizens to maintain the same level of services.

Contacting the City's Financial Management

This financial report is intended to provide our citizens, taxpayers, customers, and investors with a general overview of the City's finances and demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional information, please contact the City's administrator at (248) 557-2600, ext. 225, or the City's treasurer at (248) 557-2600, ext. 227. This report, city budgets, and other financial information are available on the City website at www.lathrupvillage.org.

City of Lathrup Village, Michigan

Statement of Net Position

June 30, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Downtown Development Authority
Assets				
Cash and investments (Note 3)	\$ 3,204,227	\$ 954,085	\$ 4,158,312	\$ 1,363,161
Receivables:				
Property taxes	6,749	-	6,749	23,504
Special assessments	43,686	-	43,686	-
Customer receivables	-	589,888	589,888	-
Leases receivable (Note 13)	2,489,856	-	2,489,856	-
Other receivables	32,175	-	32,175	-
Due from other governmental units	193,809	-	193,809	-
Due from primary government (Note 5)	-	-	-	4,513
Internal balances	202,704	(202,704)	-	-
Prepaid expenses	61,982	-	61,982	-
Restricted assets:				
Unspent bond proceeds	3,548,782	4,603,616	8,152,398	-
Cash on hand at the County	-	113,554	113,554	-
Capital assets: (Note 4)				
Assets not subject to depreciation	15,513,490	-	15,513,490	-
Assets subject to depreciation - Net	1,740,765	9,867,005	11,607,770	186,231
Total assets	27,038,225	15,925,444	42,963,669	1,577,409
Deferred Outflows of Resources				
Deferred pension costs (Note 8)	128,552	17,530	146,082	-
Deferred OPEB costs (Note 10)	15,039	5,760	20,799	-
Total deferred outflows of resources	143,591	23,290	166,881	-
Liabilities				
Accounts payable	283,010	348,351	631,361	160,329
Due to component units (Note 5)	4,513	-	4,513	-
Accrued liabilities and other	329,209	46,859	376,068	-
Unearned revenue	379,526	-	379,526	-
Noncurrent liabilities:				
Due within one year:				
Payable from restricted assets	222,472	-	222,472	-
Compensated absences (Note 6)	100,000	7,758	107,758	-
Current portion of long-term debt (Note 6)	457,774	324,352	782,126	-
Due in more than one year:				
Compensated absences (Note 6)	105,418	-	105,418	-
Net pension liability (Note 8)	1,254,500	171,068	1,425,568	-
Net OPEB liability (Note 10)	2,479,546	1,004,831	3,484,377	-
Long-term debt - Net of current portion (Note 6)	4,955,750	6,104,825	11,060,575	-
Total liabilities	10,571,718	8,008,044	18,579,762	160,329
Deferred Inflows of Resources				
Deferred pension cost reductions (Note 8)	463,480	63,202	526,682	-
Deferred inflow from leases (Note 13)	2,434,867	-	2,434,867	-
Total deferred inflows of resources	2,898,347	63,202	2,961,549	-
Net Position				
Net investment in capital assets	15,389,513	8,041,444	23,430,957	186,231
Restricted for:				
Streets and highways	1,191,923	-	1,191,923	-
Police forfeitures	4,326	-	4,326	-
Rubbish	46,191	-	46,191	-
Unrestricted	(2,920,202)	(163,956)	(3,084,158)	1,230,849
Total net position	\$ 13,711,751	\$ 7,877,488	\$ 21,589,239	\$ 1,417,080

See notes to financial statements.

City of Lathrup Village, Michigan

Statement of Activities

For the Year Ended 2017

Functions/Programs	Program Revenue		
	Expenses	Charges for Services	Operating Grants and Contributions Capital Grants and Contributions
Primary government:			
Governmental activities:			
General government	\$ 1,492,497	\$ 322,480	\$ 50,392
Public safety	258,764	84,655	8,757
Public works	691,302	4,917	563,709
Recreation and culture	43,965	2,297	-
Interest on long-term debt	84,252	-	-
Total governmental activities	2,570,780	414,349	622,858
Business-type activities - Water and Sewer Fund	1,573,204	2,544,483	213,826
Total primary government	<u>\$ 4,143,984</u>	<u>\$ 2,958,832</u>	<u>\$ 836,684</u>
Component units - Downtown Development Authority	<u>\$ 621,368</u>	<u>\$ -</u>	<u>\$ -</u>
General revenue:			
Property taxes			
Unrestricted state-shared revenue			
Unrestricted investment income			
Cable franchise and cell tower fees			
Other miscellaneous income			
Total general revenue			
Change in Net Position			
Net Position - Beginning of year			
Net Position - End of year			

Statement of Activities

Year Ended June 30, 2022

Net Revenue (Expense) and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Unit
\$ (1,119,625)	\$ -	\$ (1,119,625)	\$ -
(165,352)	-	(165,352)	-
(73,740)	-	(73,740)	-
(41,668)	-	(41,668)	-
(84,252)	-	(84,252)	-
(1,484,637)	-	(1,484,637)	-
-	1,185,105	1,185,105	-
(1,484,637)	1,185,105	(299,532)	-
-	-	-	(621,368)
3,675,092	-	3,675,092	401,375
512,936	-	512,936	21,677
101,099	13,040	114,139	4,104
200,537	-	200,537	-
62,227	-	62,227	80
4,551,891	13,040	4,564,931	427,236
3,067,254	1,198,145	4,265,399	(194,132)
10,644,497	6,679,343	17,323,840	1,611,212
<u>\$ 13,711,751</u>	<u>\$ 7,877,488</u>	<u>\$ 21,589,239</u>	<u>\$ 1,417,080</u>

City of Lathrup Village, Michigan

Governmental Funds Balance Sheet

June 30, 2022

	General Fund	Major Streets Fund	Local Streets Fund	Street Improvement Bond Fund	Nonmajor Fund - Capital Acquisition Fund	Total
Assets						
Cash and investments (Note 3)	\$ 1,682,103	\$ 750,922	\$ 621,265	\$ 21,973	\$ 127,964	\$ 3,204,227
Receivables:						
Property taxes	6,749	-	-	-	-	6,749
Special assessments	43,686	-	-	-	-	43,686
Leases receivable (Note 13)	2,489,856	-	-	-	-	2,489,856
Other receivables	32,175	-	-	-	-	32,175
Due from other governmental units	106,749	59,347	27,713	-	-	193,809
Due from other funds (Note 5)	352,331	9,723	6,083	-	-	368,137
Prepaid expenditures	61,982	-	-	-	-	61,982
Restricted assets - Unspent bond proceeds	-	283,198	204,020	3,061,564	-	3,548,782
Total assets	\$ 4,775,631	\$ 1,103,190	\$ 859,081	\$ 3,083,537	\$ 127,964	\$ 9,949,403
Liabilities						
Accounts payable	\$ 233,348	\$ 22,027	\$ 25,202	\$ -	\$ 2,433	\$ 283,010
Due to component units (Note 5)	4,513	-	-	-	-	4,513
Due to other funds (Note 5)	-	17,701	17,701	-	28,501	63,903
Advances from other funds (Note 5)	101,530	-	-	-	-	101,530
Accrued liabilities and other	329,209	-	-	-	-	329,209
Unearned revenue	379,526	-	-	-	-	379,526
Payable from restricted assets - Capital acquisition payable from restricted assets	-	111,236	111,236	-	-	222,472
Total liabilities	1,048,126	150,964	154,139	-	30,934	1,384,163
Deferred Inflows of Resources						
Unavailable revenue	50,436	-	-	-	-	50,436
Deferred inflow from leases (Note 13)	2,434,867	-	-	-	-	2,434,867
Total deferred inflows of resources	2,485,303	-	-	-	-	2,485,303
Total liabilities and deferred inflows of resources	3,533,429	150,964	154,139	-	30,934	3,869,466
Fund Balances						
Nonspendable - Prepaids	61,982	-	-	-	-	61,982
Restricted:						
Roads and street improvements	-	952,226	704,942	3,083,537	-	4,740,705
Police forfeitures	4,326	-	-	-	-	4,326
Rubbish	46,191	-	-	-	-	46,191
Assigned:						
Subsequent year's budget	171,883	-	-	-	-	171,883
Capital expenditures	-	-	-	-	97,030	97,030
Unassigned	957,820	-	-	-	-	957,820
Total fund balances	1,242,202	952,226	704,942	3,083,537	97,030	6,079,937
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,775,631	\$ 1,103,190	\$ 859,081	\$ 3,083,537	\$ 127,964	\$ 9,949,403

See notes to financial statements.

City of Lathrup Village, Michigan

Governmental Funds Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2022

Fund Balances Reported in Governmental Funds	\$ 6,079,937
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and are not reported in the funds	17,254,255
Receivables that are not collected soon after year end are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds	50,436
Bonds payable obligations are not due and payable in the current period and are not reported in the funds	(5,413,524)
Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities:	
Employee compensated absences	(205,418)
Pension benefits	(1,254,500)
Other postemployment benefits	(2,479,546)
Deferred outflows of resources related to pension and other postemployment benefits	143,591
Deferred inflows of resources related to pension and other postemployment benefits	(463,480)
Net Position of Governmental Activities	<u>\$ 13,711,751</u>

City of Lathrup Village, Michigan

Governmental Funds Statement of Revenue, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2022

	General Fund	Major Streets Fund	Local Streets Fund	Street Improvement Bond Fund	Nonmajor Fund - Capital Acquisition Fund	Total
Revenue						
Property taxes	\$ 3,069,323	\$ -	\$ -	\$ 563,640	\$ -	\$ 3,632,963
Intergovernmental:						
Federal grants	57,637	-	-	-	-	57,637
State-shared revenue and grants	514,448	384,226	201,244	-	-	1,099,918
Construction code fees	206,208	-	-	-	-	206,208
Fines and forfeitures	71,992	-	-	-	-	71,992
Licenses and permits	130,836	-	-	-	-	130,836
Interest and rentals:						
Investment income	87,737	1,876	2,063	9,206	217	101,099
Rental income	77,029	-	-	-	-	77,029
Special assessments	27,175	-	-	-	-	27,175
Other revenue:						
Michigan Broadband Authority	89,432	-	-	-	-	89,432
Other miscellaneous income	105,616	-	-	-	-	105,616
Total revenue	4,437,433	386,102	203,307	572,846	217	5,599,905
Expenditures						
Current services:						
General government:						
Government service	736,829	-	-	-	-	736,829
Buildings and grounds	131,460	-	-	-	-	131,460
Administration	778,098	-	-	-	-	778,098
Public safety	2,182,163	-	-	-	-	2,182,163
Public works	812,416	139,219	137,209	-	-	1,088,844
Recreation and culture	28,442	-	-	-	-	28,442
Capital outlay	-	607,763	608,013	-	62,520	1,278,296
Debt service	6,341	-	-	541,667	-	548,008
Total expenditures	4,675,749	746,982	745,222	541,667	62,520	6,772,140
Excess of Revenue (Under) Over Expenditures	(238,316)	(360,880)	(541,915)	31,179	(62,303)	(1,172,235)
Other Financing Sources (Uses)						
Transfers in (Note 5)	-	375,000	375,000	-	110,450	860,450
Transfers out (Note 5)	(110,450)	-	-	(750,000)	-	(860,450)
Total other financing (uses) sources	(110,450)	375,000	375,000	(750,000)	110,450	-
Net Change in Fund Balances	(348,766)	14,120	(166,915)	(718,821)	48,147	(1,172,235)
Fund Balances - Beginning of year	1,590,968	938,106	871,857	3,802,358	48,883	7,252,172
Fund Balances - End of year	\$ 1,242,202	\$ 952,226	\$ 704,942	\$ 3,083,537	\$ 97,030	\$ 6,079,937

See notes to financial statements.

City of Lathrup Village, Michigan

Governmental Funds Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities

Year Ended June 30, 2022

Net Change in Fund Balances Reported in Governmental Funds \$ (1,172,235)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:

Capital outlay	1,977,755
Depreciation expense	(411,874)
Total	1,565,881

Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in the funds until it is available	42,129
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Repayment of bond principal is an expenditure in the governmental funds but not in the statement of activities (where it reduces long-term debt)	463,756
--	---------

Decrease in accumulated employee sick and vacation pay and other similar expenses reported in the statement of activities does not provide current resources and, therefore, are not reported in the fund statements until they come due for payment	24,898
--	--------

The change in the net OPEB liability and related deferrals does not require the use of current resources and is not reported in the governmental funds	2,160,034
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The change in the net pension liability and related deferrals does not require the use of current resources and is not reported in the governmental funds	(17,209)
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Change in Net Position of Governmental Activities \$ 3,067,254

City of Lathrup Village, Michigan

Proprietary Fund Statement of Net Position

June 30, 2022

Major Enterprise
Fund
Water and Sewer
Fund

Assets

Current assets:

Cash and investments	\$ 954,085
Receivables	589,888
Due from other funds (Note 5)	35,402

Total current assets 1,579,375

Noncurrent assets:

Restricted assets:

Unspent bond proceeds	4,603,616
Cash on hand at the County	113,554
Advances to other funds (Note 5)	101,530
Capital assets - Net (Note 4)	9,867,005

Total noncurrent assets 14,685,705

Total assets 16,265,080

Deferred Outflows of Resources

Deferred pension costs (Note 8)	17,530
Deferred OPEB costs (Note 10)	5,760

Total deferred outflows of resources 23,290

Liabilities

Current liabilities:

Accounts payable	348,351
Due to other funds (Note 5)	339,636
Accrued liabilities and other	46,859
Compensated absences (Note 6)	7,758
Current portion of long-term debt (Note 6)	324,352

Total current liabilities 1,066,956

Noncurrent liabilities:

Net pension liability (Note 8)	171,068
Net OPEB liability (Note 10)	1,004,831
Long-term debt - Net of current portion (Note 6)	6,104,825

Total noncurrent liabilities 7,280,724

Total liabilities 8,347,680

Deferred Inflows of Resources - Deferred pension cost reductions (Note 8)

63,202

Net Position

Net investment in capital assets	8,041,444
Unrestricted	(163,956)

Total net position \$ 7,877,488

City of Lathrup Village, Michigan

Proprietary Fund Statement of Revenue, Expenses, and Changes in Net Position

Year Ended June 30, 2022

	Major Enterprise Fund
	Water and Sewer Fund
Operating Revenue	
Sale of water	\$ 708,405
Sewage disposal charges	1,378,674
Meter charge revenue	128,144
Industrial surcharge	30,670
Penalties	69,877
State grants	213,826
Total operating revenue	2,529,596
Operating Expenses	
Cost of water	395,597
Cost of sewage treatment	1,056,825
Industrial surcharge	16,829
Other operating and maintenance costs - Net of OPEB gain	(474,902)
General and administrative	80,103
Depreciation	325,056
Total operating expenses	1,399,508
Operating Income	1,130,088
Nonoperating Revenue (Expense)	
Investment income	13,040
Interest expense	(173,696)
CIP debt service surcharge	228,713
Total nonoperating revenue	68,057
Change in Net Position	1,198,145
Net Position - Beginning of year	6,679,343
Net Position - End of year	<u><u>\$ 7,877,488</u></u>

City of Lathrup Village, Michigan

Proprietary Fund Statement of Cash Flows

Year Ended June 30, 2022

	Major Enterprise Fund
	Water and Sewer Fund
Cash Flows from Operating Activities	
Receipts from customers	\$ 2,230,842
Payments to other funds	(522,720)
Payments to suppliers	(1,787,976)
Payments to employees	(185,690)
Receipts from state grants	213,826
Net cash used in operating activities	(51,718)
Cash Flows Provided by Noncapital Financing Activities - Repayment of loan made to the General Fund	50,764
Cash Flows from Capital and Related Financing Activities	
Purchase of capital assets	(934,245)
Principal and interest paid on capital debt	(257,100)
CIP debt service charge	228,713
Net cash used in capital and related financing activities	(962,632)
Cash Flows Provided by Investing Activities - Interest received on investments	12,596
Net Decrease in Cash	(950,990)
Cash - Beginning of year	6,299,122
Cash - End of year	<u><u>\$ 5,348,132</u></u>
Classification of Cash	
Cash and investments	\$ 954,085
Restricted cash	4,603,616
Less amounts classified as investments	(209,569)
Total cash	<u><u>\$ 5,348,132</u></u>
Reconciliation of Operating Income to Net Cash from Operating Activities	
Operating income	\$ 1,130,088
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation	325,056
Changes in assets and liabilities:	
Receivables	(84,928)
Due to and from other funds	(522,720)
Prepaid and other assets	6,500
Net pension and OPEB liability and related deferrals	(952,595)
Accounts payable	46,103
Compensated absences	778
Total adjustments	(1,181,806)
Net cash used in operating activities	<u><u>\$ (51,718)</u></u>

See notes to financial statements.

City of Lathrup Village, Michigan

Fiduciary Funds Statement of Fiduciary Net Position

June 30, 2022

	OPEB Trust Fund	Custodial Fund Tax Collection Fund
Assets - Deposits with MERS	\$ 336,320	\$ -
Net Position - Restricted for postemployment benefits other than pension	<u>\$ 336,320</u>	<u>\$ -</u>

City of Lathrup Village, Michigan

Fiduciary Funds Statement of Changes in Fiduciary Net Position

Year Ended June 30, 2022

	OPEB Trust Fund	Custodial Fund Tax Collection Fund
Additions		
Employer contributions	\$ 311,023	\$ -
Property tax collections	-	5,294,894
Total additions	311,023	5,294,894
Deductions		
Benefit payments	161,023	-
Administrative expenses	469	-
Tax distributions to other governments	-	5,294,894
Investment loss - Net decrease in fair value of investments	26,190	-
Total deductions	187,682	5,294,894
Net Increase in Fiduciary Net Position	123,341	-
Net Position - Beginning of year	212,979	-
Net Position - End of year	<u>\$ 336,320</u>	<u>\$ -</u>

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 1 - Significant Accounting Policies

Accounting and Reporting Principles

The City of Lathrup Village, Michigan (the "City") follows accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board. The following is a summary of the significant accounting policies used by the City:

Reporting Entity

The City is governed by an elected five-member council. The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units are, in substance, part of the City's operations, even though they are separate legal entities. Thus, blended component units are appropriately presented as funds of the City. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the City (see discussion below for description).

Blended Component Unit

The Lathrup Village Building Authority is governed by a commission appointed by the City Council. Although it is legally separate from the City, the Lathrup Village Building Authority is reported as if it were part of the primary government because its sole purpose is to finance and construct the City's public buildings.

Discretely Presented Component Unit

The Downtown Development Authority (the "DDA") is reported within the component unit column in the financial statements. It is reported in a separate column to emphasize that it is legally separate from the City. The DDA was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and promote economic growth within the downtown district. The DDA's governing body, which consists of eight individuals, is selected by the mayor with the City Council's approval. In addition, the Authority's budget is subject to approval by the City Council. The DDA does not issue separate financial statements.

Fiduciary Component Unit

The City of Lathrup Village OPEB plan is governed by the City Council. Although it is legally separate from the City, it is reported as a fiduciary component unit because the City appoints a voting majority to the board, and the plan imposes a financial burden to the City.

Report Presentation

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units, as applicable. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The statements also present a schedule reconciling these amounts to the modified accrual-based presentation found in the fund-based statements.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 1 - Significant Accounting Policies (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Taxes, unrestricted intergovernmental receipts, and other items not properly included among program revenue are reported instead as general revenue.

As a general rule, the effect of interfund activity has been removed from the government-wide financial statements. Exceptions to this general rule occur when there are charges between the City's water and sewer function and various other functions. Eliminations of these charges would distort the direct costs and program revenue reported for the various functions concerned.

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

Fund Accounting

The City accounts for its various activities in several different funds in order to demonstrate accountability for how it spends certain resources; separate funds allow the City to show the particular expenditures for which specific revenue is used. The various funds are aggregated into three broad fund types:

Governmental Funds

Governmental funds include all activities that provide general governmental services that are not business-type activities. Governmental funds can include the General Fund, special revenue funds, debt service funds, capital project funds, and permanent funds. The City reports the following funds as major governmental funds:

- The General Fund is the City's primary operating fund. It accounts for all financial resources used to provide government services other than those specifically assigned to another fund. General Fund activities are financed by revenue from general property taxes, state-shared revenue, and other sources.
- The Major Streets Fund accounts for maintenance and improvement activities for streets designated as major within the City.
- The Local Streets Fund accounts for maintenance and improvement activities for streets designated as local within the City. Funding is provided primarily through state-shared gas and weight taxes. State law requires that these taxes be used for local street maintenance and construction.
- The Street Improvement Bond Fund is used to record the street improvement bond proceeds, the proceeds from the voter-approved bond millage, and payment of debt service interest and principal.

Proprietary Funds

Proprietary funds include enterprise funds (which provide goods or services to users in exchange for charges or fees). The City reports only the Water and Sewer Fund as a major enterprise fund. The Water and Sewer Fund is used to account for the results of operations that provide water and sewer services to citizens that are financed primarily by a user charge for the provision of those services.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 1 - Significant Accounting Policies (Continued)

Fiduciary Funds

Fiduciary funds include amounts held in a fiduciary capacity for others. These amounts are not used to operate the City's programs. Activities that are reported as fiduciary include the following:

- The OPEB Trust Fund accumulates resources for future retiree health care payments to retirees.
- The custodial fund, the Tax Collection Fund, collects taxes on behalf of all the taxing authorities (state, county, school district, township, and the various smaller authorities).

Interfund Activity

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds.

Furthermore, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Basis of Accounting

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the City has spent its resources.

Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension and retiree health care-related costs or sick and vacation pay) are not counted until they come due for payment. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due.

Revenue is not recognized until it is collected or collected soon enough after the end of the year that it is available to pay for obligations outstanding at the end of the year. For this purpose, the City considers amounts collected within 60 days of year end to be available for recognition. The following major revenue sources meet the availability criterion: property taxes, state-shared revenue, state gas and weight tax revenue, and interest associated with the current fiscal period. Conversely, property taxes will be collected after the period of availability; receivables have been recorded for these, along with a deferred inflow.

Proprietary funds use the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Specific Balances and Transactions

Cash, Cash Equivalents, and Investments

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

Prepaid Items

Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements, when applicable.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 1 - Significant Accounting Policies (Continued)

Restricted Assets

Unspent bond proceeds of the Major Streets, Local Streets, Street Improvements Bond, and Water and Sewer funds are required to be set aside for construction. These amounts have also been classified as restricted assets.

Capital Assets

Capital assets, which include property, plant, equipment, intangible assets, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

Infrastructure, intangibles, buildings, equipment, and vehicles are depreciated using the straight-line method over the following useful lives:

Capital Asset Class	Depreciable Life - Years
Infrastructure	10-50
Buildings and building improvements	80
Machinery, equipment, and vehicles	1-25
Utility system	50

Leases

The City is a lessor for noncancelable leases of cell towers. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines the discount rate it uses to discount the expected lease receipts to present value, lease term, and lease receipts.

- The City uses the incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Unearned Revenue

Unearned revenue represents amounts received through nonexchange transactions prior to all applicable eligibility criteria being met or amounts being received through exchange transactions prior to goods or services being provided. The City has one item, unearned revenue related to funds received from the American Rescue Plan Act, which qualifies for reporting in this category.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 1 - Significant Accounting Policies (Continued)

Long-term Obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund-type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed at the time they are incurred. In the fund financial statements, governmental fund types recognize bond issuances and premiums as other financing sources and bond discounts as other financing uses. The General Fund, Street Improvement Bond Fund, and Water and Sewer Fund are generally used to liquidate long-term debt.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualify for reporting in this category, which are the deferred outflows of resources related to the defined benefit pension plan and OPEB plans. The deferred outflows of resources related to the defined benefit pension plan and OPEB plan are reported in the government-wide financial statements and the Water and Sewer Fund. The details can be found in Notes 8 and 10.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting in this category: unavailable revenue, deferred inflows of resources related to the defined benefit pension plan, and deferred inflows from leases. Unavailable revenue arises only under a modified accrual basis of accounting and is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The deferred inflows of resources related to the defined benefit pension plan are reported in the government-wide financial statements and the Water and Sewer Fund. The details can be found in Note 8. The deferred inflows of resources related to leases are reported in the government-wide financial statements and the General Fund. The details can be found in Note 13.

Net Position

Net position of the City is classified in three components. Net investment in capital assets consists of capital assets net of accumulated depreciation and is reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted net position is the remaining net position that does not meet the definition of invested in capital or restricted.

Net Position Flow Assumption

The City will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements (as applicable), a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 1 - Significant Accounting Policies (Continued)

Fund Balance Flow Assumptions

The City will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Furthermore, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The City Council has, by resolution, authorized the city administrator to assign fund balance. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally exist only temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Property Tax Revenue

Properties are assessed as of December 31. Property taxes are levied the following July 1 and become a lien on December 1. The taxes are due on February 28, after which point they are added to the county tax rolls.

The City's 2021 property tax revenue was levied and collectible on July 1, 2021 and is recognized as revenue in the year ended June 30, 2022 when the proceeds of the levy are budgeted and available for the financing of operations.

The 2021 taxable valuation of the City totaled \$155.9 million (a portion of which is abated and a portion of which is captured by the DDA), on which taxes levied consisted of 17.8783 mills for operating purposes, 2.6816 mills for refuse service, 3.9307 for debt service, and 1.8823 for DDA operations. This resulted in approximately \$2,564,000 for operating and approximately \$385,000 for refuse service recognized in the General Fund as tax revenue, approximately \$564,000 for debt service recognized in the Street Improvement Bond Fund, and approximately \$37,000 for the DDA.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 1 - Significant Accounting Policies (Continued)

Pension

The City offers a defined benefit pension plan to its employees. The City records a net pension liability for the difference between the total pension liability calculated by the actuary and the pension plan's fiduciary net position. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Other Postemployment Benefit Costs

The City offers retiree health care benefits to retirees. The City records a net OPEB liability for the difference between the total OPEB liability calculated by the actuary and the OPEB plan's fiduciary net position. For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Compensated Absences (Vacation and Sick Leave)

It is the City's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. There is a liability for unpaid accumulated sick leave since the City has a policy to pay out 50 percent of accumulated sick time when employees separate from services with the City. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end. Compensated absences attributable to the governmental activities will be liquidated primarily by the General Fund and the Water and Sewer Fund.

Proprietary Funds Operating Classification

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of proprietary funds is charges to customers for sales or services. Operating expenses for these funds include the cost of sales or services and administrative expenses, and may also include depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 1 - Significant Accounting Policies (Continued)

Adoption of New Accounting Pronouncement

During the current year, the City adopted GASB Statement No. 87, *Leases*. As a result, the governmental activities and fund financial statements now include a receivable for the present value of payments expected to be received and deferred inflows of resources that will be recognized as revenue over the term of the lease. Lease activity is further described in Note 13.

Upcoming Accounting Pronouncements

In May 2020, the Governmental Accounting Standards Board issued Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, which defines SBITAs and provides accounting and financial reporting for SBITAs by governments. This statement requires a government to recognize a subscription liability and an intangible right-to-use subscription asset for SBITAs. The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the City's financial statements for the year ending June 30, 2023.

In April 2022, the Governmental Accounting Standards Board issued Statement No. 99, *Omnibus 2022*, which establishes or amends accounting and financial reporting requirements for specific issues related to financial guarantees, derivative instruments, leases, public-public and public-private partnerships (PPPs), subscription-based information technology arrangements (SBITAs), the transition from the London Interbank Offered Rate (LIBOR), the Supplemental Nutrition Assistance Program (SNAP), nonmonetary transactions, pledges of future revenue, the focus of government-wide financial statements, and terminology. The standard has various effective dates. The City does not believe this pronouncement will have a significant impact on its financial statements but is still making a full evaluation.

In June 2022, the Governmental Accounting Standards Board issued Statement No. 100, *Accounting Changes and Error Corrections*, which enhances the accounting and financial reporting requirements for accounting changes and error corrections. The provisions of this statement are effective for the City's financial statements for the year ending June 30, 2024.

In June 2022, the Governmental Accounting Standards Board issued Statement No. 101, *Compensated Absences*, which updates the recognition and measurement guidance for compensated absences under a unified model. This statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means and establishes guidance for measuring a liability for leave that has not been used. It also updates disclosure requirements for compensated absences. The provisions of this statement are effective for the City's financial statements for the year ending June 30, 2025.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 2 - Stewardship, Compliance, and Accountability

Construction Code Fees

The City oversees building construction, in accordance with the State's Construction Code Act, including inspection of building construction and renovation to ensure compliance with the building codes. The City charges fees for these services. The law requires that collection of these fees be used only for construction code costs, including an allocation of estimated overhead costs. A summary of the current year activity and the cumulative surplus or shortfall generated since January 1, 2000 is as follows:

Cumulative shortfall at July 1, 2021		\$	(350,567)
Current year building permit revenue			206,208
Related expenses:			
Direct costs	\$	113,128	
Estimated indirect costs		59,289	172,417
			<u>33,791</u>
Current year surplus			<u>33,791</u>
Cumulative shortfall June 30, 2022		\$	<u><u>(316,776)</u></u>

Note 3 - Deposits and Investments

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

The City Council has designated three banks for the deposit of its funds. The investment policy adopted by the City Council in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government and bank accounts and CDs but not the remainder of state statutory authority, as listed above. The City's deposits, investments, and investment policies are in accordance with statutory authority.

The OPEB Trust Fund is also authorized by Michigan Public Act 314 of 1965, as amended, to invest in certain reverse repurchase agreements, stocks, diversified investment companies, annuity investment contracts, real estate leased to public entities, mortgages, real estate (if the trust fund's assets exceed \$250 million), debt or equity of certain small businesses, certain state and local government obligations, and certain other specified investment vehicles.

The OPEB Trust has designated one bank for deposit of its funds. The Trust's deposits and investment policies are in accordance with statutory authority.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 3 - Deposits and Investments (Continued)

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

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. At year end, the City had bank deposits of \$12,545,911 (certificates of deposit and checking and savings accounts), of which \$709,669 was covered by federal depository insurance, and the remainder was uninsured and uncollateralized. The Downtown Development Authority had bank deposits of \$1,363,161 (savings accounts), of which \$250,000 was covered by federal deposit insurance, and the remainder was uninsured and uncollateralized. The City believes that, due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the City evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

At year end, the OPEB Trust had no bank deposits (cash and money market accounts) that were uninsured and uncollateralized.

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The City's investment policy does not restrict investment maturities other than commercial paper, which can only be purchased with a 270-day maturity.

At year end, the City had the following investments:

Investment	Fair Value	Weighted-average Maturity (Years)
Fiduciary Fund		
MERS ISP Total Market Portfolio	\$ 336,320	N/A

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The City has no investment policy that would further limit its investment choices. As of June 30, 2022, the credit quality ratings of debt securities (other than the U.S. government) are as follows:

Investment	Fair Value	Rating	Rating Organization
Primary Government			
MERS ISP Total Market Portfolio	\$ 336,320	Not rated	N/A

Fair Value Measurements

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

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 3 - Deposits and Investments (Continued)

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

The City had no investments that were valued at fair value as of June 30, 2022.

Investments in Entities that Calculate Net Asset Value per Share

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

At June 30, 2022, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	Carrying Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period
MERS ISP Total Market Portfolio	\$ 336,320	\$ -	No restrictions	None

The MERS ISP Total Market Portfolio is a fully diversified portfolio combining stocks and bonds with alternative asset classes, including real estate, private equity, and commodities. The objective is to provide current income and capital appreciation while minimizing the volatility of the capital markets. MERS manages asset allocation and monitors the underlying investment managers of the MERS ISP Total Market Portfolio.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 4 - Capital Assets

Capital asset activity of the City's governmental and business-type activities was as follows:

Governmental Activities

	Balance July 1, 2021	Reclassifications	Additions	Disposals	Balance June 30, 2022
Capital assets not being depreciated:					
Land	\$ 364,738	\$ -	\$ -	\$ -	\$ 364,738
Construction in progress	871,431	-	1,874,601	-	2,746,032
Right of ways	12,402,720	-	-	-	12,402,720
Subtotal	13,638,889	-	1,874,601	-	15,513,490
Capital assets being depreciated:					
Buildings and improvements	1,303,577	-	5,446	-	1,309,023
Machinery and equipment	1,815,292	-	56,739	-	1,872,031
Infrastructure	7,461,813	-	40,969	-	7,502,782
Subtotal	10,580,682	-	103,154	-	10,683,836
Accumulated depreciation:					
Buildings and improvements	901,916	-	30,753	-	932,669
Machinery and equipment	1,506,506	-	132,049	-	1,638,555
Infrastructure	6,122,775	-	249,072	-	6,371,847
Subtotal	8,531,197	-	411,874	-	8,943,071
Net capital assets being depreciated	2,049,485	-	(308,720)	-	1,740,765
Net governmental activities capital assets	<u>\$ 15,688,374</u>	<u>\$ -</u>	<u>\$ 1,565,881</u>	<u>\$ -</u>	<u>\$ 17,254,255</u>

Business-type Activities

	Balance July 1, 2021	Reclassifications	Additions	Disposals	Balance June 30, 2022
Capital assets being depreciated:					
Utility system	\$ 16,571,592	\$ -	\$ 887,232	\$ -	\$ 17,458,824
Machinery and equipment	564,704	-	-	-	564,704
Vehicles	69,487	-	-	-	69,487
Subtotal	17,205,783	-	887,232	-	18,093,015
Accumulated depreciation:					
Utility system	7,361,182	-	316,465	-	7,677,647
Machinery and equipment	470,285	-	8,591	-	478,876
Vehicles	69,487	-	-	-	69,487
Subtotal	7,900,954	-	325,056	-	8,226,010
Net business-type activities capital assets	<u>\$ 9,304,829</u>	<u>\$ -</u>	<u>\$ 562,176</u>	<u>\$ -</u>	<u>\$ 9,867,005</u>

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 4 - Capital Assets (Continued)

Component Unit

	Balance July 1, 2021	Reclassifications	Additions	Disposals	Balance June 30, 2022
Capital assets being depreciated:					
Infrastructure	\$ 360,290	\$ -	\$ -	\$ -	\$ 360,290
Furniture and equipment	25,243	-	-	-	25,243
Subtotal	385,533	-	-	-	385,533
Accumulated depreciation:					
Infrastructure	154,613	-	27,106	-	181,719
Buildings and improvements	14,971	-	2,612	-	17,583
Subtotal	169,584	-	29,718	-	199,302
Net capital assets	<u>\$ 215,949</u>	<u>\$ -</u>	<u>\$ (29,718)</u>	<u>\$ -</u>	<u>\$ 186,231</u>

Depreciation expense was charged to programs of the primary government as follows:

Governmental activities:	
General government	\$ 44,374
Public safety	24,451
Public works	321,766
Recreation and culture	21,283
Total governmental activities	<u>\$ 411,874</u>
Business-type activities - Water and Sewer Fund	<u>\$ 325,056</u>
Component unit activities - Downtown Development Authority	<u>\$ 29,718</u>

Construction Commitments

The City has an active construction project at year end. At year end, the City's commitments with contractors are as follows:

	Spent to Date	Remaining Commitment
Pavement Reconstruction Project	<u>\$ 262,658</u>	<u>\$ 904,682</u>

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 5 - Interfund Receivables, Payables, and Transfers

The composition of interfund balances is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor governmental fund - Capital Acquisition Fund	\$ 12,695
	Water and Sewer Fund	339,636
	Total General Fund	352,331
Major Streets Fund	General Fund	717,913
	Nonmajor governmental fund - Capital Acquisition Fund	9,723
	Total Major Streets Fund	727,636
Local Streets Fund	General Fund	502,532
	Nonmajor governmental fund - Capital Acquisition Fund	6,083
	Total Local Streets Fund	508,615
Water and Sewer Fund	Major Streets Fund	17,701
	Local Streets Fund	17,701
	Total Water and Sewer Fund	35,402
Street Improvement Bond Fund	General Fund	21,973
	Total	\$ 1,645,957

The City has made the following long-term advances between funds:

Fund Borrowed From	Fund Loaned To	Amount
Water and Sewer Fund	General Fund	\$ 101,530

The balance of amounts loaned to the discretely presented component unit is as follows:

Receivable	Payable	Amount
Component unit - Downtown Development Authority	General Fund	\$ 4,513

These balances result from the time lag between the dates that goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made.

The long-term advance between the General Fund and Water and Sewer Fund resulted from a contribution to fund the City's unfunded pension liability. The Water and Sewer Fund paid more than its related portion and will be reimbursed by the General Fund over a period of 10 years.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 5 - Interfund Receivables, Payables, and Transfers (Continued)

Interfund transfers reported in the fund financial statements are composed of the following:

Paying Fund (Transfer Out)	Receiving Fund (Transfer In)	Amount
General Fund	Nonmajor governmental fund - Capital Acquisition Fund	\$ 110,450
Street Improvement Bond Fund	Major Streets Fund	375,000
	Local Streets Fund	375,000
	Total Street Improvement Bond Fund	750,000
	Total	\$ 860,450

The transfers from the General Fund to the nonmajor governmental fund - Capital Acquisition Fund represent the use of unrestricted resources to finance those programs in accordance with budgetary authorizations. The transfer between the Street Improvement Bond Fund and the Major Streets and Local Streets funds represents a distribution of bond proceeds for major and local street projects.

Note 6 - Long-term Debt

The City issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. County contractual agreements and installment purchase agreements are also general obligations of the government.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 6 - Long-term Debt (Continued)

Long-term debt activity for the year ended June 30, 2022 can be summarized as follows:

Governmental Activities

	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds and contracts payable - Direct borrowings and direct placements:							
EECBG Multipurpose loan - Lighting upgrades - Amount of issue: \$26,672, maturing in 2022	N/A	\$982	\$ 982	\$ -	\$ (982)	\$ -	\$ -
Michigan Suburbs Alliance loan - Energy efficiency and renewable energy projects - Amount of issue: \$80,380, maturing in 2027	N/A	\$5,359	32,149	-	(5,359)	26,790	5,359
Total direct borrowings and direct placements principal outstanding			33,131	-	(6,341)	26,790	5,359
Unlimited General Obligation Bond - Amount of issue: \$4,720,000, maturing in 2031	5.00%	\$345,000 - \$655,000	4,720,000	-	(345,000)	4,375,000	340,000
Unamortized bond premiums	N/A	N/A	1,124,149	-	(112,415)	1,011,734	112,415
Total bonds and contracts payable			5,877,280	-	(463,756)	5,413,524	457,774
Other long-term obligations - Compensated absences			230,316	100,112	(125,010)	205,418	100,000
Total governmental activities long-term debt			<u>\$ 6,107,596</u>	<u>\$ 100,112</u>	<u>\$ (588,766)</u>	<u>\$ 5,618,942</u>	<u>\$ 557,774</u>

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 6 - Long-term Debt (Continued)

Business-type Activities

	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds and contracts payable - Direct borrowings and direct placements:							
State Revolving Fund Obligation - Amount of issue: \$626,570, maturing in 2028	2.50%	\$17,142 - \$45,000	\$ 342,142	\$ -	\$ (35,000)	\$ 307,142	\$ 40,000
Other debt:							
General obligations bonds - Amount of issue: \$995,000, maturing in 2027	4.25% - 4.75%	\$65,000 - \$75,000	420,000	-	(65,000)	355,000	65,000
2021 Capital Improvement Bonds - Amount of issue: \$5,380,000, maturing in 2042	2.00% - 5.00%	\$200,000 - \$350,000	5,380,000	-	-	5,380,000	200,000
Total other debt principal outstanding			5,800,000	-	(65,000)	5,735,000	265,000
Unamortized bond premiums	N/A	\$19,352	406,387	-	(19,352)	387,035	19,352
Total bonds and contracts payable			6,548,529	-	(119,352)	6,429,177	324,352
Other long-term obligations - Compensated absences			6,980	3,644	(2,866)	7,758	7,758
Total business-type activities long- term debt			<u>\$ 6,555,509</u>	<u>\$ 3,644</u>	<u>\$ (122,218)</u>	<u>\$ 6,436,935</u>	<u>\$ 332,110</u>

Debt Service Requirements to Maturity

Annual debt service requirements to maturity for the above bonds and note obligations are as follows:

Years Ending June 30	Governmental Activities					Business-type Activities				
	Other Debt		Direct Borrowings and Direct Placements			Direct Borrowings and Direct Placements		Other Debt		
	Principal	Interest	Principal	Interest	Total	Principal	Interest	Principal	Interest	Total
2023	\$ 5,359	\$ -	\$ 340,000	\$ 218,750	\$ 564,109	\$ 40,000	\$ 8,375	\$ 265,000	\$ 171,724	\$ 485,099
2024	5,359	-	375,000	201,750	582,109	40,000	7,375	275,000	158,425	480,800
2025	5,359	-	405,000	183,000	593,359	40,000	6,375	285,000	144,600	475,975
2026	5,359	-	440,000	162,750	608,109	40,000	5,375	295,000	130,281	470,656
2027	5,354	-	480,000	140,750	626,104	40,000	4,375	300,000	115,594	459,969
2028-2032	-	-	2,335,000	303,500	2,638,500	107,142	6,750	1,230,000	406,313	1,750,205
Thereafter	-	-	-	-	-	-	-	3,085,000	327,106	3,412,106
Total	<u>\$ 26,790</u>	<u>\$ -</u>	<u>\$ 4,375,000</u>	<u>\$ 1,210,500</u>	<u>\$ 5,612,290</u>	<u>\$ 307,142</u>	<u>\$ 38,625</u>	<u>\$ 5,735,000</u>	<u>\$ 1,454,043</u>	<u>\$ 7,534,810</u>

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 7 - Risk Management

The City is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The City has purchased commercial insurance for medical benefits provided to employees. The City participates in the Michigan Municipal League (MML) risk pool for claims relating to property loss, torts, errors and omissions, and employee injuries. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Michigan Municipal League risk pool program operates as a common risk-sharing management program for local units of government in Michigan; member premiums are used to purchase commercial excess insurance coverage and to pay member claims in excess of deductible amounts.

Note 8 - Defined Benefit Pension Plan

Plan Description

The City participates in an agent multiple-employer defined benefit pension plan administered by the Municipal Employees' Retirement System of Michigan (MERS) that covers certain general, nonunion, police, and patrol employees of the City. MERS was established as a statewide public employee pension plan by the Michigan Legislature under PA 135 of 1945 and is administered by a nine-member retirement board. MERS issues a publicly available financial report, which includes the financial statements and required supplemental information of this defined benefit plan. This report can be obtained at www.mersofmich.com or in writing to MERS at 1134 Municipal Way, Lansing, MI 48917.

Benefits Provided

The plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. PA 427 of 1984, as amended, established and amends the benefit provisions of the participants in MERS.

The MERS plan covers general employees, police employees, and department heads. The plan is closed to new hired employees.

Retirement benefits for general employees and nonunion employees hired before January 1, 2008 are calculated as 2.5 percent (80 percent max) of the employee's final 3-year average salary times the employee's years of service. Normal retirement age is 60 with early retirement at 50 with 25 years of service or 55 with 15 years of service. The vesting period is 10 years.

Retirement benefits for police employees are calculated as 2.5 percent (80 percent max) of the employee's final 5-year average salary times the employee's years of service. Normal retirement age is 60, with early retirement at 50 with 25 years of service or 55 with 15 years of service. The vesting period is 10 years.

Retirement benefits for nonunion employees hired after January 1, 2008 are calculated as 2.0 percent of the employee's final 5-year average salary times the employee's years of service. Normal retirement age is 60, with early retirement at 50 with 25 years of service or 55 with 15 years of service. The vesting period is 10 years.

Retirement benefits for patrol employees are calculated as 2.8 percent (80 percent max) of the employee's final 5-year average salary times the employee's years of service. Normal retirement age is 60, with early retirement at 50 with 25 years of service or 55 with 15 years of service. The vesting period is 10 years.

Benefit terms provide for annual cost of living adjustments to each employee's retirement allowance subsequent to the employee's retirement date limited to increases in the Consumer Price Index.

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

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 8 - Defined Benefit Pension Plan (Continued)

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

Date of member count	December 31, 2021
Inactive plan members or beneficiaries currently receiving benefits	21
Inactive plan members entitled to but not yet receiving benefits	1
Active plan members	4
Total employees covered by the plan	26

Contributions

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

For the year ended June 30, 2022, the average active employee contribution rate was 6.49 percent of gross wages, and the City's minimum monthly required contribution was \$24,347.

Net Pension Liability

The City has chosen to use the December 31, 2021 measurement date as its measurement date for the net pension liability. The June 30, 2022 fiscal year end reported net pension liability was determined using a measure of the total pension liability and the pension net position as of the December 31, 2021 measurement date. The December 31, 2021 measurement date total pension liability was determined by an actuarial valuation performed as of that date.

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

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance at December 31, 2020	\$ 8,379,907	\$ 6,751,484	\$ 1,628,423
Changes for the year:			
Service cost	56,707	-	56,707
Interest	615,604	-	615,604
Differences between expected and actual experience	22,665	-	22,665
Changes in assumptions	270,517	-	270,517
Contributions - Employer	-	258,690	(258,690)
Contributions - Employee	-	28,427	(28,427)
Net investment income	-	891,818	(891,818)
Benefit payments, including refunds	(616,440)	(616,440)	-
Administrative expenses	-	(10,587)	10,587
Net changes	349,053	551,908	(202,855)
Balance at December 31, 2021	<u>\$ 8,728,960</u>	<u>\$ 7,303,392</u>	<u>\$ 1,425,568</u>

The plan's fiduciary net position represents 83.7 percent of the total pension liability.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 8 - Defined Benefit Pension Plan (Continued)

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

For the year ended June 30, 2022, the City recognized pension expense of \$309,744.

At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ (526,682)
Employer contributions to the plan subsequent to the measurement date	146,082	-
Total	<u>\$ 146,082</u>	<u>\$ (526,682)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows (note that employer contributions subsequent to the measurement date will reduce the net pension liability and, therefore, will not be included in future pension expense):

Years Ending June 30	Amount
2023	\$ (72,878)
2024	(220,552)
2025	(154,928)
2026	(78,324)
Total	<u>\$ (526,682)</u>

Actuarial Assumptions

The total pension liability in the December 31, 2021 actuarial valuation was determined using an inflation assumption of 2.5 percent, assumed salary increases (including inflation) of 3.00 percent, an investment rate of return (net of investment expenses but gross of administrative expenses) of 7.25 percent, and the Pub-2010 mortality tables using scale MP-2019. These assumptions were applied to all periods included in the measurement and are based on an experience study conducted from January 1, 2014 through December 31, 2018.

Discount Rate

The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that city contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Projected Cash Flows

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

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 8 - Defined Benefit Pension Plan (Continued)

Investment Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return net of inflation as of the December 31, 2021 measurement date for each major asset class included in the pension plan's target asset allocation are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global equity	60.00 %	4.50 %
Global fixed income	20.00	2.00
Private investments	20.00	7.00

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

The following presents the net pension liability of the City, calculated using the discount rate of 7.25 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (6.25%)	Current Discount Rate (7.25%)	1 Percentage Point Increase (8.25%)
Net pension liability of the City	\$ 2,286,811	\$ 1,425,568	\$ 689,479

Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in the separately issued financial report. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the plan's fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments and refunds of employee contributions are recognized as expense when due and payable in accordance with the benefit terms.

Assumption Changes

The investment rate of return assumption was updated from 7.60 percent to 7.25 percent from the December 31, 2020 to the December 31, 2021 actuarial valuation measurement dates.

Note 9 - Defined Contribution Pension Plan

The City provides additional pension benefits to all full-time employees hired after July 1, 2013 through a defined contribution plan administered by MERS. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Under the plan, all employees contribute 5 percent of gross earnings to the plan, and the City matches their contributions at a rate of 8 percent for police employees and 5 percent for all other employees. In accordance with these provisions, the City contributed \$16,465 and employees contributed \$30,352 for the year ended June 30, 2022.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 10 - Other Postemployment Benefit Plan

Plan Description

The City provides retiree health care benefits to eligible employees and their spouses. The benefits are provided through the City of Lathrup Village Retiree Healthcare Plan, a single-employer plan administered by the City of Lathrup Village, Michigan.

Management of the plan is vested in the OPEB board, which consists of the City Council.

The plan assets are reported in the City's financial statements as a fiduciary fund.

Benefits Provided

The City of Lathrup Village Retiree Healthcare Plan provides medical and pharmacy benefits for eligible retirees and their spouses. Benefits are provided through fully insured plans administered by Blue Cross Blue Shield of Michigan. The plan is closed to new employees hired after January 1, 2008.

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

	City of Lathrup Village Retiree Healthcare Plan
Date of member count	June 30, 2021
Inactive plan members or beneficiaries currently receiving benefits	21
Active plan members	3
Total plan members	24

Contributions

Retiree health care costs are paid by the City on a pay-as-you-go basis. The City has no obligation to make contributions in advance of when the insurance premiums are due for payment. For the fiscal year ended June 30, 2022, the City made payments for postemployment health benefit premiums of \$161,023.

Net OPEB Liability

The City has chosen to use the June 30, 2022 measurement date as its measurement date for the net OPEB liability. The June 30, 2022 fiscal year end reported net OPEB liability was determined using a measure of the total OPEB liability and the OPEB net position as of the June 30, 2022 measurement date. The June 30, 2022 measurement date total OPEB liability was determined by an actuarial valuation performed as of June 30, 2021 and was rolled forward to the measurement dated as of June 30, 2022.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 10 - Other Postemployment Benefit Plan (Continued)

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

Changes in Net OPEB Liability	Increase (Decrease)		
	Total OPEB Liability	Plan Net Position	Net OPEB Liability
Balance at July 1, 2021	\$ 6,781,217	\$ 212,979	\$ 6,568,238
Changes for the year:			
Service cost	16,282	-	16,282
Interest	135,804	-	135,804
Differences between expected and actual experience	(141,665)	-	(141,665)
Changes in assumptions	(2,809,918)	-	(2,809,918)
Contributions - Employer	-	311,023	(311,023)
Net investment loss	-	(26,190)	26,190
Benefit payments, including refunds	(161,023)	(161,023)	-
Administrative expenses	-	(469)	469
Net changes	(2,960,520)	123,341	(3,083,861)
Balance at June 30, 2022	\$ 3,820,697	\$ 336,320	\$ 3,484,377

The plan's fiduciary net position represents 8.8 percent of the total OPEB liability.

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

For the year ended June 30, 2022, the City recognized OPEB gain of \$(2,801,974).

At June 30, 2022, the City reported deferred outflows of resources totaling \$20,799 related to OPEB from the net difference between projected and actual earnings on OPEB plan investments.

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

Years Ending June 30	Amount
2023	\$ 4,679
2024	4,679
2025	4,679
2026	6,762
Total	\$ 20,799

Actuarial Assumptions

The total OPEB liability as of the June 30, 2022 measurement date was determined using an inflation assumption of 2.5 percent; assumed salary increases (including inflation) of 2 percent; a discount rate of 4.91 percent; a health care cost trend rate of 7.75 percent for 2022, decreasing 0.25 percentage points per year to an ultimate rate of 4.5 percent for 2034 and later years; and the Pub-2010 mortality tables using scale MP-2021. These assumptions were applied to all periods included in the measurement.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 10 - Other Postemployment Benefit Plan (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 4.91 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that city contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Investment Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic real rates of return as of the June 30, 2022 measurement date for each major asset class included in the OPEB plan's target asset allocation, as disclosed in the investment section below, are summarized in the following tables:

Asset Class	Long-term Expected Real Rate of Return
Global equity	4.50 %
Global fixed income	2.00
Private investments	7.00

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

The following presents the net OPEB liability of the City, calculated using the discount rate of 4.91 percent, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (3.91%)	Current Discount Rate (4.91%)	1 Percentage Point Increase (5.91%)
Net OPEB liability of the City of Lathrup Village Retiree Healthcare Plan	\$ 3,998,612	\$ 3,484,377	\$ 3,065,890

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

The following presents the net OPEB liability of the City, calculated using the health care cost trend rate of 7.75 percent, as well as what the City's net OPEB liability would be if it were calculated using a health care cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (6.75%)	Current Health Care Cost Trend Rate (7.75%)	1 Percentage Point Increase (8.75%)
Net OPEB liability of the City of Lathrup Village Retiree Healthcare Plan	\$ 3,028,096	\$ 3,484,377	\$ 4,038,542

Assumption Changes

There were assumption changes from the June 30, 2021 to the June 30, 2022 measurement related to a discount rate increase from 2.65 percent to 4.91 percent, an expected investment rate of return decrease from 7.35 percent to 7.00 percent, an update to per capita costs to reflect experience since the previous valuation, and an update to the mortality improvement scale from MP-2020 to MP-2021.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 10 - Other Postemployment Benefit Plan (Continued)

Investment Policy

The OPEB plan's policy in regard to the allocation of invested assets is established and may be amended by the OPEB board by a majority vote of its members. It is the policy of the OPEB board to pursue an investment strategy that manages risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The OPEB plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the OPEB board's adopted asset allocation policy as of June 30, 2022:

City of Lathrup Village Retiree Healthcare Plan

Asset Class	Target Allocation
Global equity	60.00 %
Global fixed income	20.00
Private investments	20.00
Total	100.00 %

Rate of Return

For the year ended June 30, 2022, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was (9.9) percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Note 11 - Retirement Health Care Savings Plan

The City provides additional other postemployment benefits to all full-time employees hired after July 1, 2008 through a retiree health care savings plan administered by ICMA - Meritain Health. Under the plan, there are no employee contributions, and the City contributes 2 percent of employees' base salaries into eligible employees' health savings accounts for retirement health care. Contributions to the health savings accounts by the City were \$22,752 for the year ended June 30, 2022.

Note 12 - Joint Venture

The City is a member of Southeastern Oakland County Resource Recovery Authority (the "Authority"), which consists of 12 municipalities in Oakland County. The Authority provides refuse disposal services for the benefit of member municipalities. The City appoints one member to the joint venture's governing board, which approves the annual budget. The participating communities provided annual funding for its operations. During the current year, the City expensed approximately \$355,000 related to payments to the Authority. The City is unaware of any circumstances that would cause any significant additional financial benefit or burden to the participating governments in the near future. Complete financial statements for the Authority can be obtained from the administrative offices at 3910 Webster, Royal Oak, MI 48073.

The City is a member of Southeastern Oakland County Water Authority (the "Water Authority"), which consists of 11 municipalities in Oakland County, Michigan. The City purchases water from the Water Authority. The City appoints one member to the joint venture's governing board, which approves the annual budget. The participating communities provide annual funding for its operations. During the current year, the City expensed approximately \$396,000 related to payments to the Water Authority. The City is unaware of any circumstances that would cause any significant additional financial benefit or burden to the participating governments in the near future. Complete financial statements for the Water Authority can be obtained from the administrative offices at 3910 Webster, Royal Oak, MI 48073.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2022

Note 13 - Leases

The City leases certain assets to various third parties. The assets leased include cell towers. Payments are generally fixed monthly. As described in Note 1, the City implemented GASB 87, *Leases*, during the year ended June 30, 2022, which resulted in the City recording long-term receivables and deferred inflows of resources related to these leases totaling \$2,489,856 and \$2,434,867, respectively, at June 30, 2022.

During the year ended June 30, 2022, the City recognized the following related to its lessor agreements:

Lease revenue	\$	106,916
Interest income related to its leases		36,700

Required Supplemental Information

City of Lathrup Village, Michigan

Required Supplemental Information

Schedule of Changes in the Net Pension Liability and Related Ratios

Years Ended December 31

	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 56,707	\$ 58,205	\$ 59,127	\$ 61,401	\$ 65,460	\$ 82,950	\$ 84,814	\$ 102,340
Interest	615,604	610,908	623,086	623,735	637,504	612,822	588,230	576,312
Miscellaneous other charges	-	-	-	-	(93,953)	-	-	-
Differences between expected and actual experience	22,665	(263,611)	(83,540)	(73,176)	(211,835)	252,035	29,891	-
Changes in assumptions	270,517	267,386	264,344	-	-	-	377,460	-
Benefit payments, including refunds	(616,440)	(604,252)	(621,481)	(616,381)	(612,152)	(554,952)	(543,571)	(507,237)
Net Change in Total Pension Liability	349,053	68,636	241,536	(4,421)	(214,976)	392,855	538,824	171,415
Total Pension Liability - Beginning of year	8,379,907	8,311,271	8,069,735	8,074,156	8,289,132	7,896,277	7,359,453	7,188,038
Total Pension Liability - End of year	\$ 8,728,960	\$ 8,379,907	\$ 8,311,271	\$ 8,069,735	\$ 8,074,156	\$ 8,289,132	\$ 7,896,277	\$ 7,359,453
Plan Fiduciary Net Position								
Contributions - Employer	\$ 258,690	\$ 211,512	\$ 199,230	\$ 157,170	\$ 100,914	\$ 74,706	\$ 64,182	\$ 53,795
Contributions - Member	28,427	29,489	30,069	31,517	38,023	135,489	49,191	61,176
Net investment income (loss)	891,818	846,102	784,097	(244,887)	809,627	671,396	(94,420)	409,055
Administrative expenses	(10,587)	(12,378)	(13,498)	(12,458)	(12,866)	(13,283)	(14,080)	(14,946)
Benefit payments, including refunds	(616,440)	(604,252)	(621,481)	(616,381)	(612,152)	(554,952)	(543,571)	(507,237)
Miscellaneous other charges	-	-	-	-	(93,953)	-	-	-
Net Change in Plan Fiduciary Net Position	551,908	470,473	378,437	(685,039)	229,593	313,356	(538,698)	1,843
Plan Fiduciary Net Position - Beginning of year	6,751,484	6,281,011	5,902,574	6,587,613	6,358,020	6,044,664	6,583,362	6,581,519
Plan Fiduciary Net Position - End of year	\$ 7,303,392	\$ 6,751,484	\$ 6,281,011	\$ 5,902,574	\$ 6,587,613	\$ 6,358,020	\$ 6,044,664	\$ 6,583,362
City's Net Pension Liability - Ending	\$ 1,425,568	\$ 1,628,423	\$ 2,030,260	\$ 2,167,161	\$ 1,486,543	\$ 1,931,112	\$ 1,851,613	\$ 776,091
Plan Fiduciary Net Position as a Percentage of Total Pension Liability								
Covered Payroll	\$ 83.67 %	80.57 %	75.57 %	73.14 %	81.59 %	76.70 %	76.55 %	89.45 %
City's Net Pension Liability as a Percentage of Covered Payroll	\$ 385,192	\$ 447,808	\$ 457,801	\$ 477,215	\$ 504,653	\$ 647,096	\$ 723,381	\$ 877,424
	370.09 %	363.64 %	443.48 %	454.13 %	294.57 %	298.43 %	255.97 %	88.45 %

See notes to required supplemental information.

City of Lathrup Village, Michigan

Required Supplemental Information Schedule of Pension Contributions

Last Ten Fiscal Years
Years Ended June 30

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	\$ 292,164	\$ 225,216	\$ 197,808	\$ 200,652	\$ 113,688	\$ 88,140	\$ 64,182	\$ 67,092	\$ 81,305	\$ 121,932
Contributions in relation to the actuarially determined contribution	292,164	225,216	197,808	200,652	113,688	88,140	64,182	67,092	1,225,013	121,932
Contribution Excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,143,708	\$ -
Covered Payroll	\$ 321,064	\$ 461,803	\$ 457,801	\$ 477,215	\$ 504,653	\$ 647,096	\$ 723,381	\$ 877,424	\$ 840,997	\$ 1,102,601
Contributions as a Percentage of Covered Payroll	91.00 %	48.77 %	43.21 %	42.05 %	22.53 %	13.62 %	8.87 %	7.65 %	145.66 %	11.06 %

Notes to Schedule of Pension Contributions

Actuarial valuation information relative to the determination of contributions:

Valuation date

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll - Closed
Remaining amortization period	17 years
Asset valuation method	5-year smoothed
Inflation	2.5 percent
Salary increase	3.0 percent
Investment rate of return	7.35 percent - Gross of pension plan investment expense, including inflation
Retirement age	60 years
Mortality	50 percent female/50 percent male RP-2014 Healthy Annuity Mortality Table (rates multiplied by 105 percent), RP-2014 Employee Mortality Table, and RP-2014 Juvenile Mortality Table. For disabled retirees, RP-2014 Disabled Retiree Mortality Table, 50 percent male and 50 percent female blend
Other information	None

See notes to required supplemental information.

City of Lathrup Village, Michigan

Required Supplemental Information Schedule of Changes in the Net OPEB Liability and Related Ratios

Fiscal Years Ended June 30

	2022	2021	2020	2019	2018
Total OPEB Liability					
Service cost	\$ 16,282	\$ 80,712	\$ 64,528	\$ 53,004	\$ 58,875
Interest	135,804	184,803	205,246	194,817	180,037
Differences between expected and actual experience	(141,665)	(48,359)	123,103	-	-
Changes in assumptions	(2,809,918)	(299,252)	688,405	307,745	(280,471)
Benefit payments, including refunds	(161,023)	(136,024)	(147,716)	(167,338)	(177,091)
Net Change in Total OPEB Liability	(2,960,520)	(218,120)	933,566	388,228	(218,650)
Total OPEB Liability - Beginning of year	6,781,217	6,999,337	6,065,771	5,677,543	5,896,193
Total OPEB Liability - End of year	\$ 3,820,697	\$ 6,781,217	\$ 6,999,337	\$ 6,065,771	\$ 5,677,543
Plan Fiduciary Net Position					
Contributions - Employer	\$ 311,023	\$ 336,024	\$ -	\$ -	\$ -
Net investment (loss) income	(26,190)	13,080	-	-	-
Administrative expenses	(469)	(101)	-	-	-
Benefit payments, including refunds	(161,023)	(136,024)	-	-	-
Net Change in Plan Fiduciary Net Position	123,341	212,979	-	-	-
Plan Fiduciary Net Position - Beginning of year	212,979	-	-	-	-
Plan Fiduciary Net Position - End of year	\$ 336,320	\$ 212,979	\$ -	\$ -	\$ -
Net OPEB Liability - Ending	\$ 3,484,377	\$ 6,568,238	\$ 6,999,337	\$ 6,065,771	\$ 5,677,543
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	8.80 %	3.14 %	- %	- %	- %
Covered-employee Payroll	\$ 264,171	\$ 340,772	\$ 340,935	\$ 311,227	\$ 316,913
Net OPEB Liability as a Percentage of Covered-employee Payroll	1,318.99 %	1,927.46 %	2,052.98 %	1,948.99 %	1,791.51 %

See notes to required supplemental information.

City of Lathrup Village, Michigan

Required Supplemental Information Schedule of OPEB Contributions

Last Ten Fiscal Years
Years Ended June 30

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	\$ 240,805	\$ 409,275	\$ 407,962	\$ 200,426	\$ 181,840	\$ 288,836	\$ 288,836	\$ 259,097	\$ 422,732	\$ 318,021
Contributions in relation to the actuarially determined contribution	311,023	336,024	147,716	167,338	177,091	143,679	138,020	165,208	183,783	191,083
Contribution Excess (Deficiency)	\$ 70,218	\$ (73,251)	\$ (260,246)	\$ (33,088)	\$ (4,749)	\$ (145,157)	\$ (150,816)	\$ (93,889)	\$ (238,949)	\$ (126,938)
Covered-employee Payroll	\$ 264,171	\$ 340,772	\$ 340,935	\$ 311,227	\$ 316,913	\$ 723,381	\$ 723,381	\$ 877,424	\$ 840,997	\$ 1,102,601
Contributions as a Percentage of Covered-employee Payroll	117.74 %	98.61 %	43.33 %	53.77 %	55.88 %	19.86 %	19.08 %	18.83 %	21.85 %	- %

Notes to Schedule of Contributions

Actuarial valuation information relative to the determination of contributions:

Valuation date

Actuarially determined contribution rates are calculated as of July 1, 2021.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal as a percentage of payroll
Amortization method	Level dollar over a closed 26 years
Remaining amortization period	25
Asset valuation method	N/A
Inflation	2.5 percent
Health care cost trend rates	7.5 percent for 2023, decreasing by 0.25 percent per year ultimately decreasing to 4.5 percent for 2036 and years later
Salary increase	2.0 percent
Investment rate of return	7.0 percent
Retirement age	Age 60 with 10 years of service; or age 55 with 15 years of service; or age 50 with 25 years of service
Mortality	For current employees, Pub-2010 General Employees Mortality Table, For healthy retirees, Pub-2010 General Retiree Mortality Table (scaled by a factor of 106 percent), For disabled retirees, PubNS-2010 Disabled Retiree Mortality Table
Other information	None

See notes to required supplemental information.

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City of Lathrup Village, Michigan

Required Supplemental Information Schedule of OPEB Investment Returns

Last Two Fiscal Years
Years Ended June 30

	2022	2021
Annual money-weighted rate of return - Net of investment expense	(9.90)%	25.11 %

Note: The OPEB Trust fund was established during the fiscal year ended June 30, 2021. As a result, full 10-year information is not available. This schedule is being built prospectively.

City of Lathrup Village, Michigan

Required Supplemental Information Budgetary Comparison Schedule General Fund

Year Ended June 30, 2022

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget - (Unfavorable) Favorable
Revenue				
Property taxes	\$ 3,263,225	\$ 3,069,541	\$ 3,069,323	\$ (218)
Special assessments	15,000	27,000	27,175	175
Intergovernmental:				
Federal grants	8,000	-	57,637	57,637
State-shared revenue and grants	410,118	417,577	514,448	96,871
Local grants and contributions	8,700	-	-	-
Construction code fees	144,500	118,000	206,208	88,208
Fines and forfeitures	120,000	75,000	71,992	(3,008)
Licenses and permits	136,600	131,645	130,836	(809)
Interest and rentals	34,917	80,517	164,766	84,249
Other revenue:				
Michigan Broadband Authority	105,889	109,152	89,432	(19,720)
Other miscellaneous income	90,400	115,315	105,616	(9,699)
Total revenue	4,337,349	4,143,747	4,437,433	293,686
Expenditures				
Current services:				
General government:				
Government service	516,855	622,498	736,829	(114,331)
Buildings and grounds	141,100	135,600	131,460	4,140
Administration	743,506	783,365	778,098	5,267
Public safety	2,321,046	2,337,437	2,182,163	155,274
Public works	648,179	855,679	812,416	43,263
Recreation and culture	75,060	32,103	28,442	3,661
Capital outlay	7,928	-	-	-
Debt service	-	6,341	6,341	-
Total expenditures	4,453,674	4,773,023	4,675,749	97,274
Excess of Expenditures Over Revenue	(116,325)	(629,276)	(238,316)	390,960
Other Financing Uses - Transfers out	(110,450)	(110,450)	(110,450)	-
Net Change in Fund Balance	(226,775)	(739,726)	(348,766)	390,960
Fund Balance - Beginning of year	1,590,968	1,590,968	1,590,968	-
Fund Balance - End of year	<u>\$ 1,364,193</u>	<u>\$ 851,242</u>	<u>\$ 1,242,202</u>	<u>\$ 390,960</u>

See notes to required supplemental information.

City of Lathrup Village, Michigan

Required Supplemental Information Budgetary Comparison Schedules - Major Special Revenue Funds Major Streets Fund

Year Ended June 30, 2022

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue				
Intergovernmental - State-shared revenue and grants	\$ 357,000	\$ 357,000	\$ 384,226	\$ 27,226
Interest and rentals - Investment income	600	600	1,876	1,276
Total revenue	357,600	357,600	386,102	28,502
Expenditures				
Current services - Public works	172,392	164,324	139,219	25,105
Capital outlay	1,058,201	1,058,201	607,763	450,438
Debt service	98,333	98,333	-	98,333
Total expenditures	1,328,926	1,320,858	746,982	573,876
Excess of Expenditures Over Revenue	(971,326)	(963,258)	(360,880)	602,378
Other Financing Sources - Transfers in	1,058,201	967,400	375,000	(592,400)
Net Change in Fund Balance	86,875	4,142	14,120	9,978
Fund Balance - Beginning of year	938,106	938,106	938,106	-
Fund Balance - End of year	<u>\$ 1,024,981</u>	<u>\$ 942,248</u>	<u>\$ 952,226</u>	<u>\$ 9,978</u>

City of Lathrup Village, Michigan

Required Supplemental Information
 Budgetary Comparison Schedules - Major Special Revenue Funds
 (Continued)
 Local Streets Fund

Year Ended June 30, 2022

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget (Unaudited)
Revenue				
Intergovernmental - State-shared revenue and grants	\$ 182,603	\$ 182,603	\$ 201,244	\$ 18,641
Interest and rentals - Investment income	600	600	2,063	1,463
Total revenue	183,203	183,203	203,307	20,104
Expenditures				
Current services - Public works	391,752	409,364	137,209	272,155
Capital outlay	1,058,201	1,058,201	608,013	450,188
Debt service	98,333	98,333	-	98,333
Total expenditures	1,548,286	1,565,898	745,222	820,676
Excess of Expenditures Over Revenue	(1,365,083)	(1,382,695)	(541,915)	840,780
Other Financing Sources - Transfers in	1,058,201	1,386,797	375,000	(1,011,797)
Net Change in Fund Balance	(306,882)	4,102	(166,915)	(171,017)
Fund Balance - Beginning of year	871,857	871,857	871,857	-
Fund Balance - End of year	<u>\$ 564,975</u>	<u>\$ 875,959</u>	<u>\$ 704,942</u>	<u>\$ (171,017)</u>

City of Lathrup Village, Michigan

Notes to Required Supplemental Information

June 30, 2022

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and all special revenue funds, except that operating transfers and debt proceeds have been included in the revenue and expenditures categories, rather than as other financing sources (uses). All annual appropriations lapse at fiscal year end; encumbrances are not included in expenditures. During the year, the budget was amended in a legally permissible manner.

The budget document presents information by fund, function, department, and line items. The legal level of budgetary control adopted by the governing body is the activity level (i.e., the level at which expenditures may not legally exceed appropriations). The preceding schedules show the activity in more detail than the legal level of control. Amounts encumbered for purchase orders, contracts, etc. are not tracked during the year. Budget appropriations are considered to be spent once goods are delivered or the services rendered.

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

1. On or before the third Monday in April, the City shall submit to the City Council a recommended budget covering the next fiscal year.
2. A public hearing on the proposed budget shall be held before its final adoption at such time and place as the City Council shall direct.
3. The budget shall be adopted no later than the third Monday in May of each year.
4. The budget is adopted by department on an activity basis in the General Fund and in total in the special revenue funds. Subsequent amendments thereto shall be submitted from time to time by the city administrator for the consideration of the City Council.

The budgetary comparison schedule for the General Fund is presented on the same basis of accounting used in preparing the adopted budget.

Excess of Expenditures Over Appropriations in Budgeted Funds

During the year, the City incurred expenditures that were in excess of the amounts budgeted, as follows:

	Budget	Actual	Variance
General Fund - General government - Government service	\$ 622,498	\$ 736,829	\$ (114,331)

Pension Information

Changes in Assumptions

December 31, 2015 - The beginning of year total pension liability was based on a single discount rate of 8.25 percent, and the end of year total pension liability was based on a single discount rate of 8.0 percent.

December 31, 2019 - The beginning of year total pension liability was based on a single discount rate of 8.0 percent, and the end of year total pension liability was based on a single discount rate of 7.6 percent.

December 31, 2020 - The beginning of year total pension liability was based on the RP-2014 mortality tables, and the end of year total pension liability was based on the Pub-2010 mortality tables.

December 31, 2021 - The beginning of year total pension liability was based on a single discount rate of 7.6 percent, and the end of year total pension liability was based on a single discount rate of 7.25 percent.

OPEB Information

Changes in Assumptions

June 30, 2019 - The beginning of year total OPEB liability was based on a single discount rate of 3.45 percent, and the end of year total OPEB liability was based on a single discount rate of 3.36 percent.

City of Lathrup Village, Michigan

Notes to Required Supplemental Information

June 30, 2022

June 30, 2020 - The beginning of year total OPEB liability was based on a single discount rate of 3.36 percent, and the end of year total OPEB liability was based on a single discount rate of 2.66 percent.

June 30, 2021 - The beginning of year total OPEB liability was based on a single discount rate of 2.66 percent, health care cost trend rates of 8.0 percent for pre-65 and 6.25 percent for post-65, and the MP-2019 mortality improvement scale. The end of year total OPEB liability was based on a single discount rate of 2.65 percent, health care cost trend rates of 7.5 percent for pre-65 and 5.75 percent for post-65, and the MP-2020 mortality improvement scale. Additionally, during the June 30, 2021 measurement year, the OPEB Trust Fund was established with an assumed long-term rate of return of 7.35 percent.

June 30, 2022 - The beginning of year total OPEB liability was based on a single discount rate of 2.65 percent, rate of return of 7.35 percent, and the MP-2020 mortality improvement scale. The end of year total OPEB liability was based on a single discount rate of 4.91 percent, investment rate of return of 7 percent, and the MP-2021 mortality improvement scale. Additionally, per capita costs were updated to reflect experience since the previous valuation.

November 7, 2022

ZBA Review

Sign Location and Sign Dimensions (Monument)

Address: 26727 Southfield Road
Parcel ID: 24-23-229-029; -018
Zoning: CV-Commercial Vehicular District

Applicant: LV Petro, LLC
App. Date: 10/26/2022
Reviewer: Eric Pietsch
 Jill Bahm, AICP



Proposed Improvements Requiring ZBA Approval

The applicant is requesting a variance to allow a proposed gas station monument sign to

- 1) Be located at the zero-ft. setback along Southfield Road in lieu of the ordinance-required 10-ft. setback (52.24.C).
- 2) Be located at the two-ft setback along Coral Gables Avenue in lieu of the ordinance-required 10-ft. setback. (52.24.C).
- 3) Be located within the 25' x 25' Corner Clear Vision Triangle (52.23.B).
- 4) Have a surface display area of 42.915 square feet (per side) in lieu of the ordinance-required 42 square feet (52.24.C).
- 5) Not include the 8-inch-tall street number affixed to the sign face or supporting structure (52.25.A.3).
- 6) Have scrolling, blinking, flashing, animated or fluttering lights or other illuminating devices which have a changing light intensity, brightness, or color (LED) (52.23.L).

General Site Information:

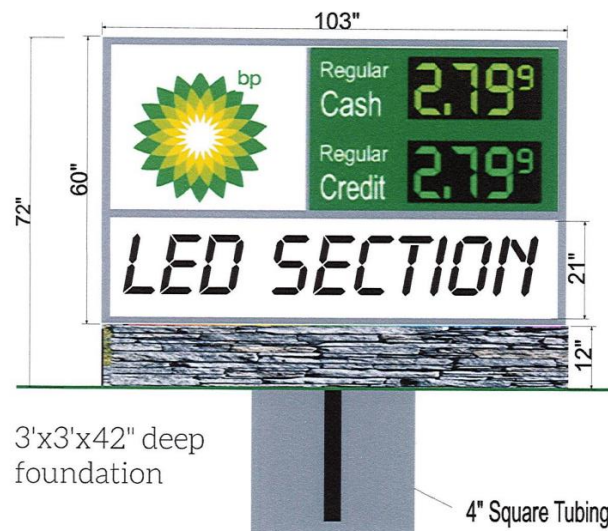
1. **Summary.** The 18,000 square foot site, zoned CV – Commercial Vehicular District, is located south of I-696/W. 11 Mile Road and at the southwest intersection of Southfield Road and Coral Gables Avenue. The subject site is currently developed with a 1-story commercial convenience store, gas station pumps, and canopy, which were approved as a Special Land Use application by the Planning and City Commissions in 2019.

Due to an error in placing the underground fuel storage tanks, a portion of the tanks encroach into the Coral Gables right-of-way, which limits the structures that may be installed above the ground. In March 2022, an application for site plan amendment was submitted and reviewed for the removal of a 3-foot landscape screenwall between the surface parking and rights-of-way, where the wall would cross over the underground storage tanks. ***The applicant shall verify if the 3-foot masonry wall is a proposed item on the current site plan, as it is shown alongside landscape screening on the site plan. It is our understanding that the terms of the amended site plan have not yet been resolved.***

2. **Variances Requested.** Article 2 of the City of Lathrup Village contains the sign ordinance and regulations for signs in the City. **It is unclear if there are any additional signs proposed on site, including the building. Any other proposed signs for the development should be shown at this time.** The table below compares the sign standards for the CV District with the proposed sign:

Sign	Sign Type	Location	Max. Area	Max. Height	Number
Permitted/Required in the CV District	Monument sign	10 ft min. front and side yard setbacks	42 sq ft. per side	6 ft. from ground level to top of sign	1 per parcel
Proposed	Monument sign	0 ft. Southfield Rd.^{1,3} 2 ft. Coral Gables Ave.^{2,3}	42.915 sf. per side⁴	6 ft. from ground level to top of sign	1

¹ A 10-ft. front setback variance is required along Southfield Road per 52.24.C.
² An 8-ft. front setback variance is required along Coral Gables Avenue per 52.24.C.
³ A variance for sign illumination (LED) is required per 52.23.L.
⁴ A .914 sf. variance for sign area is required per 52.24.C.



ZBA Considerations for Review

3. **Standards for Considering Variance Requests.** Section 52-32.E. of the sign ordinance provides the criteria for the ZBA to consider when considering variance requests:

Practical difficulties or unnecessary hardship. Where there are practical difficulties or unnecessary hardship in the way of carrying out the strict letter of this chapter, the board may in passing upon appeals vary or modify its rules or provisions relating to the construction, or structural changes in, equipment, or alteration of buildings or structures or the use of land, buildings, or structures, so that the spirit of this chapter shall be observed, public safety secured, and substantial justice done.

The applicant has stated the reason for their request is due to visibility hindrances from the enhanced landscape buffering being offered in the absence of the 3-foot landscape wall. **The ZBA may wish to discuss these concerns with the applicant and explore whether all alternatives for signage (size and location), have been explored.**

We are available to answer questions.

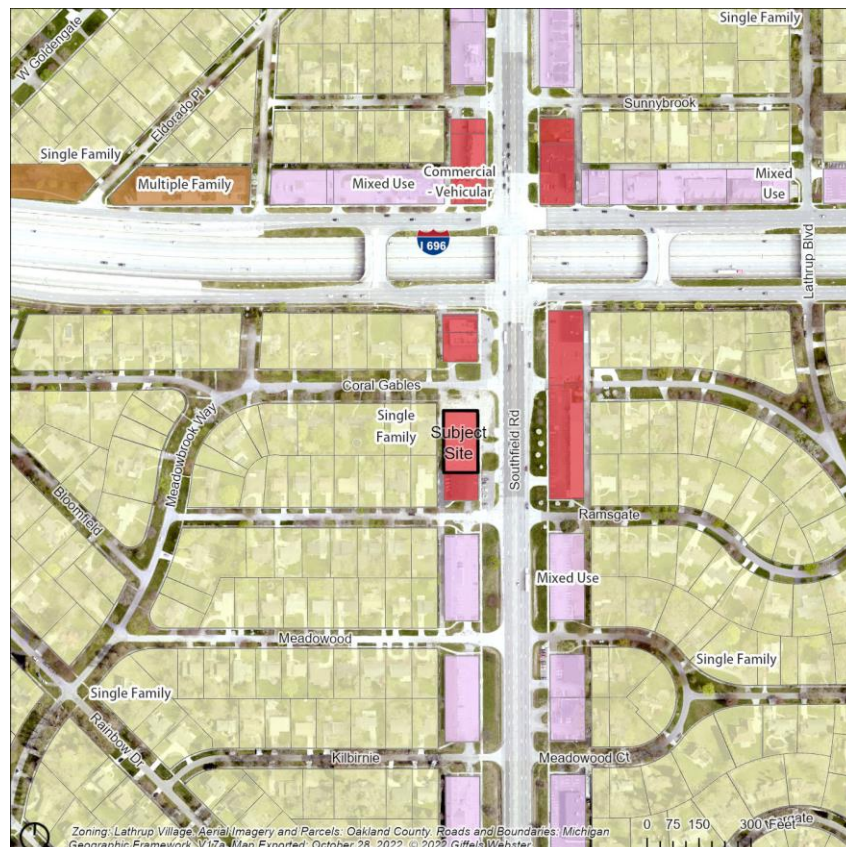
Respectfully,
Giffels Webster

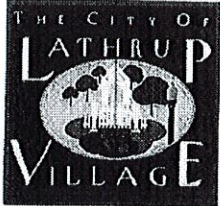


Jill Bahm, AICP
Partner



Eric Pietsch
Senior Planner





A HERITAGE OF GOOD LIVING

City of Lathrup Village
Zoning Board of Appeals
27400 Southfield Road
Lathrup Village, MI 48076

Phone: (248) 557-2600

Fax: (248) 557-2602

Office Use Only

Date Submitted: _____

ZBA Review #: _____

Fee Paid: _____

Hearing Date: _____

Application for Zoning Appeal

Subject Property Address: 26727 Southfield Rd. Lathrup Village

Subject Property Parcel Number: 40-24-23-229-029

Property Zoning: Gas Station

Applicant Information

Name: Lv petro LLC

Address: 26727 Southfield Rd State: MI Zip Code: 48076

Phone Number: 248 727 6660

Fax: _____

Email Address: TGayar@Gmail.com

Interest in Property: Owner

Property Owner Information

Name: Tarek Gayar

Address: 24472 Northwestern Hwy State: MI Zip Code: 48075

Phone Number: 748 727 6660

Fax: _____

Email Address: TGayar@Gmail.com

Variance Information (Attach Additional Pages as Necessary)

1) Section: _____ Variance Description: _____

2) Section: _____ Variance Description: _____

3) Section: _____ Variance Description: _____

Please State the Reason for Requesting an Ordinance Variance: CURRENT LOCATION

PER SITE PLAN WOULD MAKE THE SIGN

VERY DIFFICULT TO IDENTIFY AND THE SIGN

WOULD BE BLOCKED BY LANDSCAPE WALL

Required Items

Prior to 30 Days before next scheduled regular meeting of the Zoning Board of Appeals the applicant is required to file 10 copies of plans containing the following items with the Clerk's Office:

- ☒ An application fee for a Zoning Appeal. \$125.00 for Residential Parcels and \$200 for all other Parcels
- ☒ Actual shape and dimensions of the lot, Drawn to Scale
- ☒ The location and dimensions of all existing structures and the location and dimensions of the proposed change (i.e. new structure or alteration of existing one).
- ☒ Existing and intended use for each building or part thereof.
- ☒ Statement of practical difficulties that prevent conformities with the Ordinance Requirements
- ☒ Description of any unique circumstances regarding the property (i.e. parcel shape, location, building, etc)

Application for Zoning Appeal

The Zoning Board of Appeals has the responsibility for making the decision to approve or deny your appeal. Information such as photographs, evidence that you have discussed your appeal with your neighbors, detailed plans, examples of the type of building, structure or the like will provide a better basis for review and understanding of your appeal. Failure to provide adequate specifics and details will result in a refusal by the City staff to accept your application and delay your appearance before the Zoning Board of Appeals.

Standards Used by the Zoning Board of Appeals for Granting Variances

The Zoning Board of Appeals will use the following standards for granting variances. The Applicant is encourage to review Article 7.0 of the Zoning Ordinance prior to appearing before the Board.

Article 7.0, Section 7.7(14) Deviations and Standards

- a) Because of the particular physical surroundings, shape, or topographical conditions of the specific property involved, a particular hardship will result to the applicant if the strict letter of the regulations are carried out. Mere
- b) The factual circumstances upon which an application for a deviation is based are unique to the property for which the deviation is sought, and are not applicable to the City generally, or to other property within the same zoning classification.
- c) Any alleged practical difficulty or unnecessary hardship caused by this ordinance has not been created by an persons presently or previously having an interest in the property.
- d) The proposed deviation will not adversely affect the purpose or objectives of this ordinance, nor impair the adequate supply of light and air to adjacent property nor diminish the marketable value of adjacent lands and buildings, nor increase the congestion in public streets.
- e) The proposed deviation will not otherwise impair the public health, safety, comfort, and general welfare.
- f) The benefit to the applicant will be real and substantial and any detriment to the neighboring property owners and occupants or the community at large is not substantial or is illusory. Benefits and detriments shall be determined in relation to the factors which impair the value and use of properties as related in (d) and (e), above.
- g) The applicant is both willing and able to provide additional amenities beyond those minimally required by this ordinance and/or restrict the use of the property beyond those limitations placed on the property by this ordinance so that the fair market value of neighboring properties will be enhanced beyond the values which would accrue to them if the property were developed and used in strict conformity with the ordinance.
- h) The same or a substantially similar request shall not have been presented to the Council in the form of a petition for a zoning amendment and been expressly denied and rejected after a public hearing.
- i) Any special criteria listed for specific deviations elsewhere in this ordinance.

Verbatim Minutes

If any party desires that a verbatim record be kept, \$200.00 shall be paid by the requesting party before the evidentiary portion of the hearing commences. The city shall refund such amount of the fee paid as exceeds the city's actual costs when the proceedings have been completed.

Owner's Affidavit

The undersigned being duly sworn, deposes and says that the foregoing statements and answers herein contained and supporting information and data are in all respects true and correct to the best of the Owner's knowledge and belief.

Signature:		Date:	10/21/22
Subscribed and sworn to before me this:	21st	Day of	OCTOBER
Notary Public Name:	Michael E. Zacks	County of:	OAKLAND
With Commission to expire on:	12/6/23		

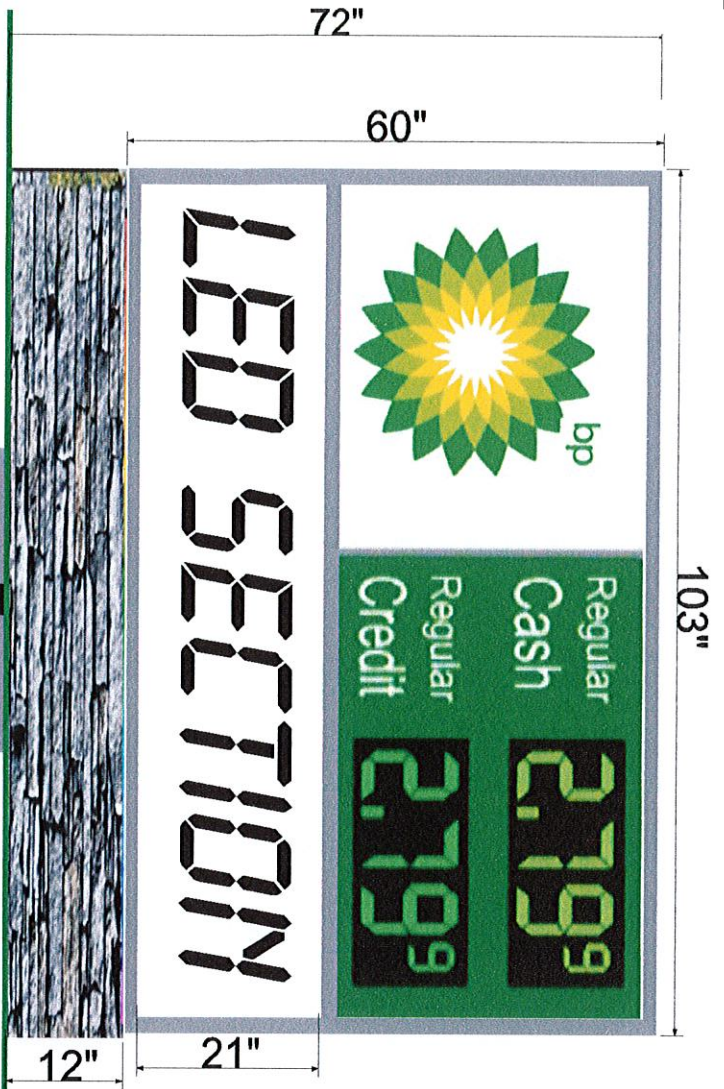
Applicant Signature

I/We do hereby swear that the above stated information is accurate and complete.

Name:	TAREK GAMAR
Signature:	
Date:	10/21/22

MICHAEL E. ZACKS
Notary Public, State of Michigan
County of Oakland
My Commission Expires Dec. 6, 2023
Acting in the County of Oakland

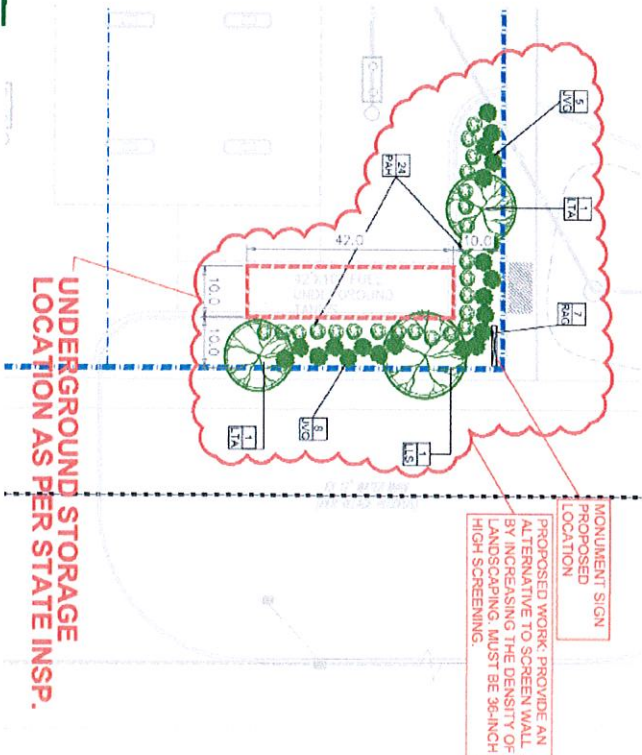




3'x3'x42" deep
foundation



4" Square Tubing



UNDERGROUND STORAGE
LOCATION AS PER STATE INSP.

MONUMENT SIGN
PROPOSED
LOCATION
PROPOSED WORK: PROVIDE AN
ALTERNATIVE TO SCREEN WALL
BY INCREASING THE DENSITY OF
LANDSCAPING. MUST BE 36-INCH
HIGH SCREENING.

File Name: BP Lathrup

Address: 26727 Southfield Rd.
Lathrup Village, MI 48076

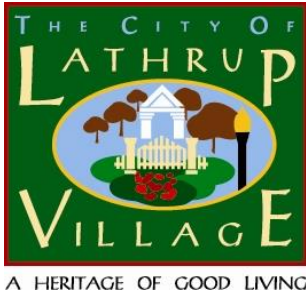
"This Sign is intended to be installed
in accordance with the requirements
of Article 600 of the National Electrical
Code and/or other applicable local codes.
This includes proper grounding and
bonding of the sign".
SWITCH to be installed in HOT SIDE of line

X

This Product
Complies with
UL48
& Bears
the mark



4TECH SIGNS
I. 313-933-4460
F. 313-933-4461
4TechSigns@gmail.com
13300 Foley St., Detroit, MI 48227



City Council Special Meeting

Draft Minutes

Monday, October 17, 2022, at 6:00 PM
27400 Southfield Road, Lathrup Village, Michigan 48076

1. **Call to Order** by Mayor Garrett at 6:00 pm

2. **Roll Call**

Council Member Present:

Mayor Garrett, Councilmember Jennings, Councilmember Miller, Councilmember Kenez

DDA Member Present:

Bobbie Lovins, Fred Prime, Mayor Garrett, Dan Sugg, Charlotte Jones

3. **Pledge of Allegiance**

4. **Approval of Agenda**

Motion by Councilmember Jennings to approve agenda seconded by Miller.

5. **Public Comments for Items on the Agenda** (Speakers are limited to 3 minutes)

None

6. **Action Requests - For Consideration / Approval**

A. Closed Session Regarding a Legal Issue

Motion by Jennings to enter closed session discussion regarding a legal issue, seconded by Councilmember Miller. Motion approved.

Motion by DDA Board member Dan Sugg moved to enter closed session regarding a legal issue motion seconded by DDA Board member Pam Shermeyer. Motion carried.

Motion by Jennings to return to open session seconded by Miller. Motion carried.

Motion by Sugg and seconded by Shermeyer to return to open session. Motion carried.

7. Public Comment

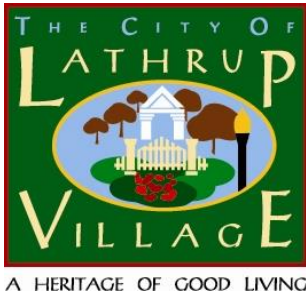
None

8. Mayor and Council Comments

Councilmember Miller asked about business sponsorship, most of the time it's a promotional opportunity, sponsorships help to reduce the cost of the event and there is no exchange of money. Sponsors also provide volunteers.

9. Adjourn

Jennings motion to adjourn meeting adjourned at 7:05



City Council Regular Meeting

Draft Minutes

Monday, October 17, 2022, at 7:30 PM
27400 Southfield Road, Lathrup Village, Michigan 48076

1. **Call to Order** by Mayor Garrett at 7:30

2. **Roll Call**

Present: Mayor Mykale Garrett

Council members: Councilmember Jennings, Councilmember Kenez, Councilmember Miller

Also Present: City Administrator, Susan Montenegro, City Attorney, Scott Baker, City Clerk, Kelda London

Motion by Councilmember Jennings to excuse Mayor Pro Tem Kantor, seconded by Councilmember Kenez.

Yes: Jennings, Kenez, Miller, Garrett

No: None

Motion carried.

3. **Pledge of Allegiance**

4. **Approval of Agenda**

Motion by Councilmember Jennings to approve the agenda, seconded by Councilmember Miller.

Yes: Kenez, Miller, Garrett, Jennings

No: None

Motion carried.

5. **Public Comment for Items on the Agenda** (speakers are limited to 3 minutes)

None

6. Consent Agenda

All items listed under "Consent Agenda" are considered to be routine and non-controversial by the City Council and will be approved by one motion. There will be no separate discussion. If a discussion is desired, that item(s) will be removed from the consent agenda and discussed separately immediately after consent agenda approval in its normal sequence on the regular agenda.

A. Approval of Minutes

Council Study Session 09.26.22

Regular Council Meeting 09.26.22

B. September 2022 Building Department Report

C. September 2022 Code Enforcement Report

D. September 2022 Disbursements Report

E. September 2022 Police Department Report

Motion by Councilmember Jennings to approve the Consent Agenda, motion seconded by Councilmember Miller, with the removal of Item D.

Yes: Miller, Garrett, Jennings, Kenez

No: None

Motion carried.

Motion by Councilmember Miller to approve the Item D of the Consent Agenda, motion seconded by Councilmember Kenez.

Yes: Garrett, Jennings, Kenez, Miller

No: None

Motion carried.

7. Action Requests - For Consideration / Approval

A. PUD #1 Development Agreement with Panera Bread

Susan Stec explained that the Planning Commission has approved the Site Plan for this Planned Unit Development for Panera Bread at 27777 Southfield Rd. It is now is being presented to City Council for final approval

Motion by Jennings to approve PUD #1 agreement for redeveloped site at 27777 Southfield Rd as submitted and authorize the Mayor and City Clerk to sign all related documents.
Motion seconded by Councilmember Miller.

Yes: Jennings, Kenez, Miller, Garrett

No: None

Motion carried.

B. Consideration of the Approval of the Second Reading of the Ethics Ordinance.

Motion by Mayor Garrett approval the First Reading of the Ethics Ordinance. Motion seconded by Councilmember Jennings.

Yes Jennings, Kenez, Garrett

No: Miller

Motion carried

C. Service Line Material Identification Recommendation

City Administrator, Susan Montenegro explained that this recommendation from the Infrastructure Study Group, to identify the number of lines that will need to be replaced, per the state mandate.

Motion by Councilmember Jennings to adopt the service line material recommendation and direct the City Administrator to begin the implementation. Motion seconded by Councilmember Kenez.

Yes: Kenez, Miller, Garrett, Jennings

No: None

Motion carried.

D. Water System Technology Upgrade Recommendation

City Administrator, Susan Montenegro. explained that the current water reading system ties up the DPS Department along with City staff. The upgrade in technology would free up staff members and time it would increase accuracy of the water reads for water billing.

Motion by Councilmember Jennings to adopt the water technology recommendation and direct the City Administrator to release the associated RFP by December 2, 2022. Motion seconded Councilmember Kenez.

Yes: Garrett, Jennings, Kenez,

No: Miller

Motion carried.

8. **City Administrator Report**

A. October 2022 City Administrator Report

City Administrator Susan Montenegro, updated Council on upcoming meeting dates along with Council developmental sessions. Also mentioned upcoming events.

9. **City Attorney Report**

None

10. **Reports of Boards, Commissions, and Committees**

None

11. **Public Comment** (speakers are limited to 3 minutes)

None

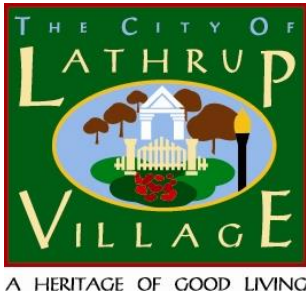
12. **Mayor and Council Comments**

Councilmember Kenez inquired about the Your Town Magazine. City Administrator Montenegro stated that she is working on getting it out.

Councilmember Miller requested a report on the TOSS Program. Councilmember Miller also requested documentation of the other Special Assessments.

13. **Adjourn**

Councilmember Jennings moved to adjourn the meeting. Meeting adjourned at 8:16 pm



City Council Special Meeting

Draft Minutes

Monday, November 14, 2022, at 6:00 PM
27400 Southfield Road, Lathrup Village, Michigan 48076

1. **Call to Order** by Mayor Garrett at 6:04 pm

2. **Roll Call**

Present: Mayor Mykale Garrett, Mayor Pro Tem Kantor, Councilmember Jennings, Councilmember Kenez, Councilmember Miller.

Also Present: Susan Montenegro, City Administrator; Scott Baker, City Attorney; Kelda London, City Clerk.

3. **Pledge of Allegiance**

4. **Approval of Agenda**

Motion by Mayor Pro Tem Kantor to approve the agenda, motion seconded by Councilmember Jennings.

Yes: Kantor, Jennings, Kenez, Miller, Garrett

No: None

Motion carried.

5. **Public Comments for Items on the Agenda** (Speakers are limited to 3 minutes)

Sean Walter –Thanked Council for considering the Eldorado Special Assessment.

6. **Public Hearing**

Eldorado Place Special Assessment District

This is the second of 2 Public Hearings with respect to the Eldorado Place Special Assessment District. The purpose is to focus on objections to the roll.

Public Hearing opened at 6:20 pm

Erin Witherspoon requested clarification of the cost and the duration of the assessment.

Public Hearing closed at 6:25 pm

7. Action Requests - For Consideration / Approval

A. Confirmation of Roll for Eldorado Place Special Assessment District

Mayor Pro Tem Kantor moved to approve the Special Assessment District, motion seconded by Councilmember Jennings.

Yes: Kenez, Miller, Garrett, Kantor, Jennings

No: None

Motion carried.

B. Council Rules of Order and Procedure Revision

Motion by Councilmember Jennings to change the timeline submission of packets to Council to Friday at close of business the week preceding the meeting, motion seconded by Mayor Pro Tem Kantor.

Yes: Jennings, Garrett, Kantor

No: Kenez, Miller

Motion carried.

C. Dumpster/Waste & Rubbish Discussion

Council will further discuss the general ordinance at a future Study Session.

D. Special Land Use - 26647 Southfield Road

Eric Pietsch of Giffels Webster gave a brief overview of the Special Land Use, clarifying that this is a use appropriate for the site.

Mayor Pro Tem Kantor moved to approve the Special Land Use at 26647 Southfield Road with the stipulation that waste and storage removal be addressed administratively along with additional trash pick-up along the premises. Motion seconded by Councilmember Jennings.

Yes: Miller, Garrett, Kantor, Jennings, Kenez

No: None

Motion carried.

E. Zoning Text Amendments - Permanent Power Generators

Zoning Amendments are brought before the Planning Commission when there are repeat requests for a variance. Planning Commission held a public hearing and formally recommends a zoning amendment for permanent power generators under Section 5.16.28 of the Zoning Ordinance.

Motion by Mayor Pro Tem Kantor to approve the zoning text amendment to Section 5.16.28 to allow the technical term permanent power generators; motion seconded by Councilmember Jennings.

Yes: Garrett, Kantor, Jennings, Kenez, Miller

No: None

Motion carried.

F. Zoning Text Amendments - Impervious Surface Coverage

Planning Commission is recommending that the consistent standard of 30% impervious surface coverage be required for lot coverage.

Motion by Mayor Pro Tem Kantor to approve the zoning text amendment for impervious surface coverage standards recommended by the Planning Commission, motion seconded by Councilmember Jennings.

Yes: Kantor, Kenez

No: Jennings, Miller, Garrett

Motion denied.

8. New Business

A. Council Meet with the Public Discussion

Mayor Pro Tem Kantor proposed the idea of council member office hours. Each councilmember would have the opportunity to sign up on a rotational basis to hold office hours at City Hall and give residents the opportunity to express thought and opinions. Council will continue to discuss the issue and work out the details.

9. Infrastructure Committee Report

Mayor Pro Tem Kantor gave an infrastructure summary of the following items:

The summer project is mostly done just with a few punch list items that will be addressed next Spring. Mayor Pro Tem Kantor thanked the resident for patience and understanding during the very difficult construction season.

With respect to the road program there have been 2.6 miles of road repair this year, last year there were 2.1 miles done and next year approximately 3.3 miles which is more than the original plan based on the estimate for the millage.

Sidewalk repair program, this year there have been 2,100 blocks done, last year there were 1,900 done, next year there is a plan to do approximately 1,200 blocks. The bike path was done along 12 Mile Road with some funding from DDA.

In the 2022 season there were 1,750 feet last year of watermain replacements completed. The previous year there was almost 2,000 and there are 1,600 scheduled for next year. The City anticipates using funds from the Water and Sewer Project II as it is possible there may be an additional 1,300 to 3,200 feet of repair.

Fire Hydrants, 36 were replaced in 2021, 28 this year, planning to replace almost 56 for next year.

Gate valve replacements, the valves used to shut of water to repair water main breaks, 40 were replaced in 2021, 21 were replaced this year hoping to replace almost 100 next year.

Exterior water material excavation, looking at the material from the stop box that leads into the house, the State of Michigan has mandated that 315 be replaced, 124 were done last year and 115 this year, leaving just 76 for next year.

Storm sewer and repair, there has been 9 miles done this year, and sanitary sewer repairs are being addressed as well.

Water meter replacement has been put on hold pending the water loss determination.

Water loss update, currently all the water into the city comes from SOCWA and it is believed that one of the meters is too big to detect the proper flow of water. The water consultant placed a clamp onto the pipe to measure the amount of water that flows from the pipe. Hoping that the meter is oversized and there is resolution to the water loss issue and recoup some funds.

11. Public Comments

Leann Lawery – Roseland neighbor dispute

Lauran Beras – Questioned the wording of Proposition 1

Dorothy Reed – Thanked Council for approving Zoning Amendment

Laurie Kuntz – Road work issues

Robert Beras – Social media activities of Councilmembers

Elaine Mantinan – Resident campaign signs

Public Comments Read into the record by Mayor Garrett

Mike Keegan - Social media activities of Councilmembers

Jason Hammond - Social media activities

Ian Ferguson - Social media activities

12. Mayor and Council Comments

Mayor Garrett addressed the public comments.

Councilmember Kenez requested election results be posted on the website. Councilmember Kenez also requested and update on the installation of the new benches.

Councilmember Jennings announced that he is hosting a Senior Appreciation Lunch November 22, 2022 at noon. RSVP are being accepted by Britney Dorsey at City Hall she can be reached at 248.557.2600 ext. 246 or bdorsey@lathrupvillage.org. CDBG funds will pay for this event.

Councilmember Miller questioned the maintenance of the remaining dirt roads and why it took such a long time to address the water loss issues? She also addressed the incident that occurred in August.

Mayor Pro Tem issued Kantor issued an apology to Mr. Beras for being outed by Councilmember Miller during a Council meeting for requesting a F.O.I.A. He also thanked Britney Dorsey for the great Trunk or Treat event.

13. **Adjourn**

Motion by Councilmember Jennings to adjourn. Meeting adjourned at 9:35pm

2022 ACTIVITY TOTALS

OFFICERS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL
SGT. TACKETT	37	41	61	48	29	25	8	0	0	0			249
BECKER	103	78	107	52	36	56	48	3	0	0			483
ROBERTS	150	132	50	57	72	64	97	102	56	124			904
CARMACK	280	278	377	332	335	294	302	244	305	269			3016
HUSTON	36	43	72	92	0	41	17	96	106	88			591
HUTSON	290	361	282	217	290	234	250	276	317	281			2798
GIJSBERS	129	133	180	161	144	46	0	0	0	0			793
CHICKENSKY	0	0	118	114	163	171	161	184	186	177			1274
PARAMO	0	0	0	63	141	144	164	294	107	0			913
FISHER	0	0	0	0	0	62	92	30	192	130			506
STAJICH	0	0	0	0	0	0	0	0	0	77			77
LAWRENCE	120	69	93	76	77	57	76	96	42	82			788
BUTTON	21	28	31	17	35	18	30	31	17	24			252
													12644

2022 TICKET TOTALS

OFFICERS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL
SGT. TACKETT	0	0	18	17	12	23	10	0	0	0	0		80
Tackett warnings	0	0	8	4	2	0	1	0	0	0	0		
BECKER	63	42	75	44	30	43	13	4	0	0	0		314
Becker warnings	0	0	0	0	0	0	0	0	0	0	0		
ROBERTS	12	9	1	10	12	13	14	19	11	14	14		115
Roberts warnings	4	2	0	4	6	5	2	5	3	4	4		
CARMACK	22	22	77	65	47	41	39	43	69	58	58		483
Carmack warnings	13	10	17	14	3	4	5	6	23	16	16		
HUSTON	3	10	18	8	14	18	4	8	13	12	12		108
Huston warnings	0	1	2	1	0	1	0	0	0	1	2		
HUTSON	31	51	62	38	44	34	36	60	60	53	53		469
Hutson warnings	5	13	13	8	11	8	8	11	19	16	16		
GIJBSERS	36	36	66	79	50	9	0	0	0	0	0		276
Gijbsers warnings	10	6	7	8	11	2	0	0	0	0	0		
CHICKENSKY	0	0	37	43	41	50	47	49	47	62	62		376
Chickensky warnings	0	0	9	2	0	1	0	0	0	1	1		
PARAMO	0	0	0	9	24	42	27	83	10	0	0		195
Paramo warnings	0	0	0	5	1	4	6	27	4	0	0		
FISHER	0	0	0	0	0	13	37	82	72	61	61		265
Fisher warnings	0	0	0	0	0	3	8	2	18	7	7		
STAJICH	0	0	0	0	0	0	0	0	0	41	41		41
Stajich warnings	0	0	0	0	0	0	0	0	0	8	8		
LAWRENCE	9	9	6	4	10	5	9	14	5	13	13		84
Lawrence warnings	0	0	0	0	0	0	1	0	0	0	0		
BUTTON	2	9	7	8	11	4	7	7	5	3	3		63
Button warnings	1	8	7	7	6	0	4	6	2	2	2		
													2869

OCTOBER 2022 WARNING VIOLATIONS

Item 8B.

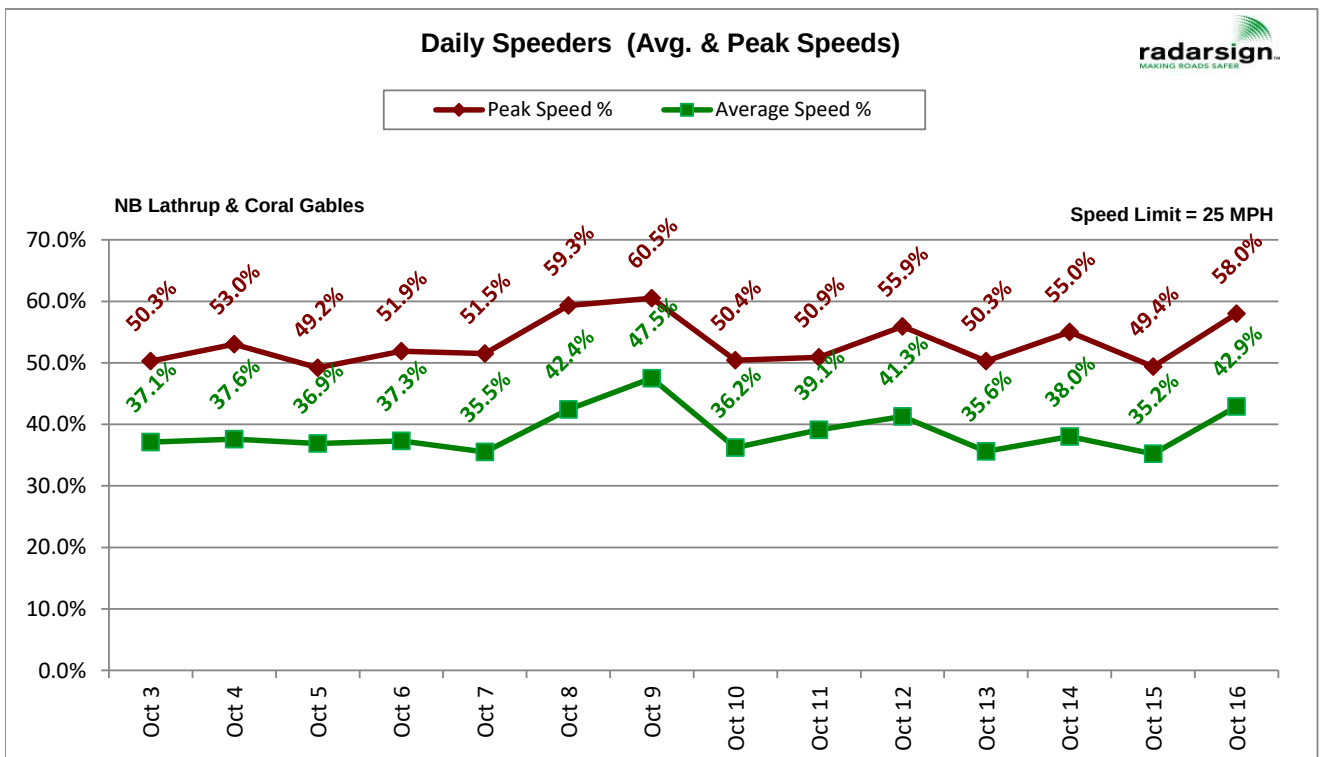
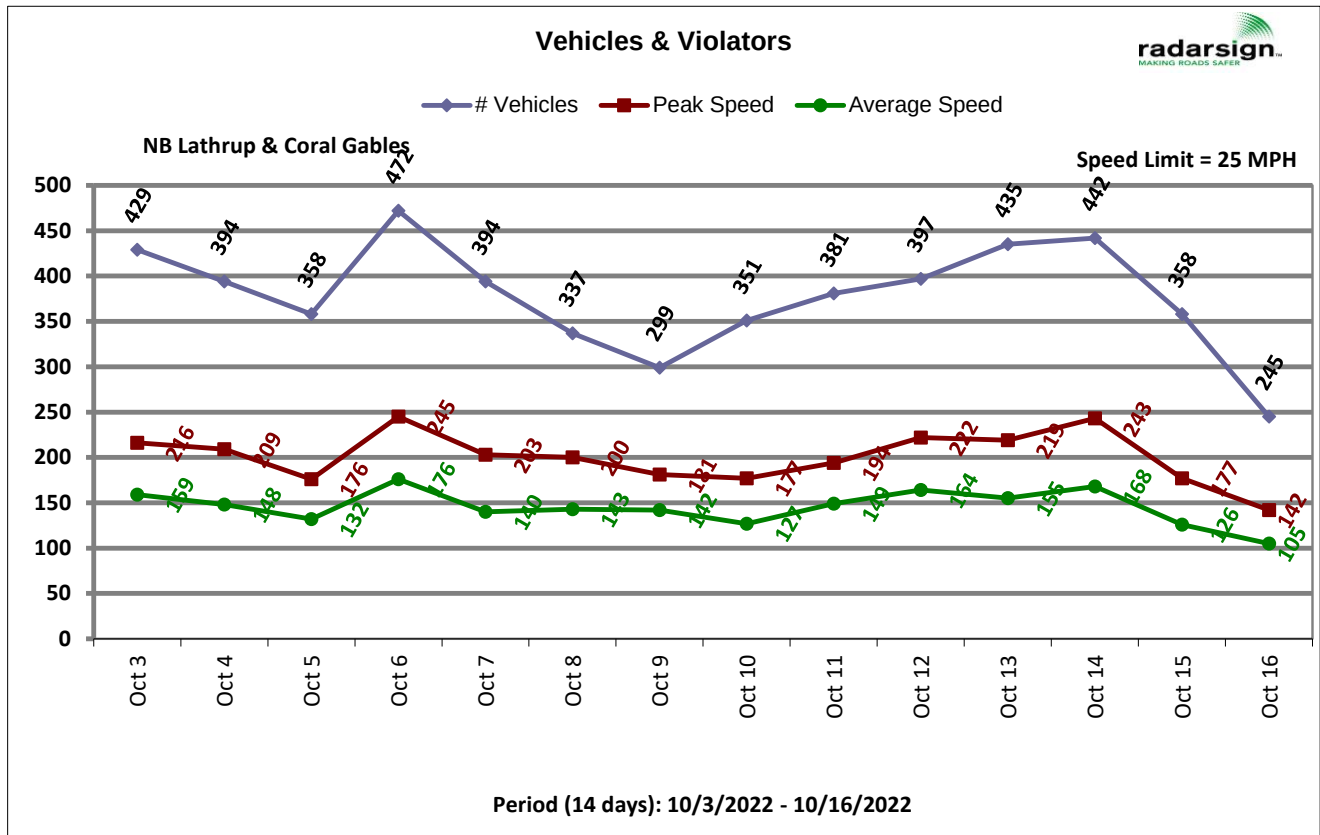
ROW	CITATION	CITATION DATE	OFF_CITY_NM	ST	VIOLATION_ON	VIOLATION_NEAR	VIOLS_DESC	OFFICER
1	22LV01888	10/1/2022	MACOMB	MI	12 MILE	RED RIVER	SPEED 55/40	BUT
2	22LV01890	10/1/2022	DETROIT	MI	SOUTHFIELD	12 MILE	EXPIRED PLATES	FIS
3	22LV01894	10/2/2022	WARREN	MI	12 MILE	SOUTHFIELD	DISOBEY TRAFFIC CONTROL DEVICE	CHI
4	22LV01904	10/04/2022	SOUTHFIELD	MI	SOUTHFIELD	11 MILE	IMPROPER PLATE	ROB
5	22LV01905	10/04/2022	BRIGHTON	MI	SOUTHFIELD	11 MILE	PROHIBITED TURN	HUT
6	22LV01915	10/5/2022	SOUTHFIELD	MI	SOUTHFIELD	LINCOLN	DISOBEY TRAFFIC SIGNALS	STA
7	22LV01916	10/05/2022	SOUTHFIELD	MI	SOUTHFIELD	11 MILE	DISOBEY STOP SIGN	HUT
8	22LV01929	10/07/2022	GREGORY	MI	SOUTHFIELD	12 MILE	DISOBEY TRAFFIC CONTROL DEVICE	HUT
9	22LV01939	10/09/2022	INKSTER	MI	SOUTHFIELD	LINCOLN	EXPIRED PLATES	STA
10	22LV01943	10/10/2022	SOUTHFIELD	MI	SOUTHFIELD	12 MILE	DISOBEY TRAFFIC CONTROL DEVICE	HUT
11	22LV01956	10/11/2022	MONROE	MI	SOUTHFIELD	KILBIRNIE	EXPIRED PLATES	HUS
12	22LV01976	10/13/2022	HUNTINGTON WOODS	MI	SOUTHFIELD	CALIFORNIA	ILLEGAL U-TURN	HUT
13	22LV01987	10/14/2022	SOUTHFIELD	MI	SOUTHFIELD	LINCOLN	EXPIRED PLATES	FIS
14	22LV01989	10/14/2022	LATHRUP VILLAGE	MI	12 MILE	BLOOMFIELD	SPEED 52/40	CAR
15	22LV02000	10/16/2022	DETROIT	MI	SOUTHFIELD	11 MILE	EXPIRED PLATES	STA
16	22LV02014	10/18/2022	LATHRUP VILLAGE	MI	RAINBOW	11 MILE	DISOBEY STOP SIGN	HUT
17	22LV02021	10/19/2022	ST. CLAIR SHORES	MI	11 MILE	SOUTHFIELD	EXPIRED PLATES	ROB
18	22LV02027	10/19/2022	BRIGHTON	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	STA
19	22LV02028	10/19/2022	YPSILANTI	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	HUT
20	22LV02038	10/20/2022	LATHRUP VILLAGE	MI	SUNNYBROOK	LATHRUP	NO THRU TRAFFIC	HUT
21	22LV02048	10/21/2022	DETROIT	MI	SOUTHFIELD	11 MILE	PROHIBITED TURN	HUT
22	22LV02052	10/21/2022	SOUTHFIELD	MI	LATHRUP	RAINBOW	DISOBEY STOP SIGN	HUT
23	22LV02081	10/25/2022	INKSTER	MI	SOUTHFIELD	12 MILE	TEXTING WHILE DRIVING	ROB
24	22LV02098	10/26/2022	BEVERLY HILLS	MI	12 MILE	SOUTHFIELD	DISOBEY TRAFFIC CONTROL DEVICE	HUT
25	22LV02099	10/26/2099	SOUTHFIELD	MI	SOUTHFIELD	12 MILE	IMPROPER LANE USE	HUT
26	22LV02100	10/27/2022	LATHRUP VILLAGE	MI	BLOOMFIELD	DOLORES	IMPROPER PARKING	ROB
27	22LV02112	10/27/2022	FARMINGTON HILLS	MI	SOUTHFIELD	LINCOLN	DISOBEY TRAFFIC CONTROL DEVICE	HUT

tem 8B.

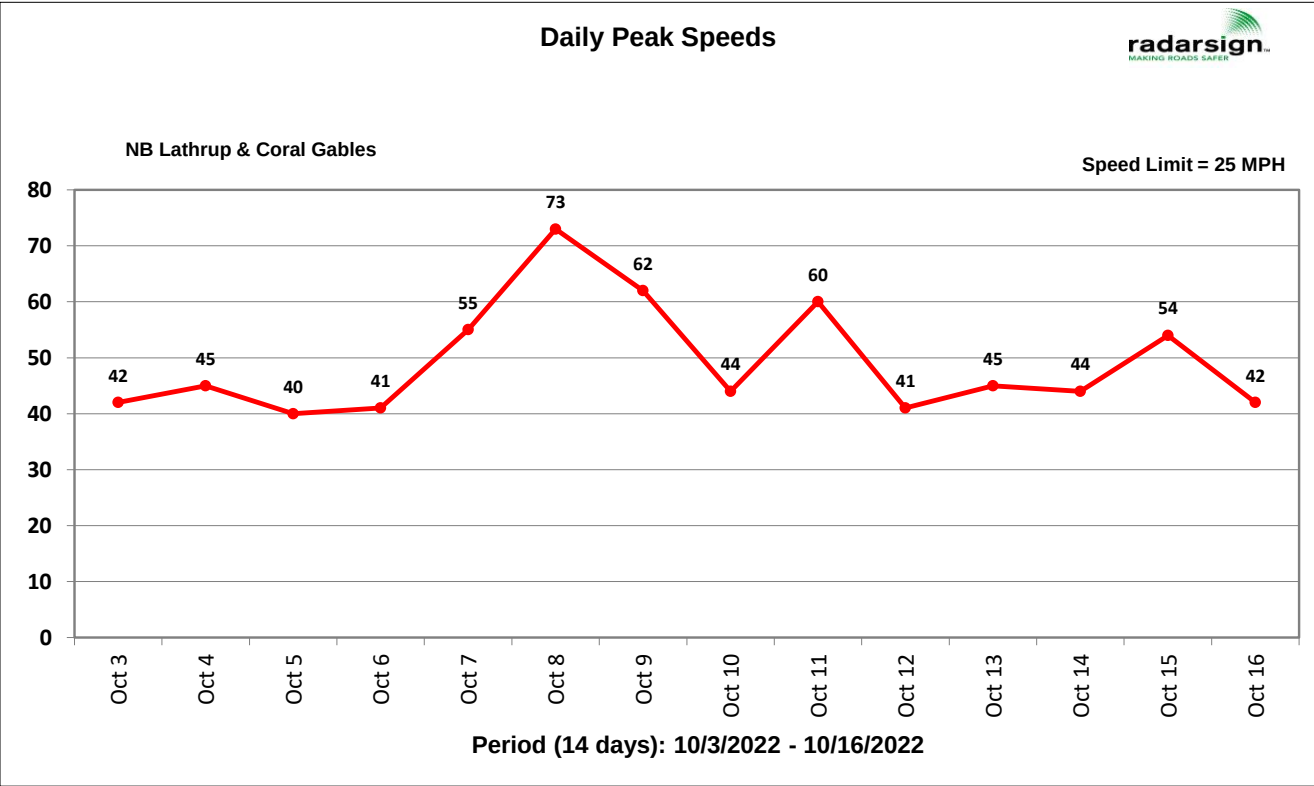
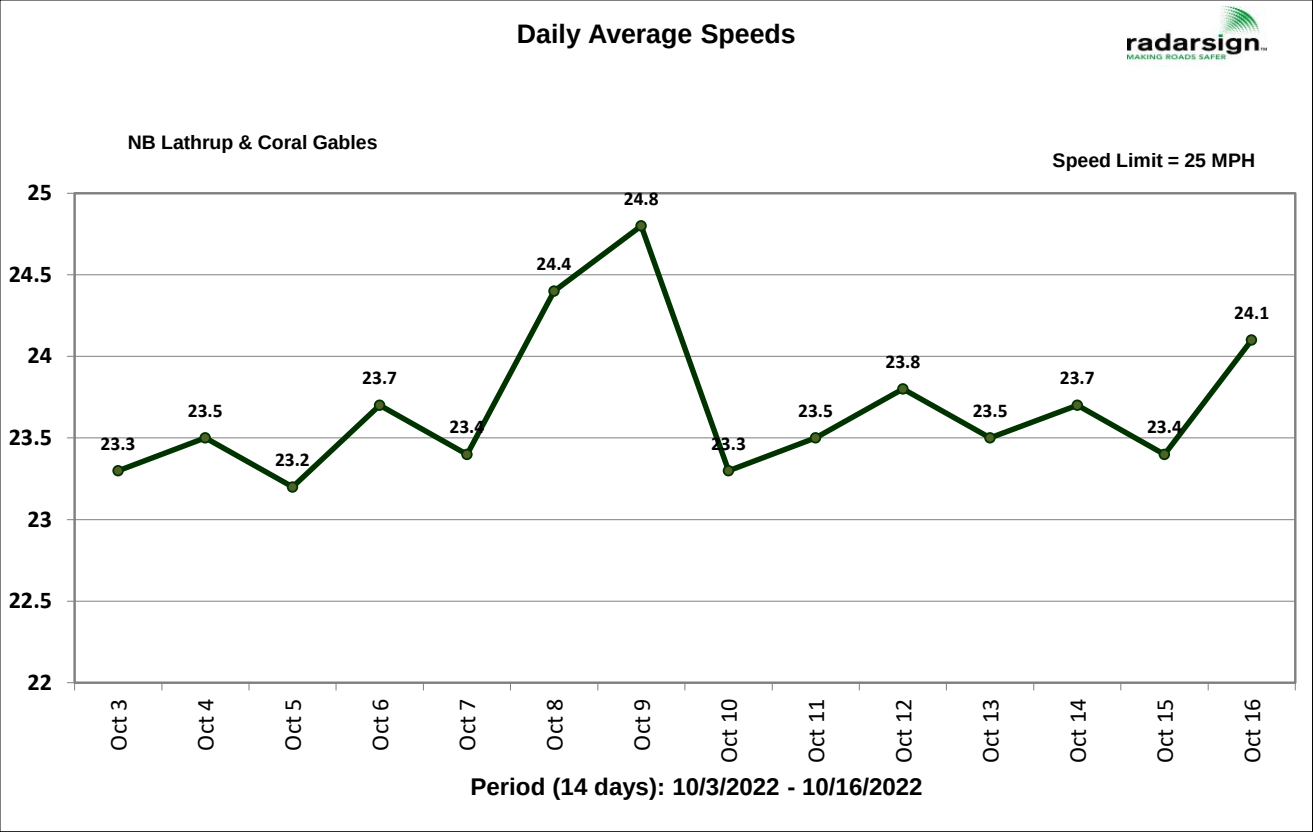
4

OCTOBER 2022 WARNING VIOLATIONS

Item 8B.



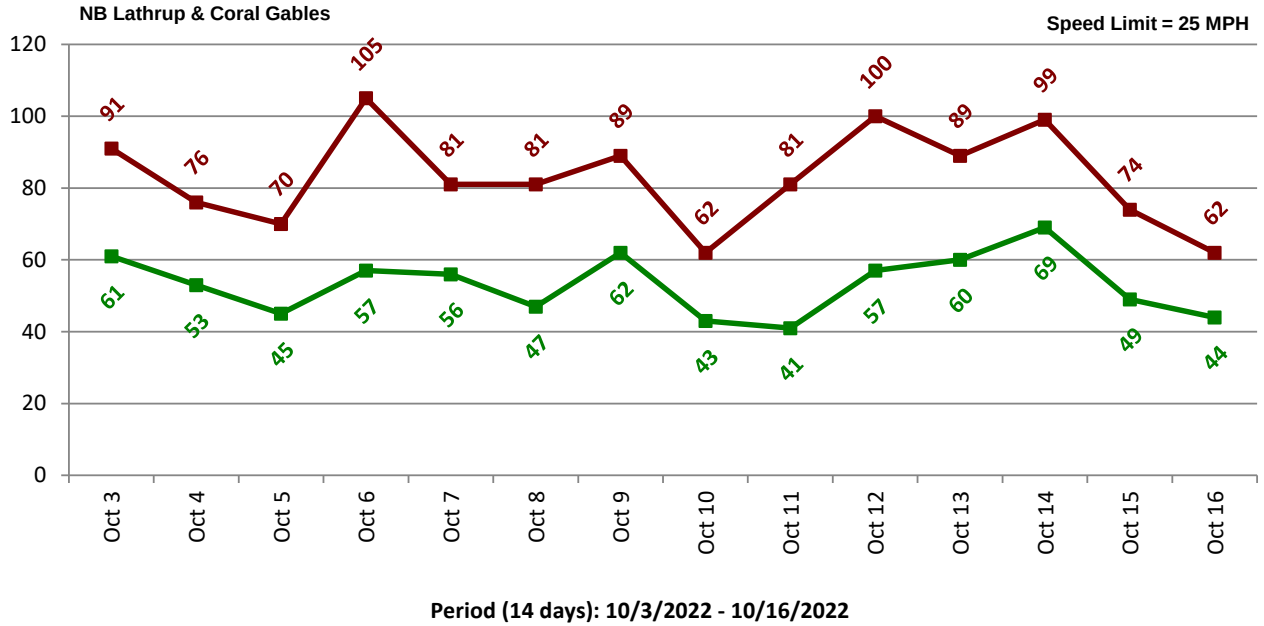
Period (14 days): 10/3/2022 - 10/16/2022



Violator Trends: > 5 MPH (Avg. & Peak Spds)



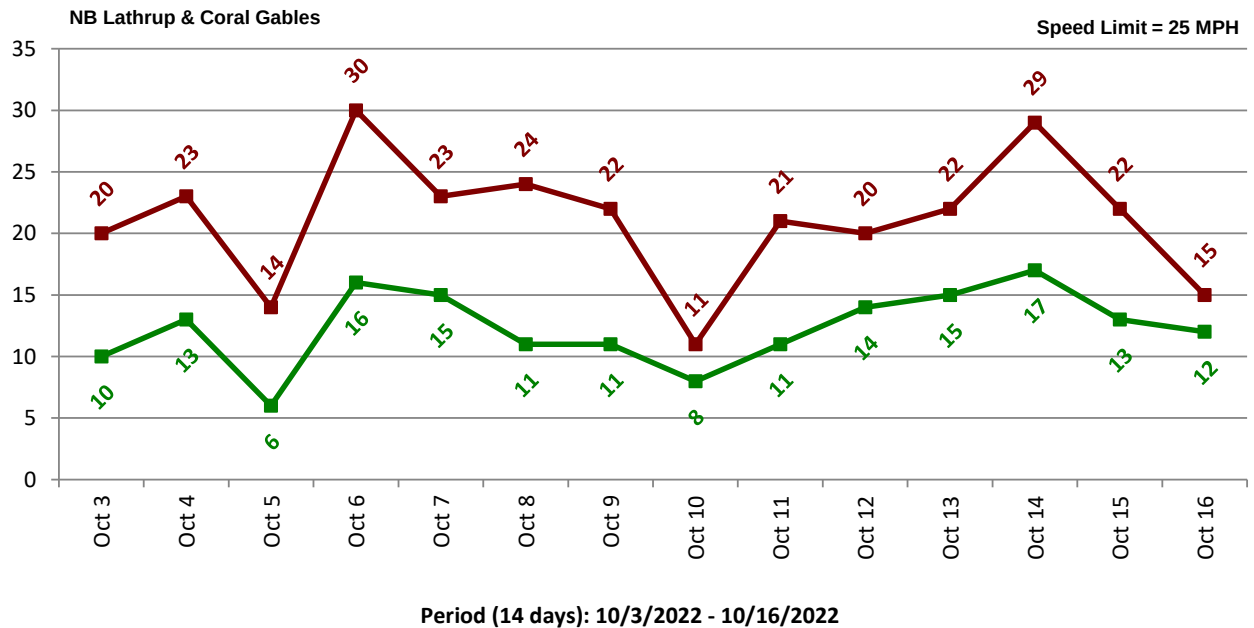
■ Daily Peak Speeds
■ DAY



Violator Trends: > 10 MPH (Avg. & Peak Spds)



■ Violators > 10 MPH Avg
■ Violators > 10 MPH Peak



City of Lathrup Village Police Department - Monthly Activity Summary

October 2022

10/01/2022 22-11616 Found Property

A resident turned in a set of keys he found on the street while out walking. They were entered into property for safekeeping.

10/02/2022 22-11641 Found Property

An Officer was called to a restaurant where a patron found what they believed to be narcotics, in a baggie on the ground. The Officer collected the suspected psychedelic mushrooms and placed them into property.

10/03/2022 22-11665 No Operators License

An Officer responded to a crash where it was determined the at fault driver did not have a driver's license. They were cited and released on scene with a misdemeanor citation for No Operators license. The vehicle was impounded.

10/03/2022 22-11679 Fraud

A member of a local bank had almost \$7,000.00 debited from her account after giving her account passwords to a man who called her posing as a fraud specialist at the bank. The bank is investigating the matter further.

10/04/2022 22-11707 Driver Evaluation Request

An Officer investigating a traffic crash sent a driver evaluation request to the Secretary of State after an elderly woman was unable to control her vehicle in a parking lot and drove it through a wall of a bank.

10/04/2022 22-11716 Fraud

Officers are investigating a case in which dozens of members at a local bank conspired together to defraud the bank of thousands of dollars. Multiple suspects were identified and the investigation is ongoing.

10/07/2022 22-11846 Suspicious Circumstance

An Officer took a report of threats being made to a teacher at a local school. The man, whom the teacher has guardianship over, threatened her family and the students at the school as well. The man suffers from mental health issues. He was taken to Common Ground in Pontiac for a psychological evaluation.

10/07/2022 22-11873 DWLS Arrest

An Officer initiated a traffic stop for a speeding violation. It was determined that the driver had a suspended driver's license. They were cited and released on scene for misdemeanor DWLS. The vehicle was impounded.

10/08/2022 22-11899 Retail Fraud / Theft

An Officer responded to a local gas station when a man took various items from the shelves and fled without paying for them. The man was gone when the Officer arrived.

10/08/2022 22-11910 DWLS Arrest

An Officer initiated a traffic stop for a stop sign violation. It was determined that the driver had a suspended driver's license. They were cited and released on scene for misdemeanor DWLS. The vehicle was turned over to a licensed driver

10/09/2022 22-11926 DWLS Arrest

An Officer initiated a traffic stop for an equipment violation. It was determined that the driver had a suspended driver's license. They were cited and released on scene for misdemeanor DWLS. The vehicle was impounded.

10/09/2022 22-11932 DWLS Arrest

An Officer initiated a traffic stop for a stop sign violation. It was determined that the driver had a suspended driver's license. They were cited and released on scene for misdemeanor DWLS. The vehicle was impounded.

10/12/2022 22-12031 Flee and Elude Police

An Officer attempted to initiate a traffic stop for a speeding violation. The vehicle fled at a high rate of speed. The Officer terminated the pursuit due to policy and road conditions. A license plate was not obtained.

10/12/2022 22-12040 Found Property

A duffle bag full of clothing was found in the parking lot of a school. It was collected and placed into property for safekeeping.

10/12/2022 22-12053 Abandoned Vehicle

Officers towed an abandoned vehicle left in a parking lot of a closed business.

10/13/2022 22-12098 Burglary / Home Invasion

Officers investigated a home invasion where a suspect pried open a door, entered the home and stole various small items including high value jewelry. Officers were able to lift fingerprints from the scene. Suspects are being developed and the investigation is ongoing.

10/16/2022 22-12199 Misdemeanor Arrest Warrant

An Officer went to Oakland County Jail to pick up a prisoner with an outstanding LVPD warrant. He was transported to Berkley PD and processed. The man later posted bond and was given a court date.

10/16/2022 22-12228 Natural Death

Officers responded to a residence where a woman found her husband unresponsive in the bathtub. LVPD performed CPR until SFD arrived and took over resuscitation efforts. The man succumbed. The investigation determined the death to be natural. The Medical Examiner was contacted and the necessary paperwork was completed. The deceased was then turned over to the family.

10/17/2022 22-12248 Suspicious Package

A suspicious box was found unattended in the LVPD lobby. The contents were found to belong to a man who had reported his vehicle stolen in Southfield the previous day. The man was contacted and advised that the box was in his vehicle when it was stolen. A review of the security camera identified a suspect and suspect vehicle description of the man who dropped the box off. This information was then turned over to the Southfield Detective in charge of the stolen vehicle case.

10/17/2022 22-12267 DWLS Arrest

An Officer initiated a traffic stop for a stop sign violation. It was determined that the driver had a suspended driver's license. They were cited and released on scene for misdemeanor DWLS. The vehicle was impounded.

10/19/2022 22-12320 Hospice Death

An Officer investigated the death of a resident who was receiving in home hospice care. The death was determined to be natural. The Medical Examiner was contacted and the necessary paperwork was completed. The deceased was then turned over to the family.

10/19/2022 22-12342 DWLS Arrest

An Officer initiated a traffic stop when it was realized that the registered owner had a suspended driver's license. It was determined that the driver was the registered owner. They were cited and released on scene for misdemeanor DWLS. The vehicle was impounded.

10/19/2022 22-12370 Retail Fraud / Theft

A man entered a local liquor store, grabbed 4 bottles of liquor and ran out of the store, entering the back seat of a vehicle. Officers located the vehicle near 10-mile Rd and Southfield Rd and were able to stop the vehicle near 7 Mile Rd in Detroit. The suspect was identified and admitted to the theft. He was cited and released on scene with a misdemeanor citation for Retail Fraud.

10/19/2022 22-12373 No Operators License

An Officer initiated a traffic stop for a stop sign violation. It was determined that the driver had no driver's license. They were cited and released on scene for misdemeanor No Operators License. The vehicle was impounded.

10/21/2022 22-12446 Hospice Death

An Officer investigated the death of a resident who was receiving in home hospice care. The death was determined to be natural. The Medical Examiner was contacted and the necessary paperwork was completed. The deceased was then turned over to the family.

10/21/2022 22-12449 Harassment

An Officer investigated a report of harassment when an employee of a local business began receiving emails with meme's attached to them. The meme's made very disparaging remarks toward the employee and were sent to every employee of the business. The case was eventually closed when there were no more investigative leads.

10/21/2022 22-12456 Animal Bite

A resident reported being bitten by a dog that was being walked by another resident. The bite did not break the skin and the bite victim did not want any further action taken against the dog or its owner. She just wished it to be documented.

10/22/2022 Gun Buyback Program

Thirty-one calls for service were generated when 74 firearms were turned into LVPD during the Oakland County Gun Buyback Program. All Semiautomatic firearms were taken to the Oakland County Crime Lab to be forensically examined for possible 'open shooting' connections. All firearms that are not connected to an investigation will be destroyed.

10/23/2022 22-12554 Vehicle Fire

An Officer assisted Southfield FD by impounding a vehicle which caught on fire on a public roadway.

10/24/2022 22-12581 Uttering and Publishing

An Officer took a report from a resident who stated he was swindled into trying to cash a fraudulent check for a man he did not know well. The man took the resident to the bank. When the teller advised the resident that the check was fraudulent, the man fled the scene.

10/24/2022 22-12601 DWLS Arrest

An Officer initiated a traffic stop for a stop sign violation. It was determined that the driver had a suspended driver's license. They were cited and released on scene for misdemeanor DWLS. The vehicle was impounded.

10/25/2022 22-12645 Death Investigation

An Officer went to the scene of a death. The scene was investigated and it was determined to be natural. The Medical Examiner was contacted. The necessary paperwork was completed and the deceased was turned over to the family.

10/25/2022 22-12649 No Operators License

An Officer initiated a traffic stop for a stop sign violation. It was determined that the driver had no driver's license. They were cited and released on scene for misdemeanor No Operators License. The vehicle was turned over to another licensed driver.

10/28/2022 22-12795 Misdemeanor Arrest Warrant

An Officer stopped a vehicle for a traffic violation. It was found that the driver had an outstanding warrant out of Dearborn PD. The Officer arrested the man on the warrant and transported him to Dearborn PD where he was turned over.

10/29/2022 22-12827 Flee and Elude Police

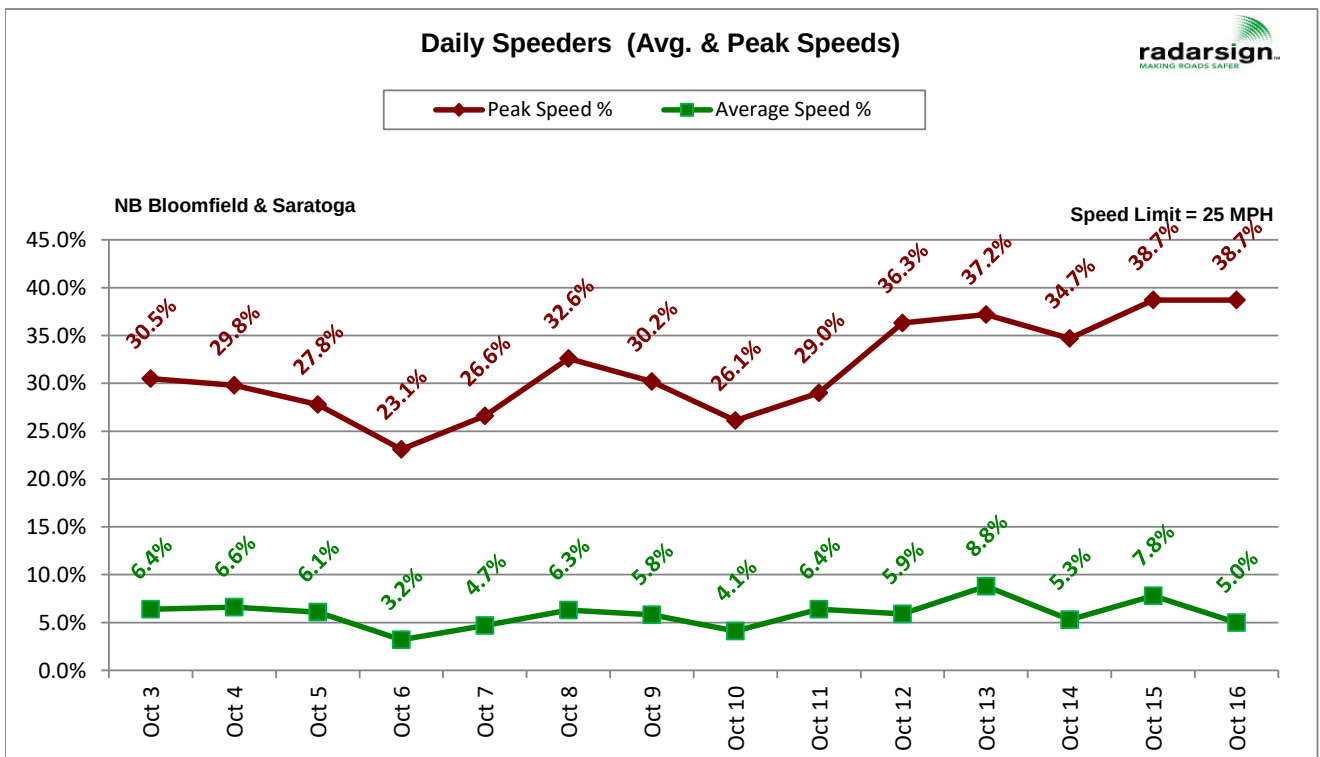
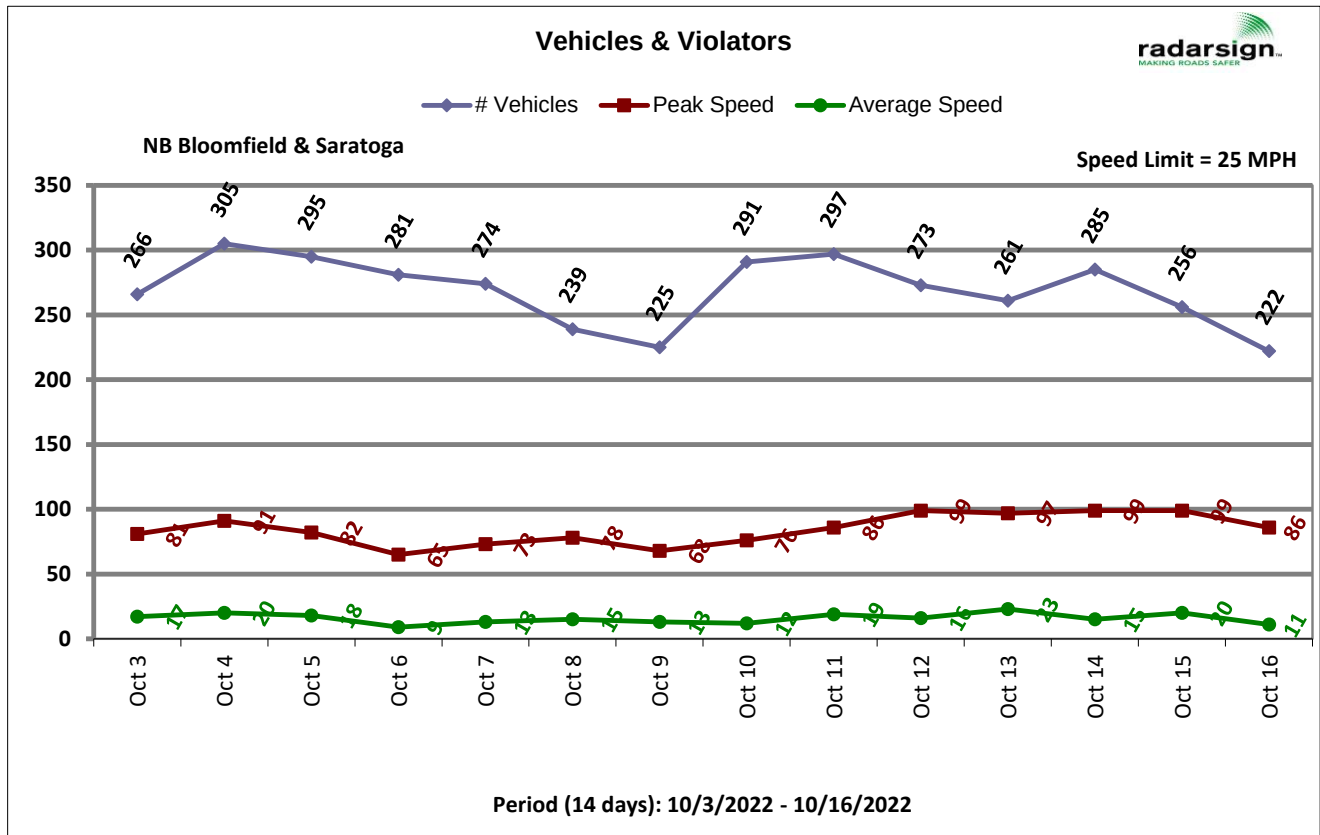
An Officer attempted to initiate a traffic stop on a vehicle which had no license plate. The vehicle fled from the Officer, driving over parking curbs and lawns. The Officer terminated the pursuit when it became unsafe.

10/30/2022 22-12858 DWLS Arrest

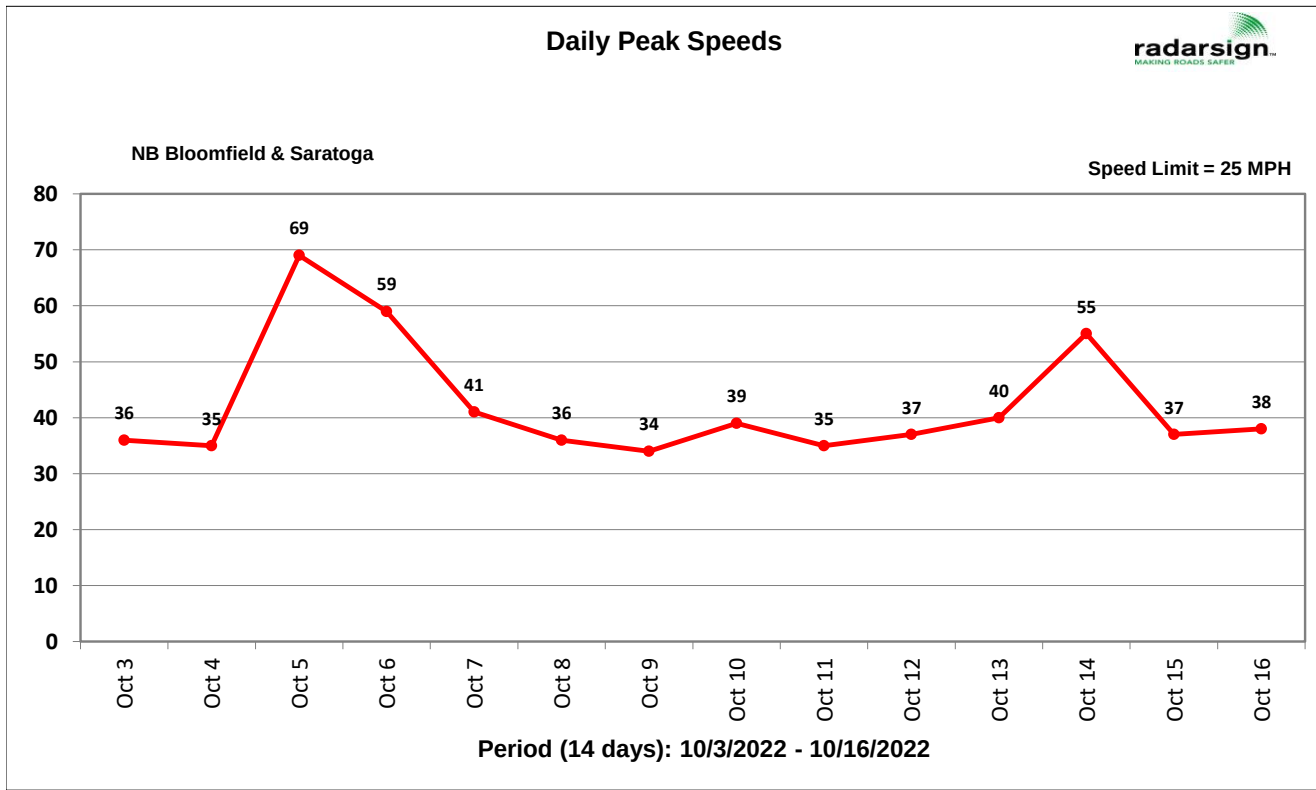
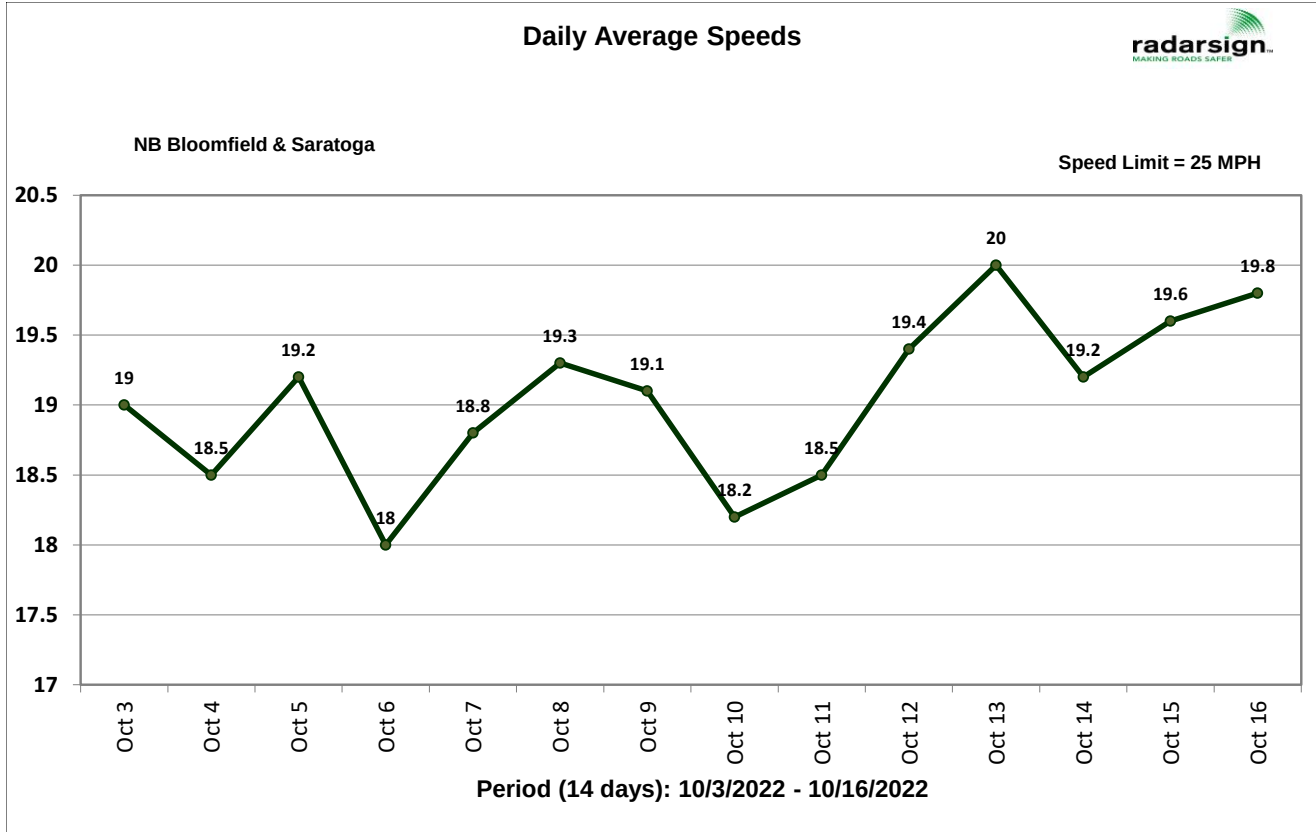
An Officer initiated a traffic stop for a stop sign violation. It was determined that the driver had a suspended driver's license. They were cited and released on scene for misdemeanor DWLS. The vehicle was impounded.

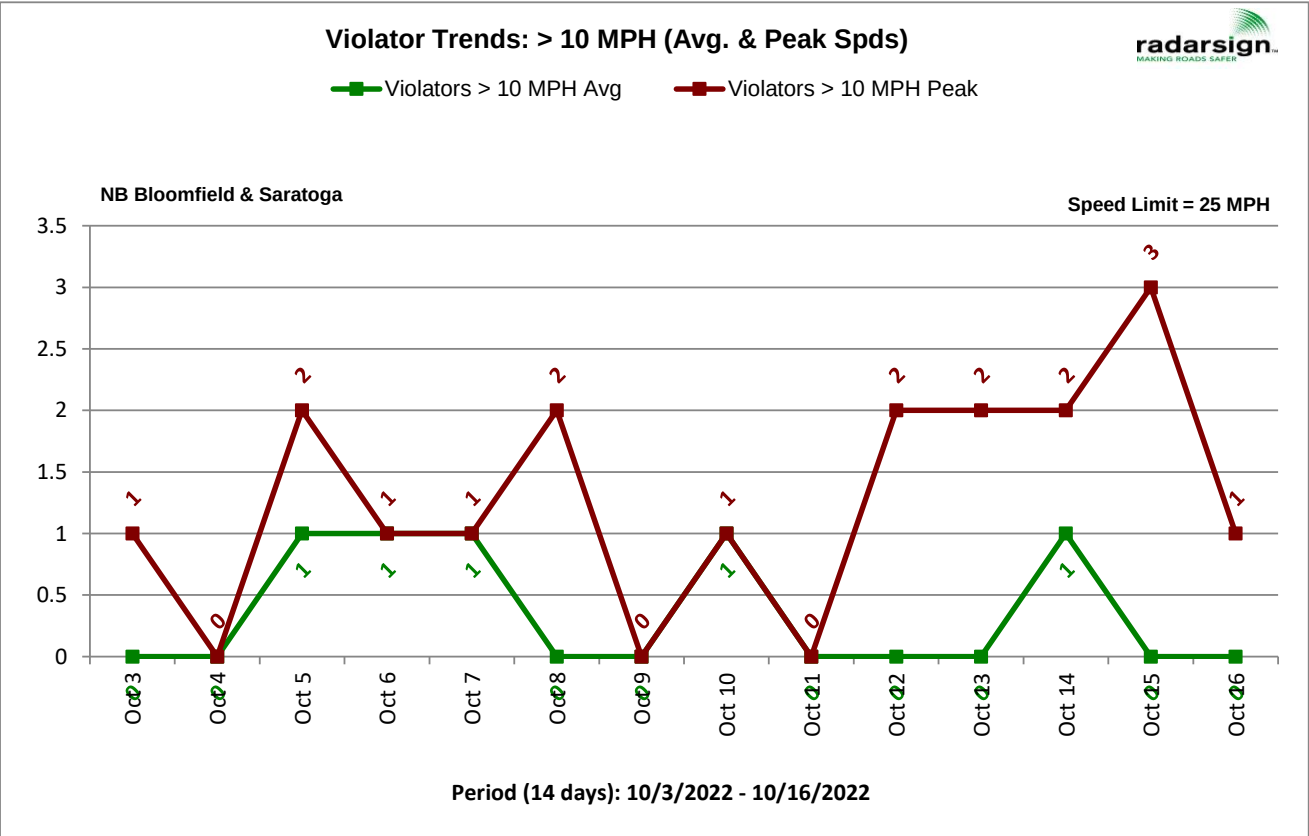
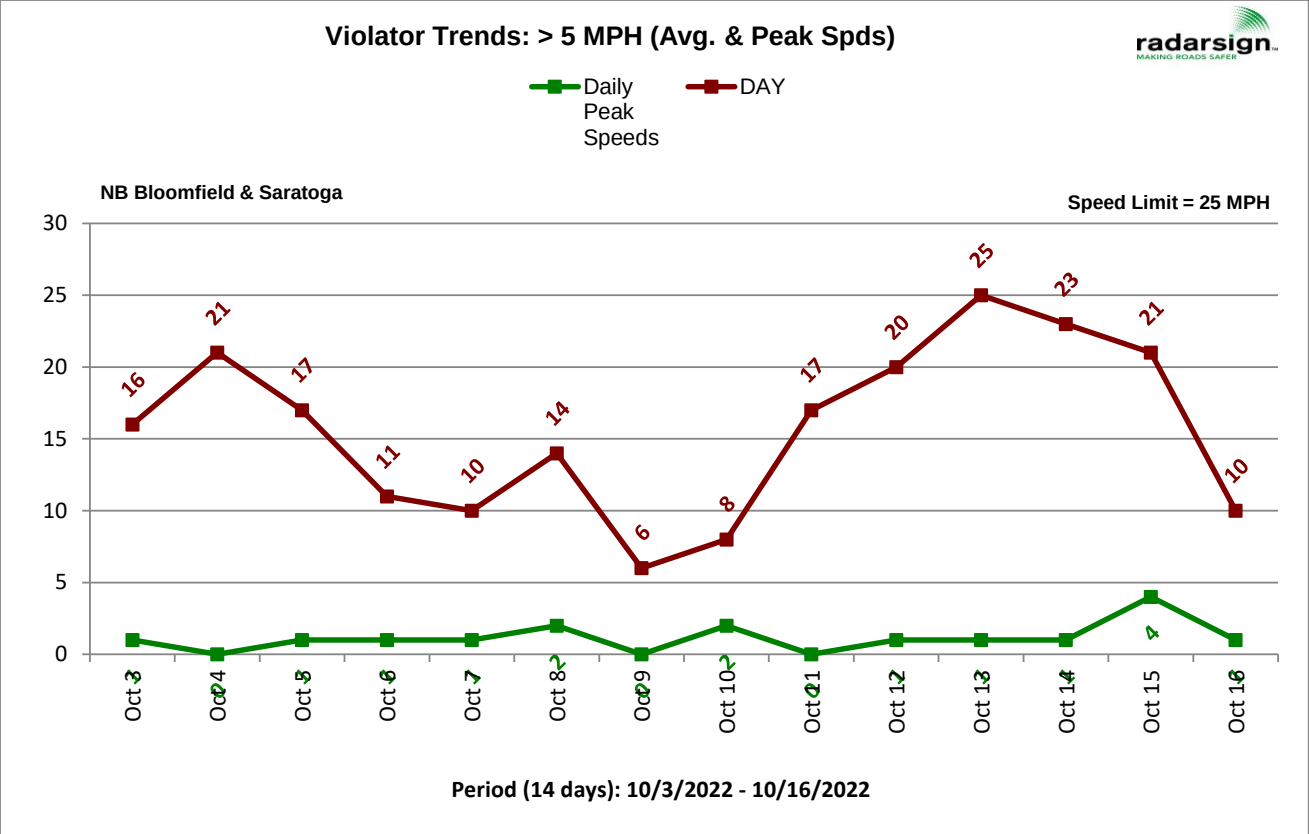
10/31/2022 22-12875 DWLS Arrest

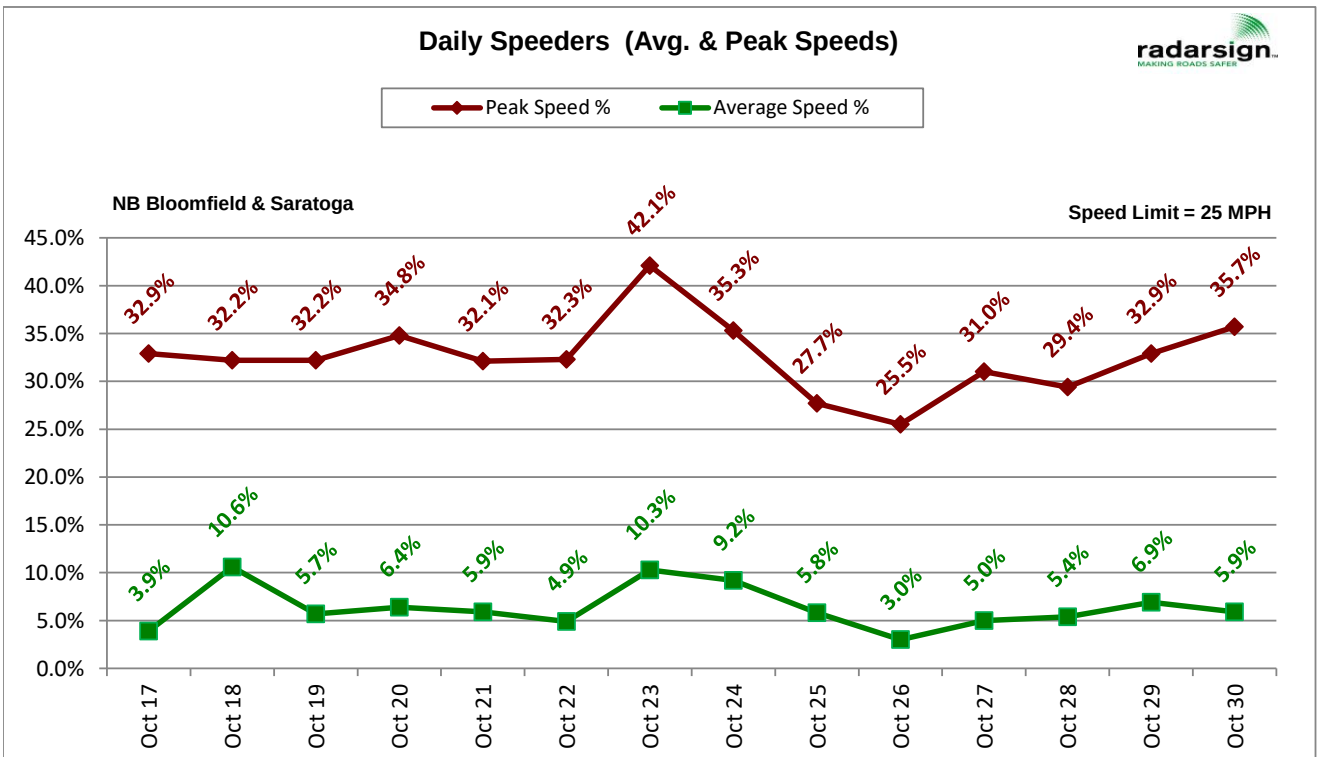
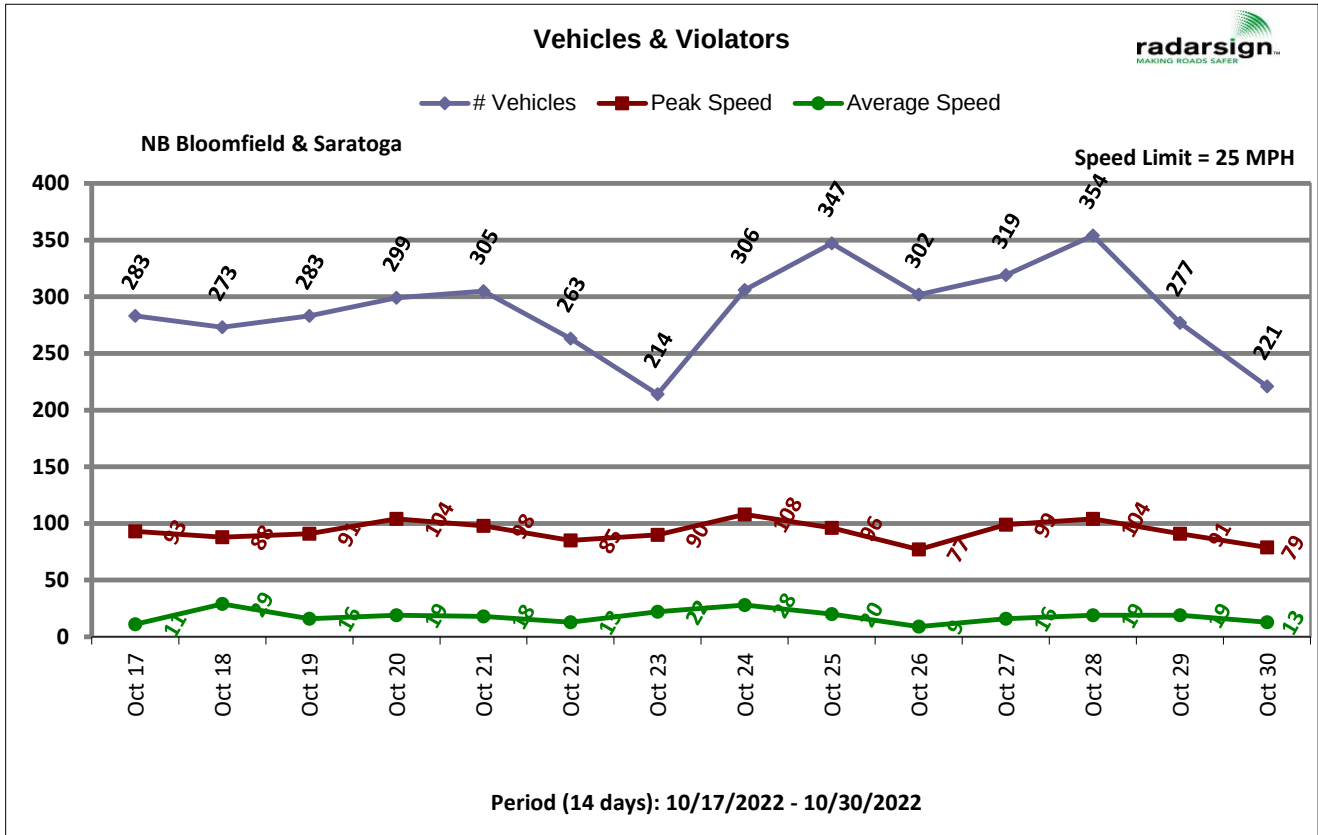
An Officer initiated a traffic stop for an improper plate violation. It was determined that the driver had a suspended driver's license. They were cited and released on scene for misdemeanor DWLS. The vehicle was turned over to a licensed driver.



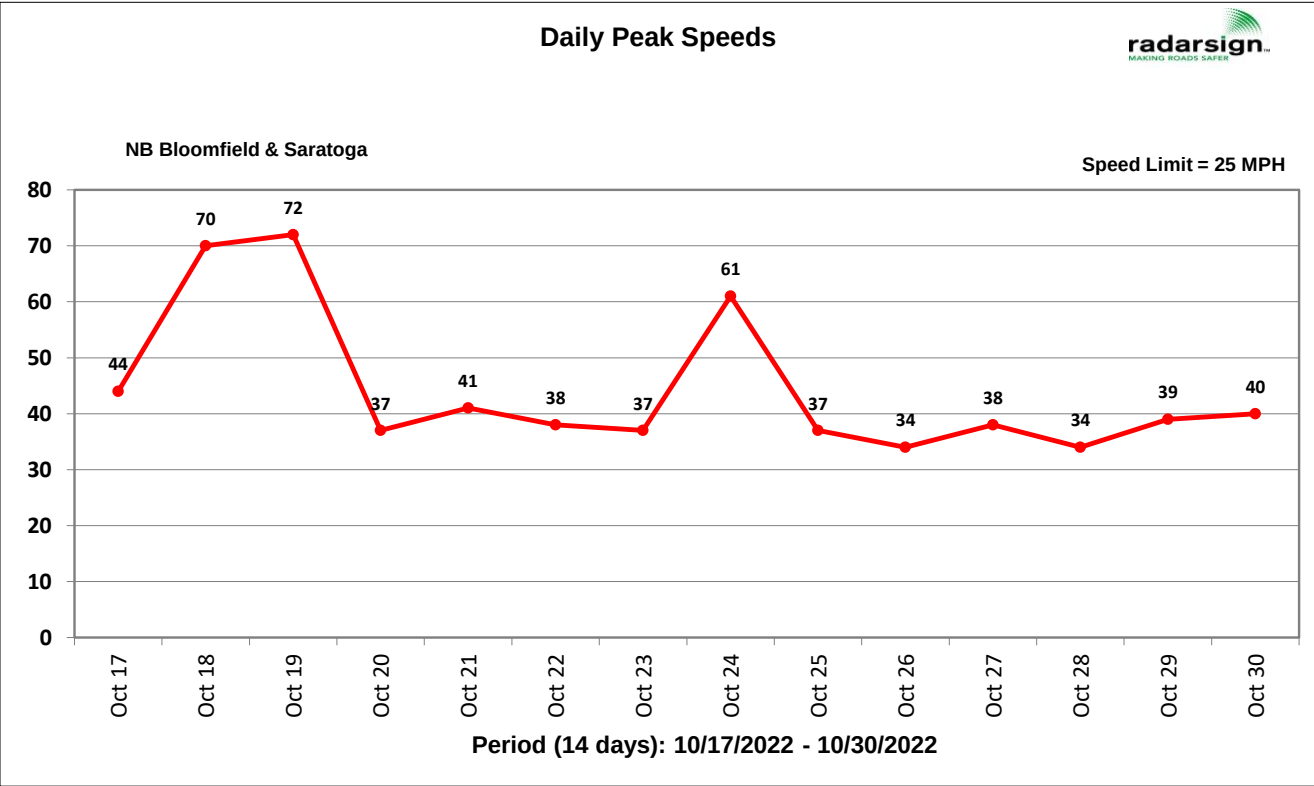
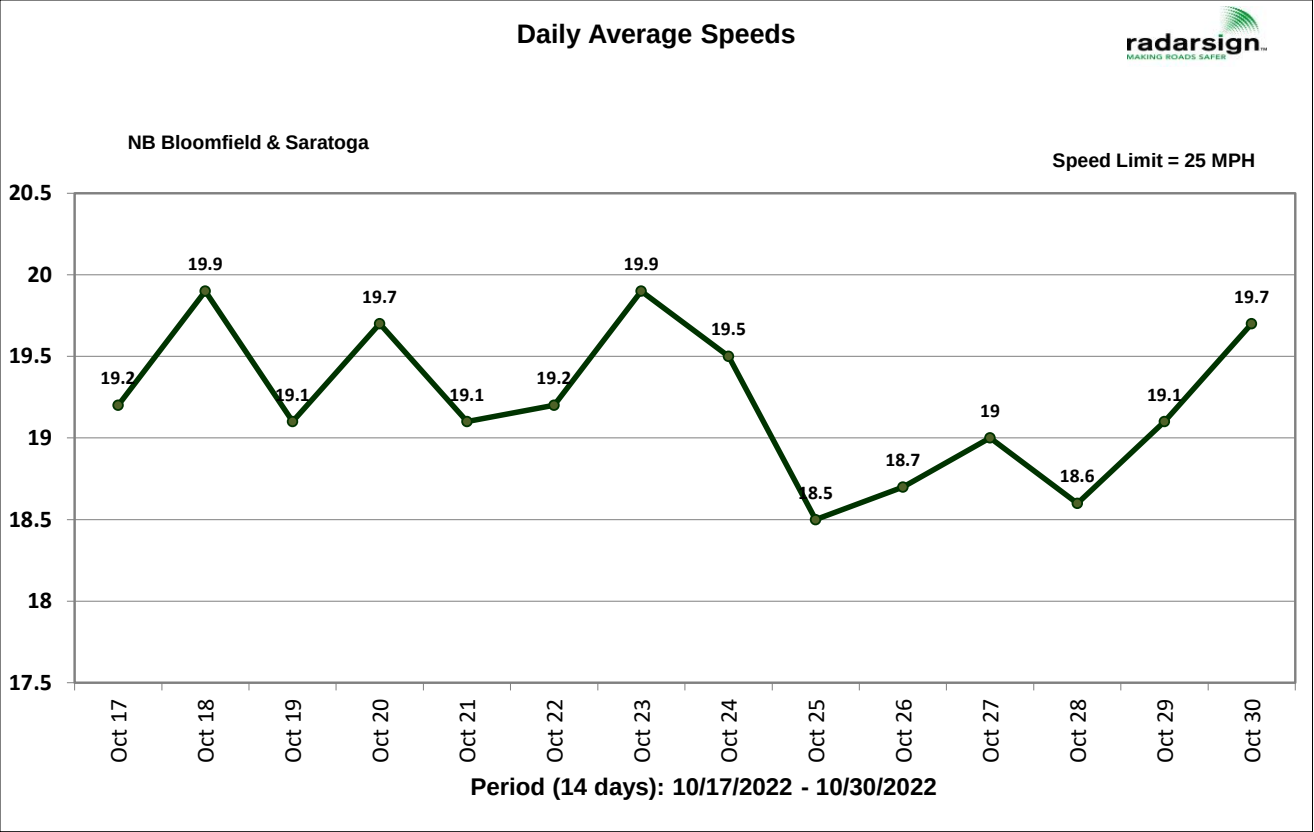
Period (14 days): 10/3/2022 - 10/16/2022

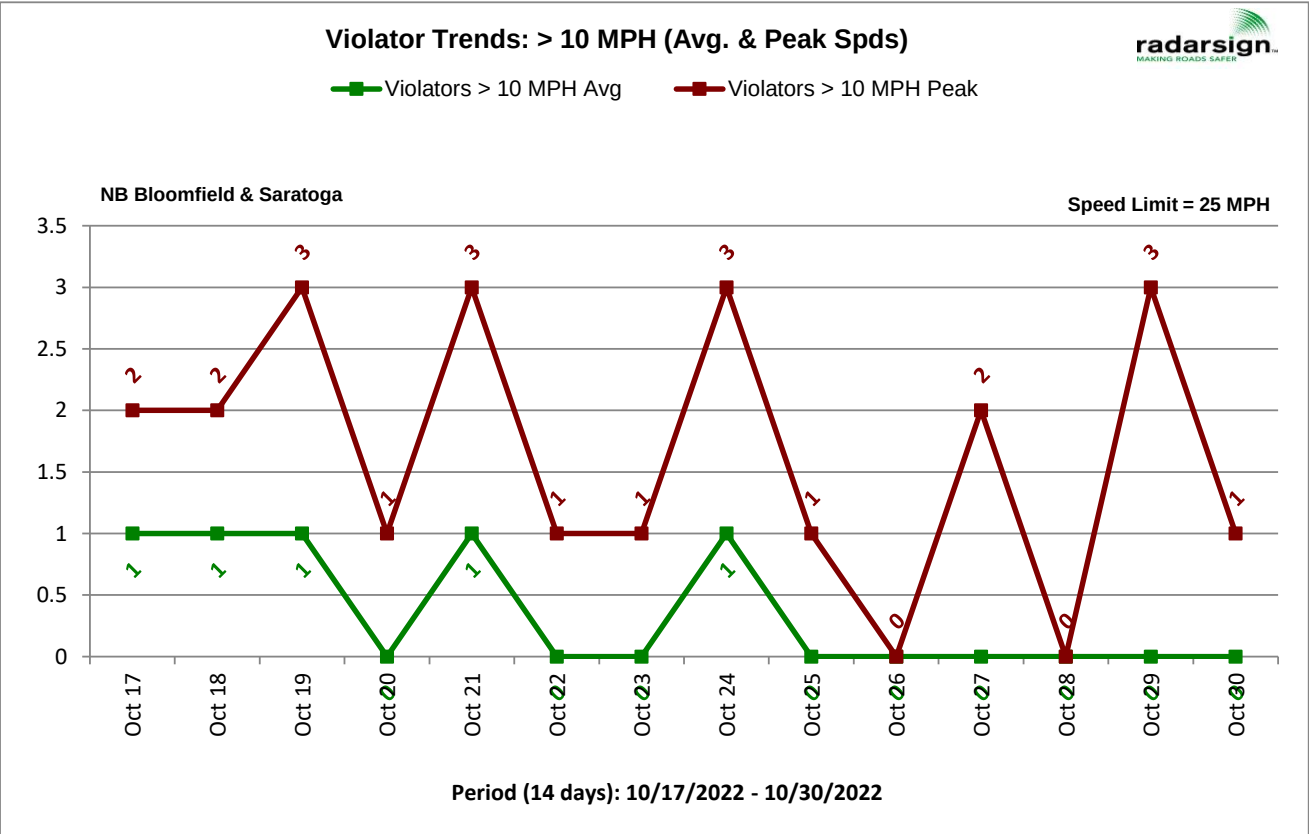
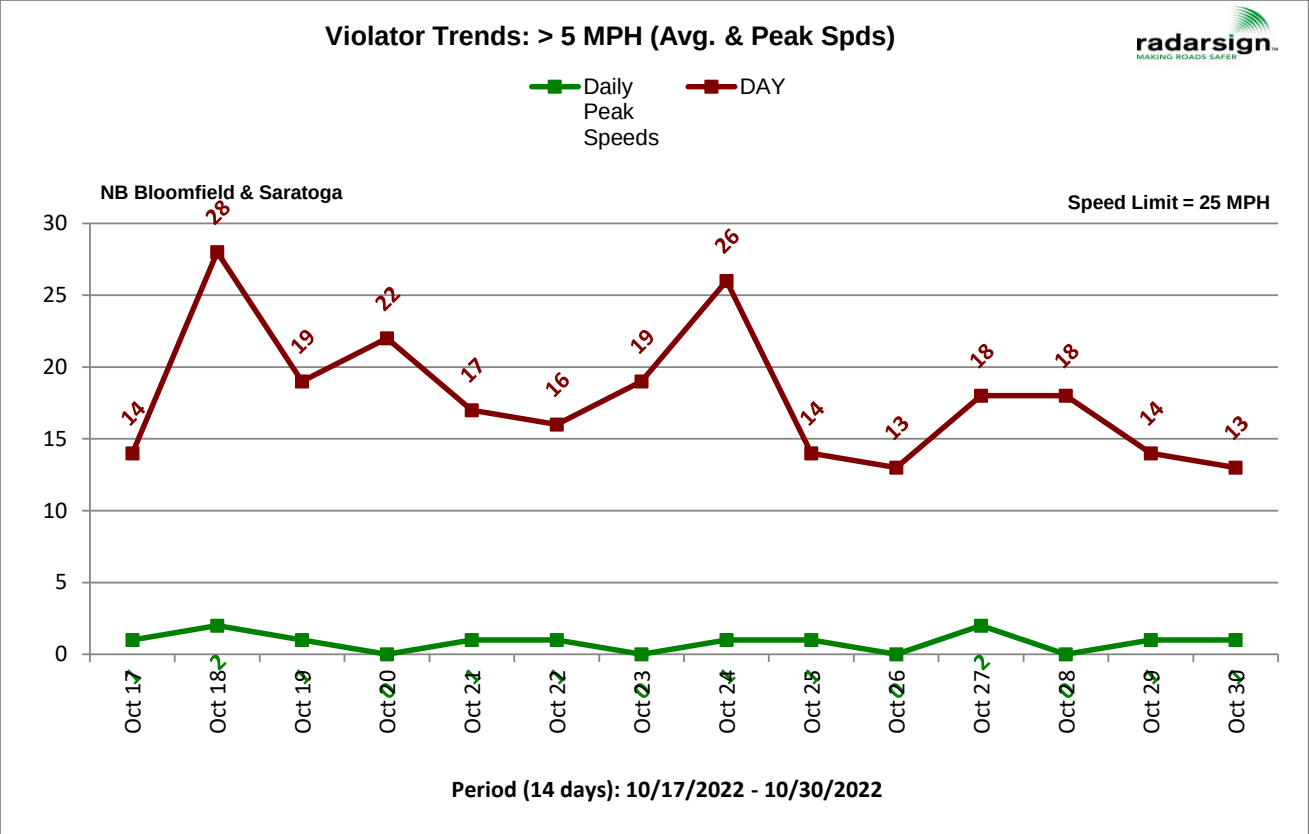






Period (14 days): 10/17/2022 - 10/30/2022





115

weekly	Mrs. Blair	various members
weekly	Mrs. Bloom	various members
weekly	Mrs. McReynolds	various members
weekly	Mrs. Egan	Knoll
weekly	Mrs. Brady	Carmack
weekly	Mrs. Rasmussen	Knoll
weekly	Mrs. Gore	various members

ACTIONS

BWC launch for the entire department
planning meeting

virtual firearm/driving training

monthly Chief's meeting

monthly Clemis advisory

OakTac monthly meeting

Dallas, TX - Grant funded

demo women's locker room

took Adopt A Seniors on trip to Cider Mill

virtual firearm/driving training

logistics meeting with Southfield PD

Holocaust Center - case study of law enforcement in Holocaust

County wide gun buy back program

remodel of the women's locker room

debrief with other departments

new updates

check on adopt a senior member
check on adopt a senior member
check on adopt a senior member
Mrs. Egan gets weekly phone calls, she needs assistance with getting her trash wheeled out.
check on adopt a senior member
Mrs. Rasmussen gets a weekly phone call to check on her.
check on adopt a senior member

ALARM SUMMARY FOR OCTOBER 2022

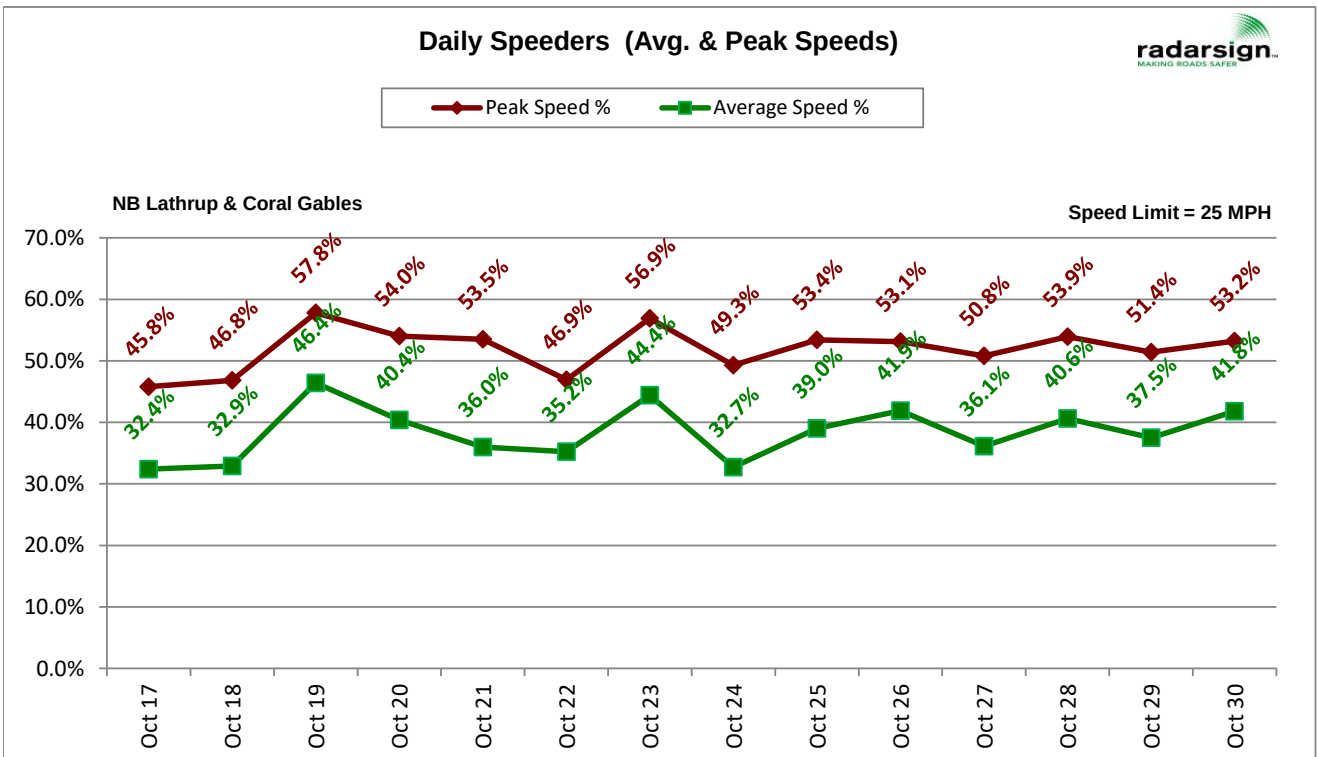
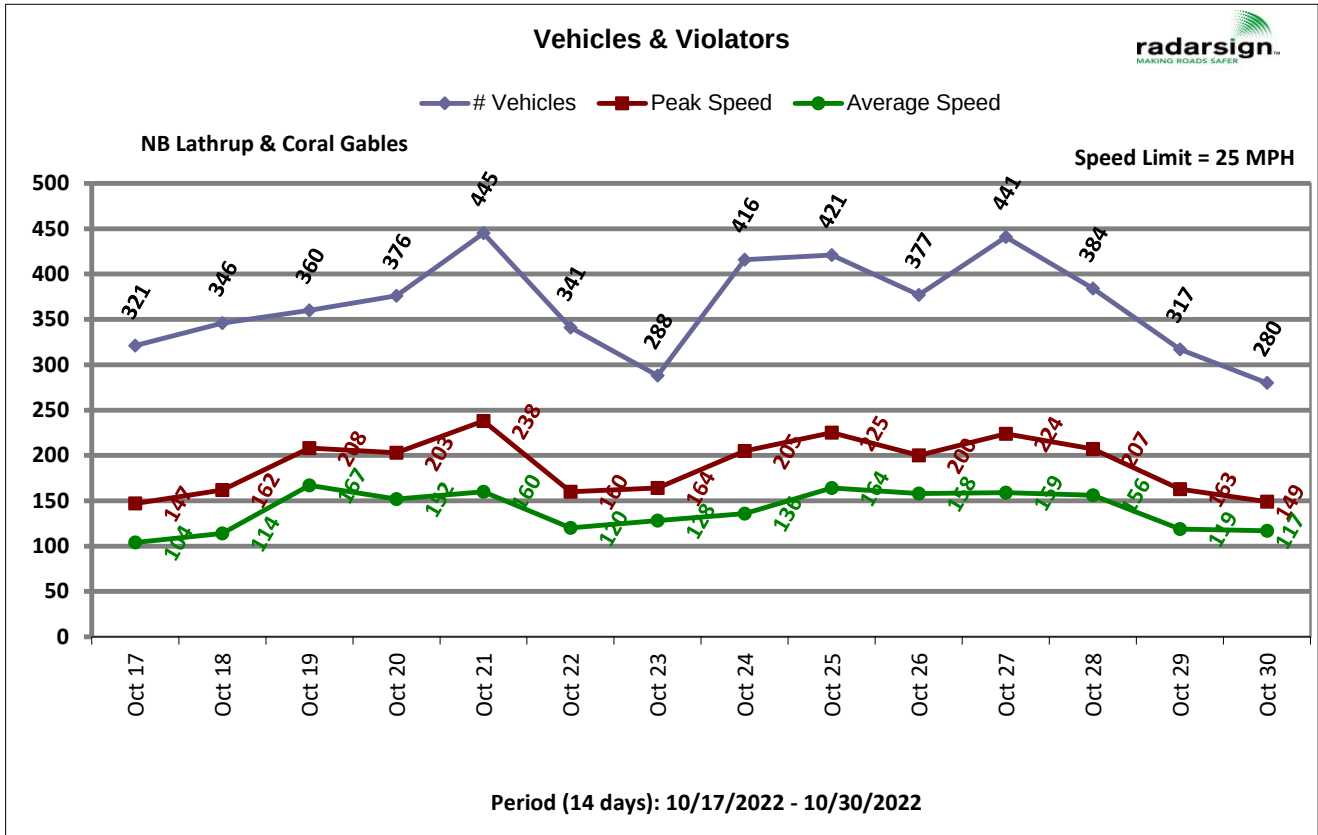
2	burglar alarms	(C3902)	(October 1 – October 31)
21	false alarms	(L5060)	(October 1 – October 31)

All alarms were considered false or operator error

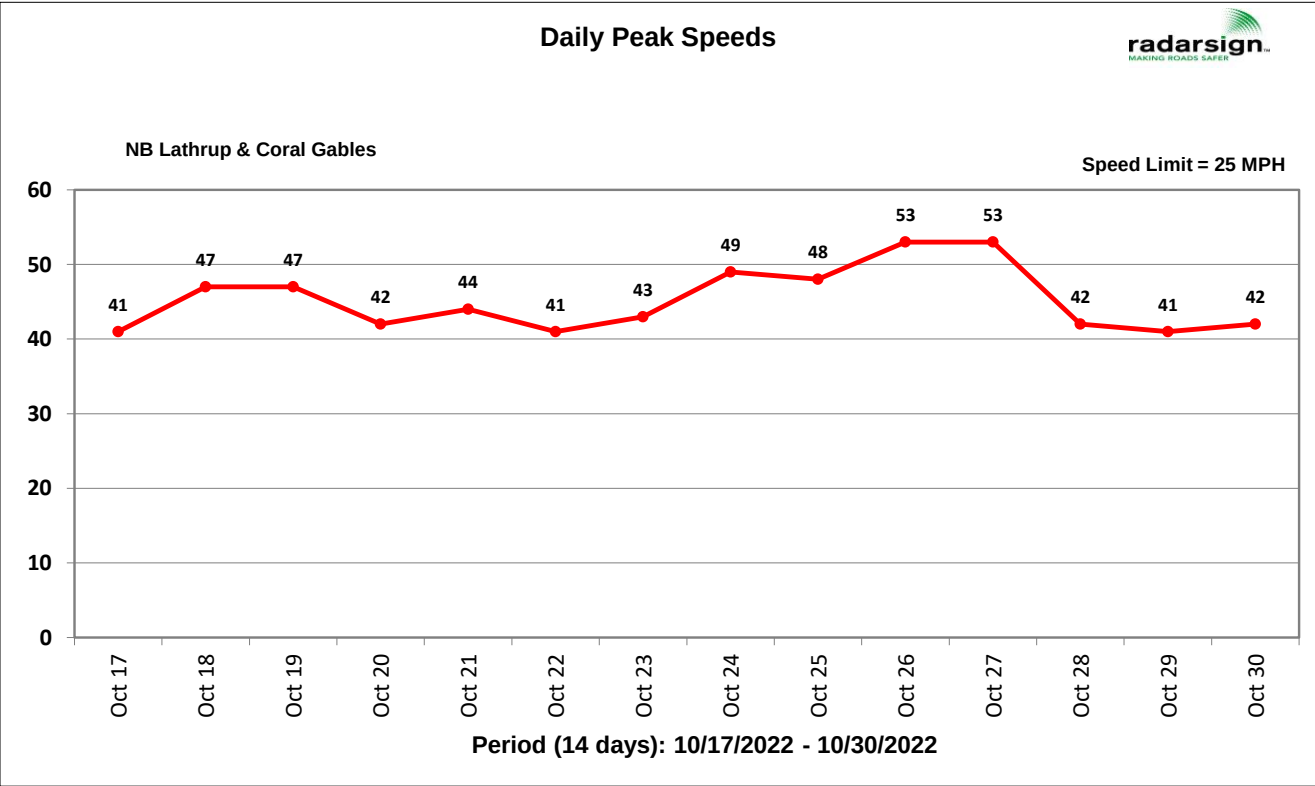
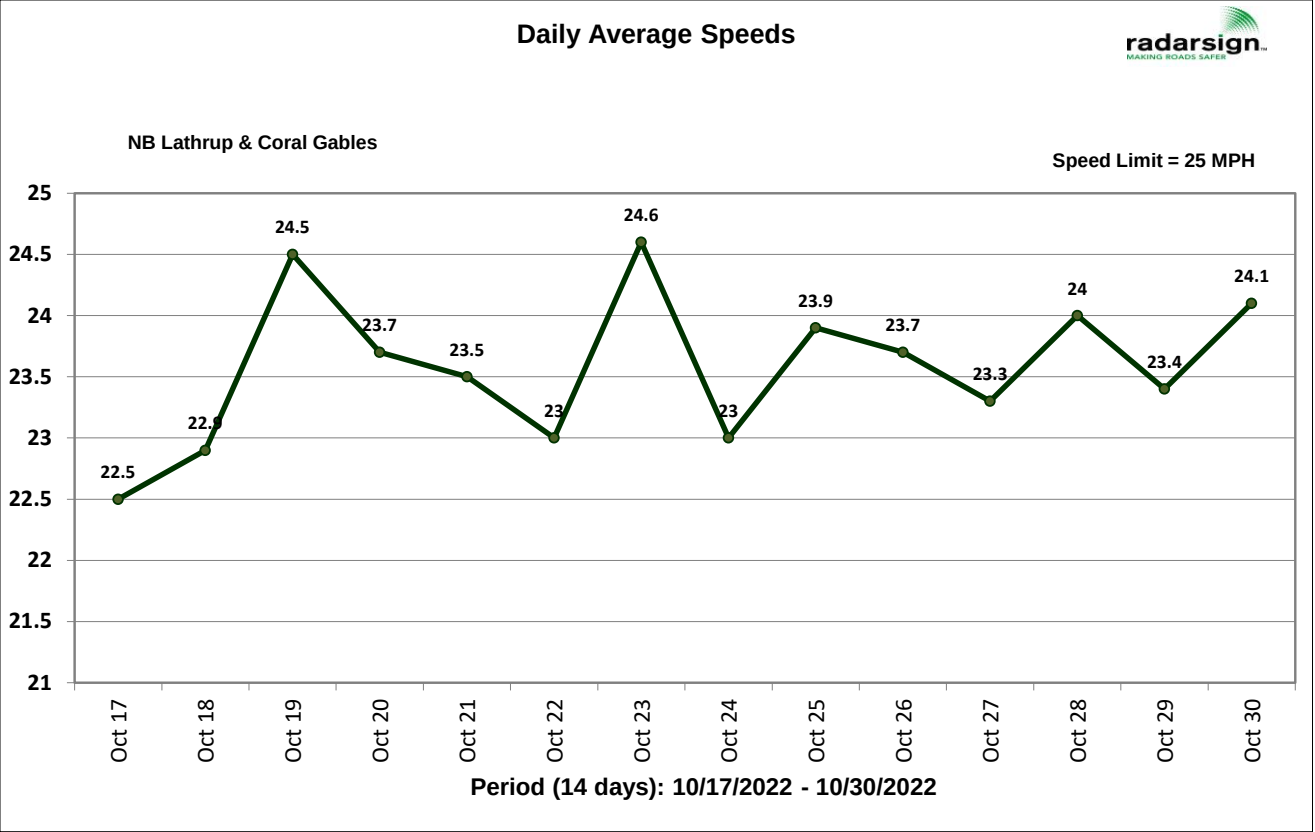
of these alarms were un-registered

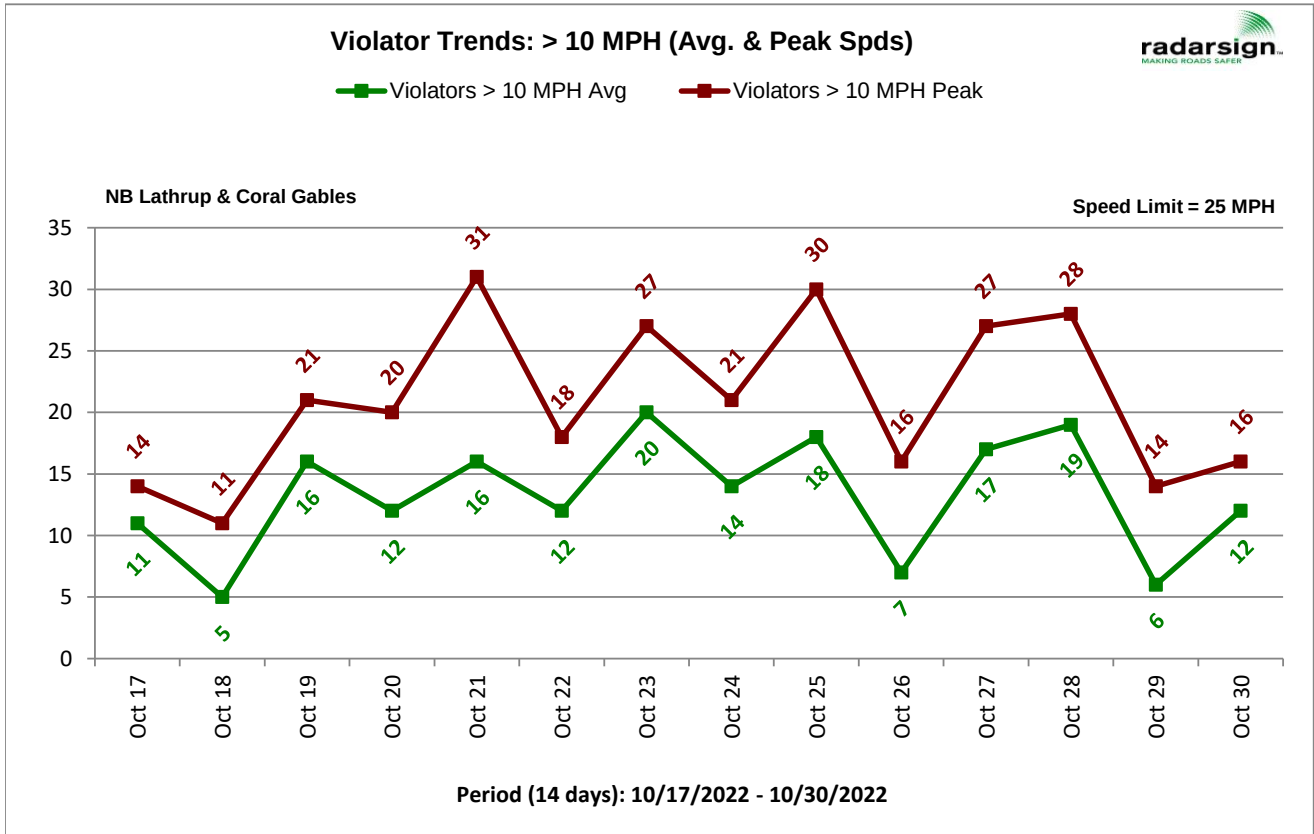
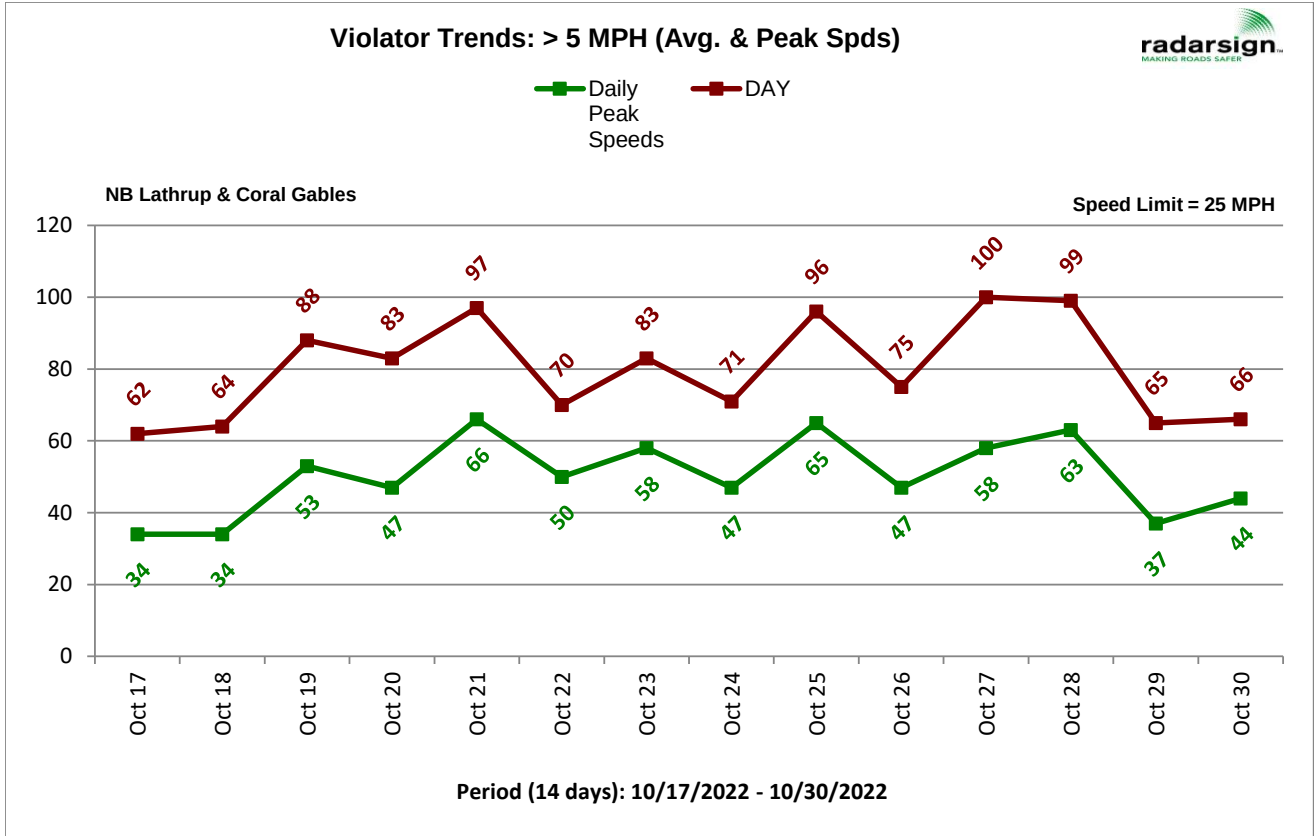
0	commercial
3	residential

3 alarm letters hand delivered.



Period (14 days): 10/17/2022 - 10/30/2022





Memorandum

To: Mayor and City Council

From: Pamela Bratschi, Assistant City Administrator/Treasurer

Date: November 17, 2022

Re: Monthly Approval of Disbursements

Attached are reports for the Cities Monthly Disbursements for the Month of October 2022.

MOTION:

To approve the Monthly Disbursements for the month of October 2022 as:

OCTOBER DISBURSEMENTS W/ SALARY INCLUDED			
FUND 101	GENERAL FUND	\$	445,504.25
FUND 202	MAJOR ROADS	\$	621,704.20
FUND 203	LOCAL ROADS	\$	621,704.20
FUND 258	CAPITAL FUND	\$	-
FUND 397	ROAD MILLAGE FUND	\$	-
FUND 494	DOWNTOWN DEV. AUTH	\$	22,212.60
FUND 592	WATER & SEW	\$	456,313.36
TOTAL DISBURSEMENTS		\$	2,167,438.61

CITY OF LATHRUP VILLAGE
Disbursement Report

Period covered 10/1/2022-10/15/2022

Gross Payroll:

Payroll Department	Amount	Personnel
Admin	\$18,496.40	Bratschi, Dodd, London, Montenegro Miller, Thornhill
DDA	\$5,194.05	Stec, Dorsey
Bldg Mnt	\$0.00	
Police	\$42,553.30	Button, Carmack, Chickensky, Fisher, Gijbsers, Huston, Hutson, Knoll, Lawrence, McKee Roberts, Tackett, Zang
DPS	\$0.00	
Water	\$0.00	
Recreation	\$0.00	

Total Gross \$66,243.75

Deductions \$24,102.04

Net Payroll \$42,141.71

*** Fund Totals Include Gross Payroll**

General Fund	\$61,049.70
Major Road Fund	\$0.00
Local Road Fund	\$0.00
Capital Acquisition Fund	\$0.00
Debt Service Fund SDS Bonds	\$0.00
Downtown Development Authority	\$5,194.05
Water & Sewer Fund	\$0.00

Total	\$66,243.75
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CITY OF LATHRUP VILLAGE
Disbursement Report

Period covered 10/16/2022-10/31/2022

Gross Payroll:

Payroll Department	Amount	Personnel
Admin	\$18,496.40	Bratschi, Dodd, London, Montenegro Miller, Thornhill
DDA	\$5,194.05	Stec, Dorsey
Bldg Mnt	\$0.00	
Police	\$41,089.76	Button, Carmack, Chickensky, Fisher, Gijbers, Huston, Hutson, Knoll, Lawrence, McKee Roberts, Stajich, Tackett, Zang
DPS	\$0.00	
Water	\$0.00	
Recreation	\$0.00	

Total Gross \$64,780.21

Deductions \$22,819.09

Net Payroll \$41,961.12

* Fund Totals Include Gross Payroll

General Fund	\$384,454.55
Major Road Fund	\$621,704.20
Local Road Fund	\$621,704.20
Capital Acquisition Fund	\$0.00
Debt Service Fund SDS Bonds	\$0.00
Downtown Development Authority	\$17,018.55
Water & Sewer Fund	\$456,313.36
Total	\$2,101,194.86

BOTH JOURNALIZED AND UNJOURNALIZED

BOTH OPEN AND PAID

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 000.000					
101-000.000-206.000	TAX OVERAGE REFUND	CORELOGIC CENTRALIZED REF	PROPERTY TAXES FOR 27754 RACKHAM DR	3,198.40	47118
101-000.000-206.000	TAX OVERAGE REFUND	CORELOGIC CENTRALIZED REF	TAX ADJUSTMENT - OVERAGE	221.17	47118
101-000.000-232.000	EMPLOYEE PAYROLL-MEDICAL W/H	POLICE & FIREMEN'S INS. GF	POLICE OFFICERS GROUP BILLING 2111560-2	56.34	47097
101-000.000-232.000	EMPLOYEE PAYROLL-MEDICAL W/H	AFLAC	AFLAC INSURANCE	1,226.28	47108
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	KIMBERLY SEALS	DEPOSIT REFUND	300.00	47081
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	MICHAEL POWELL	DEPOSIT REFUND	300.00	47085
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	IRENE BLYTHER	DEPOSIT REFUND COMMUNITY ROOM	300.00	47123
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	PHYLLIS MCCAIN	EVENT DEPOSIT REFUND	300.00	47132
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	YOLANDA MASSE	DEPOSIT REFUND COMMUNITY ROOM	300.00	47144
101-000.000-246.000	POLICE UNION DUES	COMMAND OFFICERS ASSN. OF	BILLING FOR OCTOBER 2022	130.24	47070
101-000.000-246.000	POLICE UNION DUES	POLICE OFFICERS ASSOC.	BILLING FOR OCTOBER 2022	586.08	47098
101-000.000-254.000	REGISTRATION SEX OFFENDER	MICHIGAN STATE POLICE	GARRISON ONEIL RODERICK	30.00	47088
101-000.000-344.000	DEF COMP PAYABLE ICMA CLEARIN	ICMA RETIREMENT TRUST-457	ICMA DEF COMP 457	4,063.16	47077
101-000.000-344.000	DEF COMP PAYABLE ICMA CLEARIN	ICMA RETIREMENT TRUST-457	ICMA DEF COMP 457	5,271.33	47122
Total For Dept 000.000				16,283.00	
Dept 100.000 GOVERNMENT SERVICES					
101-100.000-710.000	UNEMPLOYMENT INSURANCE	MICHIGAN MUNICIPAL LEAGUE	QUARTER ENDING 9/30/22	4.99	47086
101-100.000-726.000	OFFICE SUPPLIES	STAPLES	OFFICE SUPPLIES	39.49	47101
101-100.000-726.000	OFFICE SUPPLIES	STAPLES	OFFICE SUPPLIES	37.79	47101
101-100.000-802.000	TAX TRIBUNAL RETURNS	WILLIE FULLER	TAX ADJUSTMENT STALE CHECK	675.74	47143
101-100.000-803.000	MEMBERSHIPS & MEETINGS	CARDMEMBER SERVICE	SUSAN MONTENEGRO	740.20	47064
101-100.000-803.000	MEMBERSHIPS & MEETINGS	OPTIMIST CLUB OF SOUTHFIELD	MEMBERSHIP DUES	145.00	47095
101-100.000-803.000	MEMBERSHIPS & MEETINGS	OAKLAND COUNTY TREASURE AS	MEETING	105.00	47131
101-100.000-803.000	MEMBERSHIPS & MEETINGS	OAKLAND COUNTY TREASURE AS	2023 DUES - JESSICA MILLER	20.00	47131
101-100.000-803.000	MEMBERSHIPS & MEETINGS	OAKLAND COUNTY TREASURE AS	2023 DUES - PAM BRATTSCHI	20.00	47131
101-100.000-804.000	BUILDING TRADE INSPECTION	MCKENNA & ASSOC.	PROFESSIONAL SERVICES FROM 9/1/22 - 9/30/22	1,994.20	47125
101-100.000-804.000	BUILDING TRADE INSPECTION	MCKENNA & ASSOC.	PROFESSIONAL SERVICES FROM 9/1/22 - 9/30/22	1,268.15	47125
101-100.000-805.000	CABLE TELEVISION	C V STUDIOS	PROGRAMMING AND ADDITIONAL SERVICES	4,491.00	47063
101-100.000-805.000	CABLE TELEVISION	COMCAST	SERVICES FROM 10/11/22 - 11/10/22	85.46	47069
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CARDMEMBER SERVICE	SUSAN MONTENEGRO	61.43	47064
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLIFTON GRANT	DISMANTLING STOVE HOODS	150.00	47067
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	HOBART SERVICE	DISHWASHER REPAIR	363.05	47075
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLIFTON GRANT	RENTALS AND ADDITIONAL WORK	1,150.00	47105
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLIFTON GRANT	RENTALS AND ADDITIONAL WORK	1,125.00	47116
101-100.000-822.000	TRAINING	CARDMEMBER SERVICE	SUSAN MONTENEGRO	110.65	47064
101-100.000-822.000	TRAINING	CARDMEMBER SERVICE	SUSAN MONTENEGRO	585.00	47064
101-100.000-822.000	TRAINING	PAMELA A. BRATTSCHI	MILEAGE - MMTA FALL CONFERENCE	294.17	47096
101-100.000-848.000	GOVERNMENT OPERATIONS	AMAZON CAPITAL SERVICES	SOCIOPAATH NEXT DOOR	10.29	47054
101-100.000-848.000	GOVERNMENT OPERATIONS	AMAZON CAPITAL SERVICES	WIRELESS TRACKBALL MOUSE	55.98	47054
101-100.000-848.000	GOVERNMENT OPERATIONS	CARDMEMBER SERVICE	SUSAN MONTENEGRO	577.79	47064
101-100.000-848.000	GOVERNMENT OPERATIONS	CARDMEMBER SERVICE	SEPTEMBER STATEMENT	119.00	47064
101-100.000-848.000	GOVERNMENT OPERATIONS	POINT & PAY	MONTHLY SERVICE FEE	50.00	47133
101-100.000-848.001	TECHNOLOGY	BS & A SOFTWARE	ONLINE PERMIT APPLICATION	134.00	47061
101-100.000-848.001	TECHNOLOGY	CARDMEMBER SERVICE	SUSAN MONTENEGRO	190.67	47064
101-100.000-848.001	TECHNOLOGY	CIVICPLUS	INVOICE #241035	5,092.32	47115
101-100.000-850.000	TELEPHONE EXPENDITURES	COMCAST	SERVICES FROM 10/11/22 - 11/10/22	140.87	47069
101-100.000-850.000	TELEPHONE EXPENDITURES	INTERMEDIA.NET INC	PHONE MONTHLY CHARGE	735.01	47078
101-100.000-850.000	TELEPHONE EXPENDITURES	BSB COMMUNICATIONS, INC.	REMOTE SERVICE	31.25	47112
101-100.000-850.000	TELEPHONE EXPENDITURES	VERIZON WIRELESS	MONTHLY CHARGES	190.94	47142
101-100.000-860.000	VEHICLE EXPENSE	MICHIGAN DEPARTMENT OF ST	MUNICIPAL PLATES	41.00	47126
101-100.000-880.000	CDBG EXPENDITURES	CARDMEMBER SERVICE	SUSAN STEC CREDIT CARD	247.89	47126

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 100.000 GOVERNMENT SERVICES					
Total For Dept 100.000 GOVERNMENT SERVICES				21,083.33	
Dept 101.000 ADMINISTRATION					
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	COVERAGE PERIOD: 11/1/22 - 11/30/22	3,193.33	47059
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPANY	PREMIUM	121.37	47100
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	VANTAGEPOINTE TRANSFER 803	803046 FOR RHS PLAN	241.17	47103
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS BLUE SHIELD	COVERAGE PERIOD: 11/1/22 - 11/30/22	448.56	47111
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPANY	MONTHLY PREMIUM	279.45	47136
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	VANTAGEPOINTE TRANSFER 803	HEALTH SAVINGS RHS PLAN	241.17	47140
101-101.000-717.000	CODE ENFORCEMENT LEGAL	BAKER & ELOWSKY, PLLC	LEGAL SERVICES 8/1/22 - 8/31/22	1,170.00	47058
101-101.000-718.000	ELECTIONS	OFFICE MANAGEMENT & CONSUME	ELECTION SET UP AND PRE TESTING	1,185.00	47094
101-101.000-722.000	LEGAL SERVICES	BAKER & ELOWSKY, PLLC	LEGAL SERVICES 8/1/22 - 8/31/22	5,392.50	47058
Total For Dept 101.000 ADMINISTRATION				12,272.55	
Dept 201.000 BUILDING & GROUNDS					
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	SANITIZING CITY HALL	252.00	47067
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	CUSTODIAL SERVICES	504.88	47067
101-201.000-702.000	SALARIES PART-TIME	MICHIGAN ST. DISBURSEMENT	SPOUSAL SUPPORT	649.75	47087
101-201.000-702.000	SALARIES PART-TIME	AFLAC	AFLAC INSURANCE	138.72	47108
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	SANITIZING CITY HALL 10/16/22 - 10/31/22	252.00	47116
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	CUSTODIAL SERVICES 10/16/22 - 10/31/22	504.88	47116
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	RENTALS AND ADDITIONAL WORK	100.00	47116
101-201.000-702.000	SALARIES PART-TIME	MICHIGAN ST. DISBURSEMENT	SPOUSAL SUPPORT	649.75	47127
101-201.000-920.000	UTILITIES	CONSUMERS ENERGY	SERVICE 09/3/22-10/5/22	468.55	47071
101-201.000-920.000	UTILITIES	DTE ENERGY	MONTHLY ELECTRIC CHARGE	93.29	47072
101-201.000-920.000	UTILITIES	DTE ENERGY	MONTHLY CHARGE	2,931.54	47072
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	AMAZON CAPITAL SERVICES	DESK CALENDARS AND KEY FOB	53.01	47054
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	CLS CONTINENTAL LINEN SERV	BUILDING SUPPLIES	48.80	47068
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	J.C. EHRLICH	BIRD AND PEST CONTROL	107.35	47079
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	KONE INC.	MAINTENANCE PERIOD: 10/1/22 - 10/31/22	230.31	47082
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	LOCKSMITH, INC.	KABA KEYS	40.00	47084
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	LOCKSMITH, INC.	REKEY	43.00	47084
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	MISTER MAT RENTAL SERVICE	MAT RENTAL	173.64	47089
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	CLS CONTINENTAL LINEN SERV	BUILDING SUPPLIES	48.80	47117
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	FIRE EXTINGUISHER SALES & S	FIRE INSPECTION AND TAGGING	197.50	47121
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	FIRE EXTINGUISHER SALES & S	FIRE EXT INSPECTION AND TAGGING	185.00	47121
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	NICHOLS PAPER & SUPPLY CO	BUILDING SUPPLIES	175.45	47129
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	TRENDSET COMMUNICATIONS G	LOCK REPAIR	919.96	47139
Total For Dept 201.000 BUILDING & GROUNDS				8,768.18	
Dept 301.000 PUBLIC SAFETY					
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	ASCENSION MICHIGAN EMPLOYE	EMPLOYEE SCREEN	202.00	47055
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	COVERAGE PERIOD: 11/1/22 - 11/30/22	1,917.22	47059
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS-BLUE SHIELD	COVERAGE PERIOD: 11/1/22-11/30/22	18,018.58	47060
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPANY	PREMIUM	319.95	47100
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	VANTAGEPOINTE TRANSFER 803	803046 FOR RHS PLAN	41.95	47103
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	VANTAGEPOINTE TRANSFER 803	HEALTH SAVINGS RHS PLAN	773.73	47104
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS BLUE SHIELD	COVERAGE PERIOD: 11/1/22 - 11/30/22	2,242.80	47111
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPANY	MONTHLY PREMIUM	386.52	47136
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	VANTAGEPOINTE TRANSFER 803	HEALTH SAVINGS RHS PLAN	41.95	47140
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	VANTAGEPOINTE TRANSFER 803	HEALTH SAVINGS RHS PLAN	773.73	47141
101-301.000-710.000	UNEMPLOYMENT INSURANCE	MICHIGAN MUNICIPAL LEAGUE	QUARTER ENDING 9/30/22	9.70	47086
101-301.000-726.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	DESK CALENDARS AND KEY FOB	82.44	

BOTH JOURNALIZED AND UNJOURNALIZED

BOTH OPEN AND PAID

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 301.000 PUBLIC SAFETY					
101-301.000-726.000	OFFICE SUPPLIES	CARDMEMBER SERVICE	SCOTT MCKEE	14.99	47064
101-301.000-726.000	OFFICE SUPPLIES	CITY OF LATHRUP VILLAGE	PETTY CASH - SUPPLIES	49.61	47065
101-301.000-727.000	ROAD SUPPLIES	CARDMEMBER SERVICE	SCOTT MCKEE	95.39	47064
101-301.000-727.000	ROAD SUPPLIES	CITY OF LATHRUP VILLAGE	PETTY CASH - SUPPLIES	12.70	47065
101-301.000-803.000	MEMBERSHIPS & MEETINGS	OAKLAND COUNTY ASSN. CHIEF	2023 DUES	60.00	47093
101-301.000-822.000	TRAINING	CARDMEMBER SERVICE	SCOTT MCKEE	75.75	47064
101-301.000-823.000	FIREARMS TRAINING	CITY OF LATHRUP VILLAGE	GUN BUYBACK PROGRAM	5,000.00	47065
101-301.000-823.000	FIREARMS TRAINING	AMAZON CAPITAL SERVICES	SUPPLIES	103.41	47109
101-301.000-823.000	FIREARMS TRAINING	ERIC BUTTON	REIMBURSEMENT FOR RIFLE SLING	59.95	47120
101-301.000-823.000	FIREARMS TRAINING	SCOTT MCKEE	GUN BUYBACK PROGRAM GIFT CARDS	297.50	47134
101-301.000-827.000	302 TRAINING FUNDS EXPENDITURES	OAKLAND COMMUNITY COLLEGE	POLICE TRAINING	150.00	47091
101-301.000-828.000	FIRE SERVICE/DISPATCH CONTRACT	CITY OF SOUTHFIELD	FIRE SERVICE CONTRACT	163,004.82	47066
101-301.000-829.000	POLICE UNIFORMS & CLEANING	HURON VALLEY GUNS	CHICKENSKY	145.49	47076
101-301.000-829.000	POLICE UNIFORMS & CLEANING	HURON VALLEY GUNS	GIJSBERS	141.98	47076
101-301.000-829.000	POLICE UNIFORMS & CLEANING	HURON VALLEY GUNS	LT ZANG	122.47	47076
101-301.000-829.000	POLICE UNIFORMS & CLEANING	HURON VALLEY GUNS	LT ZANG	9.50	47076
101-301.000-829.000	POLICE UNIFORMS & CLEANING	HURON VALLEY GUNS	FISHER	800.00	47076
101-301.000-829.000	POLICE UNIFORMS & CLEANING	HURON VALLEY GUNS	STAJICH	75.97	47076
101-301.000-829.000	POLICE UNIFORMS & CLEANING	MUNSON CLEANERS	UNIFORM CLEANING SEP AND OCT 2022	127.50	47128
101-301.000-836.000	PRISONER LOCKUP	CITY OF BERKLEY	JULY-SEPT PRISONER BOARD	500.00	47114
101-301.000-850.000	TELEPHONE EXPENDITURES	AT & T	MONTHLY STATEMENT	56.03	47057
101-301.000-850.000	TELEPHONE EXPENDITURES	COMCAST	SERVICES FROM 10/11/22 - 11/10/22	88.46	47069
101-301.000-850.000	TELEPHONE EXPENDITURES	INTERMEDIA.NET INC	PHONE MONTHLY CHARGE	637.50	47078
101-301.000-850.000	TELEPHONE EXPENDITURES	BSB COMMUNICATIONS, INC.	REMOTE SERVICE	31.25	47112
101-301.000-850.000	TELEPHONE EXPENDITURES	VERIZON WIRELESS	MONTHLY CHARGES	190.94	47142
101-301.000-851.000	RADIO COMMUNICATIONS	OAKLAND COUNTY	CLEMIS	2,667.00	47092
101-301.000-860.000	VEHICLE EXPENSE	CARDMEMBER SERVICE	SCOTT MCKEE	630.92	47064
101-301.000-860.000	VEHICLE EXPENSE	O'REILLY	CAPSULE	16.82	47090
101-301.000-860.000	VEHICLE EXPENSE	O'REILLY	WIPES	15.48	47090
101-301.000-860.000	VEHICLE EXPENSE	OAKLAND COUNTY	PARTS AND LABOR	596.90	47092
101-301.000-860.000	VEHICLE EXPENSE	US BANK VOYAGER FLEET SYS	MEMBERSHIP DUES	3,839.04	47102
101-301.000-860.000	VEHICLE EXPENSE	O'REILLY	LP HARDWARE	4.29	47130
101-301.000-860.000	VEHICLE EXPENSE	O'REILLY	WIPER BLADES	77.44	47130
Total For Dept 301.000 PUBLIC SAFETY				204,509.67	
Dept 401.000 PUBLIC SERVICE					
101-401.000-892.000	SIDEWALK MAINTENANCE	GIFFELS-WEBSTER ENG INC	2021 SIDEWALK REPAIR PROGRAM	375.00	47074
101-401.000-892.000	SIDEWALK MAINTENANCE	GIFFELS-WEBSTER ENG INC	2022 SIDEWALK REPAIR PROGRAM	5,663.76	47074
101-401.000-892.000	SIDEWALK MAINTENANCE	KD CEMENT INC	2022 SIDEWALK REPAIR PAY ESTIMATE #4	10,434.65	47080
101-401.000-920.000	UTILITIES	COMCAST	SERVICE FROM: 10/9/22 - 11/8/22	238.30	47069
101-401.000-920.000	UTILITIES	CONSUMERS ENERGY	SERVICE 09/3/22-10/5/22	132.29	47071
101-401.000-920.000	UTILITIES	INTERMEDIA.NET INC	PHONE MONTHLY CHARGE	180.54	47078
101-401.000-920.000	UTILITIES	US BANK VOYAGER FLEET SYS	MEMBERSHIP DUES	767.97	47102
101-401.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES	10,539.95	47083
101-401.000-936.000	EQUIPMENT MAINTENANCE	EAGLE LANDSCAPING & SUPPLY	HOURS TRACTOR	250.00	47073
101-401.000-936.000	EQUIPMENT MAINTENANCE	EAGLE LANDSCAPING & SUPPLY	HOURS TRACTOR	250.00	47073
101-401.000-936.000	EQUIPMENT MAINTENANCE	EAGLE LANDSCAPING & SUPPLY	HOURS TRACTOR	250.00	47073
101-401.000-936.000	EQUIPMENT MAINTENANCE	EAGLE LANDSCAPING & SUPPLY	HOURS TRACTOR	250.00	47073
101-401.000-936.000	EQUIPMENT MAINTENANCE	THE SAFETY COMPANY LLC	SUPPLIES	1,267.47	47138
Total For Dept 401.000 PUBLIC SERVICE				30,599.93	
Dept 501.000 LEAF COLLECTION					
101-501.000-978.000	REFUSE EQUIP/ROLLOFF EXPEND	SOCRRA	SPECIAL WASTE CITIES	256.35	

11/17/2022 02:45 PM

User: PAM

DB: Lathrup

INVOICE GL DISTRIBUTION REPORT FOR CITY OF LATHRUP VILLAGE
 EXP CHECK RUN DATES 10/01/2022 - 10/31/2022
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID

Page: 4/7

Item 8C.

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 501.000 LEAF COLLECTION					
		Total For Dept 501.000 LEAF COLLECTION		256.35	
Dept 502.000					
101-502.000-801.001	SOCRRA	SOCRRA	MEMBER MSW	16,232.00	47099
101-502.000-801.001	SOCRRA	SOCRRA	MEMBER MSW	14,584.00	47135
		Total For Dept 502.000		30,816.00	
Dept 601.000 RECREATION					
101-601.000-812.000	COMMUNITY EVENTS	MARK WATTS	REIMBURSEMENT FOR BOUNCE HOUSE RENTAL	250.00	47124
101-601.000-817.000	FITNESS CENTER EXP	COMCAST	SERVICES FROM 10/11/22 - 11/10/22	29.38	47069
		Total For Dept 601.000 RECREATION		279.38	
		Total For Fund 101 GENERAL FUND		324,868.39	
Fund 202 MAJOR ROAD FUND					
Dept 702.000					
202-702.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPAN\	MONTHLY PREMIUM	8.07	47136
202-702.000-870.000	FORESTRY	BIG DAVES TREE SERVICE	TREE REMOVALS	4,332.50	47110
202-702.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES	5,441.60	47083
		Total For Dept 702.000		9,782.17	
Dept 702.100 CAPITAL IMP - STREET BOND					
202-702.100-970.000	CAPITAL EXPENDITURE	ASPHALT SPECIALISTS INC.	PAY ESTIMATE #6	247,416.88	47056
202-702.100-970.000	CAPITAL EXPENDITURE	GIFFELS-WEBSTER ENG INC	2022 CITY WIDE PAVING PROGRAM	23,337.75	47074
202-702.100-970.000	CAPITAL EXPENDITURE	GIFFELS-WEBSTER ENG INC	2023 CITY WIDE PAVING PROGRAM	5,022.50	47074
202-702.100-970.000	CAPITAL EXPENDITURE	ASPHALT SPECIALISTS INC.	2022 PAVEMENT REPAIR PROGRAM`	336,144.90	47106
		Total For Dept 702.100 CAPITAL IMP - STREET BOND		611,922.03	
		Total For Fund 202 MAJOR ROAD FUND		621,704.20	
Fund 203 LOCAL ROAD FUND					
Dept 703.000					
203-703.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPAN\	MONTHLY PREMIUM	8.07	47136
203-703.000-870.000	FORESTRY	BIG DAVES TREE SERVICE	TREE REMOVALS	4,332.50	47110
203-703.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES	5,441.60	47083
		Total For Dept 703.000		9,782.17	
Dept 703.100 CAPITAL IMP - STREET BOND					
203-703.100-970.000	CAPITAL EXP - STREET BOND	ASPHALT SPECIALISTS INC.	PAY ESTIMATE #6	247,416.89	47056
203-703.100-970.000	CAPITAL EXP - STREET BOND	GIFFELS-WEBSTER ENG INC	2022 CITY WIDE PAVING PROGRAM	23,337.75	47074
203-703.100-970.000	CAPITAL EXP - STREET BOND	GIFFELS-WEBSTER ENG INC	2023 CITY WIDE PAVING PROGRAM	5,022.50	47074
203-703.100-970.000	CAPITAL EXP - STREET BOND	ASPHALT SPECIALISTS INC.	2022 PAVEMENT REPAIR PROGRAM`	336,144.90	47106
		Total For Dept 703.100 CAPITAL IMP - STREET BOND		611,922.04	
		Total For Fund 203 LOCAL ROAD FUND		621,704.21	
Fund 494 DOWNTOWN DEVELOPMENT AUTHORITY					
Dept 000.000					
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	COVERAGE PERIOD: 11/1/22 - 11/30/22	2,746.74	47059
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPAN\	PREMIUM	59.78	47100
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	VANTAGEPOINTE TRANSFER 80	803046 FOR RHS PLAN	89.25	47103
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPAN\	MONTHLY PREMIUM	75.91	47136
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	VANTAGEPOINTE TRANSFER 80	HEALTH SAVINGS RHS PLAN	89.25	
494-000.000-726.000	OFFICE SUPPLIES	CARDMEMBER SERVICE	SUSAN STEC CREDIT CARD	15.89	

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BOTH JOURNALIZED AND UNJOURNALIZED

BOTH OPEN AND PAID

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 494 DOWNTOWN DEVELOPMENT AUTHORITY					
Dept 000.000					
494-000.000-822.000	TRAINING/MEMBERSHIP	CARDMEMBER SERVICE	SUSAN STEC CREDIT CARD	962.40	47113
494-000.000-822.000	TRAINING/MEMBERSHIP	SUSIE STEC	MILEAGE REIMBURSEMENT	345.00	47137
494-000.000-845.000	STREETSCAPING	CLIFTON GRANT	LANDSCAPE MAINTENANCE	250.00	47116
494-000.000-845.000	STREETSCAPING	SUSIE STEC	MILEAGE REIMBURSEMENT	7.56	47137
494-000.000-882.000	PLANNING/CONSULTING FEES	GIFFELS-WEBSTER ENG INC	PLANNING RETAINER	1,768.50	47074
494-000.000-900.000	PRINTING/PUBLICATION COSTS	C & G NEWSPAPERS	RETAIL 1/4 SOUTHFIELD SUN	581.60	47062
494-000.000-933.000	REPAIRS & MAINTENANCE	DTE ENERGY	STREET LIGHTS9/1/22 - 9/30/22	1,816.80	47072
494-000.000-933.000	REPAIRS & MAINTENANCE	GIFFELS-WEBSTER ENG INC	2022 DDA ALLEY APPROACHES AND RECONSTRU	3,000.00	47074
494-000.000-955.000	MISCELLANEOUS EXPENDITURES	CARDMEMBER SERVICE	SUSAN STEC CREDIT CARD	15.82	47113
Total For Dept 000.000				11,824.50	
Total For Fund 494 DOWNTOWN DEVELOPMENT AUTHORITY				11,824.50	
Fund 592 WATER & SEWER FUND					
Dept 536.000 WATER DEPARTMENT					
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	COVERAGE PERIOD: 11/1/22 - 11/30/22	4,036.64	47059
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPAN\	PREMIUM	7.08	47100
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	VANTAGEPOINTE TRANSFER 80\	803046 FOR RHS PLAN	18.25	47103
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPAN\	MONTHLY PREMIUM	40.95	47136
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	VANTAGEPOINTE TRANSFER 80\	HEALTH SAVINGS RHS PLAN	18.25	47140
592-536.000-902.000	BILLING SERVICES	POSTMASTER	POSTAGE FOR WATER BILLS	687.83	2851
592-536.000-902.000	BILLING SERVICES	DANIELLE LACANANA	REFUND FOR WATER BILL	66.95	47119
592-536.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES	6,114.65	47083
592-536.000-944.000	WATER PURCHASES	SOUTHEAST OAKLAND COUNTY	WATER SERVICE FOR 9/1/22 - 9/30/22	27,021.63	2859
592-536.000-955.000	MISCELLANEOUS EXPENDITURES	STATE OF MICHIGAN	PUBLIC WATER SUPPLY ANNUAL FEE	1,521.96	2864
592-536.000-974.000	WATER MAIN PROJECT	SUNDE BUILDING INC.	MAINTENANCE AND REPAIRS	7,525.00	2860
Total For Dept 536.000 WATER DEPARTMENT				47,059.19	
Dept 536.100 WATER DEPARTMENT					
592-536.100-970.000	CAPITAL EXP - STOP BOX REPLACEME	GIFFELS-WEBSTER ENG INC	LEAD AND COPPER MATERIAL DIST SYSTEM	735.00	2855
592-536.100-970.000	CAPITAL EXP - STOP BOX REPLACEME	SUNDE BUILDING INC.	DUG UP STOP BOXES	15,600.00	2860
Total For Dept 536.100 WATER DEPARTMENT				16,335.00	
Dept 536.400 WATER DEPARTMENT					
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE CORE&MAIN		MATERIAL/SUPPLIES	18,232.60	2861
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE EAGLE LANDSCAPING & SUPPLY		HOURS TRACTOR	250.00	2862
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE EAGLE LANDSCAPING & SUPPLY		FILL SAND	760.20	2862
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE EAGLE LANDSCAPING & SUPPLY		HOURS TRACTOR	250.00	2862
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE EAGLE LANDSCAPING & SUPPLY		DEBRIS HAULED AND FILL SAND	2,315.20	2862
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE EAGLE LANDSCAPING & SUPPLY		DEBRIS HAULES OUT	990.00	2862
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE EAGLE LANDSCAPING & SUPPLY		DEBRIS HAULED	3,085.20	2862
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE EAGLE LANDSCAPING & SUPPLY		DEBRIS HAULED OUT	6,588.40	2862
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE EAGLE LANDSCAPING & SUPPLY		DEBRIS HAULED	4,190.40	2862
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE EAGLE LANDSCAPING & SUPPLY		HOURS TRACTOR	250.00	2862
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE EAGLE LANDSCAPING & SUPPLY		DOWN LIMESTONE	438.20	2862
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE EAGLE LANDSCAPING & SUPPLY		DOWN LIMESTONE	276.00	2862
Total For Dept 536.400 WATER DEPARTMENT				37,626.20	
Dept 536.500 WATER DEPARTMENT					
592-536.500-970.000	CAPITAL FIRE HYDRANTS	GIFFELS-WEBSTER ENG INC	2021-2023 HYDRANT REFURB/REPLACEMENT CI	300.00	2855
Total For Dept 536.500 WATER DEPARTMENT				300.00	
Dept 536.600 WATER DEPARTMENT					

11/17/2022 02:45 PM

User: PAM

DB: Lathrup

INVOICE GL DISTRIBUTION REPORT FOR CITY OF LATHRUP VILLAGE

EXP CHECK RUN DATES 10/01/2022 - 10/31/2022

BOTH JOURNALIZED AND UNJOURNALIZED

BOTH OPEN AND PAID

Page: 6/7

Item 8C.

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 592 WATER & SEWER FUND					
Dept 536.600 WATER DEPARTMENT					
592-536.600-970.000	CAPITAL EXP - GATE VALVES	GIFFELS-WEBSTER ENG INC	2021-2023 GATE VALVE REFURB/REPLACEMENT	337.50	2855
592-536.600-970.000	CAPITAL EXP - GATE VALVES	SUNDE BUILDING INC.	REBUILT GATE VALVES	950.00	2860
Total For Dept 536.600 WATER DEPARTMENT				1,287.50	
Dept 537.000 SEWER DEPARTMENT					
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	COVERAGE PERIOD: 11/1/22 - 11/30/22	570.03	47059
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPAN	PREMIUM	7.08	47100
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	VANTAGEPOINTE TRANSFER 80	803046 FOR RHS PLAN	18.25	47103
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPAN	MONTHLY PREMIUM	40.95	47136
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	VANTAGEPOINTE TRANSFER 80	HEALTH SAVINGS RHS PLAN	18.25	47140
592-537.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES	6,114.65	47083
592-537.000-939.000	SEWER SYTEM MAINTENANCE	DTE ENERGY	MONTHLY CHARGES	16.09	2854
592-537.000-939.000	SEWER SYTEM MAINTENANCE	OAKLAND COUNTY WATER RESOU	SEWER SYSTEM MAINTENANCE	18,750.00	2858
592-537.000-942.000	SEWAGE DISPOSAL EXPENSE	OAKLAND COUNTY	SEWAGE DISPOSAL	87,035.16	2857
592-537.000-945.000	RETENTION TANK-UTIL ELEC	DTE ENERGY	MONTHLY CHARGE	535.14	47072
592-537.000-947.000	RETENTION TANK UTIL-GAS	CONSUMERS ENERGY	SERVICE 09/3/22-10/5/22	15.15	47071
592-537.000-948.000	RETENTION TANK UTIL-TELEPHONE	COMCAST	SERVICES FROM 10/8/22 - 11/7/22	104.85	2852
592-537.000-970.000	CAPITAL EXPENDITURE	GIFFELS-WEBSTER ENG INC	2022 STORM SEWER CLEANING	900.00	2855
592-537.000-977.000	EVIRONMENT COMPL - NON CAPITA	HYDROCORP	MUNICIPAL-MICHIGAN	460.00	2856
Total For Dept 537.000 SEWER DEPARTMENT				114,585.60	
Dept 537.100 SEWER DEPARTMENT					
592-537.100-970.000	CAPITAL EXP - SANITARY SEWER REP	D.V.M. UTILITIES	2022 CURED IN PLACE PIPE ESTIMATE #3	208,245.24	2853
592-537.100-970.000	CAPITAL EXP - SANITARY SEWER REP	GIFFELS-WEBSTER ENG INC	2022 CURED IN PLACE PIPE SEWER REHAB	11,614.13	2855
592-537.100-970.000	CAPITAL EXP - SANITARY SEWER REP	SUNDE BUILDING INC.	MAINTENANCE AND REPAIRS	18,540.00	2860
592-537.100-970.000	CAPITAL EXP - SANITARY SEWER REP	EAGLE LANDSCAPING & SUPPL	SEED AND MIXED SOIL	527.97	2862
592-537.100-970.000	CAPITAL EXP - SANITARY SEWER REP	EJ USA INC	PRO# CARRIER T,S OMTEGRATOPM	192.53	2863
Total For Dept 537.100 SEWER DEPARTMENT				239,119.87	
Total For Fund 592 WATER & SEWER FUND				456,313.36	

11/17/2022 02:45 PM
User: PAM
DB: Lathrup

INVOICE GL DISTRIBUTION REPORT FOR CITY OF LATHRUP VILLAGE
EXP CHECK RUN DATES 10/01/2022 - 10/31/2022
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Item 8C.

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
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Fund Totals:		
Fund 101 GENERAL FUND	324,868.39	
Fund 202 MAJOR ROAD FUNI	621,704.20	
Fund 203 LOCAL ROAD FUNI	621,704.21	
Fund 494 DOWNTOWN DEVELC	11,824.50	
Fund 592 WATER & SEWER I	456,313.36	
Total For All Funds:		2,036,414.66



LAW OFFICE

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41850 WEST ELEVEN MILE ROAD, SUITE 207

NOVI, MICHIGAN 48375

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www.bakerelowsky.com

SCOTT R. BAKER
JENNIFER H. ELOWSKY

sbaker@bakerelowsky.com

Of Counsel

LEANN K. KIMBERLIN

MATTHEW C. QUINN

October 3, 2022

Via Email

Susan Montenegro
City Administrator

Pam Bratschi, MiCPT, CPFA
City Treasurer

City of Lathrup Village
27400 Southfield Road
Lathrup Village, MI 48076

Re: Legal Department Billing for August 1 through August 31, 2022

Dear Ms. Bratschi:

The following is our law firm's billing to the City of Lathrup Village for the month of August 2022:

1. General Retainer	\$2,500.00
2. Special Legal Services	\$2,892.50
3. Downtown Development Authority	\$
4. Project Reimbursement	\$
5. Prosecution/Code Enforcement	<u>\$1,170.00</u>
	\$6,562.50

If you should have any questions, please feel free to contact me.

Very truly yours,

BAKER & ELOWSKY, PLLC

Scott R. Baker

Enclosures



LAW OFFICE

BAKER & ELOWSKY, PLLC

41850 WEST ELEVEN MILE ROAD, SUITE 207
 NOVI, MICHIGAN 48375
 Phone: (248) 230-4103 Fax: (248) 929-0835
www.bakerelowsky.com

October 03, 2022

City of Lathrup Village
 27400 Southfield Road
 Lathrup Village, MI 48076

Invoice Number: 1440

Invoice Period: 08-01-2022 - 08-31-2022

RE: General Retainer**Time Details**

Date	Professional	Description	Hours	Amount
08-02-2022	SRB	Review correspondence from City Administrator	0.25	No Charge
08-02-2022	SRB	Review correspondence from City Administrator	0.25	No Charge
08-02-2022	SRB	Review and respond to correspondence from City Clerk re: public hearing notice	0.25	No Charge
08-03-2022	SRB	Review correspondence from City Administrator	0.25	No Charge
08-03-2022	SRB	Review correspondence from City Administrator	0.25	No Charge
08-03-2022	SRB	Review correspondence from City Administrator	0.25	No Charge
08-03-2022	SRB	Review and respond to correspondence from S. Stec	0.25	No Charge
08-05-2022	SRB	Review and respond to correspondence from S. Stec	0.25	No Charge
08-05-2022	SRB	Review and respond to correspondence from S. Stec	0.25	No Charge
08-05-2022	SRB	Review and respond to correspondence from S. Stec	0.25	No Charge
08-05-2022	SRB	Review and respond to correspondence from S. Stec	0.25	No Charge
08-05-2022	SRB	Review and respond to correspondence from S. Stec	0.25	No Charge
08-05-2022	SRB	Review correspondence from City Administrator	0.25	No Charge
08-05-2022	SRB	Review correspondence from City Administrator	0.25	No Charge
08-05-2022	SRB	Review correspondence from City Administrator	0.25	No Charge

We appreciate your business

Page 1 of 4

Date	Professional	Description	Hours	Amount	Item 8C.
08-05-2022	SRB	Review correspondence from Mayor Pro Tem	0.25	No Charge	
08-07-2022	SRB	Review correspondence from City Administrator	0.25	No Charge	
08-08-2022	SRB	Review correspondence from City Administrator	0.25	No Charge	
08-08-2022	SRB	Prepare for and attend City Council study session	2.00	No Charge	
08-08-2022	SRB	Reveiw and respond to correspondence from S. Stec	0.25	No Charge	
08-08-2022	SRB	Reveiw and respond to correspondence from S. Stec	0.25	No Charge	
08-08-2022	SRB	Review correspondence from Treasurer	0.25	No Charge	
08-09-2022	SRB	Review correspondence from Councilwoman Kenez	0.25	No Charge	
08-09-2022	SRB	Review correspondence from Councilwoman Kenez	0.25	No Charge	
08-09-2022	SRB	Reveiw and respond to correspondence from S. Stec	0.25	No Charge	
08-10-2022	SRB	Reveiw and respond to correspondence from S. Stec	0.25	No Charge	
08-10-2022	SRB	Review correspondence from Councilwoman Kenez	0.25	No Charge	
08-10-2022	SRB	Review correspondence from Mayor Pro Tem	0.25	No Charge	
08-12-2022	SRB	Review correspondence from Mayor Pro Tem	0.25	No Charge	
08-12-2022	SRB	Reveiw and respond to correspondence from S. Stec	0.25	No Charge	
08-12-2022	SRB	Reveiw and respond to correspondence from S. Stec	0.25	No Charge	
08-12-2022	SRB	Reveiw and respond to correspondence from S. Stec	0.25	No Charge	
08-12-2022	SRB	Review correspondence from City Administrator	0.25	No Charge	
08-12-2022	SRB	Review correspondence from City Administrator	0.25	No Charge	
08-15-2022	SRB	Review correspondence from City Administrator	0.25	No Charge	
08-15-2022	SRB	Review correspondence from Mayor Pro Tem	0.25	No Charge	
08-15-2022	SRB	Review correspondence from Mayor Pro Tem	0.25	No Charge	
08-15-2022	SRB	Review correspondence from Treasurer	0.25	No Charge	
08-15-2022	SRB	Review correspondence from Treasurer	0.25	No Charge	
08-15-2022	SRB	Review correspondence from Plannign Commission Chair re resignation	0.25	No Charge	

Date	Professional	Description	Hours	Amount	Item 8C.
08-15-2022	SRB	Review correspondenc from Treasurer re Audit letter	0.25	No Charge	
08-15-2022	SRB	Prepare for and attend City Council Study Session	1.50	No Charge	
08-15-2022	SRB	Prepare for and attend City Council regular meeting	2.00	No Charge	
08-15-2022	SRB	Prepare for and attend City Council study session and regular meeting.	4.50	No Charge	
08-16-2022	SRB	Review correspondence from Mayor Pro Tem	0.25	No Charge	
08-16-2022	SRB	Reveiw and respond to correspondence from S. Stec	0.25	No Charge	
08-17-2022	SRB	Reveiw and respond to correspondence from S. Stec	0.25	No Charge	
08-17-2022	SRB	Reveiw and respond to correspondence from S. Stec	0.25	No Charge	
08-17-2022	SRB	Reveiw and respond to correspondence from S. Stec	0.25	No Charge	
08-17-2022	SRB	Review correspondence from City Administrator	0.25	No Charge	
08-17-2022	SRB	Review correspondence from City Administrator	0.25	No Charge	
08-17-2022	SRB	Review correspondence from City Administrator	0.25	No Charge	
08-17-2022	SRB	Review and respond to correspondence from City Clerk re: november ballot proposal language	0.25	No Charge	
08-18-2022	SRB	Review correspondence from Mayor Pro Tem	0.25	No Charge	
08-18-2022	SRB	Review correspondence from Mayor Pro Tem	0.25	No Charge	
08-19-2022	SRB	Review and to respond to correspondence from City Administrator re condominium by-laws	0.50	No Charge	
08-23-2022	SRB	Review correspondence from City Administrator	0.25	No Charge	
08-23-2022	SRB	Review correspondence from Councilwoman Kenez	0.25	No Charge	
08-23-2022	SRB	Review correspondence from Councilwoman Kenez	0.25	No Charge	
08-23-2022	SRB	Review correspondence from City Administrator re special meeting of council	0.25	No Charge	
08-24-2022	SRB	Review correspondence from City Administrator	0.25	No Charge	
08-24-2022	SRB	Review correspondence from City Administrator	0.25	No Charge	
08-24-2022	SRB	Review correspondence from Councilwoman Miller	0.25	No Charge	
08-25-2022	SRB	Review correspondence from City Administrator re special council meeting	0.25	No Charge	

We appreciate your business

Page 3 of 4

Date	Professional	Description	Hours	Amount	Item 8C.
08-27-2022	SRB	Review correspondence from City Administrator re special council meeting	0.25	No Charge	
08-29-2022	SRB	Review correspondence from City Administrator re property sale offer	0.25	No Charge	
08-29-2022	SRB	Review correspondence from Councilwoman Miller	0.25	No Charge	
08-29-2022	SRB	Review and respond to correspondence from Mayor Pro-Tem re SAD	0.25	No Charge	
08-29-2022	SRB	Review correspondence from Mayor re property sale offer	0.25	No Charge	
08-29-2022	SRB	Review correspondence from Mayor re property sale offer	0.25	No Charge	
08-30-2022	SRB	Review and respond to correspondence from Mayor Pro-Tem re SAD	0.25	No Charge	
08-30-2022	SRB	Review correspondence from City Administrator re SAD public hearing	0.25	No Charge	
08-31-2022	SRB	Review correspondence from City Administrator re property sale	0.25	No Charge	
08-31-2022	SRB	Review correspondenc from Treasurer re ballot language	0.25	No Charge	
08-31-2022	SRB	Services Rendered		2,500.00	
				Total	2,500.00

Time Summary

Professional	Hours	Amount
Scott Baker	27.75	2,500.00
Total		2,500.00
Total for this Invoice		2,500.00



LAW OFFICE

BAKER & ELOWSKY, PLLC

41850 WEST ELEVEN MILE ROAD, SUITE 207

NOVI, MICHIGAN 48375

Phone: (248) 230-4103 Fax: (248) 929-0835

www.bakerelowsky.com

October 03, 2022

City of Lathrup Village
27400 Southfield Road
Lathrup Village, MI 48076

Invoice Number: 1441

Invoice Period: 08-01-2022 - 08-31-2022

RE: Prosecution/Code Enforcement**Time Details**

Date	Professional	Description	Hours	Amount
08-02-2022	SRB	Review of file materials and Notices to Appear for 08/10/2022 docket and correspondence to Police Clerk concerning records re: 22LV00116AB, 22LV01121A, 22LV01340A, 22LV01134A, 22LV01028AB, 22LV01166AB, 22LV01247A, 22LV10144ABCD, 22LV00462AB, 22LV01209A, 21LV00738A,B.	1.50	195.00
08-02-2022	SRB	Review and respond to correspondence from defense attorney re 22LV01230A	0.25	32.50
08-03-2022	SRB	Review and respond to correspondence from defense attorney re 22LV01134A	0.25	32.50
08-08-2022	SRB	Conduct telephone pre-trial conference with defense attorney, prepare plea offer and draft correspondence to defense attorney and Court with same re: 22LV01134.	0.50	65.00
08-10-2022	SRB	Review and respond to correspondence from defense attorney re 22LV01134A	0.25	32.50
08-10-2022	SRB	Prepare for and appear in 46th District Court for LV prosecution docket	3.50	455.00
08-11-2022	SRB	Review correspondence from 46th District Court Probation Officer re: 21L00746	0.25	32.50
08-15-2022	SRB	Review and respond to correspondence from defense attorney re 22LV01147A	0.25	32.50
08-15-2022	SRB	Receipt and review 46th District Court calendars for November and December 2022.	0.25	32.50
08-15-2022	SRB	Review correspondence from Code Enforcement Officer Re 27680 Morningside	0.25	32.50

We appreciate your business

Page 1 of 2

Date	Professional	Description	Hours	Amount	Item 8C.
08-15-2022	SRB	Review correspondence from Code Enforcement Officer Re Chase Bank	0.25	32.50	
08-16-2022	SRB	Review correspondence from Code Enforcement Officer	0.25	32.50	
08-17-2022	SRB	Review correspondence from Code Enforcement Officer	0.25	32.50	
08-17-2022	SRB	Review correspondence from Court re 9/7/22 docket	0.25	32.50	
08-18-2022	SRB	Review correspondence from Code Enforcement Officer	0.25	32.50	
08-24-2022	SRB	Review correspondence from Court re 9/14/22 docket	0.25	32.50	
08-31-2022	SRB	Review correspondence from 46th District Court Probation Officer re: 22LV00516A	0.25	32.50	
			Total	1,170.00	

Time Summary

Professional	Hours	Amount
Scott Baker	9.00	1,170.00
Total		1,170.00
Total for this Invoice		1,170.00



LAW OFFICE

BAKER & ELOWSKY, PLLC

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October 03, 2022

City of Lathrup Village
 27400 Southfield Road
 Lathrup Village, MI 48076

Invoice Number: 1442

Invoice Period: 08-01-2022 - 08-31-2022

RE: Special Legal Services**Time Details**

Date	Professional	Description	Hours	Amount
08-02-2022	SRB	Draft notice of public hearing for Eldorado Place public hearing	0.50	65.00
08-03-2022	SRB	Review and respond to correspondence from Panera Project manager re PUD development agreement	0.25	32.50
08-03-2022	SRB	Review correspondence from liability carrier attorney re Gorbe litigation	0.25	32.50
08-05-2022	SRB	Review correspondence from liability carrier re JMC litigation	0.25	32.50
08-05-2022	SRB	Review comments from Planning Commission and draft revisions to Planned Unit Development Agreement and transmit same to S. Stec and J. Bahm for further review.	1.50	195.00
08-05-2022	SRB	Review correspondence from Building Official re JMC Properties	0.25	32.50
08-05-2022	SRB	Review correspondence from liability carrier attorney re JMC litigation.	0.25	32.50
08-05-2022	SRB	Review correspondence from liability carrier attorney re JMC litigation.	0.25	32.50
08-05-2022	SRB	Review correspondence from liability carrier attorney re JMC litigation.	0.25	32.50
08-05-2022	SRB	Review correspondence from City Planner	0.25	32.50
08-08-2022	SRB	Review correspondence from City Planner	0.25	32.50
08-08-2022	SRB	Review correspondence from City Planner	0.25	32.50
08-08-2022	SRB	Review correspondence from liability carrier attorney re JMC	0.25	32.50

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Date	Professional	Description	Hours	Amount	Item 8C.
		litigation.			
08-08-2022	SRB	Review correspondence from liability carrier attorney re JMC litigation.	0.25	32.50	
08-08-2022	SRB	Receipt and review comments from J. Bahm and S. Stec concerning revisions to Panera PUD Agreement and exchange correspondence re: same.	0.75	97.50	
08-09-2022	SRB	Phone call with Rob Krochmal concerning status of Panera PUD Agreement and next steps.	0.25	32.50	
08-09-2022	SRB	Phone call with S. Stec concerning final revisions to Panera PUD Agreement, prepare revisions and transmit same to planning consultant and administration for review.	0.50	65.00	
08-09-2022	SRB	Review and respond to correspondence from property owner re: Panera PUD Agreement and next steps.	0.25	32.50	
08-09-2022	SRB	Reveiw correspondence from City Planner	0.25	32.50	
08-10-2022	SRB	Reveiw correspondence from City Planner	0.25	32.50	
08-10-2022	SRB	Review correspondence from liability carrier attorney re JMC litigation.	0.25	32.50	
08-10-2022	SRB	Review correspondence from liability carrier attorney re Gorbe litigation	0.25	32.50	
08-10-2022	SRB	Review and respond to correspondence from Panera Project manager re PUD development agreement	0.25	32.50	
08-10-2022	SRB	Meeting with all parties re JMC litigation.	1.00	130.00	
08-10-2022	SRB	Participate in meeting with all parties re JMC litigation	1.00	130.00	
08-11-2022	SRB	Review and respond to correspondence from Panera Project manager re PUD development agreement	0.25	32.50	
08-12-2022	SRB	Review and respond to correspondence from Panera Project manager re PUD development agreement	0.25	32.50	
08-12-2022	SRB	Reveiw correspondence from City Planner	0.25	32.50	
08-12-2022	SRB	Review and respond to multiple correspondence from Property manager re PUD development agreement	0.75	97.50	
08-14-2022	SRB	Review correspondence from liability carrier attorney re JMC litigation.	0.25	32.50	
08-15-2022	SRB	Reveiw correspondence from City Planner	0.25	32.50	
08-16-2022	SRB	Reveiw correspondence from City Planner	0.25	32.50	

Date	Professional	Description	Hours	Amount	Item 8C.
08-16-2022	SRB	Prepare for and attend Planning Commission Meeting	2.75	357.50	
08-17-2022	SRB	Review correspondence from Building Official re JMC Properties	0.25	32.50	
08-17-2022	SRB	Review correspondence from Building Official re JMC Properties	0.25	32.50	
08-17-2022	SRB	Review correspondence from Building Official re JMC Properties	0.25	32.50	
08-17-2022	SRB	Review and respond to correspondence from Panera Project manager re PUD development agreement	0.25	32.50	
08-17-2022	LKK	Preparation for and attendance at meeting with City officials, Panera and Surnow concerning finalization of PUD Agreement; draft revisions to PUD Agreement and transmit same to parties for final review re: Panera PUD.	2.00	260.00	
08-17-2022	SRB	Review correspondence from liability carrier attorney re JMC litigation.	0.25	32.50	
08-17-2022	SRB	Review correspondence from liability carrier attorney re JMC litigation.	0.25	32.50	
08-17-2022	SRB	Review and respond to multiple correspondence from Property manager re PUD development agreement	0.50	65.00	
08-18-2022	SRB	Review correspondence from liability carrier attorney re JMC litigation.	0.25	32.50	
08-19-2022	SRB	Review and respond to multiple correspondence from Property manager re PUD development agreement	0.50	65.00	
08-22-2022	LKK	Receipt and review correspondence from S. Montenegro concerning clean copy of Panera PUD Agreement; draft revisions and transmit same to City.	0.25	32.50	
08-23-2022	SRB	Review correspondence from liability carrier attorney re JMC litigation.	0.25	32.50	
08-23-2022	SRB	Review correspondence from plaintiff's attorney re deposition request for code enforcement officer	0.25	32.50	
08-26-2022	SRB	Review and respond to correspondence from City Planner	0.25	32.50	
08-29-2022	SRB	Review and respond to correspondence from City Planner	0.25	32.50	
08-29-2022	SRB	Prepare for and attend special meeting of City Council	1.25	162.50	
			Total	2,892.50	

Time Summary

Professional	Hours	Amount
Leann Kimberlin	2.25	292.50
Scott Baker	20.00	2,600.00
Total		2,892.50

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Total for this Invoice

2,892.50

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PERIOD ENDING 10/31/2022

GL NUMBER	DESCRIPTION	2022-23	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL		10/31/2022			
		BUDGET	AMENDED BUDGET	NORM (ABNORM)	MONTH 10/31/22	NORM (ABNORM)	USED
					INCR (DECR)		
Fund 101 - GENERAL FUND							
Revenues							
Dept 000.000							
101-000.000-401.000	CITY TAXES	2,845,012.00	2,845,012.00	2,716,790.53	11,454.28	128,221.47	95.49
101-000.000-402.000	REFUSE COLLECTION TAXES	426,724.00	426,724.00	406,627.66	1,717.91	20,096.34	95.29
101-000.000-409.000	DELQ PERSONAL PROPERTY REVENU	3,000.00	3,000.00	357.16	0.00	2,642.84	11.91
101-000.000-414.000	TAX PENALTIES	35,000.00	35,000.00	3,503.01	1,129.58	31,496.99	10.01
101-000.000-415.000	MISCELLANEOUS REVENUE	15,000.00	15,000.00	26,702.57	22,816.40	(11,702.57)	178.02
101-000.000-416.001	PROPERTY & LIABILITY DIVIDEND REVENUE	6,500.00	6,500.00	8,845.00	8,845.00	(2,345.00)	136.08
101-000.000-419.000	AT & T LEASE PAYMENTS	60,889.00	60,889.00	16,946.02	6,797.80	43,942.98	27.83
101-000.000-421.000	METRO-PCS LEASE PAYMENTS	48,000.00	48,000.00	13,789.52	3,447.38	34,210.48	28.73
101-000.000-424.000	UNEARNED REVENUE	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00
101-000.000-446.000	INVESTMENT INTEREST	15,000.00	15,000.00	12,081.57	3,632.81	2,918.43	80.54
101-000.000-447.000	TAX 1% ADMINISTRATIVE FEE	88,000.00	88,000.00	72,770.09	310.05	15,229.91	82.69
101-000.000-455.000	METRO AUTHORITY-FEE	18,000.00	18,000.00	0.00	0.00	18,000.00	0.00
101-000.000-456.000	BUILDING PERMITS	95,000.00	95,000.00	14,988.45	2,025.00	80,011.55	15.78
101-000.000-457.000	ZONING, SITE, SPECIAL PERMITS	8,500.00	8,500.00	3,408.00	62.00	5,092.00	40.09
101-000.000-458.000	PLUMBING/HEATING PERMITS	10,000.00	10,000.00	3,155.00	525.00	6,845.00	31.55
101-000.000-459.000	ELECTRICAL PERMITS	10,000.00	10,000.00	3,406.00	545.00	6,594.00	34.06
101-000.000-460.000	LICENSES & REGISTRATIONS	14,000.00	14,000.00	1,670.00	210.00	12,330.00	11.93
101-000.000-461.000	DOG & CAT LICENSES	1,100.00	1,100.00	224.00	95.00	876.00	20.36
101-000.000-465.000	CABLE TV REVENUES	120,000.00	120,000.00	32,329.39	5,325.74	87,670.61	26.94
101-000.000-470.000	RECREATION SPECIAL PROGRAMS	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
101-000.000-470.001	DOG PARK REVENUE	1,600.00	1,600.00	85.00	20.00	1,515.00	5.31
101-000.000-470.002	COMMUNITY GARDEN REVENUE	1,800.00	1,800.00	0.00	0.00	1,800.00	0.00
101-000.000-471.000	DONATIONS-OTHER	1,400.00	1,400.00	0.00	0.00	1,400.00	0.00
101-000.000-475.000	COMM ROOM & BLDG RENT REVENUE	65,000.00	65,000.00	30,561.00	7,170.00	34,439.00	47.02
101-000.000-540.000	302 TRAINING FUNDS-REVENUES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-000.000-542.000	SMART CREDITS	9,685.00	9,685.00	0.00	0.00	9,685.00	0.00
101-000.000-546.000	POLICE CHARGES FOR SERVICES	15,000.00	15,000.00	4,507.52	568.00	10,492.48	30.05
101-000.000-574.000	STATE SHARED REVENUES	477,151.00	477,151.00	177,460.00	90,629.00	299,691.00	37.19
101-000.000-612.000	DISTRICT COURT FINES	70,000.00	70,000.00	17,738.02	5,577.17	52,261.98	25.34
101-000.000-626.000	COMMUNITY DEVELOPMENT	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00
101-000.000-627.000	SIDEWALK REVENUES	200,000.00	200,000.00	49,670.83	31,990.38	150,329.17	24.84
101-000.000-628.000	WEED/CODE ENFORCEMENT REVENUE	14,788.00	14,788.00	0.00	0.00	14,788.00	0.00
101-000.000-632.000	PUBLIC SERVICES REIMBURSEMENT	20,000.00	20,000.00	7,252.61	0.00	12,747.39	36.26
101-000.000-669.000	DPS BLDG RENT FROM WATER	4,917.00	4,917.00	0.00	0.00	4,917.00	0.00
101-000.000-671.000	ADMINISTRATIVE REV RD FUND	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
101-000.000-676.001	EMPLOYEE BENEFIT CONTRIBUTION	22,000.00	22,000.00	0.00	0.00	22,000.00	0.00
101-000.000-681.000	SALE OF ABANDONED PROPERTY	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00
Total Dept 000.000		5,101,066.00	5,101,066.00	3,624,868.95	204,893.50	1,476,197.05	71.06
TOTAL REVENUES		5,101,066.00	5,101,066.00	3,624,868.95	204,893.50	1,476,197.05	71.06

Expenditures

Dept 100.000 - GOVERNMENT SERVICES

101-100.000-708.000	PROPERTY & LIABILITY INSURANC	40,000.00	40,000.00	40,164.00	0.00	(164.00)	100.41
101-100.000-710.000	UNEMPLOYMENT INSURANCE	50.00	50.00	4.99	4.99	45.01	9.98
101-100.000-712.000	WORKER'S COMP INSURANCE	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00
101-100.000-713.000	MERS CITY CONTRIBUTIONS	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
101-100.000-726.000	OFFICE SUPPLIES	6,000.00	6,000.00	2,601.80	77.28	3,398.20	43.36
101-100.000-732.000	CODE ENFORCEMENT	4,500.00	4,500.00	305.00	0.00	4,195.00	6.78
101-100.000-802.000	TAX TRIBUNAL RETURNS	1,500.00	1,500.00	10,365.94	675.74	(8,865.94)	691.06
101-100.000-803.000	MEMBERSHIPS & MEETINGS	6,000.00	6,000.00	1,794.45	1,030.20	4,205.55	2
101-100.000-804.000	BUILDING TRADE INSPECTION	70,000.00	70,000.00	12,746.14	3,262.35	57,253.86	1

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PERIOD ENDING 10/31/2022

GL NUMBER	DESCRIPTION	2022-23	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	10/31/2022 NORM (ABNORM)	MONTH 10/31/22 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 101 - GENERAL FUND							
Expenditures							
101-100.000-805.000	CABLE TELEVISION	55,000.00	55,000.00	13,543.82	4,576.46	41,456.18	24.63
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	25,000.00	25,000.00	11,570.45	2,849.48	13,429.55	46.28
101-100.000-810.000	AUDITING & ACCOUNTING	34,840.00	34,840.00	22,664.75	0.00	12,175.25	65.05
101-100.000-822.000	TRAINING	5,000.00	5,000.00	2,638.14	989.82	2,361.86	52.76
101-100.000-832.000	CITIZEN COMMUNICATION/PR	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
101-100.000-840.000	LIBRARY PAYMENT	132,000.00	132,000.00	0.00	0.00	132,000.00	0.00
101-100.000-848.000	GOVERNMENT OPERATIONS	25,000.00	25,000.00	(131,316.84)	(141,886.94)	156,316.84	(525.27)
101-100.000-848.001	TECHNOLOGY	45,000.00	45,000.00	12,003.92	5,416.99	32,996.08	26.68
101-100.000-850.000	TELEPHONE EXPENDITURES	18,000.00	18,000.00	5,325.70	1,098.07	12,674.30	29.59
101-100.000-860.000	VEHICLE EXPENSE	6,500.00	6,500.00	41.00	41.00	6,459.00	0.63
101-100.000-880.000	CDBG EXPENDITURES	2,000.00	2,000.00	532.21	247.89	1,467.79	26.61
101-100.000-882.000	PLANNING/CONSULTING FEES	15,300.00	15,300.00	0.00	0.00	15,300.00	0.00
101-100.000-900.000	PRINTING/PUBLICATION COSTS	12,000.00	12,000.00	1,928.33	0.00	10,071.67	16.07
101-100.000-901.000	POSTAGE FEES	6,000.00	6,000.00	963.42	0.00	5,036.58	16.06
101-100.000-955.003	ARPA EXPENDITURES	200,000.00	200,000.00	19,500.00	0.00	180,500.00	9.75
Total Dept 100.000 - GOVERNMENT SERVICES		781,690.00	781,690.00	27,377.22	(121,616.67)	754,312.78	3.50
Dept 101.000 - ADMINISTRATION							
101-101.000-701.000	SALARIES FULL-TIME	441,036.00	441,036.00	133,108.60	32,679.60	307,927.40	30.18
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	307,165.00	307,165.00	60,548.59	7,015.75	246,616.41	19.71
101-101.000-717.000	CODE ENFORCEMENT LEGAL	20,000.00	20,000.00	1,170.00	1,170.00	18,830.00	5.85
101-101.000-718.000	ELECTIONS	10,000.00	10,000.00	9,905.49	1,185.00	94.51	99.05
101-101.000-721.000	DATA PROCESING & ASSESSMENTS	36,057.00	36,057.00	1,358.35	0.00	34,698.65	3.77
101-101.000-722.000	LEGAL SERVICES	50,000.00	50,000.00	12,688.75	5,392.50	37,311.25	25.38
101-101.000-723.000	BOARD OF REVIEW	600.00	600.00	0.00	0.00	600.00	0.00
Total Dept 101.000 - ADMINISTRATION		864,858.00	864,858.00	218,779.78	47,442.85	646,078.22	25.30
Dept 201.000 - BUILDING & GROUNDS							
101-201.000-702.000	SALARIES PART-TIME	30,000.00	30,000.00	12,088.22	3,051.98	17,911.78	40.29
101-201.000-860.000	VEHICLE EXPENSE	0.00	0.00	648.92	0.00	(648.92)	100.00
101-201.000-920.000	UTILITIES	45,000.00	45,000.00	14,700.74	3,493.38	30,299.26	32.67
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	38,000.00	38,000.00	10,803.12	2,222.82	27,196.88	28.43
101-201.000-930.001	BUILDING - GRANTS	5,359.00	5,359.00	0.00	0.00	5,359.00	0.00
101-201.000-936.000	EQUIPMENT MAINTENANCE	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-201.000-938.000	PARKING LOT & GROUNDS	8,000.00	8,000.00	1,645.00	0.00	6,355.00	20.56
Total Dept 201.000 - BUILDING & GROUNDS		127,859.00	127,859.00	39,886.00	8,768.18	87,973.00	31.20
Dept 301.000 - PUBLIC SAFETY							
101-301.000-701.000	SALARIES FULL-TIME	793,250.00	793,250.00	270,321.96	68,448.20	522,928.04	34.08
101-301.000-702.000	SALARIES PART-TIME	50,000.00	50,000.00	23,496.75	8,992.78	26,503.25	46.99
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	641,229.00	641,229.00	171,455.02	30,942.86	469,773.98	26.74
101-301.000-704.000	SALARIES-OVERTIME	50,000.00	50,000.00	9,598.27	4,071.66	40,401.73	19.20
101-301.000-708.000	PROPERTY & LIABILITY INSURANC	26,106.00	26,106.00	26,106.00	0.00	0.00	100.00
101-301.000-710.000	UNEMPLOYMENT INSURANCE	100.00	100.00	9.70	9.70	90.30	9.70
101-301.000-712.000	WORKER'S COMP INSURANCE	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
101-301.000-726.000	OFFICE SUPPLIES	4,000.00	4,000.00	828.98	147.04	3,171.02	20.72
101-301.000-727.000	ROAD SUPPLIES	2,000.00	2,000.00	466.94	108.09	1,533.06	23.35
101-301.000-728.000	EVIDENCE SUPPLIES	1,000.00	1,000.00	388.61	0.00	611.39	38.86
101-301.000-729.000	OFFICE MACHINE MAINTENANCE	2,000.00	2,000.00	49.22	0.00	1,950.78	9.71
101-301.000-731.000	PUBLICATIONS/DOCUMENT REDUCIN	500.00	500.00	0.00	0.00	500.00	0.00

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PERIOD ENDING 10/31/2022

GL NUMBER	DESCRIPTION	2022-23	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL		10/31/2022			
		BUDGET	AMENDED BUDGET	NORM (ABNORM)	MONTH 10/31/22	NORM (ABNORM)	USED
					INCR (DECR)		
Fund 101 - GENERAL FUND							
Expenditures							
101-301.000-803.000	MEMBERSHIPS & MEETINGS	3,500.00	3,500.00	835.00	60.00	2,665.00	23.86
101-301.000-821.000	POLICE RESERVES	500.00	500.00	0.00	0.00	500.00	0.00
101-301.000-822.000	TRAINING	15,500.00	15,500.00	1,122.84	75.75	14,377.16	7.24
101-301.000-823.000	FIREARMS TRAINING	9,000.00	9,000.00	8,834.06	5,460.86	165.94	98.16
101-301.000-825.000	ANIMAL CONTROL	200.00	200.00	0.00	0.00	200.00	0.00
101-301.000-826.000	COMMUNITY POLICING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-301.000-827.000	302 TRAINING FUNDS EXPENDITURES	2,000.00	2,000.00	150.00	150.00	1,850.00	7.50
101-301.000-828.000	FIRE SERVICE/DISPATCH CONTRACT	709,371.00	709,371.00	326,009.64	163,004.82	383,361.36	45.96
101-301.000-829.000	POLICE UNIFORMS & CLEANING	15,000.00	15,000.00	2,482.26	1,422.91	12,517.74	16.55
101-301.000-836.000	PRISONER LOCKUP	4,000.00	4,000.00	500.00	500.00	3,500.00	12.50
101-301.000-850.000	TELEPHONE EXPENDITURES	9,500.00	9,500.00	4,663.60	1,004.18	4,836.40	49.09
101-301.000-851.000	RADIO COMMUNICATIONS	12,500.00	12,500.00	2,667.00	2,667.00	9,833.00	21.34
101-301.000-860.000	VEHICLE EXPENSE	37,000.00	37,000.00	18,043.66	5,180.89	18,956.34	48.77
Total Dept 301.000 - PUBLIC SAFETY		2,400,256.00	2,400,256.00	868,029.51	292,246.74	1,532,226.49	36.16
Dept 401.000 - PUBLIC SERVICE							
101-401.000-703.000	EMPLOYEE TAXES & BENEFITS	20,000.00	20,000.00	3,495.80	0.00	16,504.20	17.48
101-401.000-890.000	PARK MAINTENANCE	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00
101-401.000-892.000	SIDEWALK MAINTENANCE	334,247.00	334,247.00	299,505.09	16,473.41	34,741.91	89.61
101-401.000-920.000	UTILITIES	21,000.00	21,000.00	6,036.20	1,319.10	14,963.80	28.74
101-401.000-921.000	CONTRACTUAL SERVICES	126,479.00	126,479.00	31,619.85	10,539.95	94,859.15	25.00
101-401.000-936.000	EQUIPMENT MAINTENANCE	4,200.00	4,200.00	5,661.34	2,267.47	(1,461.34)	134.79
Total Dept 401.000 - PUBLIC SERVICE		512,926.00	512,926.00	346,318.28	30,599.93	166,607.72	67.52
Dept 501.000 - LEAF COLLECTION							
101-501.000-978.000	REFUSE EQUIP/ROLLOFF EXPEND	7,000.00	7,000.00	1,078.13	256.35	5,921.87	15.40
Total Dept 501.000 - LEAF COLLECTION		7,000.00	7,000.00	1,078.13	256.35	5,921.87	15.40
Dept 502.000							
101-502.000-801.000	PROFESSIONAL & CONTRACTUAL	0.00	0.00	16,232.00	0.00	(16,232.00)	100.00
101-502.000-801.001	SOCRRA	369,794.00	369,794.00	90,800.00	30,816.00	278,994.00	24.55
Total Dept 502.000		369,794.00	369,794.00	107,032.00	30,816.00	262,762.00	28.94
Dept 601.000 - RECREATION							
101-601.000-701.000	SALARIES FULL-TIME	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00
101-601.000-703.000	EMPLOYEE TAXES & BENEFITS	5,642.00	5,642.00	0.01	0.00	5,641.99	0.00
101-601.000-712.000	WORKER'S COMP INSURANCE	800.00	800.00	0.00	0.00	800.00	0.00
101-601.000-806.000	ADULT PROGRAMS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-601.000-807.000	BUS TRANSPORTATION	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-601.000-811.000	SENIOR ACTIVITIES	800.00	800.00	110.15	0.00	689.85	13.77
101-601.000-812.000	COMMUNITY EVENTS	8,500.00	8,500.00	736.50	250.00	7,763.50	8.66
101-601.000-813.000	CHILDREN/YOUTH ACTIVITIES	500.00	500.00	0.00	0.00	500.00	0.00
101-601.000-815.000	COMMUNITY GARDEN	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-601.000-817.000	FITNESS CENTER EXP	500.00	500.00	117.52	29.38	382.48	23.50
101-601.000-843.000	DOG PARK EXPENSES	500.00	500.00	15.00	0.00	485.00	3.00
101-601.000-884.000	CONCERTS IN THE PARK	400.00	400.00	0.00	0.00	400.00	0.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LATHRUP VILLAGE

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Item 8C.

PERIOD ENDING 10/31/2022

GL NUMBER	DESCRIPTION	2022-23	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL	AMENDED BUDGET	10/31/2022	MONTH 10/31/22	BALANCE	
		BUDGET		NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 601.000 - RECREATION		50,642.00	50,642.00	979.18	279.38	49,662.82	1.93
Dept 811.000							
101-811.000-970.000 CAPITAL EXPENDITURE		157,924.00	157,924.00	0.00	0.00	157,924.00	0.00
Total Dept 811.000		157,924.00	157,924.00	0.00	0.00	157,924.00	0.00
TOTAL EXPENDITURES		5,272,949.00	5,272,949.00	1,609,480.10	288,792.76	3,663,468.90	30.52
Fund 101 - GENERAL FUND:							
TOTAL REVENUES		5,101,066.00	5,101,066.00	3,624,868.95	204,893.50	1,476,197.05	71.06
TOTAL EXPENDITURES		5,272,949.00	5,272,949.00	1,609,480.10	288,792.76	3,663,468.90	30.52
NET OF REVENUES & EXPENDITURES		(171,883.00)	(171,883.00)	2,015,388.85	(83,899.26)	(2,187,271.85)	1,172.54

PERIOD ENDING 10/31/2022

GL NUMBER	DESCRIPTION	2022-23	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	10/31/2022 NORM (ABNORM)	MONTH 10/31/22 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 202 - MAJOR ROAD FUND							
Revenues							
Dept 702.000							
202-702.000-574.000	STATE SHARED REVENUES	373,671.00	373,671.00	68,259.24	30,967.98	305,411.76	18.27
202-702.000-665.000	INVESTMENT INTEREST	600.00	600.00	0.00	0.00	600.00	0.00
202-702.000-690.397	TRANSFER IN FROM ROAD MILLAGE BOND FUND	952,207.00	952,207.00	0.00	0.00	952,207.00	0.00
Total Dept 702.000		1,326,478.00	1,326,478.00	68,259.24	30,967.98	1,258,218.76	5.15
TOTAL REVENUES		1,326,478.00	1,326,478.00	68,259.24	30,967.98	1,258,218.76	5.15
Expenditures							
Dept 702.000							
202-702.000-703.000	EMPLOYEE TAXES & BENEFITS	11,472.00	11,472.00	212.22	44.73	11,259.78	1.85
202-702.000-705.000	SALARIES-ADMIN	5,750.00	5,750.00	1,916.64	479.16	3,833.36	33.33
202-702.000-720.000	INTEREST EXPENSE	98,333.00	98,333.00	0.00	0.00	98,333.00	0.00
202-702.000-810.000	AUDITING & ACCOUNTING	5,741.00	5,741.00	5,741.00	0.00	0.00	100.00
202-702.000-856.000	ADMINISTRATION & ENGINEERING	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
202-702.000-861.000	ROAD MAINTENANCE	5,000.00	5,000.00	1,408.87	0.00	3,591.13	28.18
202-702.000-862.000	ROADSIDE MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
202-702.000-864.000	TRAFFIC CONTROLS	25,000.00	25,000.00	288.30	0.00	24,711.70	1.15
202-702.000-866.000	SNOW & ICE REMOVAL	5,500.00	5,500.00	0.00	0.00	5,500.00	0.00
202-702.000-867.000	EQUIPMENT RENTAL	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
202-702.000-870.000	FORESTRY	36,000.00	36,000.00	4,332.50	4,332.50	31,667.50	12.03
202-702.000-921.000	CONTRACTUAL SERVICES	65,299.00	65,299.00	16,324.80	5,441.60	48,974.20	25.00
Total Dept 702.000		268,095.00	268,095.00	30,224.33	10,297.99	237,870.67	11.27
Dept 702.100 - CAPITAL IMP - STREET BOND							
202-702.100-970.000	CAPITAL EXPENDITURE	1,058,196.00	1,058,196.00	867,237.84	611,922.03	190,958.16	81.95
Total Dept 702.100 - CAPITAL IMP - STREET BOND		1,058,196.00	1,058,196.00	867,237.84	611,922.03	190,958.16	81.95
TOTAL EXPENDITURES		1,326,291.00	1,326,291.00	897,462.17	622,220.02	428,828.83	67.67
Fund 202 - MAJOR ROAD FUND:							
TOTAL REVENUES		1,326,478.00	1,326,478.00	68,259.24	30,967.98	1,258,218.76	5.15
TOTAL EXPENDITURES		1,326,291.00	1,326,291.00	897,462.17	622,220.02	428,828.83	67.67
NET OF REVENUES & EXPENDITURES		187.00	187.00	(829,202.93)	(591,252.04)	829,389.93	13,424.03

PERIOD ENDING 10/31/2022

GL NUMBER	DESCRIPTION	2022-23	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	2022-23 AMENDED BUDGET	10/31/2022 NORM (ABNORM)	MONTH 10/31/22 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 203 - LOCAL ROAD FUND							
Revenues							
Dept 703.000							
203-703.000-415.000	MISCELLANEOUS REVENUE	13,603.00	13,603.00	0.00	0.00	13,603.00	0.00
203-703.000-574.000	STATE SHARED REVENUES	175,843.00	175,843.00	31,875.76	14,461.45	143,967.24	18.13
203-703.000-665.000	INVESTMENT INTEREST	600.00	600.00	0.00	0.00	600.00	0.00
203-703.000-690.397	TRANSFER IN FROM ROAD MILLAGE BOND FUND	1,376,707.00	1,376,707.00	0.00	0.00	1,376,707.00	0.00
Total Dept 703.000		1,566,753.00	1,566,753.00	31,875.76	14,461.45	1,534,877.24	2.03
TOTAL REVENUES		1,566,753.00	1,566,753.00	31,875.76	14,461.45	1,534,877.24	2.03
Expenditures							
Dept 703.000							
203-703.000-703.000	EMPLOYEE TAXES & BENEFITS	11,472.00	11,472.00	212.21	44.73	11,259.79	1.85
203-703.000-705.000	SALARIES-ADMIN	5,750.00	5,750.00	1,916.64	479.16	3,833.36	33.33
203-703.000-720.000	INTEREST EXPENSE	98,333.00	98,333.00	0.00	0.00	98,333.00	0.00
203-703.000-810.000	AUDITING & ACCOUNTING	3,516.00	3,516.00	4,516.00	0.00	(1,000.00)	128.44
203-703.000-861.000	ROAD MAINTENANCE	250,000.00	250,000.00	10,156.03	0.00	239,843.97	4.06
203-703.000-862.000	ROADSIDE MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
203-703.000-864.000	TRAFFIC CONTROLS	25,000.00	25,000.00	288.32	0.00	24,711.68	1.15
203-703.000-866.000	SNOW & ICE REMOVAL	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
203-703.000-867.000	EQUIPMENT RENTAL	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
203-703.000-868.000	NON-MOTOR FACILITIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
203-703.000-870.000	FORESTRY	36,000.00	36,000.00	4,332.50	4,332.50	31,667.50	12.03
203-703.000-921.000	CONTRACTUAL SERVICES	65,299.00	65,299.00	16,324.80	5,441.60	48,974.20	25.00
Total Dept 703.000		508,370.00	508,370.00	37,746.50	10,297.99	470,623.50	7.43
Dept 703.100 - CAPITAL IMP - STREET BOND							
203-703.100-970.000	CAPITAL EXP - STREET BOND	1,058,196.00	1,058,196.00	867,237.86	611,922.04	190,958.14	81.95
Total Dept 703.100 - CAPITAL IMP - STREET BOND		1,058,196.00	1,058,196.00	867,237.86	611,922.04	190,958.14	81.95
TOTAL EXPENDITURES		1,566,566.00	1,566,566.00	904,984.36	622,220.03	661,581.64	57.77
Fund 203 - LOCAL ROAD FUND:							
TOTAL REVENUES		1,566,753.00	1,566,753.00	31,875.76	14,461.45	1,534,877.24	2.03
TOTAL EXPENDITURES		1,566,566.00	1,566,566.00	904,984.36	622,220.03	661,581.64	57.77
NET OF REVENUES & EXPENDITURES		187.00	187.00	(873,108.60)	(607,758.58)	873,295.60	56,902.99

PERIOD ENDING 10/31/2022

GL NUMBER	DESCRIPTION	2022-23	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	10/31/2022 NORM (ABNORM)	MONTH 10/31/22 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 258 - CAPITAL ACQUISITION FUND							
Revenues							
Dept 000.000							
258-000.000-446.000	INVESTMENT INTEREST	400.00	400.00	734.66	250.91	(334.66)	183.67
258-000.000-690.101	TRANSFER IN FROM GENERAL FUND	157,924.00	157,924.00	0.00	0.00	157,924.00	0.00
Total Dept 000.000		158,324.00	158,324.00	734.66	250.91	157,589.34	0.46
TOTAL REVENUES		158,324.00	158,324.00	734.66	250.91	157,589.34	0.46
Expenditures							
Dept 000.000							
258-000.000-970.000	CAPITAL EXPENDITURE	157,924.00	157,924.00	115,630.95	0.00	42,293.05	73.22
Total Dept 000.000		157,924.00	157,924.00	115,630.95	0.00	42,293.05	73.22
TOTAL EXPENDITURES		157,924.00	157,924.00	115,630.95	0.00	42,293.05	73.22
Fund 258 - CAPITAL ACQUISITION FUND:							
TOTAL REVENUES		158,324.00	158,324.00	734.66	250.91	157,589.34	0.46
TOTAL EXPENDITURES		157,924.00	157,924.00	115,630.95	0.00	42,293.05	73.22
NET OF REVENUES & EXPENDITURES		400.00	400.00	(114,896.29)	250.91	115,296.29	18,724.07

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PERIOD ENDING 10/31/2022

GL NUMBER	DESCRIPTION	2022-23	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET	10/31/2022 NORM (ABNORM)	MONTH 10/31/22 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 397 - ROAD MILLAGE BOND FUND							
Revenues							
Dept 000.000							
397-000.000-446.000	INVESTMENT INTEREST	0.00	0.00	24,902.13	8,250.19	(24,902.13)	100.00
Total Dept 000.000		0.00	0.00	24,902.13	8,250.19	(24,902.13)	100.00
TOTAL REVENUES		0.00	0.00	24,902.13	8,250.19	(24,902.13)	100.00
Expenditures							
Dept 000.000							
397-000.000-720.000	INTEREST EXPENSE	0.00	0.00	109,375.00	0.00	(109,375.00)	100.00
Total Dept 000.000		0.00	0.00	109,375.00	0.00	(109,375.00)	100.00
TOTAL EXPENDITURES		0.00	0.00	109,375.00	0.00	(109,375.00)	100.00
Fund 397 - ROAD MILLAGE BOND FUND:							
TOTAL REVENUES		0.00	0.00	24,902.13	8,250.19	(24,902.13)	100.00
TOTAL EXPENDITURES		0.00	0.00	109,375.00	0.00	(109,375.00)	100.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	(84,472.87)	8,250.19	84,472.87	100.00

PERIOD ENDING 10/31/2022

GL NUMBER	DESCRIPTION	2022-23	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	10/31/2022 NORM (ABNORM)	MONTH 10/31/22 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 494 - DOWNTOWN DEVELOPMENT AUTHORITY							
Revenues							
Dept 000.000							
494-000.000-407.000	TIFA-CAPTURE TAXES	311,100.00	311,100.00	26,761.25	0.00	284,338.75	8.60
494-000.000-410.000	TAX COLLECTED OTHER	36,676.00	36,676.00	29,860.86	327.11	6,815.14	81.42
494-000.000-415.000	MISCELLANEOUS REVENUE	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
494-000.000-446.000	INVESTMENT INTEREST	10,000.00	10,000.00	7,826.04	2,672.90	2,173.96	78.26
Total Dept 000.000		363,776.00	363,776.00	64,448.15	3,000.01	299,327.85	17.72
TOTAL REVENUES		363,776.00	363,776.00	64,448.15	3,000.01	299,327.85	17.72
Expenditures							
Dept 000.000							
494-000.000-701.000	SALARIES FULL-TIME	157,595.00	157,595.00	59,330.26	12,113.66	98,264.74	37.65
494-000.000-702.000	SALARIES PART-TIME	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	34,000.00	34,000.00	15,069.18	3,916.14	18,930.82	44.32
494-000.000-722.000	LEGAL SERVICES	900.00	900.00	0.00	0.00	900.00	0.00
494-000.000-726.000	OFFICE SUPPLIES	3,360.00	3,360.00	307.35	15.89	3,052.65	9.15
494-000.000-802.000	TAX TRIBUNAL RETURNS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
494-000.000-810.000	AUDITING & ACCOUNTING	800.00	800.00	800.00	0.00	0.00	100.00
494-000.000-822.000	TRAINING/MEMBERSHIP	8,175.00	8,175.00	1,307.40	1,307.40	6,867.60	15.99
494-000.000-844.000	MAIN STREET PROGRAM	22,200.00	22,200.00	526.78	0.00	21,673.22	2.37
494-000.000-845.000	STREETSCAPING	33,300.00	33,300.00	257.56	257.56	33,042.44	0.77
494-000.000-882.000	PLANNING/CONSULTING FEES	15,300.00	15,300.00	10,677.50	1,768.50	4,622.50	69.79
494-000.000-900.000	PRINTING/PUBLICATION COSTS	2,000.00	2,000.00	956.60	581.60	1,043.40	47.83
494-000.000-901.000	POSTAGE FEES	200.00	200.00	0.00	0.00	200.00	0.00
494-000.000-933.000	REPAIRS & MAINTENANCE	505,624.00	505,624.00	24,611.61	4,816.80	481,012.39	4.87
494-000.000-955.000	MISCELLANEOUS EXPENDITURES	8,457.00	8,457.00	361.91	15.82	8,095.09	4.28
494-000.000-971.000	SIGN GRANT PROGRAM	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
494-000.000-971.001	FACADE GRANT PROGRAM	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 000.000		828,911.00	828,911.00	114,206.15	24,793.37	714,704.85	13.78
TOTAL EXPENDITURES		828,911.00	828,911.00	114,206.15	24,793.37	714,704.85	13.78
Fund 494 - DOWNTOWN DEVELOPMENT AUTHORITY:							
TOTAL REVENUES		363,776.00	363,776.00	64,448.15	3,000.01	299,327.85	17.72
TOTAL EXPENDITURES		828,911.00	828,911.00	114,206.15	24,793.37	714,704.85	13.78
NET OF REVENUES & EXPENDITURES		(465,135.00)	(465,135.00)	(49,758.00)	(21,793.36)	(415,377.00)	10.70

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PERIOD ENDING 10/31/2022

GL NUMBER	DESCRIPTION	2022-23	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	10/31/2022 NORM (ABNORM)	MONTH 10/31/22 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 592 - WATER & SEWER FUND							
Revenues							
Dept 536.000 - WATER DEPARTMENT							
592-536.000-415.000	MISCELLANEOUS REVENUES	40,000.00	40,000.00	6,992.24	1,644.24	33,007.76	17.48
592-536.000-640.000	WATER SERVICE	708,737.00	708,737.00	297,952.13	69,452.06	410,784.87	42.04
592-536.000-640.001	BOND REVENUE	227,268.00	227,268.00	76,365.90	19,078.10	150,902.10	33.60
592-536.000-640.002	CAPITAL BOND REVENUE	1,683,301.00	1,683,301.00	0.00	0.00	1,683,301.00	0.00
592-536.000-641.000	WATER & SEWER PENALTIES	25,000.00	25,000.00	11,796.41	2,758.48	13,203.59	47.19
592-536.000-642.000	METER CHARGE REVENUE	80,645.00	80,645.00	23,478.01	5,761.98	57,166.99	29.11
592-536.000-643.000	REPLACEMENT RESERVE REVENUE	182,410.00	182,410.00	0.00	0.00	182,410.00	0.00
592-536.000-665.000	INVESTMENT INTEREST	4,500.00	4,500.00	22,355.86	5,807.62	(17,855.86)	496.80
Total Dept 536.000 - WATER DEPARTMENT		2,951,861.00	2,951,861.00	438,940.55	104,502.48	2,512,920.45	14.87
Dept 537.000 - SEWER DEPARTMENT							
592-537.000-640.002	CAPITAL BOND REVENUE	680,783.00	680,783.00	0.00	0.00	680,783.00	0.00
592-537.000-641.000	WATER & SEWER PENALTIES	43,000.00	43,000.00	17,763.03	4,113.00	25,236.97	41.31
592-537.000-645.000	SEWAGE DISPOSAL REVENUE	1,688,140.00	1,688,140.00	563,727.42	131,542.54	1,124,412.58	33.39
592-537.000-651.000	INDUSTRIAL SURCHARGE	43,000.00	43,000.00	11,922.72	2,980.68	31,077.28	27.73
592-537.000-665.000	INVESTMENT INTEREST	4,500.00	4,500.00	13,066.10	5,807.62	(8,566.10)	290.36
Total Dept 537.000 - SEWER DEPARTMENT		2,459,423.00	2,459,423.00	606,479.27	144,443.84	1,852,943.73	24.66
TOTAL REVENUES		5,411,284.00	5,411,284.00	1,045,419.82	248,946.32	4,365,864.18	19.32
Expenditures							
Dept 536.000 - WATER DEPARTMENT							
592-536.000-701.000	SALARIES FULL-TIME	20,004.00	20,004.00	4,800.00	1,825.00	15,204.00	24.00
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	158,268.00	158,268.00	32,651.65	4,260.79	125,616.35	20.63
592-536.000-708.000	PROPERTY & LIABILITY INSURANC	7,959.00	7,959.00	7,959.00	0.00	0.00	100.00
592-536.000-810.000	AUDITING & ACCOUNTING	5,441.00	5,441.00	5,441.00	0.00	0.00	100.00
592-536.000-902.000	BILLING SERVICES	10,000.00	10,000.00	2,979.78	754.78	7,020.22	29.80
592-536.000-921.000	CONTRACTUAL SERVICES	73,376.00	73,376.00	18,343.95	6,114.65	55,032.05	25.00
592-536.000-935.000	EQUIPMENT REPLACEMENT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
592-536.000-937.000	WATER SYSTEM MAINTENANCE	90,000.00	90,000.00	10,493.34	0.00	79,506.66	11.66
592-536.000-940.000	RENT & UTILITIES WATER & SEWE	4,917.00	4,917.00	0.00	0.00	4,917.00	0.00
592-536.000-944.000	WATER PURCHASES	454,416.00	454,416.00	94,225.97	27,021.63	360,190.03	20.74
592-536.000-955.000	MISCELLANEOUS EXPENDITURES	1,880.00	1,880.00	1,521.96	1,521.96	358.04	80.96
592-536.000-974.000	WATER MAIN PROJECT	356,600.00	356,600.00	7,525.00	7,525.00	349,075.00	2.11
Total Dept 536.000 - WATER DEPARTMENT		1,184,861.00	1,184,861.00	185,941.65	49,023.81	998,919.35	15.69
Dept 536.100 - WATER DEPARTMENT							
592-536.100-970.000	CAPITAL EXP - STOP BOX REPLACEMENT	24,000.00	24,000.00	22,470.00	16,335.00	1,530.00	93.63
Total Dept 536.100 - WATER DEPARTMENT		24,000.00	24,000.00	22,470.00	16,335.00	1,530.00	93.63
Dept 536.200 - WATER DEPARTMENT							
592-536.200-970.000	CAPITAL EXP - LEAD & COPPER LINE REPLACE	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00
Total Dept 536.200 - WATER DEPARTMENT		100,000.00	100,000.00	0.00	0.00	100,000.00	0.00
Dept 536.300 - WATER DEPARTMENT							

154

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PERIOD ENDING 10/31/2022

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	YTD BALANCE 10/31/2022 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/22 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 592 - WATER & SEWER FUND							
Expenditures							
592-536.300-970.000	CAPITAL EXP - WATER METER REPLACE	860,000.00	860,000.00	0.00	0.00	860,000.00	0.00
Total Dept 536.300 - WATER DEPARTMENT		860,000.00	860,000.00	0.00	0.00	860,000.00	0.00
Dept 536.400 - WATER DEPARTMENT							
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE	475,000.00	475,000.00	38,041.20	37,626.20	436,958.80	8.01
Total Dept 536.400 - WATER DEPARTMENT		475,000.00	475,000.00	38,041.20	37,626.20	436,958.80	8.01
Dept 536.500 - WATER DEPARTMENT							
592-536.500-970.000	CAPITAL FIRE HYDRANTS	84,000.00	84,000.00	68,397.15	300.00	15,602.85	81.43
Total Dept 536.500 - WATER DEPARTMENT		84,000.00	84,000.00	68,397.15	300.00	15,602.85	81.43
Dept 536.600 - WATER DEPARTMENT							
592-536.600-970.000	CAPITAL EXP - GATE VALVES	224,000.00	224,000.00	1,937.50	1,287.50	222,062.50	0.86
Total Dept 536.600 - WATER DEPARTMENT		224,000.00	224,000.00	1,937.50	1,287.50	222,062.50	0.86
Dept 537.000 - SEWER DEPARTMENT							
592-537.000-701.000	SALARIES FULL-TIME	20,004.00	20,004.00	4,800.00	1,825.00	15,204.00	24.00
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	55,346.00	55,346.00	15,289.44	794.18	40,056.56	27.63
592-537.000-708.000	PROPERTY & LIABILITY INSURANC	7,803.00	7,803.00	7,803.00	0.00	0.00	100.00
592-537.000-720.000	INTEREST EXPENSE	174,679.00	174,679.00	89,117.50	0.00	85,561.50	51.02
592-537.000-725.000	PAYING AGENT FEES	1,500.00	1,500.00	750.00	0.00	750.00	50.00
592-537.000-810.000	AUDITING & ACCOUNTING	5,441.00	5,441.00	5,441.00	0.00	0.00	100.00
592-537.000-921.000	CONTRACTUAL SERVICES	73,376.00	73,376.00	18,343.95	6,114.65	55,032.05	25.00
592-537.000-939.000	SEWER SYTEM MAINTENANCE	273,000.00	273,000.00	19,096.94	18,766.09	253,903.06	7.00
592-537.000-940.000	RENT & UTILITIES WATER & SEWE	500.00	500.00	0.00	0.00	500.00	0.00
592-537.000-942.000	SEWAGE DISPOSAL EXPENSE	1,059,290.00	1,059,290.00	261,105.48	87,035.16	798,184.52	24.65
592-537.000-945.000	RETENTION TANK-UTIL ELEC	18,707.00	18,707.00	2,019.95	535.14	16,687.05	10.80
592-537.000-946.000	RETENTION TANK UTIL-WATER	5,000.00	5,000.00	3,716.23	0.00	1,283.77	74.32
592-537.000-947.000	RETENTION TANK UTIL-GAS	1,200.00	1,200.00	48.31	15.15	1,151.69	4.03
592-537.000-948.000	RETENTION TANK UTIL-TELEPHONE	3,000.00	3,000.00	980.21	104.85	2,019.79	32.67
592-537.000-949.000	RETENTION TAN GENERATOR FUEL	500.00	500.00	0.00	0.00	500.00	0.00
592-537.000-951.000	RETENTION TANK BUILDING/EQUIP	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
592-537.000-953.000	RETENTION TANK EXCESS LIABIL	9,078.00	9,078.00	9,078.00	0.00	0.00	100.00
592-537.000-957.000	INDUSTRIAL SURCHARGE/NON-RESI	20,000.00	20,000.00	4,247.67	0.00	15,752.33	21.24
592-537.000-970.000	CAPITAL EXPENDITURE	145,000.00	145,000.00	18,322.73	900.00	126,677.27	12.64
592-537.000-977.000	EVIRONMENT COMPL - NON CAPITA	30,000.00	30,000.00	1,477.44	460.00	28,522.56	4.92
Total Dept 537.000 - SEWER DEPARTMENT		1,909,424.00	1,909,424.00	461,637.85	116,550.22	1,447,786.15	24.18
Dept 537.100 - SEWER DEPARTMENT							
592-537.100-970.000	CAPITAL EXP - SANITARY SEWER REPAIRS	0.00	0.00	300,517.93	239,119.87	(300,517.93)	100.00
Total Dept 537.100 - SEWER DEPARTMENT		0.00	0.00	300,517.93	239,119.87	(300,517.93)	100.00
Dept 537.200 - SEWER DEPARTMENT							
592-537.200-970.000	CAPITAL EXP - RETENTION TANK REPAIRS	550,000.00	550,000.00	0.00	0.00	550,000.00	

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LATHRUP VILLAGE

Page: 12/12

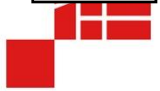
Item 8C.

PERIOD ENDING 10/31/2022

GL NUMBER	DESCRIPTION	2022-23	2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL	AMENDED BUDGET	10/31/2022	MONTH 10/31/22	BALANCE	
		BUDGET		NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 592 - WATER & SEWER FUND							
Expenditures							
Total Dept 537.200 - SEWER DEPARTMENT		550,000.00	550,000.00	0.00	0.00	550,000.00	0.00
TOTAL EXPENDITURES		5,411,285.00	5,411,285.00	1,078,943.28	460,242.60	4,332,341.72	19.94
Fund 592 - WATER & SEWER FUND:							
TOTAL REVENUES		5,411,284.00	5,411,284.00	1,045,419.82	248,946.32	4,365,864.18	19.32
TOTAL EXPENDITURES		5,411,285.00	5,411,285.00	1,078,943.28	460,242.60	4,332,341.72	19.94
NET OF REVENUES & EXPENDITURES		(1.00)	(1.00)	(33,523.46)	(211,296.28)	33,522.46	12,346.00
TOTAL REVENUES - ALL FUNDS		13,927,681.00	13,927,681.00	4,860,508.71	510,770.36	9,067,172.29	34.90
TOTAL EXPENDITURES - ALL FUNDS		14,563,926.00	14,563,926.00	4,830,082.01	2,018,268.78	9,733,843.99	33.16
NET OF REVENUES & EXPENDITURES		(636,245.00)	(636,245.00)	30,426.70	(1,507,498.42)	(666,671.70)	4.78

BUDGET REPORT (REVENUES VERSUS EXPENDITURES) FOR MONTH ENDED OCTOBER 31, 2022

	Revenues Through 10/31/2022	Expenses Through 10/31/2022	Revenues Over (Under) Expenses
101-GENERAL FUND	3,624,869	1,609,480	2,015,389
202-MAJOR STREET FUND	68,259	897,462	(829,203)
203-LOCAL STREET FUND	31,876	904,984	(873,109)
258-CAPITAL ACQUISITION FUND	735	115,631	(114,896)
397-ROADS MILLAGE BOND FUND	24,902	109,375	(84,473)
494-DOWNTOWN DEVELOPMENT AUTHORITY	64,448	114,206	(49,758)
592-WATER & SEWER FUND	1,045,420	1,078,943	(33,523)
GRAND TOTAL ALL FUNDS	<u>4,860,509</u>	<u>4,830,082</u>	<u>30,427</u>



MCKENNA

Monthly Building Report Lathrup Village October 2022

1. **Permits issued**
 - 8 – Building permit
 - 9 – Electrical
 - 8 – Plumbing
 - 7 – Mechanical
 - 2 – Fence
 - 0 – Sign
 - 0 – Temp Sign
 - 0 – Shed
 - 1 – ROW
 - 0 – Cement
 - 2 – Refuge container
 - 0 – Zoning
2. **Rental program**
 - 2 – Inspections
 - 1 – Renewal Certificates applied for
 - 2 – Certificates issued
3. **Landlord and Business Licenses applied for.**
 - 0 – Landlord
 - 2 – Business
 - 1 – Home based Business
4. **Inspections done**
 - 12 – Building
 - 0 – Demolition
 - 0 – Signs
 - 0 – Zoning
 - 3 – Mechanical
 - 11 – Electrical
 - 10 – Plumbing
 - 0 – Plan reviews
 - 0 – Fire Southfield
 - 0 – CO issued
 - 0 – Landlord License
 - 0 – Business License

Jim Wright
Building Official
Lathrup Village

HEADQUARTERS
235 East Main Street
Suite 105
Northville, Michigan 48167

O 248.596.0920
F 248.596.0930
MCKA.COM

Communities for real life.

OCTOBER 2022



MONTHLY REPORT

Submitted By
Chief Johnny L. Menifee
Office of the Chief

****Confidential – For Fire Use****



FIRE

FIRE RUNS
156

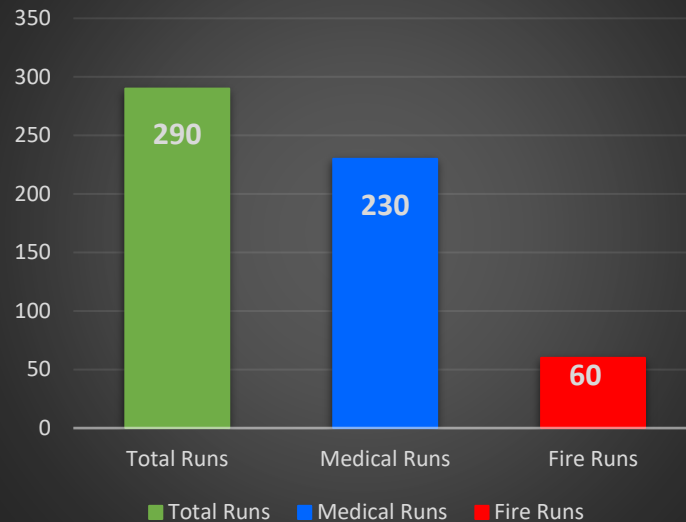
EMS RUNS
1208

Y.T.D. RUNS
13005

Y.T.D. FIRE RUNS
1826

Y.T.D. EMS RUNS
8999

Lathrup Village Runs YTD



SIGNIFICANT ACTIVITY

10/03/2022
Berg Road
Apt. Fire
Multiple
Residents were
evaluated.

10/06/2022
Tiffany Dr
Kitchen Fire
Resident was
evaluated for
smoke
inhalation.

10/21/2022
21230 Lahser
Kitchen Fire
No Injuries

Public Connection

- 🔥 Domestic Violence Walk
- 🔥 Michigan Association of Chief's meeting
- 🔥 Tribute to retired police Chief Joseph E. Thomas
- 🔥 Fire Ops 101
- 🔥 Oakway Chief's Meeting
- 🔥 Block party – Butternut Lane
- 🔥 Breast Cancer Awareness – press conference
- 🔥 Southeastern Michigan Chief's meeting
- 🔥 Highland Park Baptist Church – Luncheon
- 🔥 Fire Truck Visit – Lowe
- 🔥 Fire Prevention Meeting
- 🔥 Mentoring meeting with firefighter recruits
- 🔥 Electric Vehicles training with General Motors
- 🔥 Trunk-or-Treat – Onyx Road
- 🔥 Trunk-or-Treat – highland Park Baptist church
- 🔥 Parks & Rec's Boo Bash – City Hall
- 🔥 Trunk-or-Treat - Hope United Methodist Church
- 🔥 Truck or treat – SPD & SFD city hall
- 🔥 Block Party – Larkmore Drive



EMS

EMS RUNS
1208

TRANSPORTS
760

Y.T.D. CARDIAC ARRESTS
170

Y.T.D. OVERDOSE
160

Y.T.D. COVID-19
1190

Y.T.D. DEATHS
187

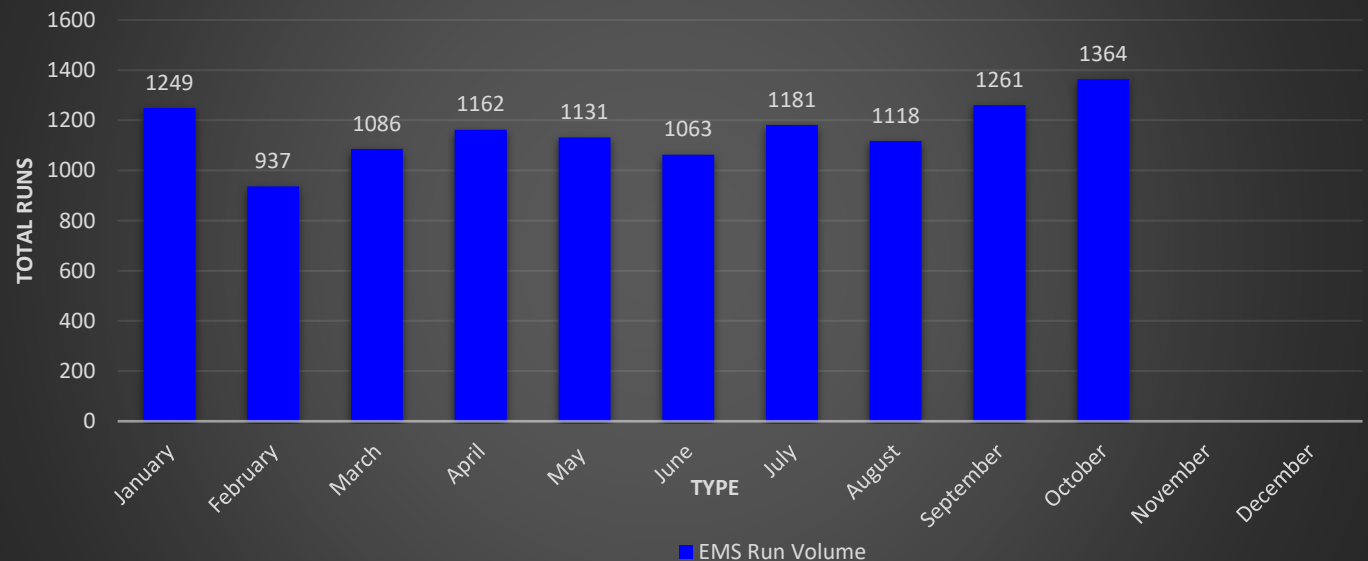
EMS HIGHLIGHTS

- * Cardiac Issues- 60
- * Trauma- 159
- * Seizures- 28
- * Respiratory - 85
- * There was a 5% decrease in EMS Calls
- * COVID-19 calls were increase by 4%

EMS Mutual Aid YTD



2022 MONTHLY EMS RUN VOLUME



TRAINING

TRAINING
Hours 393.70

Y.T.D. TRAINING
Hours 4513.35



TRAINING HIGHLIGHTS

- 🔥 In October, crews trained on our new “Not So Technical, Technical Rescue Equipment” so that it can be placed into service soon. This new equipment provides basic concepts and abilities for all firefighting personnel to begin to stabilize an incident prior to the activation and arrival of our Technical Rescue Team. This equipment includes basic ropes and rigging equipment and utilizes simple techniques to help evacuate a patient from harm’s way.
- 🔥 The Training Division also began to configure modern technology that will be deployed to each station to help crews receive call data directly from dispatch. These new Computer Aided Dispatch (CAD) screens will tie directly into dispatch so each station can see information real-time as our dispatchers enter it into CAD. Information will include incident location, building or complex name, units assigned to the call and more. Crews will also be able to see a snapshot of all calls currently ongoing within the entire city as well as unit status (i.e., in Training or unavailable out for repair, etc.) so they are better prepared for responses outside of their normal response districts.
- 🔥 Lastly, site prep work continues for our new Live Fire Training Tower. In October, the remainder of the existing berm was trucked off site, the foundation was dug, and the first phase of concrete was poured to support the structure. Phase 2 of the foundation should be complete in early November. At the same time, construction continues in Phoenix, AZ of the tower itself. We are still on schedule for the tower to be installed on site by April 2023.

FIRE PREVENTION

Monthly Activity
138

Complaints
4

FOIA
12

Carbon Monoxide
19

Commercial Fire Alarm
190

Vehicle Fire
21

Fire Prevention Highlights

- 🔥 Consultation- Philippine American Comm.
- 🔥 Consultation- Mapletree Apartments
- 🔥 Fire Investigation-Coral Gable
- 🔥 Fire Investigation- Rampart Circle
- 🔥 Follow-up Hampton Inn
- 🔥 Follow-up Woodridge Apartments
- 🔥 Follow-up Trowbridge

Public Education

- 🔥 Providence Tower- safety walk-through
- 🔥 Grand Concourse
- 🔥 Car Seat Installs
- 🔥 Home Safety
- 🔥 Fire Drills
- 🔥 Smoke Det.



Year to Date

Total Fire Prevention Activity	1815
Smoke and CO Detectors	69
Plan Reviews	76
Inspections	381
Public Education	164
Acceptance Tests	26
FOIA	891

SEPTEMBER 2022



MONTHLY REPORT

Submitted By
Chief Johnny L. Menifee
Office of the Chief

****Confidential – For Fire Use****

Item 8F.



FIRE

FIRE RUNS
201

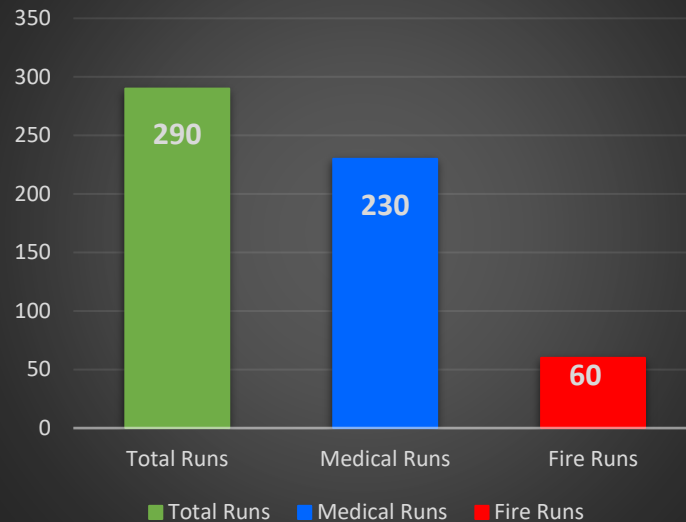
EMS RUNS
1260

Y.T.D. RUNS
11641

Y.T.D. FIRE RUNS
1670

Y.T.D. EMS RUNS
7791

Lathrup Village Runs YTD



SIGNIFICANT ACTIVITY

09/06/2022
Melrose Ave
Pool Shed
extended to
the house
no injuries

09/14/2022
W 12 Mile
Apartment fire
started in the
kitchen
no injuries

09/15/2022
Rampart Cir.
Attic fire
significant
damage
no injuries

Public Connection

- 🔥 Birthday Party Celebration Drive-By on Dartmouth Drive
- 🔥 Command Meeting
- 🔥 End of probation Meeting with Firefighters-Wendell, Hall, Ferguson and Veach
- 🔥 Michigan EMS State Call
- 🔥 Southeast Michigan Chiefs meeting
- 🔥 VFW – September 11th Lunch for firefighters
- 🔥 Michigan Chief's Board meeting
- 🔥 Meeting with DHHS, grant funding for paramedics
- 🔥 Anti-Defamation League Walk Against Hate
- 🔥 City Council meeting
- 🔥 Oakway Chief's meeting
- 🔥 Chick-fil-A Ribbon Cutting
- 🔥 The History of Diversity Lecture – Dr. Lee Meadows
- 🔥 Domestic Violence Awareness meeting
- 🔥 Installation of Officer – Optimist Club



EMS

EMS RUNS
1261

TRANSPORTS
658

Y.T.D. CARDIAC ARRESTS
153

Y.T.D. OVERDOSE
128

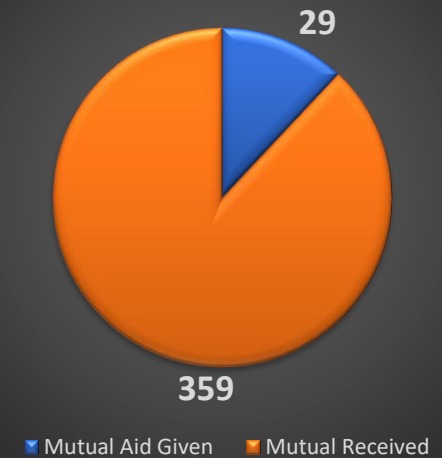
Y.T.D. COVID-19
1190

Y.T.D. DEATHS
160

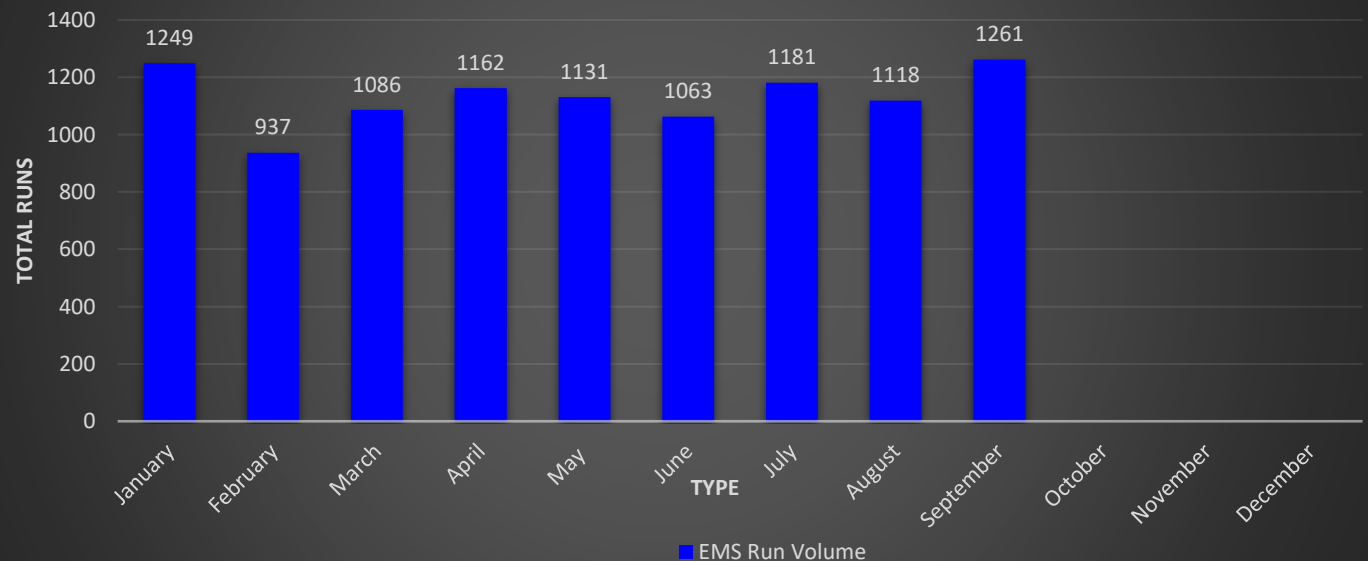
EMS HIGHLIGHTS

- * Cardiac Issues- 68
- * Trauma- 107
- * Seizures- 22
- * Respiratory - 85
- * There was a 5% decrease in EMS Calls
- * COVID-19 calls were decreased by 3%

EMS Mutual Aid YTD



2022 MONTHLY EMS RUN VOLUME



TRAINING

TRAINING
Hours 257.50

Y.T.D. TRAINING
Hours 4056.30



TRAINING HIGHLIGHTS

- 🔥 In September, the Training Division certified new members as Fire Engine Operators (FEOs). Near the end of our new-hires probationary year, they spend a growing amount of time become familiar with the procedures and tasks of operating one of our Fire Engines. All members of the SFD must complete this training and become an FEO. This training includes becoming familiar with all equipment that our engines carry, along with basic principles of pumping on a fire. Candidates then spend quite a few hours deploying hose lines and flowing water as they learn through hands on practice the proper technique of pumping and acting as a FEO.
- 🔥 Site prep has officially begun in the training field for our new Live Fire Training Tower project. The area has been fenced off and the large grass berm has started to be removed from the site. This will make way for the contractor to begin to dig the foundation and pour the required concrete to support the new training tower. With site prep beginning, we are still on track for the Tower itself to be installed in the spring of 2023.

FIRE PREVENTION

Monthly Activity
346

Complaints
3

FOIA
42

Carbon Monoxide
16

Commercial Fire Alarm
204

Vehicle Fire
8

Fire Prevention Highlights

- 🔥 28301 Franklin
- 🔥 19626 Coral Gables
- 🔥 Lakes Apartments
- 🔥 Fire Investigation-Rampart Circle
- 🔥 Fire Investigation- 29469 W 12 Mile
- 🔥 Follow-up with Pine-Aire
- 🔥 Follow-up Northwestern
- 🔥 Follow-up Rampart Circle

Public Education

- 🔥 Philippine American Community safety walk-through
- 🔥 2 Town Square Fire Drill
- 🔥 Yeshiva Beth Yehuda School
- 🔥 Car Seat Installs
- 🔥 1 Town Square Fire Drill

Year to Date

Total Fire Prevention Activity	1677
Smoke and CO Detectors	61
Plan Reviews	66
Inspections	309
Public Education	146
Acceptance Tests	22
FOIA	888

ORDINANCE NO. ____-22

CITY OF LATHRUP VILLAGE OAKLAND COUNTY, MICHIGAN AN ORDINANCE TO AMEND THE CITY OF LATHRUP VILLAGE CODE OF ORDINANCES BY ADDING CHAPTER 4 - ETHICS

THE CITY OF LATHRUP VILLAGE ORDAINS:

Section 1. Amendment.

Chapter 4, shall be added and shall read as follows:

Chapter 4 - ETHICS

Sec. 4-1. - Intent and purpose.

In an effort to maintain the public trust, the City Council of Lathrup Village hereby declares that all public officials and employees of the City of Lathrup Village shall avoid any conflict between their private interests and those of the general public they serve. All City officials and employees shall safeguard public confidence by being honest, fair and respectful of all persons and property with whom they have contact. Furthermore, to enhance the faith of the citizens in the integrity and impartiality of the elected and appointed officials of the City of Lathrup Village, it is necessary to provide specific guidelines for dealing with conflicts of interest and the proper conduct of officials and employees. The City of Lathrup Village intends that its officials and employees will avoid any action which might result in or create the appearance of:

- (a) Using public office or employment for private gain;
- (b) Giving or accepting preferential treatment or monetary gain to or from any person or organization;
- (c) Impeding government efficiency or economy;
- (d) A lack of independence or impartiality of action;
- (e) Making an official decision outside of proper channels; or
- (f) Affecting adversely the confidence of the public in the integrity of the City of Lathrup Village.

Sec. 4-2. - Definitions.

Whenever these terms are used in this section, they shall have the following meaning:

- (a) "Compensation" is any money, property, thing of value or benefit received by any person in return for services rendered.
- (b) "Confidential information" means information that has been obtained in the course of holding public office or employment that is not available to members of the public pursuant to the Michigan Freedom of Information Act, being M.C.L. 15.231

et seq., or pursuant to other law, regulation, policy or procedure recognized by law, and that the official or employee is not authorized to disclose, including written information, non-written information, and information obtained in the course of a lawful executive or closed session of Council.

- (c) "Conflict of interest" is either a personal interest or a duty or loyalty to a third party that competes with or is adverse to a City official's or employee's duty to the public interest in the exercise of official duties or official actions.
- (d) "Decision" means a determination, action, vote or other disposition upon a motion, proposal, recommendation, resolution or ordinance by members of the governing body; or a determination, action or other disposition taken by an elected official with the authority to do so.
- (e) "Official action" means a decision, recommendation, approval, disapproval or other action or failure to act which involves the use of discretionary authority.
- (f) "Private gain" means any benefit which is accepted or received by a public servant or is perceived by a reasonable person to be accepted or received by a public servant, as remuneration for the purpose of improperly influencing an official action in a specific manner or for refraining from the performance of an official action in a specific manner, or as inducement for the public servant to act in favor of some interest other than in the public interest. To clarify, unless the above standard is violated, the following types of benefits, monetary payments, or reimbursements, gifts, or awards may be received by the public servant: payment of salaries, authorized reimbursements, etc.
- (g) "City official" or "employee" means the elected members of the City Council, any member of any local government agency, board, commission, or other voting body that is established by the City Charter or by the Code, and any employee, or any individual who provides services to the local government within or outside of its offices or facilities.

Sec. 4-3. – Standards of Conduct.

- (a) Conflict of Interest. No City official or employee shall use, or attempt to use, his or her official position to secure, request or unreasonably grant any special consideration, privilege, exemption, advantage, contract or preferential treatment for himself, herself, or others, beyond that which is available to every other citizen.
- (b) Business Transactions. No City official or employee, on his or her own behalf or on behalf of another person, shall have any financial or other direct personal interest in any contractual or non-contractual business transaction with the City unless that official or employee shall first make full public disclosure of the nature of the interest prior to the approval of such transaction.

- (c) Confidential Information. City officials and employees shall respect the confidentiality of information concerning the property, personnel or affairs of the City. They shall neither disclose nor divulge to an unauthorized person confidential information acquired in the course of their duties in advance of the time prescribed for its authorized release to the public without proper legal authorization, nor use such information to advance their personal, financial or other private interests.
- (d) Personal Opinion. A City official or employee shall not represent his or her personal opinion as that of the City.
- (e) Appearance of Impropriety. An "appearance of impropriety" shall occur when an official or employee is involved in a decision concerning action of a City body which will affect an immediate family member, even if that official or employee derives no direct or indirect financial benefit from the action. An appearance of impropriety shall be fully disclosed on the official record to the City Council. After such disclosure, the official or employee may participate in the decision only if he or she has informed the City Council in advance that he or she will so participate.
- (f) Use of City Property and Resources. An official or employee shall not use, or permit others to use, any property owned by the City for profit or personal convenience or benefit, except:
 - (1) When available to the public generally, or to a class of residents, on the same terms and conditions;
 - (2) When permitted by policies approved by the City Council; or
 - (3) When, in the conduct of official business, used in a minor way for personal convenience.
- (g) Gifts, Favors and Loans. Except as permitted by this section, no City official or employee shall intentionally solicit or accept any gift from any prohibited source or any gift that is otherwise prohibited by law or ordinance. This subsection shall not apply to the following:
 - (1) Opportunities, benefits and services available on the same conditions as for the general public or to participants at any national, state or local conference or trade association meeting.
 - (2) Anything for which the official or employee pays the fair market value.
 - (3) Any contribution that is lawfully made under the Campaign Finance Laws of the State of Michigan.
 - (4) A gift from a relative, meaning those people related to the individual by blood or marriage.

- (5) Anything provided by an individual on the basis of a personal friendship unless the recipient has reason to believe that, under the circumstances, the gift was provided because of the official position or employment of the recipient and not because of the personal friendship.
- (6) Food or refreshments not exceeding one hundred dollars (\$100.00) per person in value on a single calendar day; provided that the food or refreshments are: (i) consumed on the premises from which they were purchased or prepared; or (ii) catered. For the purposes of this section, "catered" means food or refreshments that are purchased ready to consume which are delivered by any means.
- (7) Food, refreshments, lodging, transportation and other benefits received in connection with business, employment or other activities that are not connected to the official duties or employment of an official or employee, if the benefits have not been offered or enhanced because of the official position or employment of the official or employee and are customarily provided to others in similar circumstances.
- (8) Intra-governmental and inter-governmental gifts. For the purpose of this section, "intra-governmental gift" means any gift given to an official or employee from another official or employee of the City, and "intergovernmental gift" means any gift given to an official or employee by an official or employee of another governmental entity.
- (9) Bequests, inheritances and other transfers at death.
- (10) Any item or items from any one prohibited source during any calendar year having a cumulative total value of less than one hundred dollars (\$100.00).
- (h) Respect for Process. City officials and employees shall perform their duties in accordance with the Council Rules of Order and Procedure document established by City Council governing the deliberation of public policy issues, meaningful involvement of the public, and implementation of policy decisions by City staff.
- (i) Conduct of Public Meetings. City officials and employees participating in public meetings shall prepare themselves for public issues, listen courteously and attentively to all public discussions before the body, and focus on the business at hand. They shall refrain from interrupting other speakers, making comments not germane to the business of the body, or otherwise interfering with the orderly conduct of meetings.
- (j) Nothing in this section shall negate or lessen any other standard, prohibition, or ethics requirement imposed on any City official or employee by any other law, ordinance or legal requirement. City officials and employees shall comply with federal, state and local laws in the performance of their public duty.

Sec. 4-4. - DISCLOSURE.

Whenever a City official or employee is required to recuse himself or herself under the requirements of this chapter, he or she:

- (a) Shall immediately refrain from participating further in the matter;
- (b) Shall promptly inform his or her superior, if any; and
- (c) Shall promptly file with the City Clerk a signed statement disclosing the reason for the recusal. The Clerk shall send copies of the statement to all of the members of the City Council, and the statement shall be attached to the minutes of its next meeting.

Sec. 4-5. - COMPLIANCE AND ENFORCEMENT.

- (a) This Ethics Chapter for the City of Lathrup Village expresses standards of ethical conduct expected for the officials and employees of the City of Lathrup Village. City Council members themselves have the primary responsibility to assure that they understand and meet the ethical standards expressed in this code of ethics and that the public can continue to have full confidence in the integrity of government.
- (b) Complaints alleging a violation of this chapter by an employee shall be filed with the City Administrator. The City Administrator shall investigate the complaint to establish whether a violation of this section occurred and any appropriate sanction that should be imposed. In cases where an employee is a member of a union, compliance with applicable union policies and procedures shall occur.
- (c) Complaints alleging a violation of this section by any elected or appointed officials shall be filed with the City Administrator, who shall investigate the complaint. If the City Administrator has a reasonable belief that a violation of this section occurred, then he or she shall report the complaint and the initial investigation findings to the City Council.

Complaints alleging a violation of this section against the City Administrator shall be filed with the City Attorney, who shall investigate the complaint. If the City Attorney has a reasonable belief that a violation of this section has occurred, then he/she shall report the complaint and the initial findings to the City Council.

- (d) In addition to receiving complaints from the City Administrator, all City Council members shall have a responsibility to intervene when they learn of actions of another City Council member or other City official that appear to be in violation of the Ethics Ordinance. City Council members shall immediately report such actions and apparent violations to the City Administrator who shall investigate the complaint. If the City Administrator has a reasonable belief that a violation of this section occurred, then he or she shall report the complaint and the initial investigation findings to the City Council.

- (e) Upon acquiring reasonable suspicion of a violation of the Ethics Ordinance, by complaint or otherwise, the City Mayor shall set, or any two council members may require the setting of, a public hearing at a regular or special meeting of the City Council to determine whether a violation of the Ethics Ordinance occurred. The public hearing shall be conducted before a seven (7) member Ethics Board which shall render a decision in the matter. Each Council member shall recommend one qualified elector for appointment to the Ethics Board. Each member serving on the Ethics Board shall serve for the length of the term of the Council member that recommended him or her. The City Administrator and City Attorney shall be additional members of the Ethics Board. Such appointments shall then be approved by a majority vote of City Council. In complaints alleging a violation of this chapter by a member of the Council, that member shall not take part in any proceedings related to the complaint as a City Council member.
- (f) The City Council may impose sanctions on City officials whose conduct does not comply with the City's ethical standards as determined by the Ethics Board. A violation of this chapter by any City official may result in sanctions including, but not limited to, reprimand, formal censure, loss of committee assignment, and restrictions on budget or travel. This section shall not conflict with any City Charter provisions concerning misconduct in office and associated penalties, including removal of any officer of the city from office, as set forth in Sections 17.8 and 5.4 of the City Charter. In the event of any such conflict, the provisions of the City of Lathrup Village Charter shall supersede the provisions of this Chapter.

Sec. 4-6 - IMPLEMENTATION.

As an expression of the standards of conduct for City officials and employees expected by the public, this code of ethics is intended to be both responsive to complaints and self-enforcing. It therefore becomes most effective when City officials and employees are thoroughly familiar with it and embrace its provisions. Therefore, ethical standards shall be included in the regular orientations for newly elected, appointed or hired City officials and employees. In addition, the City Council shall annually review the code of ethics for the City of Lathrup Village.

Section 2. Repealer.

This Ordinance hereby repeals any ordinances in conflict herewith. Section 3. Savings Clause.

That nothing in this Ordinance hereby adopted be construed to affect any just or legal right or remedy of any character nor shall any just or legal right or remedy of any character be lost, impaired or affected by this Ordinance.

Section 4. Severability.

The various parts, sections, and clauses of this Ordinance are declared to be severable. If any part, sentence, paragraph, section or clause is adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of the Ordinance shall not be affected.

Section 5. Publication and Effective Date.

This ordinance shall be effective 10 days after publication. The City Clerk is hereby ordered and directed to cause this ordinance or a summary of this ordinance to be published in the manner required by law.

Section 6. Adoption.

That this ordinance was duly adopted by the City of Lathrup Village City Council at its regular meeting called and held on _____, 2022 and was ordered given publication in the manner required by law.

This ordinance shall be effective _____. The City Clerk is hereby ordered and directed to cause this ordinance or a summary of this ordinance to be published in the manner required by law.

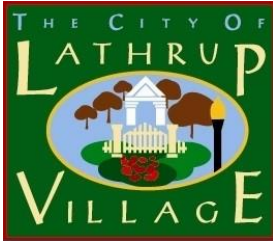
CITY OF LATHRUP VILLAGE

Kelda London, City Clerk

Date of Introduction:	2022
Date of Adoption:	2022
Date of Publication	2022
Notice of Adoption:	2022
Effective Date:	2022

CERTIFICATE OF ADOPTION

I hereby certify that the foregoing is a true and complete copy of the ordinance passed at a meeting of the City of Lathrup Village held on the ____ day of ____, 2022.

**Susan Montenegro****City Administrator**

City of Lathrup Village

27400 Southfield Road | Lathrup Village, MI 48076

smontenegro@lathrupvillage.org

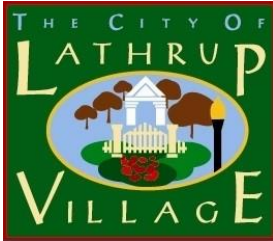
Office: 248.557.2600 x 225 | Cell: 248.520.0620

COUNCIL COMMUNICATION:**TO:** Mayor Garrett and City Council Members**FROM:** Susan Montenegro, City Administrator**DATE:** November 17, 2022**RE:** 2nd Reading and adoption of Ethics Ordinance

City Council has determined the need for an ethics ordinance that is more than just a policy. The intent of this new ordinance is to enhance the faith of the citizens in the integrity and impartiality of the elected and appointed officials of Lathrup Village. The new ethics ordinance also provides specific guidelines for dealing with conflicts of interest as well as the proper conduct of city officials and employees.

As with any new ordinance or amendment of an ordinance, a public hearing must be set and held to allow for public comment prior to the adoption of said ordinance. A public hearing is set for the November 28, 2022 regular council meeting.

Suggested Motion:**To amend the City of Lathrup Village Code of Ordinances by adding Chapter 4 - Ethics.**



Susan Montenegro

City Administrator

City of Lathrup Village

27400 Southfield Road | Lathrup Village, MI 48076

smontenegro@lathrupvillage.org

Office: 248.557.2600 x 225 | Cell: 248.520.0620

COUNCIL COMMUNICATION:

TO: Mayor Garrett and City Council Members

FROM: Susan Montenegro, City Administrator

DATE: November 17, 2022

RE: Updating the Oakland County Designated Assessor Interlocal Agreement

On October 20, 2022 The Oakland County Board of Commissioners named Micheal R. Lohmeier, in his capacity as the Equalization Officer for Oakland County, as the Designated Assessor for Oakland County.

In order to be compliant with Public Act 660, an Interlocal Agreement is to be executed by the majority of the cities and townships within the county, the County Board of Commissioners, and the Designated Assessor. The interlocal agreement is an updated version of the Designated Assessor Interlocal Agreement approved by a majority of the Oakland County municipalities in 2020.

The assessment responsibilities for the Designated Assessor include, but are not limited to the following:

1. Information related to the scope of services being provided by the Designated Assessor, including preparation of assessment rolls, timeline for delivery of documents and execution of forms, attendance at Boards of Review meetings, duties and responsibilities related to property tax appeals, both Small Claims and Entire Tribunal, filed with the Michigan Tax Tribunal, responsibility to meet with local unit officials, and obligations of local unit assessing staff members.
2. Duties and responsibilities for each local unit within the county, including providing the Designated Assessor with reasonable access to records, documents and information.
3. Details relating to cost and compensation for overseeing and administering the annual assessment and operating the assessing office, including payment terms and cost reimbursement.

Suggested Motion:

To approve the revised Interlocal Agreement for Oakland County to Approve the Designated Assessor for the period January 1, 2023 through December 31, 2027 and authorize the Mayor and Clerk to sign the Interlocal Agreement where applicable.

**INTERLOCAL AGREEMENT FOR OAKLAND COUNTY TO APPROVE
THE DESIGNATED ASSESSOR FOR THE PERIOD January 1, 2023
THROUGH December 31, 2027**

Public Act 660 of 2018 requires a county to have a Designated Assessor on file with the State Tax Commission as of December 31, 2020. On December 29, 2020, Oakland County met this requirement, having a majority of the Assessing Districts in favor of the Equalization Officer serving as its Designated Assessor. On August 4, 2022, Oakland County Commissioners voted to retain Micheal R Lohmeier, MMAO as its new Equalization Officer for its Equalization Division, and as a result, the interlocal agreements were required to be revised. A majority of the Assessing Districts are in favor of the Equalization Officer serving as its Designated Assessor.

The following interlocal agreement (hereinafter “Agreement”) has been executed by the Board of Commissioners for Oakland County, a majority of the Assessing Districts in Oakland County, and the individual put forth as the proposed Designated Assessor. Oakland County and the Assessing Districts are collectively referred to throughout this Agreement as the “Parties.”

RECITALS

WHEREAS, The Assessing Districts are Municipal Corporations (cities and townships) located within the County of Oakland, in the State of Michigan;

WHEREAS, The Michigan Constitution of 1963, Article 7, Section 28 permits a political subdivision to exercise jointly with any other political subdivision any power, privilege or authority which such political subdivisions share in common with each other and which each might exercise separately;

WHEREAS, The Urban Cooperation Act of 1967, being MCL 124.505 *et seq*, and the Intergovernmental Transfer of Functions and Responsibilities Act, give effect to the Constitutional provision by providing that public agencies may enter into interlocal agreements to carry out their respective functions, powers and authority;

WHEREAS, P.A. 660 of 2018 requires each County to enter into an Agreement that designates the individual who will serve as the County’s Designated Assessor. That interlocal agreement must be approved by the County Board of Commissioners and a majority of the Assessing Districts in the County.

WHEREAS, P.A. 660 of 2018 mandates that the Designated Assessor shall be an advanced assessing officer or a master assessing officer.

NOW, THEREFORE, based on the foregoing Recitals, and in consideration of the terms of this Agreement, the Parties agree as follows:

BACKGROUND INFORMATION

Oakland County names **MICHEAL R. LOHMEIER (R-6101)**, in his official capacity as the Equalization Officer for Oakland County, as the Designated Assessor for all of the Assessing Districts within Oakland County¹. Included as an addendum to this Agreement are the Oakland County SEV totals by class, including special act values, those properties deemed unique or complex by a local Assessing District, and a listing of the total number of parcels, by classification, including special act rolls, within each Assessing District.

If the State Tax Commission (STC) invokes the Designated Assessor process for any Assessing District in Oakland County, the Parties agree that the Designated Assessor will perform the duties associated with being the Assessor of Record for an Assessing District at the Oakland County Equalization Division offices in the City of Pontiac, County of Oakland, State of Michigan, unless the duties of the Designated Assessor require on-site visits to the Assessing District's location.

QUALIFICATIONS OF DESIGNATED ASSESSOR

Micheal R. Lohmeier has been certified as a Michigan Master Assessing Officer since 2012. In his capacity as the Oakland County Equalization Officer, he is responsible for managing the Oakland County Equalization Division. Along with its statutory duties, the Equalization Division currently acts as the contracted Assessor of Record for thirty of the fifty-two Assessing Districts in Oakland County.

Micheal R. Lohmeier has disclosed any conflicts of interest involving the proposed Designated Assessor, the County, or any Assessing District, if applicable: **[NONE]**.

It is understood that Micheal R. Lohmeier will, during the length of this agreement, maintain his assessor certification in good standing with the State Tax Commission and if required to serve as the Designated Assessor for an Assessing District in Oakland County shall act as the Assessor of Record for that Assessing District. When acting as the Assessor of Record for an Assessing District, the Designated Assessor shall meet all the requirements as set forth by the State Tax Commission's *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.

Any additional requirements that are agreed to by the Designated Assessor, the County and the Assessing Districts may not conflict with the State Tax Commission's *Supervising Preparation of the Rolls*.

¹ Oakland County contains 52 Assessing Districts (cities and townships), two of which (City of Fenton and City of Northville) are not considered to be "in" Oakland County for purposes of MCL 211.10g as the largest share of their state equalized value is located in another county.

A list of the remaining 50 Assessing Districts can be found here:

<https://www.oakgov.com/mgtbud/equal/Pages/assessing-offices.aspx>

1.0 DUTIES AND RESPONSIBILITIES OF DESIGNATED ASSESSOR

- 1.1 The Designated Assessor, while serving as the Assessor of Record for an Assessing District within Oakland County, shall satisfy all requirements contained State Tax Commission's *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.
- 1.2 Within 30 (thirty) days of being appointed as the Assessor of Record for the Assessing District by the STC or the voluntary election by the Assessing District to utilize the Designated Assessor, the Designated Assessor shall prepare and transmit to the Assessing District's supervisor, manager, or chief executive a detailed proposal, including a schedule for delivery of documents, to correct deficiencies identified by the STC's audit.
- 1.3 The Parties agree that the Designated Assessor, while serving as the Assessor of Record for an Assessing District, shall do the following things, as applicable to bring the Assessing District into compliance with the Audit of Minimum Assessing Requirements:
 - 1.3.1 Make assessments of real and personal property within the Assessing District;
 - 1.3.2 Appraise all property, process all real and personal property description changes, and prepare the assessment roll for real and personal property in the Assessing District;
 - 1.3.3 Attend (or have a designee attend) all March, July, and December Board of Review meetings;
 - 1.3.4 Be available for consultation on all Michigan Tax Tribunal real and personal property and special assessment appeals, and assist the Assessing District in the preparation of both the oral and written defense of appeals;
 - 1.3.5 Prepare all necessary reports for review by the supervisor, manager, chief executive, board, or council of the Assessing District, as applicable;
 - 1.3.6 Performs any other duties required under PA 660 of 2018.
- 1.4 For an Assessing District employing assessing staff other than the Assessor of Record, assessing staff will conduct their duties as under the direction and supervision of the Designated Assessor, subject to any limitations as may be agreed by the applicable Assessing District and the Designated Assessor. However, no members of said assessing staff will become employees or independent contractors of Oakland County.
- 1.5 While not acting in the capacity as the Designated Assessor for an Assessing District, the Designated Assessor will have the following duties and responsibilities for Oakland County and the Assessing Districts within Oakland County: Equalization Officer.
- 1.6 The parties understand and agree that the duties outlined in this Agreement only apply if and when the Designated Assessor is required, or the Assessing District chooses to request the Designated Assessor, to take over the assessing duties for an Assessing District

pursuant to the terms of PA 660 of 2018. This Agreement will have no effect on any pre-existing agreements that the parties may have, under which Oakland County performs contracted assessing services for the Assessing District.

2.0 DUTIES AND RESPONSIBILITIES OF ASSESSING DISTRICTS

- 2.1 Any Assessing District in Oakland County that is required to utilize the services of the Designated Assessor will, during the period the Assessing District is required to or chooses to utilize the services of the Designated Assessor, do the following:
 - 2.1.1 Provide the Designated Assessor with reasonable access to records, documents, databases and information in order to allow the Designated Assessor to serve as the Assessor of Record for the Assessing District and satisfy all requirements *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.
 - 2.1.2 Furnish the Designated Assessor with any applicable policies and procedures that the Designated Assessor may be subject to during the period of time the Designated Assessor serves as the Assessing District's Assessor of Record.
 - 2.1.3 Provide, while the Designated Assessor or his designee is physically working on behalf of the Assessing District and within the geographical boundaries of the Assessing District, any technology, equipment, and workspace necessary for the Designated Assessor or his designee to carry out their requirements under this Agreement.
- 2.2 The Assessing District shall, at all times and under all circumstances, remain solely liable for any and all costs, legal obligations, and/or civil liabilities associated with or in any way related to any Assessing District tax appraisal or assessment functions or any other Assessing District legal obligation under any applicable State Property Tax Laws. The Assessing District shall employ and retain its own legal representation, as necessary, to defend any such claim or challenge before the State Tax Tribunal or any other court or review body.
- 2.3 Except for those express statutory and/or regulatory obligations incumbent only upon licensed Equalization Division Personnel (i.e., State Licensed and Certified Real and/or Personal Property Tax Assessors) to defend property tax appraisals and assessments that they either performed, or were otherwise performed under their supervision, before the Michigan Tax Tribunal, the Parties agree that no other County employees, including any County attorneys shall be authorized, required and/or otherwise obligated under this Agreement or pursuant to any other agreement between the Parties to provide any legal representation to or for the Assessing District and/or otherwise defend, challenge, contest, appeal, or argue on behalf of the Assessing District before the Michigan Tax Tribunal or any other review body or court except to the extent the matters have been traditionally and previously handled by assessing staff, such as, but not limited to, Michigan Tax Tribunal small claims division hearings and matters before the State Tax Commission.

- 2.4 The Assessing District shall, at all times and under all circumstances, remain solely liable for any and all costs, legal obligations, and/or civil liabilities associated with or in any way related to any tax appraisal or assessment functions or any other legal obligation. The Assessing District agrees that under no circumstances shall the County or the Designated Assessor be responsible for any costs, obligations, and/or civil liabilities or any responsibility under any State Property Tax Law.

3.0 DESIGNATED ASSESSOR COMPENSATION

- 3.1 The Designated Assessor may charge an Assessing District that is required to contract with the Designated Assessor and that Assessing District shall pay for the reasonable costs incurred by the Designated Assessor in serving as the Assessing District's Assessor of Record, including, but not limited to, the costs of overseeing and administering the annual assessment, preparing and defending the assessment roll, and operating the assessing office.
- 3.2 If the Designated Assessor is required to serve as the Assessor of Record for an Assessing District within Oakland County, the parties understand and agree that he will be serving in his official capacity as the Oakland County Equalization Officer. Therefore, an Assessing District will not make any direct payments to the Designated Assessor. Instead, the Assessing District will be responsible for paying a fee to Oakland County which fee is intended to compensate Oakland County for the reasonable costs incurred by the Designated Assessor and his staff. Oakland County will charge the Assessing District a fee equal to the average rate per parcel that it charges those districts for whom it already performs contracted assessing services, as of the date the Designated Assessor is required to serve as the Assessor of Record. The parties agree that should the standard fee not reasonably reflect the actual cost of the provision of the services required that the standard fee will be modified to a higher or lower fee, and so the fee is reasonable. The modification of the standard fee will be dependent upon the complexity of the work to be performed by the Designated Assessor, the number of staff needed to assist in completing the work and whether the Assessing District provides its own staff to assist the Designated Assessor. The Assessing District is not required to pay a retainer fee. In the event that the Designated Assessor is acting on behalf of an Assessing District for which Oakland County Equalization Department is currently contracted with to provide assessing services, the Designated Assessor will provide its Designated Assessor services at no additional cost to said Assessing District.
- 3.3 If the Assessing District fails, for any reason, to pay the County any monies when and as due under this Contract, the Assessing District agrees that unless expressly prohibited by law, the County or the County Treasurer, at their sole option, shall be entitled to a setoff from any other Assessing District funds that are in the County's possession for any reason. Funds include but are not limited to the Delinquent Tax Revolving Fund ("DTRF"). Any

setoff or retention of funds by the County shall be deemed a voluntary assignment of the amount by the Assessing District to the County. The Assessing District waives any claims against the County or its Officials for any acts related specifically to the County's offsetting or retaining such amounts. This paragraph shall not limit the Assessing District's legal right to dispute whether the underlying amount retained by the County was actually due and owing under this Agreement.

- 3.4 If the County chooses not to exercise its right to setoff or if any setoff is insufficient to fully pay the County any amounts due and owing the County under this Contract, the County shall have the right to charge up to the then-maximum legal interest on any unpaid amount. Interest charges shall be in addition to any other amounts due to the County under this Agreement. Interest charges shall be calculated using the daily unpaid balance method and accumulate until all outstanding amounts and accumulated interest are fully paid.
- 3.5 Nothing in this Section shall operate to limit the County's right to pursue or exercise any other legal rights or remedies under this Contract against the Assessing District to secure reimbursement of amounts due the County under this Agreement. The remedies in this Section shall be available to the County on an ongoing and successive basis if Assessing District at any time becomes delinquent in its payment. Notwithstanding any other term and condition in this Contract, if the County pursues any legal action in any court to secure its payment under this Contract, the Assessing District agrees to pay all costs and expenses, including attorney's fees and court costs, incurred by the County in the collection of any amount owed by the Assessing District.

4.0 EFFECTIVE DATE AND TERM OF AGREEMENT

This Agreement shall become effective when it is executed by the Oakland County Board of Commissioners, Micheal R. Lohmeier, and the governing bodies of a majority of the Assessing Districts within Oakland County, and shall expire on December 31, 2027. The terms and conditions in Section 3.0 (Compensation) shall survive and continue in full force beyond the termination of this Agreement if the Assessing District owes money to the County under this Agreement.

5.0 DESIGNATED ASSESSOR EMPLOYMENT STATUS

It is understood by the parties that Micheal R. Lohmeier is appointed as the Designated Assessor based on his employment status as Oakland County Equalization Officer and that if his employment status materially changes, the parties will request that the State Tax Commission designate and approve an interim Designated Assessor until the parties are able to amend this Agreement.

6.0 ENTIRE AGREEMENT

This Agreement sets forth all covenants, promises, agreements, conditions and understandings between the parties and there are no covenants, promises, agreements, conditions, or understandings, either oral or written, between the Parties other than are set forth in this Agreement.

7.0 AMENDMENTS

This Agreement cannot be modified unless reduced to writing and signed by both Parties.

8.0 SEVERABILITY

If a court of competent jurisdiction finds a term or condition of this Agreement to be illegal or invalid, then the term or condition shall be deemed severed from this Agreement. All other terms or conditions shall remain in full force and effect.

9.0 GOVERNING LAW

This Agreement shall be governed, interpreted, and enforced by the laws of the State of Michigan.

10.0 COUNTERPARTS

This Agreement may be executed in one or more counterparts, including facsimile copies, each of which shall be deemed an original, but all of which shall together constitute one instrument.

IN WITNESS WHEREOF, Mykale Garret, Mayor [name and title of assessing district official] hereby acknowledges that he/she has been authorized by a resolution of the City of Lathrup Village [name of assessing district], a certified copy of which is attached, to execute this Agreement on behalf of Public Body and hereby accepts and binds Public Body to the terms and conditions of this Agreement.

[Signatures contained on following page]

EXECUTED: _____
 Name and Title: Mykale Garrett, Mayor

DATE: November 28, 2022

WITNESSED: _____
 Name and Title: Kelda London, City Clerk

DATE: November 28, 2022

IN WITNESS WHEREOF, David Woodward, Chairperson, Oakland County Board of Commissioners, hereby acknowledges that he has been authorized by a resolution of the Oakland County Board of Commissioners to execute this Agreement on behalf of Oakland County, and hereby accepts and binds Oakland County to the terms and conditions of this Agreement.

EXECUTED: _____
 David Woodward, Chairperson
 Oakland County Board of Commissioners

DATE: _____

WITNESSED: _____
 Name and Title:

DATE: _____

MICHEAL R. LOHMEIER, in his official capacity as Equalization Officer for Oakland County, hereby accepts the role of Designated Assessor as outlined in this Agreement.

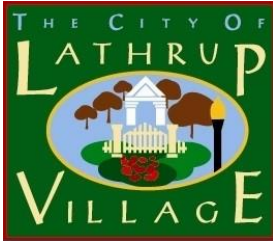
EXECUTED: _____
 Micheal R. Lohmeier
 Oakland County Equalization Officer

DATE: _____

ADDENDUM – SEV TOTALS

OAKLAND COUNTY SEV TOTALS BY CLASS

Class	Parcel Counts	State Equalized Values
Agricultural	392	87,150,370
Commercial	20,907	14,614,165,290
Industrial	4,441	2,896,770,040
Residential	448,068	68,274,369,769
Personal Property	52,372	3,863,299,665
Special Acts	650	507,403,698



Susan Montenegro
City Administrator
 City of Lathrup Village
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 Office: 248.557.2600 x 225 | Cell: 248.520.0620

COUNCIL COMMUNICATION

TO: Mayor and City Council Members
FROM: Susan Montenegro, City Administrator
DATE: November 28, 2022
RE: City Administrator Updates

City Council Meetings

- Study Session – Monday, December 5, 2022 at 6pm.
- Council Person Office Hours with Mayor Pro Tem Kantor - Tuesday, December 6, 2022 from 4-6pm in the conference room.
- Council Development & Goals – Wednesday, December 7, 2022, 4 – 8pm at Michigan First on the 3rd floor (dinner will be provided for Council).
- Study Session – Monday, December 19, 2022 at 6pm.
- Council Meeting – Monday, December 19, 2022 at 7:30pm.

Administration

- City Hall will be closed the week of December 26th for the Holidays. Staff will take a personal day/vacation day on the 28th. City Hall will be open for business on January 2, 2023. (Personnel Manual lists holidays as Dec 24 & 25, Dec 31, Jan 1. Since these days fall on the weekend the original days off were scheduled for Dec 23, Dec 26, Dec 30, Jan 2). Any tax bill payments received in the drop box prior to open of business on January 2, 2023 will be applied to December 31, 2022.

DPS/Lathrup Services

- Leaf collection will officially end December 2, 2022. Here is a link to the city website with more information. [Leaf Collection \(lathrupvillage.org\)](http://lathrupvillage.org)

Clerk / Elections

- No Report to file.

Police Department

- See report in packet.

Fire Flow Testing

- Testing has been put on hold for now due to the conditions of the water lines and numerous breaks during testing. A follow-up meeting is scheduled for 11/28/22 to discuss next steps.

Building Department & Code Enforcement

- Open code enforcement/building dept. clerk - Position was posted on Indeed, applications are coming in and interviews are being scheduled.

Planning Commission

- Next meeting Tuesday, December 20, 2022 at 7pm.

DDA

- Board Meeting – December 16, 2022 at 12noon



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MEMORANDUM

To: LVDDA Board of Directors

From: Susie Stec, DDA and CED Director

Date: November 17, 2022

RE: Department/Director Report

In an effort to provide consistent updates to the DDA Board of Directors, City Administrator, and City Council the following monthly is submitted for your review.

Upcoming Events

- Winter Artisan Market, November 19th, 12 Noon – 4 pm
- Informational Meeting: December 16th, 1 pm – 3 pm

Past Events

- Southfield Road Corridor Cleanup: September 24th
- Block Party: October 21st, 6 – 10 pm, Municipal Park
 - * Partnership w/ LOGOS, Boys 2 Men Youth Foundation, LV Community Foundation, & City
- Trunk or Treat, October 29th, 6 – 8 pm, Municipal Park
- ~~Movie Night, November 4th, 6 pm, Municipal Park~~

Commercial Business/Property Updates

- 26727 Southfield Road (BP Gas) – Work is nearing completion
- 27777 Southfield (Panera Bread) – They have submitted for building/engineering review. It is expected that they will apply for a demolition permit soon.
- 27000 Southfield Road (Discount Tire) – Work is nearing completion
- 18411 W 12 Mile (LOGOS) – dumpster enclosure is being installed. Will be working on interior improvements over the winter
- 26647 Southfield Road (Ambassadors Institute) – Received Special Land Use approval on 11/14. A ribbon cutting will be held on November 30th at 10am.



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Infrastructure

- Project work is complete for the year. Any remaining restoration work will be completed in the spring.

Miscellaneous

- Council adopted zoning code language for permanent power generators
- DDA was awarded a DTE Tree Planting Grant (\$4K). The city will be contributing to the required match. Trees will be planted throughout the city in the spring.
- Oakland County is having a “Local Gems” contest in the month of November to encourage shopping small. Snap a selfie and submit to www.OakGov.com/ShopSmall