



# City Council Regular Meeting

Monday, December 16, 2024 at 7:30 PM

27400 Southfield Road, Lathrup Village, Michigan 48076

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

2. **Roll Call**

3. **Pledge of Allegiance**

4. **Approval of Agenda**

5. **Presentations**

A. Fiscal Year 2023-2024 Audit - Maner Costerisan

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

7. **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

i. 11-18-24 - City Council Study Session

ii. 11-18-24 - City Council Regular Meeting

iii. 12-2-24 - City Council Study Session

B. Building & Code Enforcement Reports

C. Community & Economic Development Report

D. Finance Department Reports

E. Police Department Monthly Reports

8. **Public Hearings**

A. Community Development Block Grant 2021-2023 - Reprogramming

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

- A. Request to Approve Resolution #2024-18 - Community Development Block Grant 2021-2023 Reprogramming
- B. Request to Receive & File the Fiscal Year 2023-2024 Audit
- C. Request to Approve Professional Services for Community Project Grant Funding Engineering - Southfield Watermain
- D. Request to Approve Contract with Michigan Department of Transportation (MDOT) - EB 11 Mile Paving Project
- E. Request to Approve Resolution #2024-19 - Tentative Special Assessment Roll For General Purposes & Schedule a Public Hearing
- F. Request to Approve 2024 Voter Challenge Charity
- G. Request to Approve 2025 City Council Meeting Dates & City Observed Holidays
- H. Request to Approve 2025 City Council Board Appointments
- I. Request to Approve 2025 Board of Review Meeting Dates

**10. City Administrator Report**

**11. City Attorney Report**

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

- a. Downtown Development Authority
- b. Planning Commission
- c. Parks & Recreation
- d. Tree Committee
- e. Southfield School Board

**13. Unfinished / New Business**

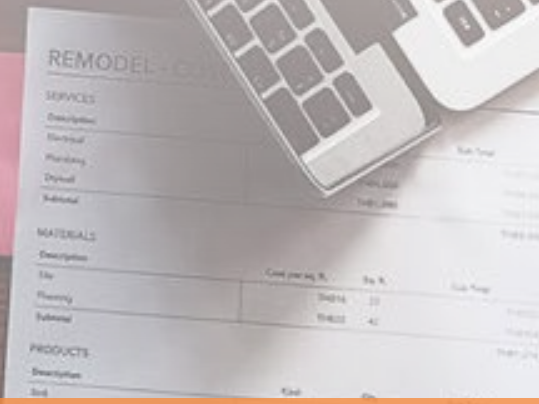
**14. Public Comment** (speakers are limited to 3 minutes)

**15. Mayor and Council Comments**

**16. Adjourn**

#### **ADDRESSING THE CITY COUNCIL**

- Your comments shall be made during times set aside for that purpose.
- Stand or raise a hand to indicate that you wish to speak.
- When recognized, state your name and direct your comments and/or questions to any City official in attendance.
- Each person wishing to address the City Council and/or attending officials shall be afforded one opportunity of up to three (3) minutes duration during the first and last occasion for citizen comments and questions and one opportunity of up to three (3) minutes during each public hearing. Comments made during public hearings shall be relevant to the subject for which the public hearings are held.
- 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.
- 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.
- No person shall use abusive or threatening language toward any individual when addressing the City Council.
- 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.



# City of Lathrup Village, Michigan

Audit Presentation for the Year Ended June 30, 2024

Presented by: Tyler P. Baker, CPA, Senior Manager



**Independent Auditor's Report**



**Governmental Fund  
Financial Statements**



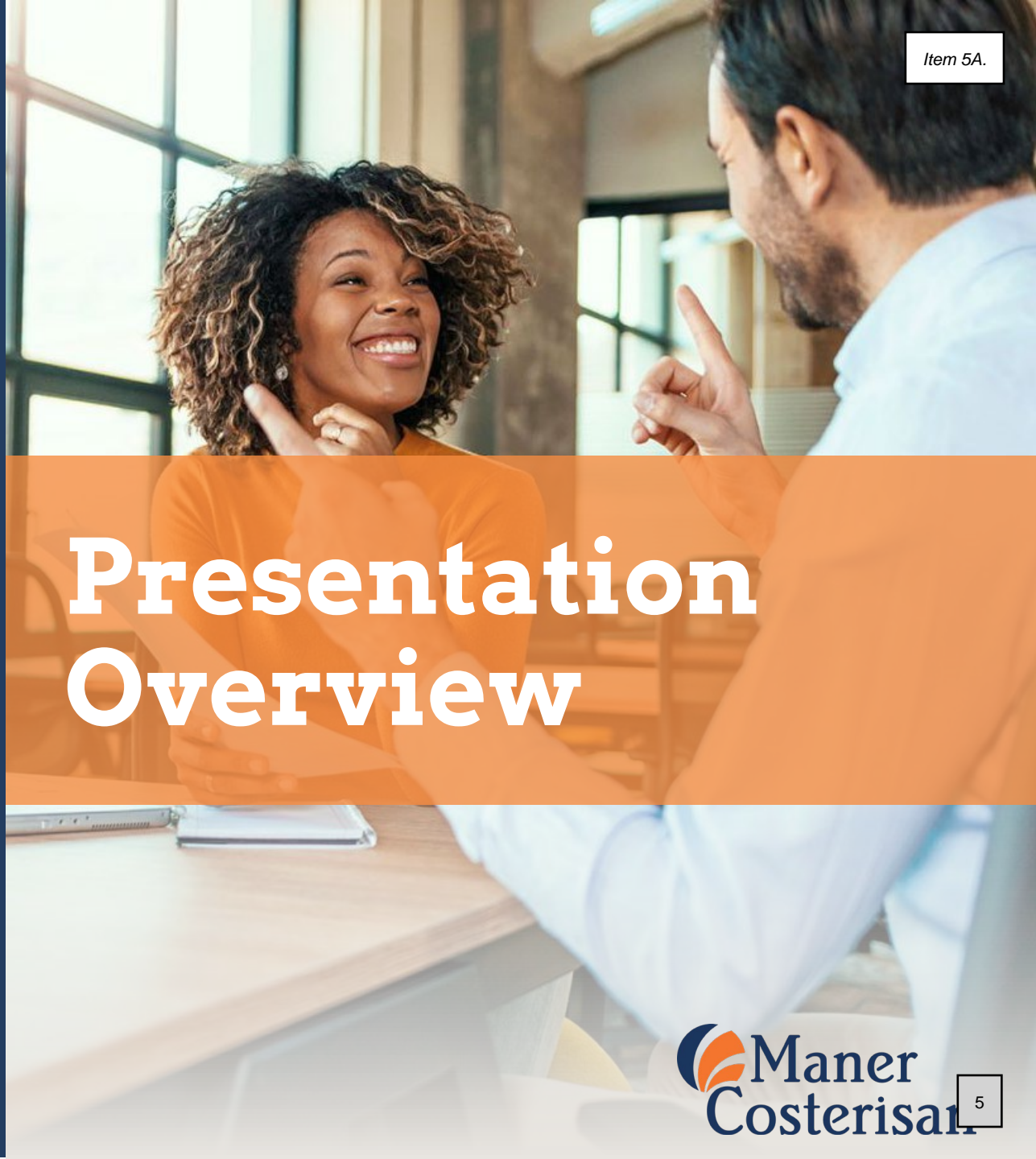
**Supplementary Information  
to Financial Statements**



**Independent Auditor's Report  
on Internal Control**



**Upcoming Accounting  
Pronouncements**



# Presentation Overview

# Independent Auditor's Report

Pages 1-3

# Opinions

- Unmodified ✓
  - Qualified
  - Adverse
- or -
- Disclaimer

# Responsibilities of Management for the Financial Statements

- The financial statements are yours, not ours
- Management is responsible for the preparation and fair presentation
- Management is also responsible for internal control

# Auditor's Responsibilities for the Audit of the Financial Statements

- Obtain *reasonable* assurance
- Financial statements are free from *material* misstatement, whether due to fraud or error
- Issue an auditor's report



# Governmental Fund Financial Statements

Pages 15-18

# Governmental Funds Balance Sheet

## Snapshot



### As of June 30, 2024

- Assets
- Liabilities
- Deferred Inflows
- Fund Balance

## Governmental Fund Balance



### Total Fund Balance

- \$2,053,146

## Fund Balance Classifications



### Five Possible Classifications

- Nonspendable
- Restricted
- Committed
- Assigned
- Unassigned

## Unrestricted Fund Balance



### Assigned + Unassigned

- Assigned fund balance = \$17,293
- Unassigned fund balance = \$566,292

## Unrestricted Fund Balance/Expenditures



### 1 Month of Operations

- $\$566,292 / \$6,900,094 = 8.2\%$
- Government Finance Officers Association recommends maintaining a minimum fund balance in the General Fund equal to 2 months of normal operations
- 2/12 ~ 17%

## Statement of Revenues, Expenditures, and Changes in Fund Balances

### General Fund

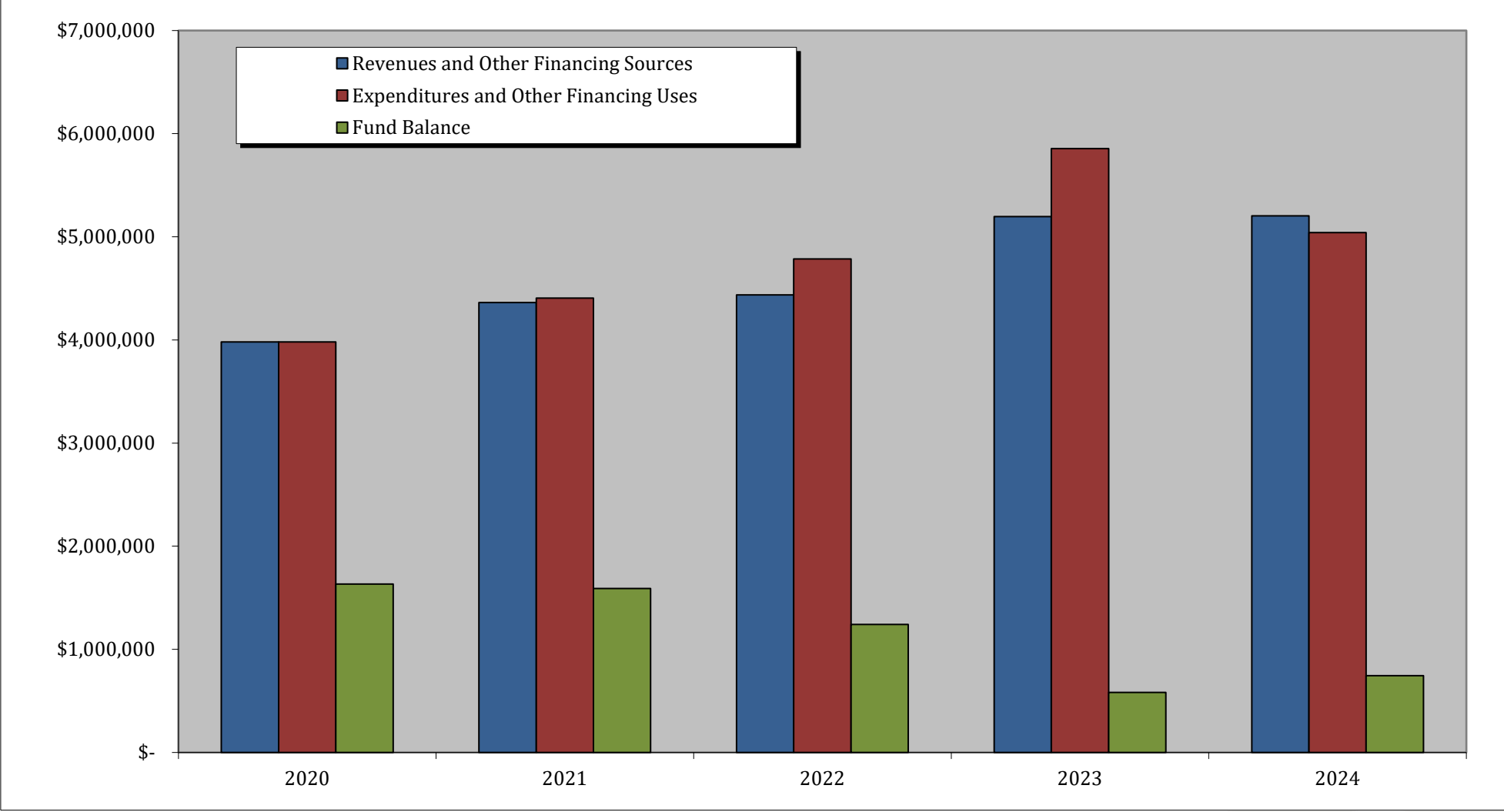
Total Revenues = \$5,203,545

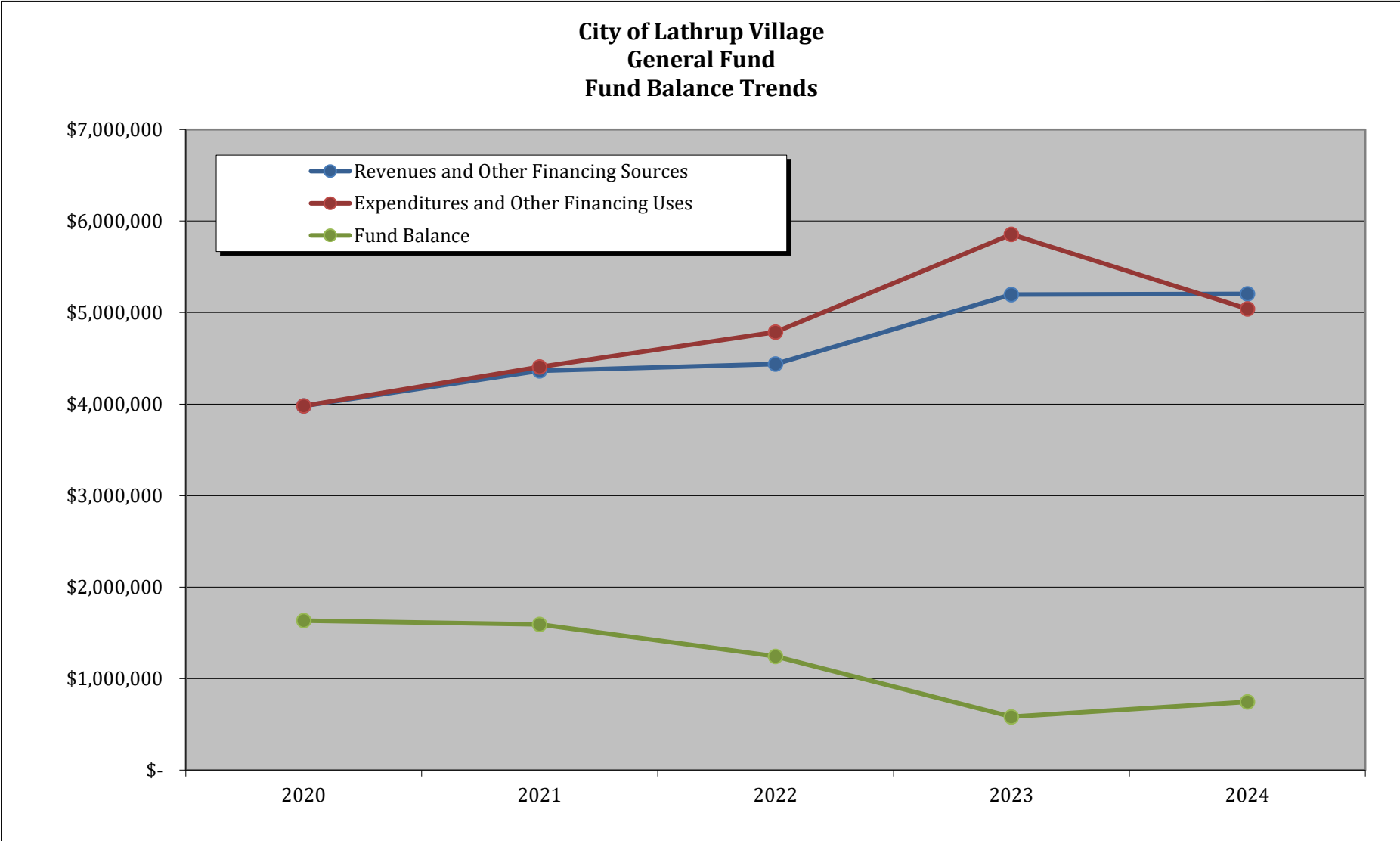
Expenditures = \$5,041,529

Other Financing Sources (Uses) = \$299

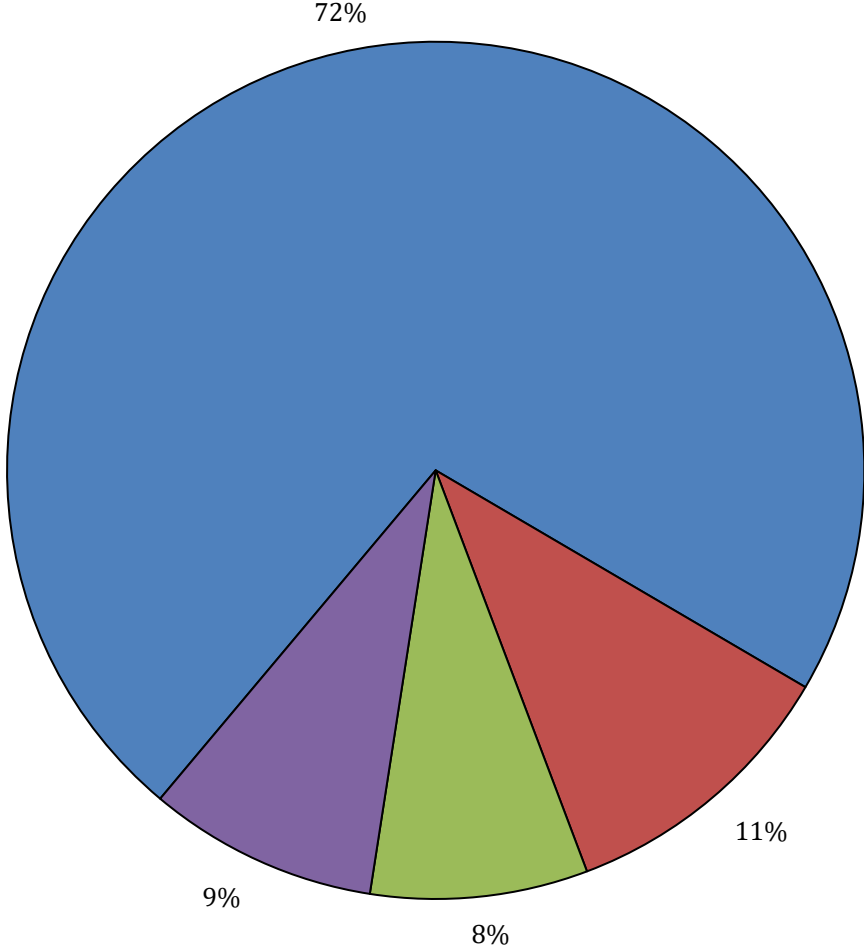
Net Change in Fund Balance = \$162,315

### City of Lathrup Village General Fund Revenues, Expenditures, and Fund Balance



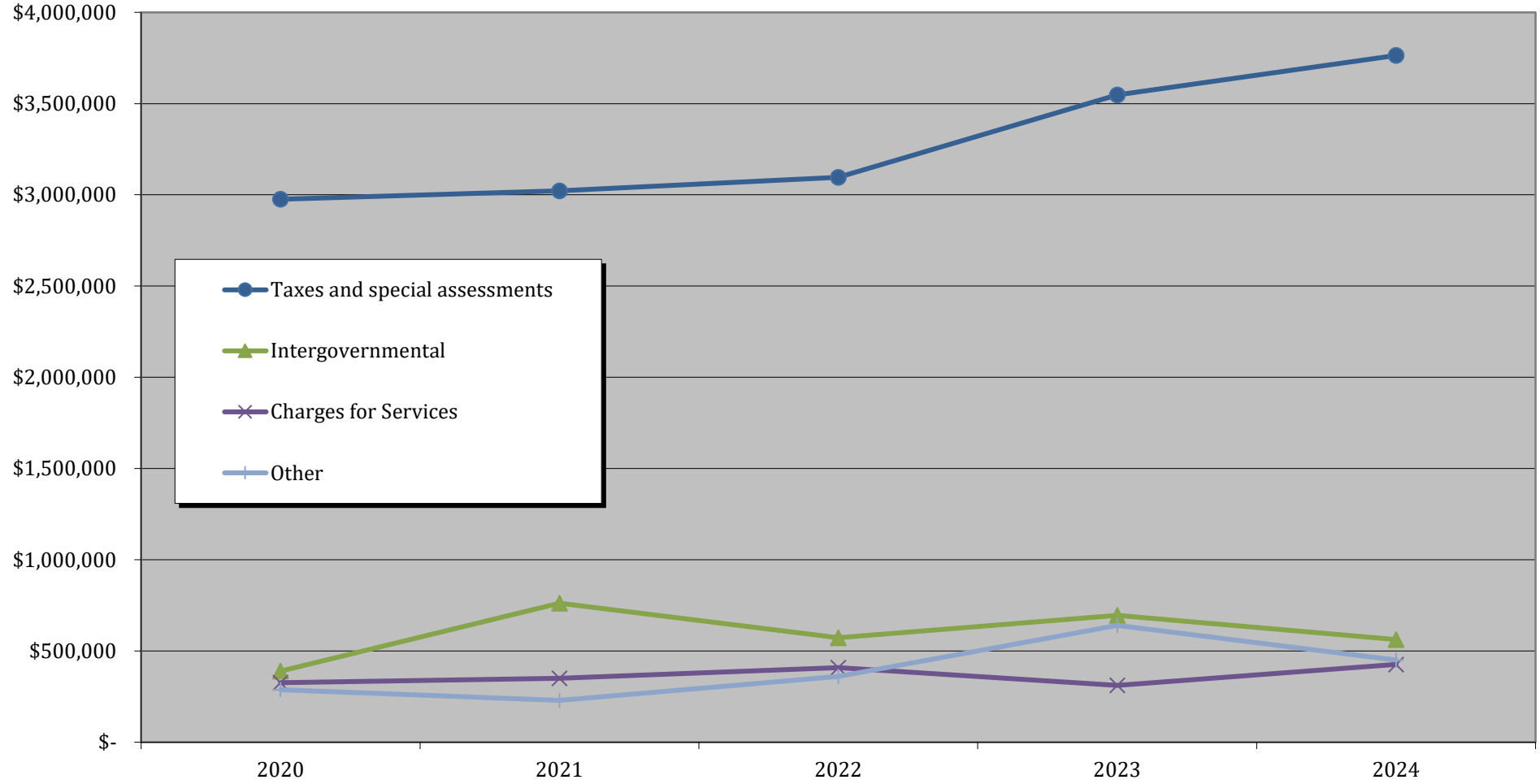


### City of Lathrup Village General Fund Revenues and Other Financing Sources 2024

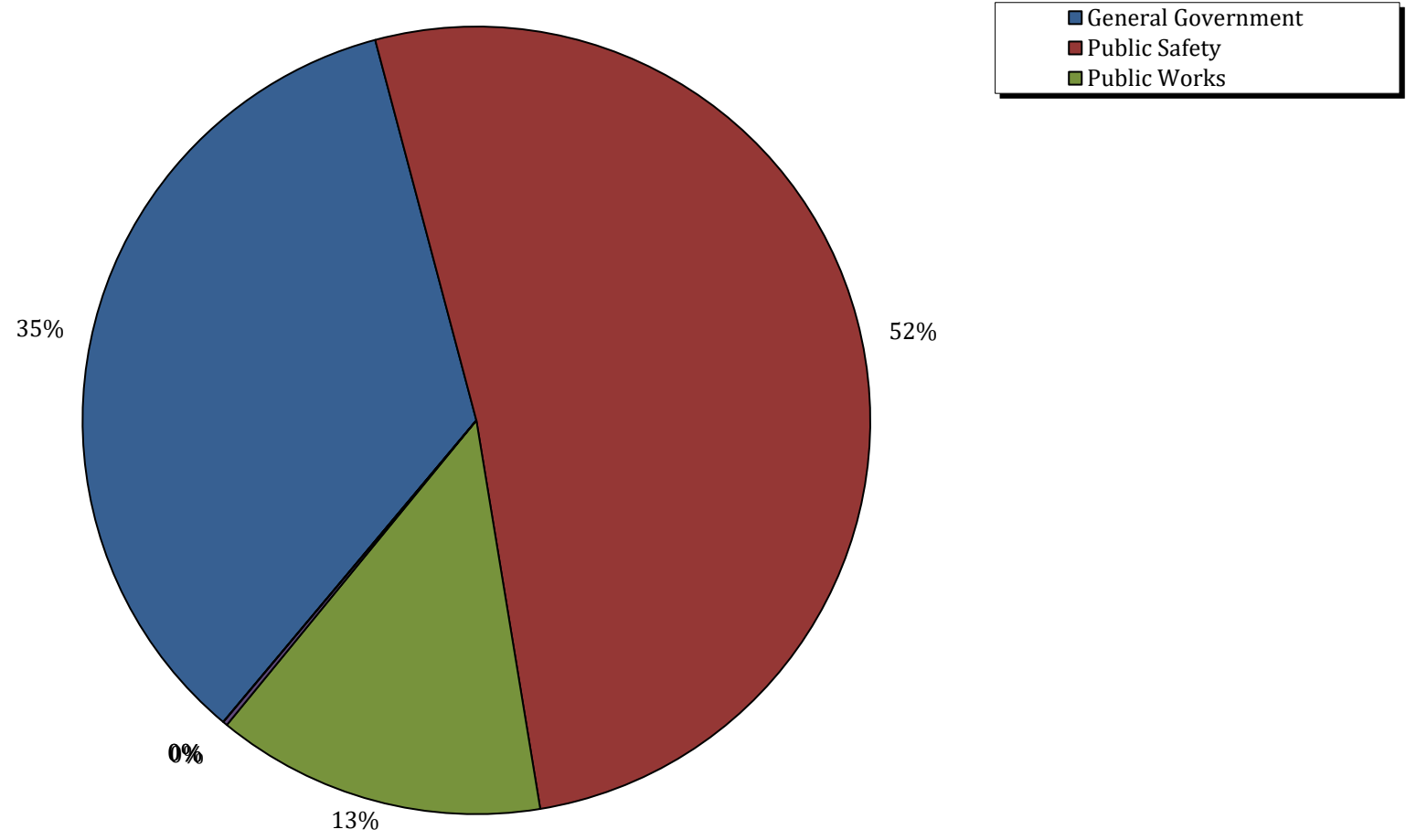


- Taxes and special assessments
- Intergovernmental
- Charges for Services
- Other

### City of Lathrup Village General Fund Revenues and Other Financing Sources Trends

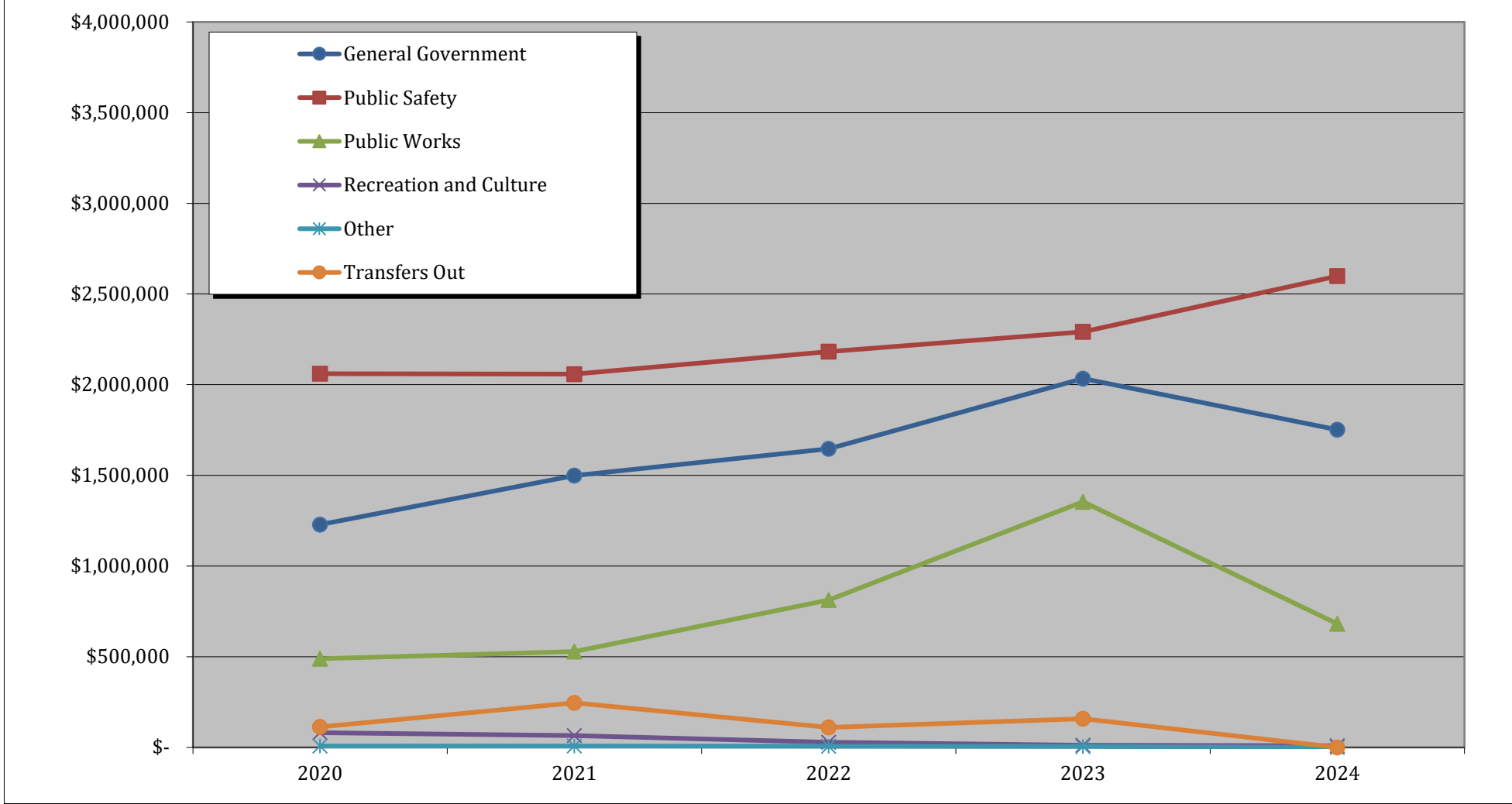


### City of Lathrup Village General Fund Expenditures and Other Financing Uses 2024

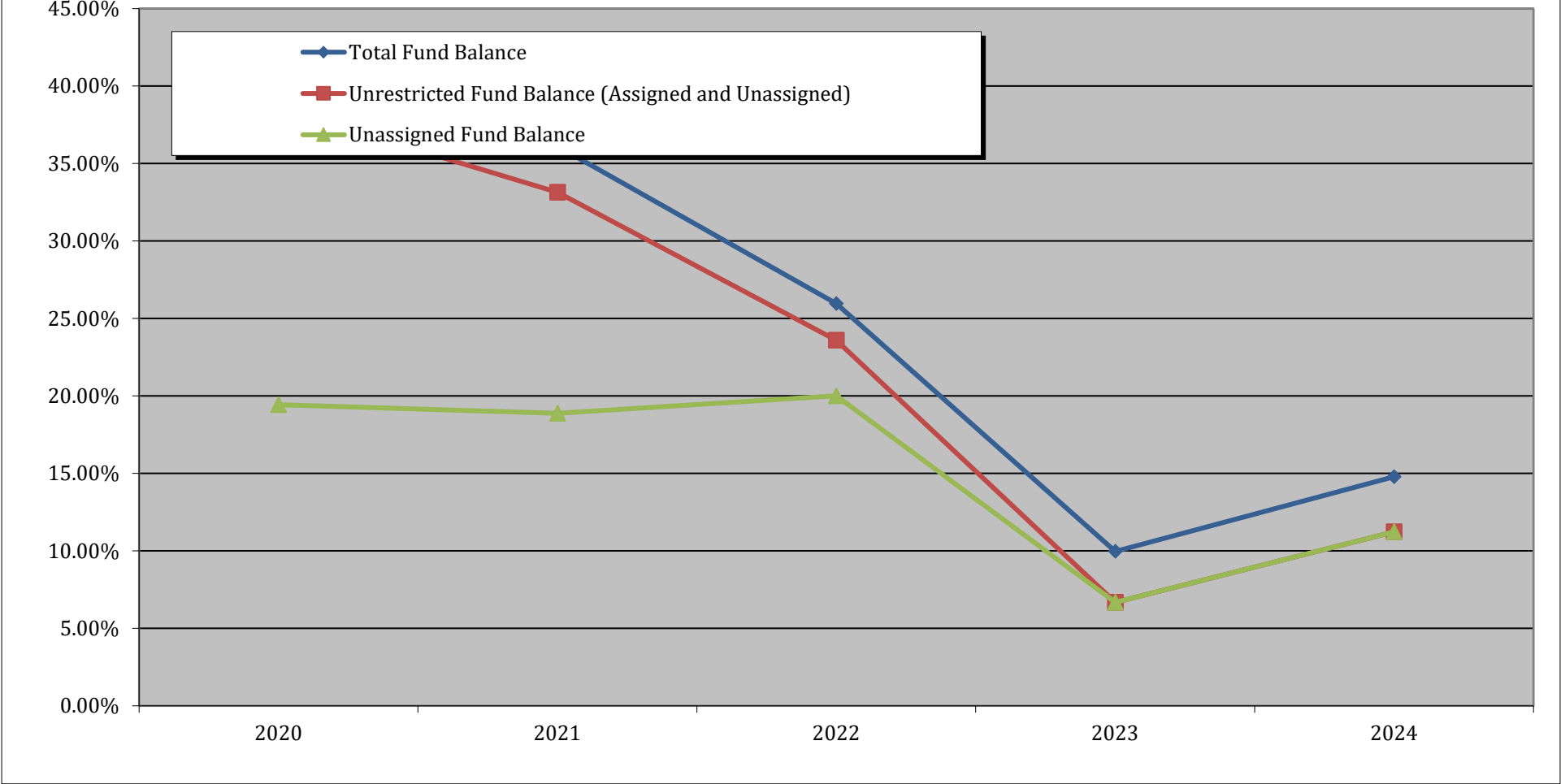




### City of Lathrup Village General Fund Expenditures and Other Financing Uses Trends



### City of Lathrup Village General Fund Fund Balance as a Percentage of Expenditures and Other Financing Uses



## Proprietary Funds – Statement of Revenues, Expenses, and Changes in Net Position

### Water and Sewer Fund

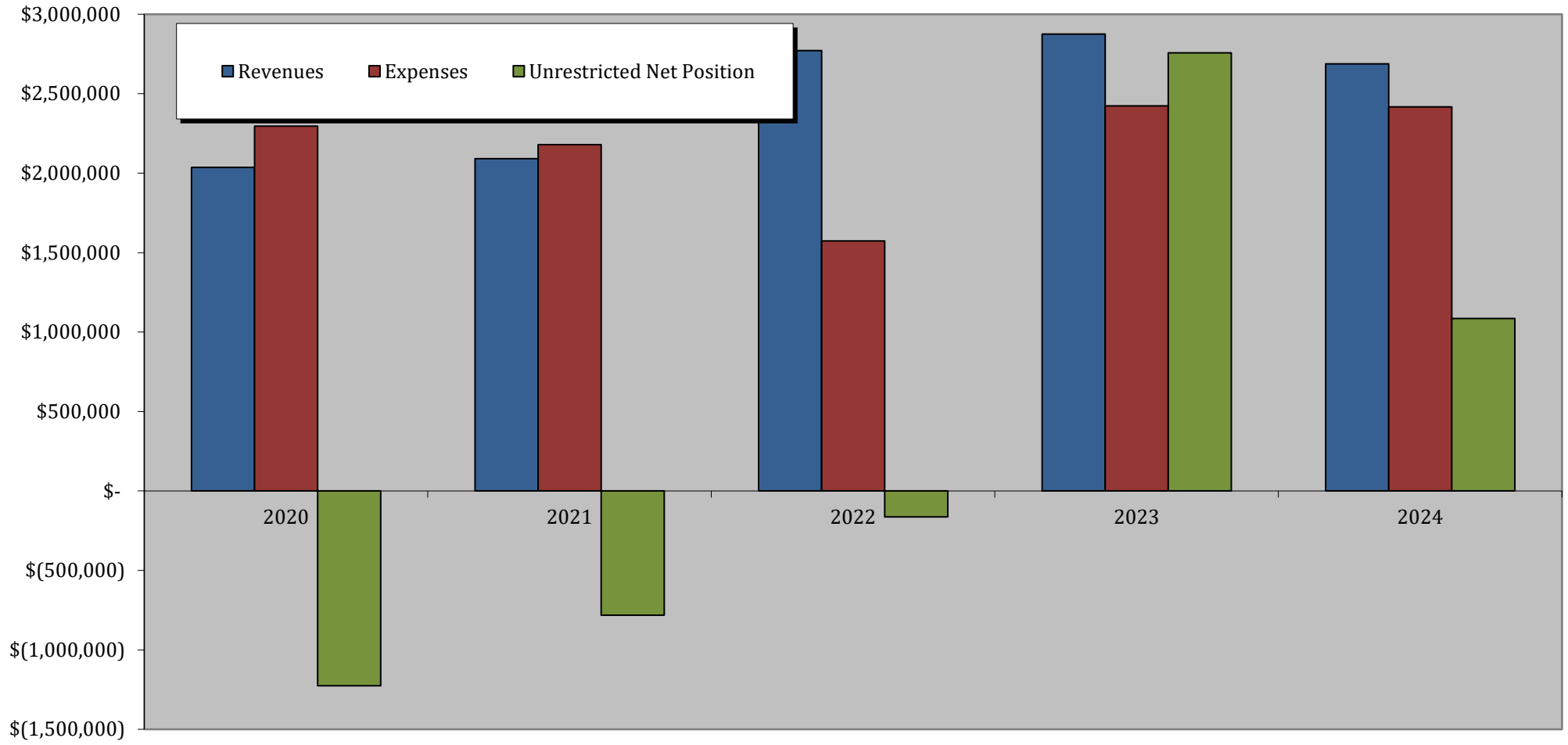
Total Operating Revenues = \$2,279,405

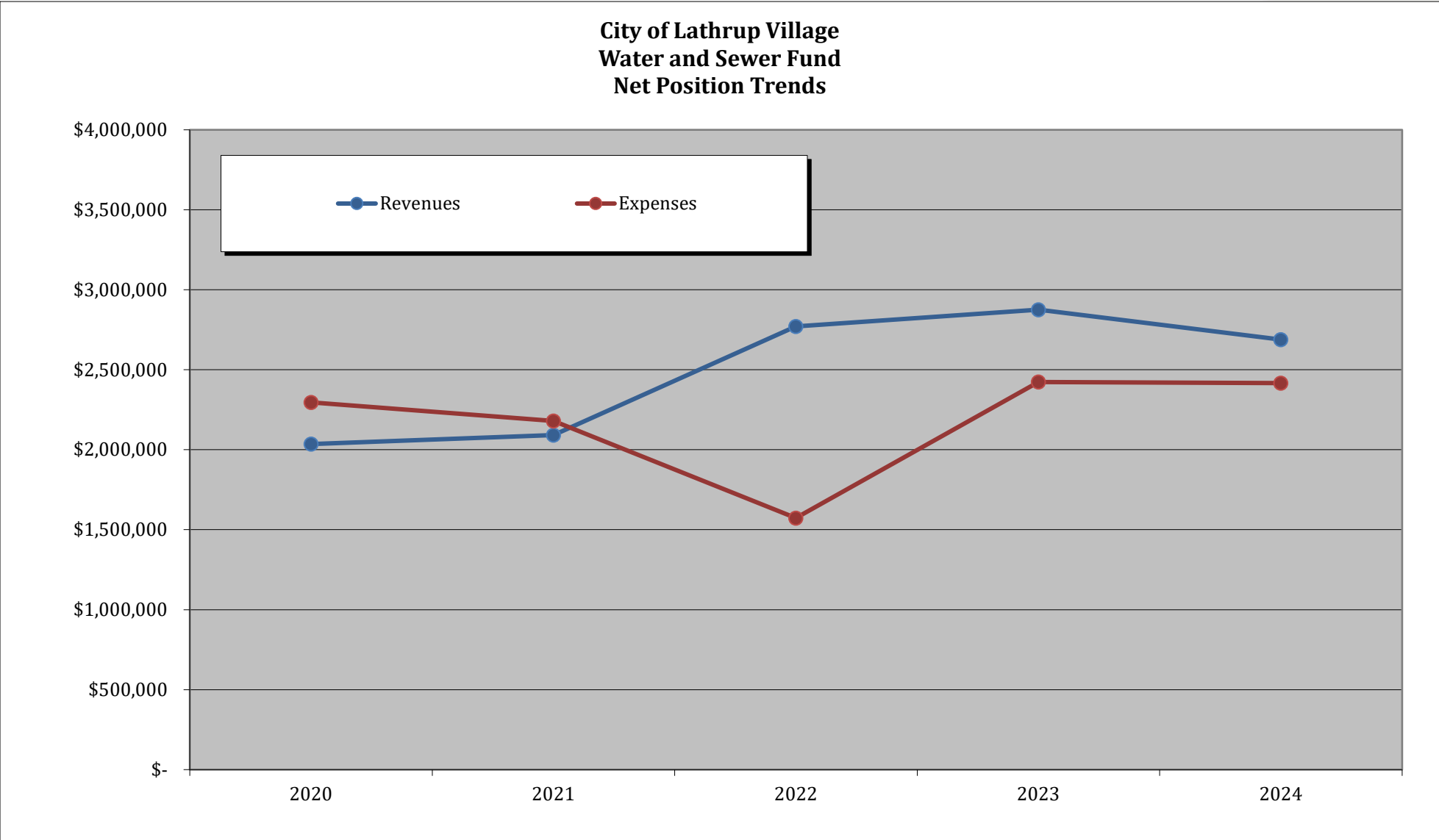
Total Operating Expenses = \$2,277,057

Nonoperating Revenues (Expenses) = \$268,647

Net Change in Net Position = \$270,995

### City of Lathrup Village Water and Sewer Fund Revenues, Expenses, and Unrestricted Net Position





# Upcoming Accounting Standards

Pages 54-55

# Note 14

**The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.**

*GASB 101 –  
Compensated  
Absences*

*GASB 102 –  
Certain Risk  
Disclosures*

*GASB 103 –  
Financial  
Reporting Model  
Improvements*

*GASB 104 –  
Disclosure of  
Certain Capital  
Assets*

# Pension

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Changes in Total Pension Liability</b>										
Service cost	\$ 33,370	\$ 58,960	\$ 56,707	\$ 58,205	\$ 59,127	\$ 61,401	\$ 65,460	\$ 82,950	\$ 84,814	\$ 102,340
Interest	627,904	610,178	615,604	610,908	623,086	623,735	637,504	612,822	588,230	576,312
Difference between expected and actual experience	19,035	272,856	22,665	(263,611)	(83,540)	(73,176)	(211,835)	252,035	29,891	-
Changes of assumptions	55,168	-	270,517	267,386	264,344	-	-	-	377,460	-
Benefit payments including employee refunds	(684,942)	(684,405)	(616,440)	(604,252)	(621,481)	(616,381)	(612,152)	(554,952)	(543,571)	(507,237)
Other	-	-	-	-	-	-	(93,953)	-	-	-
<b>Net Change in Total Pension Liability</b>	<b>50,535</b>	<b>257,589</b>	<b>349,053</b>	<b>68,636</b>	<b>241,536</b>	<b>(4,421)</b>	<b>(214,976)</b>	<b>392,855</b>	<b>536,824</b>	<b>171,415</b>
<b>Total Pension Liability, beginning</b>	<b>8,986,549</b>	<b>8,728,960</b>	<b>8,379,907</b>	<b>8,311,271</b>	<b>8,069,735</b>	<b>8,074,156</b>	<b>8,289,132</b>	<b>7,896,277</b>	<b>7,359,453</b>	<b>7,188,038</b>
<b>Total Pension Liability, ending</b>	<b>\$ 9,037,084</b>	<b>\$ 8,986,549</b>	<b>\$ 8,728,960</b>	<b>\$ 8,379,907</b>	<b>\$ 8,311,271</b>	<b>\$ 8,069,735</b>	<b>\$ 8,074,156</b>	<b>\$ 8,289,132</b>	<b>\$ 7,896,277</b>	<b>\$ 7,359,453</b>
<b>Changes in Plan Fiduciary Net Position</b>										
Contributions - employer	292,272	\$ 294,918	\$ 258,690	\$ 211,512	\$ 199,230	\$ 157,170	\$ 100,914	\$ 74,706	\$ 64,182	\$ 53,795
Contributions - employee	22,442	26,948	28,427	29,489	30,089	31,517	38,023	135,489	49,191	61,176
Net investment income (loss)	677,538	(802,841)	891,818	846,102	784,097	(244,887)	809,627	671,396	(94,420)	409,055
Benefit payments including employee refunds	(684,942)	(684,405)	(616,440)	(604,252)	(621,481)	(616,381)	(612,152)	(554,952)	(543,571)	(507,237)
Administrative expense	(14,097)	(13,156)	(10,587)	(12,378)	(13,498)	(12,458)	(12,866)	(13,283)	(14,080)	(14,945)
Other	-	-	-	-	-	-	(93,953)	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>293,213</b>	<b>(1,178,536)</b>	<b>551,908</b>	<b>470,473</b>	<b>378,437</b>	<b>(685,039)</b>	<b>229,593</b>	<b>313,356</b>	<b>(538,698)</b>	<b>1,843</b>
<b>Plan Fiduciary Net Position, beginning</b>	<b>6,124,856</b>	<b>7,303,392</b>	<b>6,751,484</b>	<b>6,281,011</b>	<b>5,902,574</b>	<b>6,587,613</b>	<b>6,358,020</b>	<b>6,044,664</b>	<b>6,583,362</b>	<b>6,581,519</b>
<b>Plan Fiduciary Net Position, ending</b>	<b>\$ 6,418,069</b>	<b>\$ 6,124,856</b>	<b>\$ 7,303,392</b>	<b>\$ 6,751,484</b>	<b>\$ 6,281,011</b>	<b>\$ 5,902,574</b>	<b>\$ 6,587,613</b>	<b>\$ 6,358,020</b>	<b>\$ 6,044,664</b>	<b>\$ 6,583,362</b>
<b>Employer's Net Pension Liability</b>	<b>\$ 2,619,015</b>	<b>\$ 2,861,693</b>	<b>\$ 1,425,568</b>	<b>\$ 1,628,423</b>	<b>\$ 2,030,260</b>	<b>\$ 2,167,161</b>	<b>\$ 1,486,543</b>	<b>\$ 1,931,112</b>	<b>\$ 1,851,613</b>	<b>\$ 776,091</b>
<b>Plan Fiduciary Net Position as a percentage of the Total Pension Liability</b>	<b>71.02%</b>	<b>68.16%</b>	<b>83.67%</b>	<b>80.57%</b>	<b>75.57%</b>	<b>73.14%</b>	<b>81.59%</b>	<b>76.70%</b>	<b>76.55%</b>	<b>89.45%</b>



# OPEB

	2024	2023	2022	2021	2020	2019	2018
<b>Changes in Total OPEB Liability</b>							
Service cost	\$ 5,755	\$ 7,977	\$ 16,282	\$ 80,712	\$ 64,528	\$ 53,004	\$ 58,875
Interest	174,118	183,331	135,804	184,803	205,246	194,817	180,037
Difference between actual and expected experience	(213,636)	(9,780)	(141,665)	(48,359)	123,103	-	-
Change in Assumptions	(378,728)	(339,497)	(2,809,918)	(299,252)	688,405	307,745	(280,471)
Benefit payments including employee refunds	(162,573)	(189,703)	(161,023)	(136,024)	(147,716)	(167,338)	(177,091)
<b>Net Change in Total OPEB Liability</b>	<b>(575,064)</b>	<b>(347,672)</b>	<b>(2,960,520)</b>	<b>(218,120)</b>	<b>933,566</b>	<b>388,228</b>	<b>(218,650)</b>
<b>Total OPEB Liability - beginning</b>	<b>3,473,025</b>	<b>3,820,697</b>	<b>6,781,217</b>	<b>6,999,337</b>	<b>6,065,771</b>	<b>5,677,543</b>	<b>5,896,193</b>
<b>Total OPEB Liability - ending</b>	<b>\$ 2,897,961</b>	<b>\$ 3,473,025</b>	<b>\$ 3,820,697</b>	<b>\$ 6,781,217</b>	<b>\$ 6,999,337</b>	<b>\$ 6,065,771</b>	<b>\$ 5,677,543</b>
<b>Changes in Plan Fiduciary Net Position</b>							
Contributions-employer	\$ 212,573	\$ 239,703	\$ 311,023	\$ 336,024	\$ -	\$ -	\$ -
Net investment income	42,312	25,334	(26,190)	13,080	-	-	-
Benefit payments including employee refunds	(162,573)	(189,703)	(161,023)	(136,024)	-	-	-
Administrative expense	(904)	(637)	(469)	(101)	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>91,408</b>	<b>74,697</b>	<b>123,341</b>	<b>212,979</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan Fiduciary Net Position - beginning</b>	<b>411,017</b>	<b>336,320</b>	<b>212,979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan Fiduciary Net Position - ending</b>	<b>\$ 502,425</b>	<b>\$ 411,017</b>	<b>\$ 336,320</b>	<b>\$ 212,979</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Employer's Net OPEB Liability</b>	<b>\$ 2,395,536</b>	<b>\$ 3,062,008</b>	<b>\$ 3,484,377</b>	<b>\$ 6,568,238</b>	<b>\$ 6,999,337</b>	<b>\$ 6,065,771</b>	<b>\$ 5,677,543</b>
<b>Plan Fiduciary Net Position as a percentage of the Total OPEB Liability</b>	<b>17.34%</b>	<b>11.83%</b>	<b>8.80%</b>	<b>3.14%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

# Findings – Management Letter

**Prior Year – 13 findings in the previous year**

**Current Year Findings – 5 in current year**

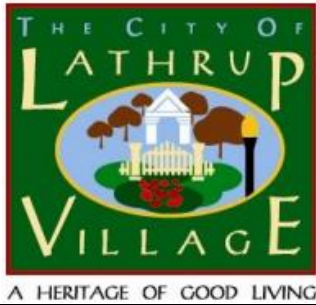
- Bank Reconciliation Review and Segregation of Duties
- Check Register Sequence
- Credit Card Documentation
- Retiree Personnel Files
- Disaster Recovery Plan

# Thank You for the Opportunity to Provide Services for City of Lathrup Village!

Tyler P. Baker, CPA  
Senior Manager

[tbaker@manercpa.com](mailto:tbaker@manercpa.com)





# City Council Study Session

Monday, November 18, 2024 at 7:00 PM

27400 Southfield Road, Lathrup Village, Michigan 48076

1. **Call to Order** by Mayor Garrett at 7:00 pm
2. **Discussion Items**
  - A. Downtown Development Authority Appointment

Mayor Garrett, and City Administrator Greene, discussed the member needed for the one opening on the DDA board, who has to be a business owner. City Administrator Greene said they received one application from a business owner, named Alex Green. Mayor Pro Tem Kantor said his resume is impressive and that Mr. Green has related Experience.

City Administrator Greene said the Planning Commission, just appointed Dennis Nordmoe, Councilmember Jennings asked if there are any new board openings, and City Administrator Greene responded that there are three on the Historic District Commission, Councilmember Jennings inquired about posting the openings, and City Administrator Greene said they will be reposted.

### 3. Public Comments

No public comment.

### 4. Mayor and Council Comments

Mayor Pro Tem Kantor discussed the five or six tractor rentals on the disbursement report, and if the City is bundling the work, to do several repairs each time they are rented, to reduce the number of tractor rental expenses, and City Administrator Greene, said yes, they bundle the work on rental days. Mayor Pro Tem Kantor, asked about the status of the twelve and eleven-mile meters, because the oversized meters were not reading minute flows accurately, and City Administrator Greene, said the twelve-mile meter is getting closer, and he will check with SOCRA, about the eleven-mile meter.

Mayor Pro Tem Kantor said two concerns were expressed to him, when he went door to door, with residents about the status of a chain link fence related to a pool needing to be installed, and a culvert concern. City Administrator Greene said the homeowner of the chain link fence has been in contact with the City, and Attorney Kimberlin, said they haven't heard anything yet on the culvert concern.

Mayor Pro Tem Kantor, said while going door to door, he met another resident, who thinks she can help the City because they know of a group that has money, that must be disbursed by April of 2025, and that it may qualify for some projects needed by Lathrup Village, and wanted to put the resident and City Administrator Greene, in touch with one another regarding the possible financial donation.

Mayor Garrett asked about all the water lines and if we are in compliance, and Mayor Pro Tem Kantor and City Administrator Greene, said plans were found and submitted, and we are just waiting to hear back from EGLE.

Mayor Garrett said the Michigan First Credit Union light event is on November 25<sup>th</sup> from 5:30 – 8:00 pm.

Mayor Garrett said she attended a Safety and Gun awareness training, and reiterated some things that were mentioned in that training, including that parents can get in trouble if they come to the school in a threatening way, about a child’s issue, that parents should be aware of packages ordered by their children, because some children are ordering weapons on line including nun chucks, and that some parent’s asked about the metal detectors in the schools.

Councilmember Jennings wanted City Administrator Greene to meet Southfield School Board, Superintendent, Dr Jennifer Martin-Green.

Mayor Garret said that the Surnow company, met with MEDC, to try to find all of the funding and grants to help with the redevelopment of the Lathrup School property, and she emphasized that it is going to be affordable housing which is completely different than low-income housing, the criteria are different. She also mentioned that even in Farmington Hills off of thirteen-mile road, there is a Laundromat, and the average homes in that area are going for around \$300,000 in that area.

Mayor Pro Tem Kantor said that people had a theory that the redevelopment was low-income, but they did not have the facts, that it is affordable housing.

5. **Adjourn** at 7:17 pm



# City Council Regular Meeting

Monday, November 18, 2024 at 7:30 PM

27400 Southfield Road, Lathrup Village, Michigan 48076

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

2. **Roll Call**

Present: Mayor Garrett, Mayor Pro Tem Kantor, Councilmember Jennings, Councilmember Barksdale  
Absent: Councilmember Hammond

Moved by Mayor Pro Tem Kantor, seconded by Councilmember Barksdale to excuse Councilmember Hammond.

Yes: Garrett, Kantor, Jennings, Barksdale

No: N/A

Absent: Hammond

Motion Carried.

3. **Pledge of Allegiance**

4. **Approval of Agenda**

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

Yes: Garrett, Kantor, Jennings, Barksdale

No: N/A

Absent: Hammond

Motion Carried.

5. **Presentations**

**A. Southfield School Board Study Representative Update**

Southfield A & T High School, representative Eric Spragins has helped organize events, such as blood drives and Students versus Staff Basketball games, Communication for Change, and school town halls with Southfield School Board Superintendent Dr. Green, and he gave a report of activities and events that have taken place and will take place at Southfield A & T High School, and said that things have gotten better at the school, with a decrease in fighting and increases in both attendance and in the graduation rate.

University High School, representative Micaela Beckford, was introduced by Councilmember Jennings for the first time, noting that she is on the National Honor Society and is the Treasurer for the National Honor Society, President of the Student Council, Volleyball Captain, and Southfield Parks and Recreation Youth Representative. Micaela, gave a report of activities and events that have taken place and will take place

at University High School, and said that she enjoyed and gained much from the Challenge Day that helped to build empathy and respect for one another.

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

Diane Weems, lives on Ramsgate, inquired about the use of the block grant funds, and if it can be used for her neighborhood, since she and her neighbors are interested in requesting a partial block or barrier on her street, since the gas station has been there, speeding cars come up and down the street that are a safety hazard and have caused property damage, she said they come off of Southfield road to cut through and that trash has been left on Ramsgate, by people going in to buy food and drink. She said her neighbors on Ramsgate, including Ms. Weems, smell chicken all day, because they sell chicken, at the gas station.

Mayor Garrett, said the Block Grant, has certain criteria for projects, and she is not necessarily sure, the items requested by Ms. Weems, will fall under that grant. Mayor Garrett, asked her when do the speeders, seem to cut through her neighborhood, and Ms. Weems said, it starts about 3:00pm.

Tim Hillman, lives on San Quentin Blvd., mentioned that tomorrow’s meeting of the Planning Commission, will have two primary agenda items for discussion, the possibility of rezoning 12 mile for mixed use, and a golf simulation business, and encouraged residents to come to the meeting.

**7. 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
  - i. 10-21-24 - City Council Study Session
  - ii. 10-21-24 - City Council Regular Meeting
  - iii. 11-4-24 - City Council Study Session
- B. Building & Code Enforcement Department Reports
- C. Community & Economic Development Report
- D. Finance Department Reports
- E. Police Department Monthly Reports

Moved by Councilmember Jennings, seconded by Councilmember Barksdale to approve the consent agenda.

Yes: Garrett, Kantor, Jennings, Barksdale  
No: N/A  
Absent: Hammond

Motion Carried.

**8. Public Hearings**

**A. Community Development Block Grant Funds - Project Year 2025**

Mayor Garrett opened the Public Hearing at 7:49 PM

There were no public comments.

Mayor Garrett closed the Public Hearing at 7:51 PM

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

**A. Request to Approve Resolution #2024-16 - Community Development Block Grant Project Year 2025**

Moved by Mayor Pro Tem Kantor, and seconded by Councilmember Barksdale, to approve Resolution #2024-16.

Yes: Garrett, Kantor, Jennings, Barksdale  
No: N/A  
Absent: Hammond  
Motion Carried.

**B. Request to Approve Resolution #2024-17 - A Resolution of Authorization, Local Unit of Government Match for the Michigan Natural Resources Trust Fund Grant Request**

Moved by Mayor Pro Tem Kantor, seconded by Councilmember Jennings to approve resolution #2024-17, authorization, local unit of Government Match for the Michigan Natural Resources Trust Fund Grant.

Yes: Garrett, Kantor, Jennings, Barksdale  
No: N/A  
Absent: Hammond  
Motion Carried.

**C. Request to Approve Partnership Agreement with the Lathrup Village Nature Group**

Moved by Councilmember Barksdale, seconded by Mayor Pro Tem Kantor, to approve the Lathrup Village Nature Group partnership agreement with an expiration date of December 31<sup>st</sup>, 2025.

Yes: Garrett, Kantor, Jennings, Barksdale  
No: N/A  
Absent: Hammond  
Motion Carried.



**D. Request to Appoint a Downtown Development Authority Board Member**

Moved by Mayor Pro Tem Kantor, seconded by Councilmember Jennings to appoint Alex Green to the Downtown Development Authority open position.

Yes: Garrett, Kantor, Jennings, Barksdale

No: N/A

Absent: Hammond

Motion Carried.

**10. City Administrator Report** None

**11. City Attorney Report** None

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

a. Downtown Development Authority

Mayor Pro Tem Kantor said the DDA approved reimbursement to the City for the Holiday decoration expenses and approved an RFQ for the triangle properties, they are asking the community and developers to share what they would like done to these properties. Residents within 300 ft of the triangle properties, will be notified, and they are invited to respond to the RFQ.

b. Planning Commission

Meeting at 7:00 pm, tomorrow, November 19, 2024.

c. Parks & Recreation

Councilmember Dalton reported that the Second Trivia night was a big success, the Parks and Recreation department will be teaming up with the DDA for the upcoming Winterfest on December 6, 2024, and they are looking for new ways to engage the community in the new year.

d. Tree Committee

Roger Lynn (Tree Committee), said the DTE Energy grant was completed and submitted, and all sections of the DNR Inflation Reduction Act, are completed, but they have to work with the City on some budgeting issues, and they expect to get it sent off in January or February.

e. Southfield School Board

Councilmember Jennings, said the two high school representatives, are expected to come every month except during their winter break and summer vacation.

**13. Unfinished / New Business**

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

Nancy Perchard suggested the Parks and Recreation department host a Bingo night, and voiced her concern that the lettering on the street signs is deteriorating and some are hard to read.

Wilma Patrick stated that she was very disappointed that the City Administrator did not respond to her, with the information that she requested, after she called him.

Rodrick Owens, on Ramsgate Drive, the sidewalks were repaved, and he spent about \$1,700 for the repairs, as of now, one of the concrete blocks has already cracked, and he wants to catch it before it gets out of control.

Wilma Patrick stated that more than one time, she has had to have them come back out, and she thought they used substandard materials, and that her sidewalk is broken too.

Laurie Kunz commented, regarding the rules of Council meetings, and said that when someone on the Council is absent, she thought, a reason for their absence was supposed to be provided. She thought that threats were not allowed on the Village's Facebook page and that Council members were not allowed to comment on posts. She expressed that she believes that she is made fun of, every time she makes a comment about rules, at a meeting, and that is why she leaves, right after making her comments.

Tim, extend congratulations and appreciation, to City Clerk Alisa Emanuel, for a good job on the November 5, 2024, Election.

**15. Mayor and Council Comments**

Mayor Garrett said the Village Voice, is not a City ran site, and expressed comments about her and how she has been bashed, as well as her desire for this to stay a welcoming City, that we have to live here as a community, and we can make the difference of having a cohesive and friendly community, and it starts with us.

Mayor Pro Tem Kantor addressed Ms. Weem's concerns, by asking City Administrator Greene, to find out, if we have an Ordinance regarding the smell, like scrubbers, that the business owners might utilize, out of the goodness of their hearts, and asked if we can put the radar speed sign on Ramsgate.

Mayor Pro Tem Kantor congratulated the Parks and Recreation Committee members on the great job they are doing, and thanked Police Clerk Suzanne Cory, for her great work on the Annual Thanksgiving Dinner. Mayor Pro Tem Kantor also thanked both Ian Ferguson and Frank Selinski for putting on the Veterans Day Service event in the park.

Mayor Pro Tem Kantor said the City has financial revenue decline issues, but not expense issues, and recommends that residents watch the video from the September 23<sup>rd</sup>, 2024, City Council meeting on YouTube, or see the recommendations from the Financial Review Committee on the City's website, and mentioned that there is also an article in the Southfield Sun, from Monday, November 11, 2024, related to our revenue issues.

Mayor Pro Tem Kantor said Michigan First Credit Union, appealed their taxable value to the Board of Review, and they won, which resulted in a \$145,000 annual loss in revenue for the City and the DDA.

Mayor Pro Tem Kantor, received lots of comments when he went door to door, regarding an unsolicited newspaper, that residents have received, and he reiterated that the Lathrup Village Voice Facebook and printed version are not official City publications, and the City does not endorse them in any way, he said it is written by a disgruntled resident, who presents their opinions as facts.

Mayor Pro Tem Kantor, said the Surnow Company has submitted a site plan for the Lathrup School, and this group wrote an article calling the plan a Government Housing Project, but this potential project is not a government, subsidized, or low-income housing project, it is an Affordable Housing project and that has a specific definition associated with it. The median income in Lathrup Village is just under \$98,000, add 20% and it is approximately \$117,000 and that is not low income.

Mayor Pro Tem Kantor welcomed Thomas Kennedy, the new DDA intern, who works on community and economic development issues.

Mayor Pro Tem Kantor will have office hours on Wednesday, December 4, 2024, from 4:00 pm–6:00 pm.

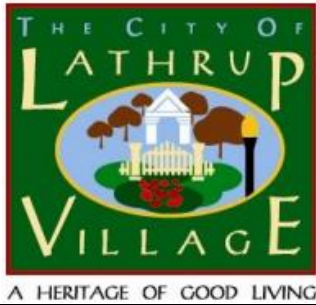
Councilmember Jennings said the Michigan First Credit Union’s Festival of Lights is on Monday, Nov 25, 2024, from 5:30-8:00 pm.

Moved by Mayor Pro Tem Kantor, seconded by Councilmember Jennings to adjourn the meeting.

**16. Adjourned**

Moved by Mayor Pro-Tem Kantor, Seconded by Councilmember Jennings to adjourn at 8:36 PM.

- Yes: Garrett, Kantor, Jennings, Barksdale
- No: N/A
- Absent: Hammond
- Motion Carried.



# City Council Study Session

Monday, December 02, 2024 at 6:00 PM

27400 Southfield Road, Lathrup Village, Michigan 48076

## 1. Call to Order by Mayor Pro Tem Kantor at 6:01 pm

Present: Kantor, Hammond, Jennings

Excused: Garrett, Barksdale

## 2. Discussion Items

### A. Short-Term Rentals

Kyle Bryce, Planning Manager of the City of Ferndale, shared what Ferndale is doing with Short-Term Rentals, referring to a packet that he has presented in Oakland County, copies of the packet were available at the meeting for audience members. He discussed concerns, requirements, occupancy, and registering the units, along with the ordinances and enforcement of the ordinances for short-term rentals.

Attorney LeAnn Kimberlin shared that other municipalities have addressed short-term rental parking concerns, by limiting parking to only in driveways or an approved area, and prohibited street parking.

Councilmember Hammond, and Councilmember Jennings, asked about enforcement of repeat violations at the short-term rentals.

### B. Community Project Funding Grant – Engineering

City Administrator Greene explained the requirements of getting the reimbursement related to the grant, presented two options, and asked for feedback, on the options. Councilmember Hammond, Councilmember Jennings, and Mayor Pro Tem Kantor discussed the options, and there was a consensus to proceed with utilizing Giffels Webster as the engineer for the project. A proposal will be put together by City Administrator Greene, at the next City Council meeting.

### C. CDBG Reprogramming

City Administrator Greene explained that we have a signed 2025 CDBG project, but DDA Director Colson and CA Greene, are working with Oakland County regarding the 2021-2023 CDBG funding being reprogrammed. The recommendation is that the funding go

to the Oakland County Home Improvement Program, which accepts applications from anyone in Oakland County.

Councilmembers Jennings, and Councilmember Hammond, discussed the recommendation and believe this is the best way to move forward to return the City to good standing with CDBG.

D. Voter Change Charity

City Administrator Greene explained that after every major election, Dr. Pernick commits some money to the local municipalities, and donates to a nonprofit organization. Councilmembers Jennings and Councilmember Hammond discussed some of the non-profits and agreed that it should go to a non-partisan organization and that they wanted input from residents for the allocation of the money.

E. Council Meeting Dates & Times

The meeting dates and times were discussed for the 2025 calendar year.

There was consensus that the meeting schedule should stay the same as it is currently as it works for the current Council and the public.

3. **Public Comments**

Lawrence Levy, of Levy Tax Professionals, a Lathrup Village business owner for the last 26 years, discussed the challenges regarding the ordinance citation that he received regarding the RV that is parked in his business parking lot, wrapped in advertising for his business. Mr. Levy referenced other vehicles with advertising wrap including the Phone Doctor and Dominos Pizza’s delivery truck. Mr. Levy referenced not feeling supported by the City.

Mayor Pro Tem Kantor, Councilmember Jennings, Councilmember Hammond, and Attorney Kimberlin, discussed the issue with him, reiterating the City ordinance, and previous contact regarding the wrapped vehicle going back to 2018, and gave him recommendations, of what he can do to advertise instead of using the parked RV.

Autumn, who has lived here for 20 years, does not remember a time when the wrapped RV wasn’t parked in the lot, and said that precedent has been set, because Rita’s Ice, Dominos, and the Phone Doctor have wrapped vehicles, and asked if this is the look Lathrup Village wants? Autumn also referenced money that the DDA had given Mr. Levy for new windows in his building.

**4. Mayor and Council Comments**

Councilmember Hammond said Code Enforcement is happening, and it takes time, in both the residential and business districts.

Lance, from Levy Tax Service, said window advertising helps bring customers in and keeps businesses operating, in reference to the City’s ordinance of only 10% of the window being covered in advertising.

Mayor Pro Tem Kantor thanked Councilmember Jennings for helping to put together the Michigan First Lighting Ceremony.

Councilmember Jennings reported that canned goods were brought, there was a good turnout, and Michigan First gave a donation to the Southfield A and T High School marching band.

Mayor Pro Tem Kantor stated his office hours for Wednesday, December 4, 2024, from 4:00 pm – 6:00 pm, in the Conference Room.

**5. Adjourn at 7:30 pm**

# Monthly Permit List

12/02/2024

Item 7B.

## Building

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total	Const
PB240154	10/31/2024	17401 WEST TWELVE MILE RD	17401 W 12 MILE RD	40-24-13-102-017	\$367.00	
<b>Work Description:</b> REPAVE REAR AND SIDE PARKING LOT						
PB240155	11/12/2024	MROKOWSKI, J D	18744 SUNNYBROOK AVE	40-24-14-453-014	\$1,018.28	
<b>Work Description:</b> Finished Basement to include Main Area, Bond Insulation & smoke detectors.						
PB240156	11/13/2024	MROKOWSKI, J D	18744 SUNNYBROOK AVE	40-24-14-453-014	\$335.69	
<b>Work Description:</b> Interior basement waterproofing						
PB240157	11/15/2024	GULIAN, STEVEN M	18707 CAMBRIDGE BLVD	40-24-14-453-007	\$441.57	
<b>Work Description:</b> INSTALL 5 HELICAL PIERS						
PB240158	11/19/2024	THORNTON JR, WILLIAM M	17551 SUNNYBROOK AVE	40-24-13-359-012	\$170.00	
<b>Work Description:</b> strip and re-shingle house and garage						
PB240159	11/20/2024	COMMUNITY CHURCH	27800 SOUTHFIELD RD	40-24-13-301-001	\$170.00	
<b>Work Description:</b> ASPHALT ROOF SHINGLES: 4200 Sq Feet Total. - Roof Replacement: Tear off old roof, replace decking as needed (Up to 5 sheets included, \$75 per sheet Extra), install new rake edge, underlayment, and 3-Dimensional shingles with sufficient venting on Main portion of church. (Labor and Materials Included) FLAT ROOF - TORCH DOWN: 5200 Sq Feet Total. - Demo flat roof, install insulation as needed, and install new TORCH DOWN for flat roof over school portion of building. - Install NEW INSULATION / FOAM BOARD TO LEVEL OUT PITCH on the ROOF for Water to drain to the gutters. (Soffit and Fascia is NOT Included) (Labor and Materials Included)  - DORMER: Remove asphalt on the dormer and Install WHITE vinyl siding on small dormer where shingles are: \$1500. (Labor and Materials Included)						
PB240160	11/21/2024	GILMORE, BRIAN CHARLES	19050 SARATOGA BLVD	40-24-14-182-009	\$200.00	
<b>Work Description:</b> STRIP AND REROOF						
PB240161	11/21/2024	SHELLMAN, LENZIE W	26230 MEADOWBROOK WAY	40-24-23-256-041	\$170.00	
<b>Work Description:</b> Tear off and re-roof house only.						
PB240163	11/22/2024	WILLCOCKS, STEPHEN G	19228 BUNGALOW DR	40-24-14-330-009	\$1,445.22	
<b>Work Description:</b> Bathroom Renovation with New Window and Minor Wall Moves on the interior to accommodate with a new closet						

**Total Permits For Type: 9**

**Total Fees For Type: \$4,317.76**

**Total Const. Value For Type: \$214,705**

Item 7B.

## Electrical

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total	Const
PE240107	11/07/2024	ALLISON, SHANI J	17525 CORAL GABLES AVE	40-24-24-103-021	\$202.00	
<b>Work Description:</b> 2 CIRCUITS, 1 FIXTURE						
PE240109	11/12/2024	ARNOSASH PROPERTY RENT/	18570 SAN JOSE BLVD	40-24-14-426-017	\$210.00	
<b>Work Description:</b> Panel box replacement.						
PE240112	11/20/2024	STERN, BRADLEY A	18520 DOLORES AVE	40-24-14-254-008	\$220.00	
<b>Work Description:</b> GENERATOR, TRANSFER SWITCH						
PE240113	11/25/2024	OAKLAND DEVELOPMENT C	27645 SOUTHFIELD RD	40-24-14-432-010	\$327.00	
<b>Work Description:</b> Add new 200 amp single phase panel and service. Install 20 LED strip lights and 1 plug for white box.						

**Total Permits For Type: 4**

**Total Fees For Type: \$959.00**

**Total Const. Value For Type: \$0**

## Electrical Reconnect

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total	Const
PE240111	11/18/2024	MOORE, DEAN	18840 ROSELAND BLVD	40-24-14-201-041	\$70.00	
<b>Work Description:</b> Reconnect Boiler						
PE240115	11/27/2024	COOPER, BONNIE K H	27245 SUNSET E BLVD	40-24-13-358-008	\$120.00	
<b>Work Description:</b> Replace furnace (60000 btu)						

**Total Permits For Type: 2**

**Total Fees For Type: \$190.00**

**Total Const. Value For Type: \$0**

## Mechanical

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total	Const
PM240095	11/12/2024	CITY OF LATHRUP VILLAGE	19101 W 12 MILE RD	40-24-14-126-007	\$0.00	
<b>Work Description:</b> REPLACE FURNACE AT CITY DPW BUILDING						
PM240096	11/20/2024	OAKLAND DEVELOPMENT C	27645 SOUTHFIELD RD	40-24-14-432-010	\$185.00	



**Work Description:** White Box

1-1/2" Gas distribution stubbed into tenant space for future connection:

PM240097	11/20/2024	STERN, BRADLEY A	18520 DOLORES AVE	40-24-14-254-008	\$215.00
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**Work Description:** GENERATOR, GAS PIPE, PRESSURE TEST

PM240098	11/27/2024	COOPER, BONNIE K H	27245 SUNSET E BLVD	40-24-13-358-008	\$125.00
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**Work Description:** Replace furnace (60000 btu)

**Total Permits For Type: 4**  
**Total Fees For Type: \$525.00**  
**Total Const. Value For Type: \$0**

## Plumbing

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total Const
PP240091	11/04/2024	MCBROOM, JAMES TATE	26415 MEADOWBROOK WAY	40-24-23-208-004	\$205.00
<b>Work Description:</b> 1 STACK, 1 SINK (BAR), 1 LAUNDRY TRAY (BOX)					
PP240093	11/05/2024	ALLISON, SHANI J	17525 CORAL GABLES AVE	40-24-24-103-021	\$275.00
<b>Work Description:</b> Remodel 2 nd floor bath					
PP240094	11/13/2024	MROKOWSKI, J D	18744 SUNNYBROOK AVE	40-24-14-453-014	\$160.00
<b>Work Description:</b> interior basement waterproofing					
PP240097	11/20/2024	OAKLAND DEVELOPMENT C	27645 SOUTHFIELD RD	40-24-14-432-010	\$185.00
<b>Work Description:</b> <sup>WHITE BOX</sup> Disconnection, cut & cap of the following (3) water closets (2) lavatory sinks (1) urinal (1) water heater  (1) New 1" Copper water main from riser room w/1" valve capped in tenant space (1) New 1-1/2" Gas distribution stubbed into tenant space for future connection					
PP240098	11/21/2024	PUGH, LESLIE	28293 SUNSET W BLVD	40-24-14-255-014	\$170.00
<b>Work Description:</b> Water heater installation					

**Total Permits For Type: 5**  
**Total Fees For Type: \$995.00**  
**Total Const. Value For Type: \$0**

## Right of Way Construction

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total
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**Work Description:** GAS LEAK REPAIR: RETIRE/RENEW SHORT SIDE SERVICE. MAIN IS IN THE GREENBELT CLOSE TO THE SIDEWALK. MAY NEED TO BREAK SIDEWALK AND LANE/SHOULDER CLOSURE FOR CREW PARKING AND SAFETY. NO ROAD CUTS. NO BORING REQUIRED.

**Total Permits For Type: 1**  
**Total Fees For Type: \$1,250.00**  
**Total Const. Value For Type: \$0**

## Sign

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total	Const
PS240011	10/10/2024	LATHRUP VILLAGE PLAZA LL	27300 SOUTHFIELD RD	40-24-13-353-001	\$255.00	
<b>Work Description:</b> COMMERCIAL WALL SIGNS - FRONT & SIDE OF CORNER UNIT						
PS240013	10/24/2024	Rita's Italian Ice, Aroya Inc.	27601 SOUTHFIELD RD	40-24-14-432-010	\$200.00	
<b>Work Description:</b> Rita's Italian Ice Wall Sign						

**Total Permits For Type: 2**  
**Total Fees For Type: \$455.00**  
**Total Const. Value For Type: \$0**

## Temporary Sign

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total	Const
PTS-240007	11/25/2024	G & A REAL ESTATE INVESTC	28821 SOUTHFIELD RD	40-24-14-230-018	\$15.00	
<b>Work Description:</b> TEMPORARY SIGN PERMIT - DISPLAY DATES BETWEEN 11/26/24 - 12/11/24						
PTS-240008	11/25/2024	AESTHETICS AND BEYOND R	28001 SOUTHFIELD RD	40-24-14-280-015	\$15.00	
<b>Work Description:</b> TEMPORARY SIGN - DISPLAY BETWEEN 11/25/24 - 12/9/24						

**Total Permits For Type: 2**  
**Total Fees For Type: \$30.00**  
**Total Const. Value For Type: \$0**

## WATER METER

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total	Const
PP240096	11/15/2024	LATHRUP VILLAGE PLAZA LL	27300 SOUTHFIELD RD	40-24-13-353-001	\$810.00	
<b>Work Description:</b>						

**Total Permits For Type: 1**  
**Total Fees For Type: \$810.00**  
**Total Const. Value For Type: \$0**

## Report Summary

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Permit.Status = ISSUED AND  
Permit.DateIssued Between  
11/1/2024 12:00:00 AM AND  
11/30/2024 11:59:59 PM

**Grand Total Fees: \$9,531.76**

**Grand Total Permits: 30**

**Grand Total Const. Value: \$214,705**

12/02/2024

Item 7B.

# Residential Enforcement List

Address	Business Name	Violation Violation	Category	Status	Date Closed
<b>27246 GOLDENGATE W DR</b>	<b>WILLIAMS, LEWIS A</b>	VACANT PROPERTY REGISTRATION REQUIRED	<b>Vacant Home</b>	<b>Letter Sent</b>	
<b>28421 SUNSET W BLVD</b>	<b>BOUCHARD, JEREMIAH</b>	REAL ESTATE SIGN IN RIGHT OF WAY - REMOVE 11/15 - PROPERTY SOLD EMAIL	<b>Sign Violation</b>	<b>Resolved</b>	<b>11/22/2024</b>
<b>27519 GOLDENGATE W DR</b>	<b>REECE, VICTORIA L</b>	SIDEWALK OBSTRUCTED - PLEASE CUT BACK BRANCHES, ETC. AWAY FROM SIDEWALK	<b>Sidewalk Obstruct</b>	<b>Corrected by Ci</b>	<b>11/26/2024</b>
<b>18511 SARATOGA BLVD</b>	<b>SEIKALY, WILLIAM R</b>	PERMIT REQUIRED FOR DUMPSTER	<b>Dumpster - No per</b>	<b>Resolved</b>	<b>11/22/2024</b>
<b>19252 RAINBOW DR</b>	<b>SOUSANIS, JOHN</b>	SIGNS NOT PERMITTED IN RIGHT OF WAY -	<b>Sign in R.O.W.</b>	<b>Letter Sent</b>	

12/02/2024

# Residential Enforcement List

Item 7B.

Address	Business Name	Violation Violation	Category	Status	Date Closed
<b>27900 EVERGREEN RD</b>	<b>RAINBOW RASCALS LATHRU SIGNS NOT PERMITTED IN RIGHT OF WAY -</b>		<b>Sign in R.O.W.</b>	<b>Letter Sent</b>	
<b>17545 AVILLA BLVD</b>	<b>MOORE, ANNIE</b>	RENTAL PROPERTY REGISTRATION AND INSPECTION REQUIRED		<b>Residential Rental Letter Sent</b>	
<b>17640 WILTSHIRE BLVD</b>	<b>ENGELMAN, ROBERT D</b>	RENTAL PROPERTY REGISTRATION AND INSPECTION REQUIRED		<b>Residential Rental Letter Sent</b>	
<b>18400 WILTSHIRE BLVD</b>	<b>HALL, VICKIE BROCKMAN</b>	CULVERT REQUIRED UNDER DRIVEWAY - OBTAIN PERMIT FOR REQUIRED CULVERT INSTALLATION		<b>Ditch and Culvert Door Tagged, L</b>	
(a) Except as oth					
<b>27751 SUNSET W BLVD</b>	<b>WATTS, MARK</b>	RENTAL PROPERTY REGISTRATION AND INSPECTION REQUIRED		<b>Residential Rental Letter Sent</b>	

# Residential Enforcement List

Address	Business Name	Violation Violation	Category	Status	Date Closed
27751 SUNSET W BLVD	WATTS, MARK	REMOVE ALL INOPERABLE VEHICLES FROM PROPERTY AND IMMEDIATELY DISCONTINUE PARKING AND STORAGE OF INOPERABLE	Inoperable Vehicle	Letter Sent	
27751 SUNSET W BLVD	WATTS, MARK	REMOVE TRASH CONTAINERS FROM PUBLIC VIEW	Trash Container in	Letter Sent	
27751 SUNSET W BLVD	WATTS, MARK	TRAILER STORED AT SIDE OF PROPERTY - REMOVE	Trailer in Yard	Letter Sent	
27837 SUNSET W BLVD	WATTS, MARK	NO OFF STREET PARKING SHOULD BE USED FOR THE REPAIR OF MOTOR VEHICLES	Off Street Parking	Letter Sent	

12/02/2024

Item 7B.

# Residential Enforcement List

Address	Business Name	Violation Violation	Category	Status	Date Closed
<b>17376 CATALPA DR</b>	<b>CORCORAN, ADAM</b>	DANGEROUS TREE LIMBS ABOVE SIDEWALK - REMOVE	<b>Dead Tree</b>	<b>Letter Sent</b>	
<b>17376 CATALPA DR</b>	<b>CORCORAN, ADAM</b>	LOGS STORED IN FRONT YARD - REMOVE	<b>DEBRIS</b>	<b>Letter Sent</b>	
<b>17376 CATALPA DR</b>	<b>CORCORAN, ADAM</b>	TRASH BINS IN PUBLIC VIEW - REMOVE FROM	<b>Trash Container in</b>		

**Records: 17**

Page: 4

# Code Enforcement Report

Address	Business name	Violation	Inspection Type	Category	Status
26727 SOUTHFIELD RD	VILLAGE SQUARE MARI	BUSINESS LICENSE REQUIRED	RE-INSPECTION - ORI	No Business License	Complied

18-29 Unlicensed Businesses

No person required to obtain and maintain a license under section 18-30 shall conduct business in this city unless the person is licensed, and no natural person or individual shall, by actions taken within this city, aid or abet another in the conduct of such unlicensed business.

INSPECTOR COMMENTS: BUSINESS LICENSE REQUIRED

26727 SOUTHFIELD RD	TASTEE CHICKEN TOGC	BUSINESS LICENSE REQUIRED	RE-INSPECTION - ORI	No Business License	Resolved
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18-29 Unlicensed Businesses

No person required to obtain and maintain a license under section 18-30 shall conduct business in this city unless the person is licensed, and no natural person or individual shall, by actions taken within this city, aid or abet another in the conduct of such unlicensed business.

INSPECTOR COMMENTS: BUSINESS LICENSE REQUIRED

26059 SOUTHFIELD RD	FIRST HOLDING MANAC	PARKING LOT STRIPING REQUIRED - FRONT AND REAR SPACES	RE-INSPECTION - ORI	Parking Lot Maintenan	Letter Sent
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62-1 Maintenance of sidewalks, parking lots and driveways

Every property owner and other person in possessory control of a sidewalk, parking lot, or driveway on private property which is a public place, as defined in this Code, shall exercise due care to maintain such sidewalk, parking lot, or driveway and the adjoining right-of-way in reasonable repair and in condition reasonably safe and fit for travel. Every such person who fails to do so shall be in violation of this section, and such premises not so maintained shall constitute a public nuisance.

(Code 1991, art. V, ch. 7, § 110)

INSPECTOR COMMENTS: PARKING LOT STRIPING REQUIRED - FRONT AND REAR SPACES

28625 SOUTHFIELD RD	HADDOW, MASON	ADDRESS NUMBER NOT VISIBLE FROM STREET - MUST CONTRAST FULLY	Ordinance	Property Identification	Door Tagged, Lc
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12/02/2024

# Code Enforcement Report

Address	Business name	Violation	Inspection Type	Category	Status
28625 SOUTHFIELD RD	HADDOW, MASON	PERMIT FOR DUMPSTER/TRAILER REQUIRED	Ordinance	Dumpster - No permit	Door Tagged, Lc

26732 SOUTHFIELD RD	MOBILITY CITY	FLUTTER TYPE SIGN DISPLAYED WITHOUT APPROVAL - REMOVE	RE-INSPECTION - ORI	Sign Violation	Resolved
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Sec. 52-28. - Prohibited signs.

The following signs are prohibited:

(1)Add-on signs(2)Animated signs(3)Beacon lights(4)Banners (except street banners advertising community/special events)(5)Feather and flutter signs(6)Festoons(7)Inflatable signs(8)Mirrors or mirrored signs(9)Moving signs(10)Obsolete signs(11)Pennants(12)Pole signs(13)Roof signs(14)Snipe signs  
 (Ord. No. 437-15, pt. II, 4-20-2015; Ord. No. 464-21 , 6-21-2021)

INSPECTOR COMMENTS: FEATHER/FLUTTER TYPE SIGN DISPLAYED WITHOUT APPROVAL - REMOVE

28313 SOUTHFIELD RD	EDDIE MOUHAJER	OPERATING WITHOUT A BUSINESS LICENCE - BUSINESS LICENSE REQUIRED	RE-INSPECTION - ORI	No Business License	Resolved
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18-29 Unlicensed Businesses

No person required to obtain and maintain a license under section 18-30 shall conduct business in this city unless the person is licensed, and no natural person or individual shall, by actions taken within this city, aid or abet another in the conduct of such unlicensed business.

INSPECTOR COMMENTS: OPERATING WITHOUT A BUSINESS LICENCE - BUSINESS LICENSE REQUIRED

26026 SOUTHFIELD RD	JRY PROPERTIES, LLC	1. TREES GROWING IN PARKING LOT - REMOVE 2. CUT ALL TREES/BRUSH/WEEDS AWAY FROM PARKING LOT	RE-INSPECTION - ORI	Parking Lot Maintenance	Letter Sent
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62-1 Maintenance of sidewalks, parking lots and driveways

# Code Enforcement Report

Address	Business name	Violation	Inspection Type	Category	Status
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Every property owner and other person in possessory control of a sidewalk, parking lot, or driveway on private property which is a public place, as defined in this Code, shall exercise due care to maintain such sidewalk, parking lot, or driveway and the adjoining right-of-way in reasonable repair and in condition reasonably safe and fit for travel. Every such person who fails to do so shall be in violation of this section, and such premises not so maintained shall constitute a public nuisance.

(Code 1991, art. V, ch. 7, § 110)

**INSPECTOR COMMENTS:**

1. TREES GROWING IN PARKING LOT - REMOVE
2. CUT ALL TREES/BRUSH/WEEDS AWAY FROM PARKING LOT
3. CUT BACK AND UPWARD ALL BRUSH/TREES/WEEDS AWAY FROM SIDEWALK

**Records: 8**



27400 Southfield Rd  
 Lathrup Village, MI 48076  
 (248) 557 - 2600  
[www.lathrupvillage.org](http://www.lathrupvillage.org)

## MEMORANDUM

To: LVDDA Board of Directors  
 From: Austin Colson, CED/DDA Director  
 Date: December 20, 2024  
 RE: Department/Director Report

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

### Upcoming DDA Events

- Main Street Oakland County: Board of Directors Training: January 8<sup>th</sup>, 5:30-8:30pm (Location: Pontiac)
- Business Training: Art of Giving Great Service: February 4<sup>th</sup>, 9am-1pm (Location: Oak Park)
- Succession Planning Training: April (Location: Lathrup Village)
- Business Resources Training: May (Location: Oak Park)
- Morning Business Mixer: July (Location: Southfield)

### Past DDA Events

- Family Winter Fest: December 6<sup>th</sup>, 6-8:00pm (Location: City Hall)
- Holiday Business Mixer: December 4<sup>th</sup>, 4 - 6:00pm (Location: Oak Park)
- Light Up Michigan First: November 25<sup>th</sup>, 5:30-8:00pm (Location: Lathrup Village)
- Southfield and Lathrup Village Veterans Day Ceremony: November 8<sup>th</sup>, 11am (Location: Southfield)
- MSOC AI for Small Businesses Workshop: October 22<sup>nd</sup>, 8:30am - 11:00am (Location: Waterford)
- Oakland County Community Showcase: October 18<sup>th</sup>, 7:30 - 10:00am (Location: Novi)



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### **Business/Property Updates**

- 27601 Southfield Road (Rita's Ice) – Installation of awning.
- 27800 Southfield Road – Roof replacement.

### **Infrastructure**

- The installation of additional power supply for the three High-Intensity Activated Crosswalk (HAWK) signals is ongoing.

### **Miscellaneous**

- The inaugural Lathrup Village Winter Festival was a success, drawing approximately 75 attendees and fostering a sense of community and seasonal celebration.
- The Main Street Oakland County Board of Directors Training, held on January 8, 2025, from 5:30 PM to 8:30 PM in Pontiac, aims to build strong, effective, and sustainable DDA and Downtown Boards. Participants will learn about downtown management, board roles and responsibilities, governance, and best practices for organizational success. This training is designed for DDA/Main Street board members, local officials, and staff to enhance their effectiveness and support thriving downtowns.
- Organizing and planning for the 3<sup>rd</sup> Annual Lathrup Village Music festival has commenced for the September 13, 2025, event.
  - In case of rain the make-up date will be September 14, 2025.

## Memorandum

**To:** Mayor and City Council  
**From:** Mike Greene, City Administrator  
**Date:** December 10, 2024  
**Re:** Monthly Approval of Disbursements

Attached are reports for the Cities Monthly Disbursements for the Month of November 2024.

**MOTION:**

<b>November DISBURSEMENTS W/ SALARY INCLUDED</b>			
FUND			
101	GENERAL FUND	\$	396,125.19
FUND			
202	MAJOR ROADS	\$	8,842.57
FUND			
203	LOCAL ROADS	\$	7,022.57
FUND			
258	CAPITAL FUND	\$	-
FUND			
397	ROAD MILLAGE FUND	\$	-
FUND			
494	DOWNTOWN DEV. AUTH	\$	33,067.97
FUND			
592	WATER & SEW	\$	677,699.73
<b>TOTAL DISBURSEMENTS</b>		<b>\$</b>	<b>1,122,758.03</b>

**BUDGET REPORT (REVENUES VERSUS EXPENDITURES) FOR MONTH ENDED NOVEMBER 30, 2024**

	<b>Revenues Through 11/30/2024</b>	<b>Expenses Through 11/30/2024</b>	<b>Revenues Over (Under) Expenses</b>
<b>101-GENERAL FUND</b>	3,796,625	1,958,829	1,837,796
<b>202-MAJOR STREET FUND</b>	107,158	27,097	80,061
<b>203-LOCAL STREET FUND</b>	50,109	23,795	26,314
<b>258-CAPITAL ACQUISITION FUND</b>	286	-	286
<b>397-ROADS MILLAGE BOND FUND</b>	638,959	-	638,959
<b>494-DOWNTOWN DEVELOPMENT AUTHORITY</b>	473,595	166,031	307,564
<b>592-WATER &amp; SEWER FUND</b>	1,094,916	1,450,962	(356,046)
<b>GRAND TOTAL ALL FUNDS</b>	<b>6,161,648</b>	<b>3,626,715</b>	<b>2,534,934</b>

**CITY OF LATHRUP VILLAGE**  
*Disbursement Report*

**Period covered 11/1/2024-11/15/2024**

**Gross Payroll:**

<b>Payroll Department</b>	<b>Amount</b>	<b>Personnel</b>
<b>Admin</b>	<b>\$23,176.47</b>	<b>Greene, Miller, Townsend, Bobcean, C</b>
<b>DDA</b>	<b>\$3,333.33</b>	<b>Colson</b>
<b>Bldg Mnt</b>	<b>\$0.00</b>	
<b>Police</b>	<b>\$51,714.44</b>	<b>Alexander,Button, Chickensky, Fisher Huston, Hutson, Cory, Lawrence, McI Roberts, Stajich, Tackett, Zang</b>
<b>DPS</b>	<b>\$0.00</b>	
<b>Water</b>	<b>\$0.00</b>	
<b>Recreation</b>	<b>\$0.00</b>	

**Total Gross \$78,224.24**

**Deductions \$35,148.14**

**Net Payroll \$43,076.10**

**\* Fund Totals Include Gross Payroll**

<b>General Fund</b>	<b>\$74,890.91</b>
<b>Major Road Fund</b>	<b>\$0.00</b>
<b>Local Road Fund</b>	<b>\$0.00</b>
<b>Capital Acquisition Fund</b>	<b>\$0.00</b>
<b>Road Bond</b>	<b>\$0.00</b>
<b>Downtown Development Authority</b>	<b>\$3,333.33</b>
<b>Water &amp; Sewer Fund</b>	<b>\$0.00</b>
<b>Total</b>	<b>\$78,224.24</b>

**Colliau, Emanuel, Singleton**  
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**; Gijsbers,  
Kee**  
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**CITY OF LATHRUP VILLAGE**  
*Disbursement Report*

Period covered 11/16/2024-11/30/2024

Gross Payroll:

Payroll Department	Amount	Personnel
Admin	\$23,722.71	Greene, Miller, Townsend, Bobcean, Colliau, Emanuel, Singleton
DDA	\$3,770.83	Colson
Bldg Mnt	\$0.00	
Police	\$42,820.49	Button, Chickensky, Fisher, Gijbsbers, Huston, Hutson, Cory, Lawrence, McKee Roberts, Stajich, Tackett, Zang
DPS	\$0.00	
Water	\$0.00	
Recreation	\$0.00	

Total Gross \$70,314.03

Deductions \$30,280.66

Net Payroll \$40,033.37

\* Fund Totals Include Gross Payroll

General Fund	\$321,234.28
Major Road Fund	\$8,842.57
Local Road Fund	\$7,022.57
Capital Acquisition Fund	\$0.00
Road Bond	\$0.00
Downtown Development Authority	\$29,734.64
Water & Sewer Fund	\$677,699.73
<b>Total</b>	<b>\$1,044,533.79</b>

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 000.000					
101-000.000-206.000	TAX OVERAGE REFUND	ANISSA CRISTERNA LEFEVRE	PROPERT TAX REFUND-ADJUSTMENT 2024 SU	1,467.58	2812
101-000.000-206.000	TAX OVERAGE REFUND	RICHARD SIYUFY	2024-S TAX REFUND	128.50	2814
101-000.000-206.000	TAX OVERAGE REFUND	GEORGIA RASMUSSEN	2024-S TAX REFUND	209.73	2815
101-000.000-232.000	EMPLOYEE PAYROLL-MEDICAL W/H	POLICE & FIREMEN'S INS.	INSURANCE	56.34	50018
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	INGRID BUTLER	COMM ROOM DEPOSIT REFUND	300.00	49973
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	JENNIFER HARRISON	COMMUNITY RM DEPOSIT REFUND	300.00	50112
101-000.000-246.000	POLICE UNION DUES	COMMAND OFFICERS ASSN. O	DUE ZANG/TACKETT	542.08	49953
101-000.000-246.000	POLICE UNION DUES	MICHIGAN ASSOCIATION OF	DECEMBER 2024 UNION DUES	542.08	50117
101-000.000-283.000	PERFORMANCE BONDS	LAWRENCE GROUP	BOND REFUND	150.00	49982
101-000.000-283.000	PERFORMANCE BONDS	SOUSANIS, JOHN	BD Bond Refund	50.00	50030
101-000.000-283.000	PERFORMANCE BONDS	VETERAN ONE CONTRACTING	BD Bond Refund	150.00	50035
101-000.000-283.000	PERFORMANCE BONDS	VETERAN ONE CONTRACTING	BD Bond Refund	150.00	50036
101-000.000-283.000	PERFORMANCE BONDS	VETERAN ONE CONTRACTING	BD Bond Refund	150.00	50037
101-000.000-283.000	PERFORMANCE BONDS	EMERGENCY DRAIN AND PLUM	ROW PERMIT BOND REFUND	5,000.00	50102
101-000.000-344.000	DEF COMP PAYABLE ICMA CLEARIN	MISSIONSQUARE - 300179	ICMA DEF COMP 457	2,822.58	49989
101-000.000-344.000	DEF COMP PAYABLE ICMA CLEARIN	MISSIONSQUARE - 300179	BENEFITS	3,781.26	50120
101-000.000-409.000	DELQ PERSONAL PROPERTY REVENU	OAKLAND COUNTY TREASURER	TAX REFUND	4,088.90	50003
Total For Dept 000.000				19,889.05	
Dept 100.000 GOVERNMENT SERVICES					
101-100.000-726.000	OFFICE SUPPLIES	FLAGSTAR BANK	CC EXPENSE - ALISA EMANUEL	165.34	49967
101-100.000-726.000	OFFICE SUPPLIES	FLAGSTAR BANK	CC EXPENSE FOR ALISA EMANUEL	27.97	50104
101-100.000-732.000	CODE ENFORCEMENT	PARADISE GARDEN LANDSCAP	NUISANCE CUT 18400 MIDDLESEX AVE	250.00	50014
101-100.000-803.000	MEMBERSHIPS & MEETINGS	OAKLAND COUNTY TREASURE	OCTA ANNUAL HOILIDAY LUNCHEON	30.00	50001
101-100.000-803.000	MEMBERSHIPS & MEETINGS	OAKLAND COUNTY TREASURE	2025 DUES NOTICE M. TOWNSEND	20.00	50002
101-100.000-803.000	MEMBERSHIPS & MEETINGS	OAKLAND COUNTY TREASURER	OCTA ANNUAL HOLIDAY LUNCHEON J. MILLE	30.00	50005
101-100.000-804.000	BUILDING TRADE INSPECTION	MCKENNA & ASSOC.	PROFESSIONAL INSPECTIONS	5,573.75	50116
101-100.000-805.000	CABLE TELEVISION	COMCAST	UTILITIES	148.65	49952
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	ALISA EMANUEL	MISC EXPENSES FOR ELECTION & COMM RM	65.66	49920
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLIFTON GRANT	CLEANING SUPPLIES	7.40	49946
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLIFTON GRANT	RENTALS-ELECTIONS-ADDITIONAL WORK	835.00	49947
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLS CONTINENTAL LINEN SE	LINEN	54.18	49950
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	MARTHA BOBCEAN	CARPET SHAMPOO FOR CLIFF'S CARPET MAC	68.97	49986
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLIFTON GRANT	COMMUNITY ROOM/ ADDITIONAL WORK	1,410.00	50099
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLS CONTINENTAL LINEN SE	LINEN	54.18	50100
101-100.000-810.000	AUDITING & ACCOUNTING	PLANTE MORAN	PROFESSIONAL ACCOUNTING SERVICES	14,453.60	50015
101-100.000-810.000	AUDITING & ACCOUNTING	PLANTE MORAN	PROFESSIONAL ACCOUNTING SERVICES	7,742.89	50016
101-100.000-810.000	AUDITING & ACCOUNTING	MANER COSTERISAN	2024 AUDIT	9,236.43	50115
101-100.000-822.000	TRAINING	FLAGSTAR BANK	CC EXPENSE - ALISA EMANUEL	27.90	49967
101-100.000-822.000	TRAINING	MR. MICHAEL LONG	BLS TAINING, WITH CERIFICATION CARDS	150.00	49994
101-100.000-840.000	LIBRARY PAYMENT	SOUTHFIELD PUBLIC LIBRAR	LIBRARY SERVICES PROVIDED BY THE SOUT	59,969.00	50129
101-100.000-848.000	GOVERNMENT OPERATIONS	ADP, INC	WORKFORCE NOW ESSENTIAL TIME & ATTEND	116.60	49916
101-100.000-848.000	GOVERNMENT OPERATIONS	ADP, INC	PAYROLL SERVICES	443.57	49917
101-100.000-848.000	GOVERNMENT OPERATIONS	ADP, INC	PAYROLL SERVICES	111.30	49918
101-100.000-848.000	GOVERNMENT OPERATIONS	ALISA EMANUEL	MISC EXPENSES FOR ELECTION & COMM RM	171.56	49920
101-100.000-848.000	GOVERNMENT OPERATIONS	FLAGSTAR BANK	CC EXPENSE - ALISA EMANUEL	425.30	49967
101-100.000-848.000	GOVERNMENT OPERATIONS	SEMOG	2024 ANNUAL MEMEBERSHIP DUES	924.00	50025
101-100.000-848.000	GOVERNMENT OPERATIONS	VC3 INC	AGREEMENT CLOUD PROTECTION & RECOVERY	272.95	50033
101-100.000-848.000	GOVERNMENT OPERATIONS	VC3 INC	RENEWAL	286.00	50034
101-100.000-848.000	GOVERNMENT OPERATIONS	FLAGSTAR BANK	CC EXPENSE FOR ALISA EMANUEL	11.65	50103
101-100.000-848.000	GOVERNMENT OPERATIONS	MICHIGAN ELECTRICAL CO.	TOGGLE SWITCHES	150.00	50118
101-100.000-848.001	TECHNOLOGY	APPTEGY, INC.	MEDIA SUBSCRIPTION	6,720.00	49927

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 100.000 GOVERNMENT SERVICES					
101-100.000-848.001	TECHNOLOGY	BSB COMMUNICATIONS, INC.	TECHNOLOGY	87.50	49938
101-100.000-848.001	TECHNOLOGY	CIVICPLUS	ELECTRONIC UPDATE	800.20	49945
101-100.000-848.001	TECHNOLOGY	POINT & PAY	SEPTEMBER MONTHLY FEE	50.00	50017
101-100.000-848.001	TECHNOLOGY	POINT & PAY	OCTOBER MONTHLY FEE	50.00	50124
101-100.000-850.000	TELEPHONE EXPENDITURES	COMCAST	UTILITIES	148.65	49952
101-100.000-850.000	TELEPHONE EXPENDITURES	INTERMEDIA.NET INC	MONTHLY CHARGES OCT 2 - NOV 1	1,518.63	49974
101-100.000-850.000	TELEPHONE EXPENDITURES	VERIZON WIRELESS	TELEPHONE	211.40	50136
101-100.000-882.000	PLANNING/CONSULTING FEES	GIFFELS-WEBSTER ENG INC	PROFESSIONAL SERVICE THRU NOV. 9, 202	247.50	50105
101-100.000-882.000	PLANNING/CONSULTING FEES	GIFFELS-WEBSTER ENG INC	CMS ROW PERMIT REVIES FOR VARIOUS ADD	330.00	50106
101-100.000-900.000	PRINTING/PUBLICATION COSTS	C & G NEWSPAPERS	NEWSPAPER AD	979.50	49939
101-100.000-900.000	PRINTING/PUBLICATION COSTS	PURCHASE POWER	MONTHLY RENTAL POSTAGE MACHINE	407.94	50020
101-100.000-901.000	POSTAGE FEES	PITNEY BOWES GLOBAL FINA	POSTAGE MACHING	407.94	50123
Total For Dept 100.000 GOVERNMENT SERVICES				115,193.11	
Dept 101.000 ADMINISTRATION					
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	HEALTH CARE	881.77	49934
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	COVERAGE 12/01/2024 TO 12/31/2024	352.32	49935
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS (RHS) PLAN	330.83	49990
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS	330.83	50121
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS BLUE SHIELD	HEALTH CARE	423.54	50139
101-101.000-718.000	ELECTIONS	ADELLE ANDERSON	ELECTION WORKER	290.00	49915
101-101.000-718.000	ELECTIONS	ALEXA COHEN	ELECTION WORKER	230.00	49919
101-101.000-718.000	ELECTIONS	ALISA EMANUEL	MISC EXPENSES FOR ELECTION & COMM RM	400.65	49920
101-101.000-718.000	ELECTIONS	ANTHONY MAX-AARON	ELECTION WORKER	275.00	49926
101-101.000-718.000	ELECTIONS	BARBARA VOIGHT	ELECTION WORKER	122.50	49930
101-101.000-718.000	ELECTIONS	BENITA HUGHES	ELECTION WORKER	220.00	49932
101-101.000-718.000	ELECTIONS	CAMILLE HUTCHONS	ELECTION WORKER	295.00	49940
101-101.000-718.000	ELECTIONS	CLIFTON GRANT	RENTALS-ELECTIONS-ADDITIONAL WORK	145.00	49947
101-101.000-718.000	ELECTIONS	ELLEN GREENIA	ELECTION WORKER	275.00	49963
101-101.000-718.000	ELECTIONS	FLAGSTAR BANK	CC EXPENSE - ALISA EMANUEL	530.34	49967
101-101.000-718.000	ELECTIONS	GARY ANDERSON	ELECTION WORKER	230.00	49968
101-101.000-718.000	ELECTIONS	IAN ZITRON	ELECTION WORKER	220.00	49972
101-101.000-718.000	ELECTIONS	KAREN COPUS	ELECTION WORKER	220.00	49976
101-101.000-718.000	ELECTIONS	KEVIN TARDIVI	GENERAL ELECTION INSPECTOR PAYMENT	122.50	49977
101-101.000-718.000	ELECTIONS	KIMBERLY BOWDEN-ADAIR	ELECTION WORKER	220.00	49978
101-101.000-718.000	ELECTIONS	KOLLIE NIMMO	ELECTION WORKER	220.00	49979
101-101.000-718.000	ELECTIONS	KRISTINE PATNUGOT	ELECTION WORKER	25.00	49981
101-101.000-718.000	ELECTIONS	LILIA PATNUGOT	ELECTION WORKER	25.00	49983
101-101.000-718.000	ELECTIONS	LINDA RANDLE	ELECTION WORKER	171.25	49984
101-101.000-718.000	ELECTIONS	MAUREEN MITCHELL-TARDIVI	ELECTION WORKER 11.05.24	122.50	49987
101-101.000-718.000	ELECTIONS	MIRIAM GISSTENAR-PIZANA	ELECTION WORKER	230.00	49988
101-101.000-718.000	ELECTIONS	OFFICE MANAGEMENT & CONS	ELECTIONS	1,265.00	50006
101-101.000-718.000	ELECTIONS	OFFICE MANAGEMENT & CONS	ELECTIONS	4,950.00	50007
101-101.000-718.000	ELECTIONS	REGINA JONES	ELECTION WORKER	300.00	50021
101-101.000-718.000	ELECTIONS	RICHARD WISZ	ELECTION WORKER	220.00	50023
101-101.000-718.000	ELECTIONS	SHARESE MITCHELL	ELECTION WORKER	122.50	50026
101-101.000-718.000	ELECTIONS	SHARON ALLEN	ELECTION WORKER	171.25	50027
101-101.000-718.000	ELECTIONS	SHERRY MATHEWS	ELECTION WORKER	65.00	50028
101-101.000-718.000	ELECTIONS	TINA ANGELELLI	ELECTION WORKER	122.50	50032
101-101.000-718.000	ELECTIONS	WILLIE WESLEY	ELECTION TRAINING	2,750.00	50039
101-101.000-718.000	ELECTIONS	ALISA EMANUEL	ALISA MILEAGE REIMBURSEMENT	287.43	50044
101-101.000-718.000	ELECTIONS	HILDA GONZALEZ	REIMBURSEMENT FOR ELECTION	24.85	50045

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 101.000 ADMINISTRATION					
101-101.000-718.000	ELECTIONS	LINDA RANDLE	ELECTION WORKER	48.75	50114
101-101.000-718.000	ELECTIONS	SHARON ALLEN	ELECTION WORKER ADDITIONAL PAY	48.75	50126
101-101.000-718.000	ELECTIONS	SPECTRUM PRINTERS, INC	TESTING MATERIAL FOR ELECTION	102.99	50130
101-101.000-718.000	ELECTIONS	ALISA EMANUEL	ALISA MILEAGE REIMBURSEMENT	31.09	50137
101-101.000-722.000	LEGAL SERVICES	STEVEN H. SCHWARTZ & ASS	LEGAL SERVICES	1,035.00	50131
101-101.000-803.000	MEMBERSHIPS & MEETINGS	OAKLAND COUNTY TREASURE	2025 DUES NOTICE	20.00	50000
Total For Dept 101.000 ADMINISTRATION				18,474.14	
Dept 201.000 BUILDING & GROUNDS					
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	SPOUSAL SUPPORT	601.75	49948
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	GENERAL MAINTENANCE	467.02	49949
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	CLIFTON'S SPOUSAL SUPPORT	601.75	50142
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	GENERAL MAINTENANCE	467.02	50143
101-201.000-920.000	UTILITIES	CITY OF LATHRUP VILLAGE	19101 12 MILE WTR	85.01	49942
101-201.000-920.000	UTILITIES	CITY OF LATHRUP VILLAGE	27400 SOUTHFIELD WATER	308.24	49943
101-201.000-920.000	UTILITIES	CITY OF LATHRUP VILLAGE	19600 SUNNYBROOK WTR	87.26	49944
101-201.000-920.000	UTILITIES	CONSUMERS ENERGY	UTILITIES	525.38	49954
101-201.000-920.000	UTILITIES	DTE	STREET LIGHTS UG SHORTSPAN & LONGSPAN	2,188.83	49956
101-201.000-920.000	UTILITIES	DTE	UTILITIES	40.32	49957
101-201.000-920.000	UTILITIES	DTE	UTILITIES	1,288.76	49958
101-201.000-920.000	UTILITIES	DTE	UTILITIES	83.51	49960
101-201.000-920.000	UTILITIES	DTE	UTILITIES	194.27	49961
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	AMAZON CAPITAL SERVICES	BISSELL BIGGREEN CARPET CLEANER	499.00	49921
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	DES ELECTRIC LLC	OUTLET REPLACEMENT	853.75	49955
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	ERC-LED	MAINTENANCE FEE	451.81	49964
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	ERC-LED	MAINTENANCE FEE	451.81	49965
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	J.C. EHRLICH	PEST CONTROL	124.18	49975
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	KONE INC.	MAINTENANCE - ELEVATOR	254.78	49980
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	MISTER MAT RENTAL SERVIC	CARPET CLEANING	180.40	49992
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	MR. MAT RENTAL SERVICE	MAT RENTAL	196.40	49993
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	POWERVAC	GREASE TRAP PUMPOUT-SEMIANNUAL PM SER	206.00	50019
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	IMPERIALDADE	CLEANING SUPPLIES	296.88	50111
101-201.000-936.000	EQUIPMENT MAINTENANCE	RESTAURANT EQUIPPERS	REFRIG SHELVEING	5.66	50022
101-201.000-938.000	PARKING LOT & GROUNDS	PARADISE GARDEN LANDSCAP	WINTERIZATION/IRRIGATION TURN OFF	150.00	50013
101-201.000-938.000	PARKING LOT & GROUNDS	ROCKET ENTERPRISE, INC.	ANNUAL FLAG SERVICE	1,410.00	50125
Total For Dept 201.000 BUILDING & GROUNDS				12,019.79	
Dept 301.000 PUBLIC SAFETY					
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	COVERAGE 12/01/2024 TO 12/31/2024	352.32	49935
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS-BLUE SHIELD	HEALTH CARE	7,448.77	49936
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS-BLUE SHIELD	HEALTHCARE POLICE	12,152.26	49937
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803061	HEALTH SAVINGS (RHS) PLAN	793.81	49991
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803061	BENEFITS - POLICE	793.81	50122
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS BLUE SHIELD	HEALTH CARE	2,541.24	50139
101-301.000-726.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	DESK CALENDAR	78.99	49922
101-301.000-726.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	55.98	49923
101-301.000-726.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	MAGNETIC CLIPS FOR WHITEBOARD	11.98	49924
101-301.000-726.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	313.64	49925
101-301.000-726.000	OFFICE SUPPLIES	WHENTOWORK, LLC	OFFICE SUPPLY	375.00	50038
101-301.000-727.000	ROAD SUPPLIES	CITY OF LATHRUP VILLAGE	PETTY CASH REIMBURSEMENT FOR POLICE	37.63	50141
101-301.000-728.000	EVIDENCE SUPPLIES	AMAZON CAPITAL SERVICES	DEPOSIT DROP BOX	62.89	50138
101-301.000-729.000	OFFICE MACHINE MAINTENANCE	XEROX CORPORATION	OFFICE MACHINE MAINTENANCE	66.12	50040
101-301.000-803.000	MEMBERSHIPS & MEETINGS	OAKLAND COUNTY ASSN. CHI	IACP DUES JANUARY 1, 2025 - DECEMBER	30.00	4999

Item 7D.

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 301.000 PUBLIC SAFETY					
101-301.000-803.000	MEMBERSHIPS & MEETINGS	OAKLAND COUNTY ASSN. CHI	IACP DUE JANUARY 1, 2025 - DECEMBER 3	30.00	49999
101-301.000-803.000	MEMBERSHIPS & MEETINGS	IAFCI	IAFCI ANNUAL DUES	95.00	50110
101-301.000-822.000	TRAINING	SCOTT MCKEE	MISC EXPENSES - SEMINAR	2,515.34	49914
101-301.000-822.000	TRAINING	MR. MICHAEL LONG	BLS TAINING, WITH CERIFICATION CARDS	150.00	49994
101-301.000-822.000	TRAINING	STR8-4WARD TRAINING CONC	ABANDONED VEHICLE LAW AND TRAINING 20	175.00	50031
101-301.000-822.000	TRAINING	SUZANNE CORY	TRAVEL EXPENSE	117.92	50132
101-301.000-822.000	TRAINING	THE ROSSOW GROUP. LLC	BASIC FOIA	205.00	50133
101-301.000-822.000	TRAINING	THE ROSSOW GROUP. LLC	ADVANCED FOIA	205.00	50134
101-301.000-823.000	FIREARMS TRAINING	VANCE OUTDOORS, INC.	POLICE AMMO	692.38	50135
101-301.000-829.000	POLICE UNIFORMS & CLEANING	HURON VALLEY GUNS	UNIFORMS	381.36	49971
101-301.000-829.000	POLICE UNIFORMS & CLEANING	MUNSON CLEANERS	UNIFORM CLEANING	119.50	49995
101-301.000-829.000	POLICE UNIFORMS & CLEANING	NYE UNIFORM	POLICE UNIFORMS	318.00	49997
101-301.000-848.001	TECHNOLOGY	AXON ENTERPRISE, INC	POLICE TRAINING	9,223.20	49929
101-301.000-850.000	TELEPHONE EXPENDITURES	AT & T	TELEPHONE	135.09	49928
101-301.000-850.000	TELEPHONE EXPENDITURES	COMCAST	MONTHLY CHARGE NOV 5, 2024 - DEC 4, 2	21.58	49951
101-301.000-850.000	TELEPHONE EXPENDITURES	COMCAST	UTILITIES	148.65	49952
101-301.000-850.000	TELEPHONE EXPENDITURES	VERIZON WIRELESS	TELEPHONE	211.40	50136
101-301.000-860.000	VEHICLE EXPENSE	BIRMINGHAM OIL CHANGE CE	VEHICLE EXPENSE	84.95	49933
101-301.000-860.000	VEHICLE EXPENSE	OAKLAND COUNTY TREASURER	VEHICLE EXPENSE	456.33	50004
101-301.000-860.000	VEHICLE EXPENSE	US BANK VOYAGER FLEET SY	POLICE VEHICLE EXPENSE	1,529.14	50046
Total For Dept 301.000 PUBLIC SAFETY				41,929.28	
Dept 401.000					
101-401.000-860.000	VEHICLE EXPENSE	US BANK VOYAGER FLEET SY	VEHICLE EXPENSE - DPW	1,774.30	3514
101-401.000-920.000	UTILITIES	CONSUMERS ENERGY	UTILITIES	242.21	49954
101-401.000-920.000	UTILITIES	DTE	UTILITIES	97.41	49959
101-401.000-920.000	UTILITIES	COMCAST	TECHNOLOGY	348.25	50101
101-401.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES FOR (MO/YEAR)	10,750.73	50113
Total For Dept 401.000				13,212.90	
Dept 502.000					
101-502.000-801.001	SOCRRA	SOCRRA	MONTHLY CHARGE REFUSE PICKUP	17,421.00	50029
101-502.000-801.001	SOCRRA	SOCRRA	SPECIAL WASTE	272.99	50127
101-502.000-801.001	SOCRRA	SOCRRA	MEMBER MSW	15,773.00	50128
Total For Dept 502.000				33,466.99	
Dept 601.000 RECREATION					
101-601.000-812.000	COMMUNITY EVENTS	CAROL GREENE	PRIZES FOR P&R GLOW DANCE PARTY	37.37	49941
101-601.000-812.000	COMMUNITY EVENTS	NICOLE LOWRY	GHOSTLY GLOW DANCE	386.99	49996
101-601.000-812.000	COMMUNITY EVENTS	CHRISTINE SCHINDLER	P&R 11.15 TRIVIA EVENT	81.46	50140
Total For Dept 601.000 RECREATION				505.82	
Total For Fund 101 GENERAL FUND				254,691.08	
Fund 202 MAJOR ROAD FUND					
Dept 702.000					
202-702.000-810.000	AUDITING & ACCOUNTING	MANER COSTERISAN	2024 AUDIT	1,367.00	50115
202-702.000-856.000	ADMINISTRATION & ENGINEERING	GIFFELS-WEBSTER ENG INC	EB 11 MILE RESURACING (SOUTHFIELD RD	1,820.00	50107
202-702.000-864.000	TRAFFIC CONTROLS	ROAD COMM. FOR OAKLAND C	SIGNAL REPAIR	105.14	50024
202-702.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES FOR (MO/YEAR)	5,550.43	50113
Total For Dept 702.000				8,842.57	

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 202 MAJOR ROAD FUND					
Total For Fund 202 MAJOR ROAD FUND				8,842.57	
Fund 203 LOCAL ROAD FUND					
Dept 703.000					
203-703.000-810.000	AUDITING & ACCOUNTING	MANER COSTERISAN	2024 AUDIT	1,367.00	50115
203-703.000-864.000	TRAFFIC CONTROLS	ROAD COMM. FOR OAKLAND C	SIGNAL REPAIR	105.14	50024
203-703.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES FOR (MO/YEAR)	5,550.43	50113
Total For Dept 703.000				7,022.57	
Total For Fund 203 LOCAL ROAD FUND				7,022.57	
Fund 494 DOWNTOWN DEVELOPMENT AUTHORITY					
Dept 000.000					
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	HEALTH CARE	97.97	49934
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS (RHS) PLAN	180.83	49990
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS	180.83	50121
494-000.000-726.000	OFFICE SUPPLIES	FLAGSTAR BANK	CC EXPENSE FOR ALISA EMANUEL	69.50	50104
494-000.000-810.000	AUDITING & ACCOUNTING	PLANTE MORAN	PROFESSIONAL ACCOUNTING SERVICES	2,064.80	50015
494-000.000-810.000	AUDITING & ACCOUNTING	PLANTE MORAN	PROFESSIONAL ACCOUNTING SERVICES	1,106.12	50016
494-000.000-810.000	AUDITING & ACCOUNTING	MANER COSTERISAN	2024 AUDIT	295.57	50115
494-000.000-844.000	MAIN STREET PROGRAM	FLAGSTAR BANK	CC-EXPENSE AUSTIN COLSON	1.58	49966
494-000.000-845.000	STREETSCAPING	LUCENT LANDSCAPE & LIGHT	HOLIDAY LIGHTING - 27400 SOUTHFIELD	5,300.00	49985
494-000.000-845.000	STREETSCAPING	PARADISE GARDEN LANDSCAP	WATERING HANGING BASKETS	270.00	50008
494-000.000-845.000	STREETSCAPING	PARADISE GARDEN LANDSCAP	REMOVE HANGING BASKETS	540.00	50009
494-000.000-845.000	STREETSCAPING	PARADISE GARDEN LANDSCAP	FERTILIZATION SERVICES	2,175.00	50010
494-000.000-845.000	STREETSCAPING	PARADISE GARDEN LANDSCAP	11 MILE SERVICE DRIVE	2,250.00	50011
494-000.000-845.000	STREETSCAPING	PARADISE GARDEN LANDSCAP	WEEDING FLOWER BEDS	250.00	50012
494-000.000-882.000	PLANNING/CONSULTING FEES	GIFFELS-WEBSTER ENG INC	2025 DDA ALLEY APROACHES & ALLEY RECO	5,067.50	49969
494-000.000-882.000	PLANNING/CONSULTING FEES	GIFFELS-WEBSTER ENG INC	2024 DDA ALLEY APROACHES AND ALLEY RE	165.00	49970
494-000.000-882.000	PLANNING/CONSULTING FEES	GIFFELS-WEBSTER ENG INC	SOUTHFIELD/MARGATE HAWK SIGNAL DESIGN	4,205.25	50108
494-000.000-882.000	PLANNING/CONSULTING FEES	GIFFELS-WEBSTER ENG INC	2025 DDA ALLEY APROACHES & ALLEY RECO	495.00	50109
494-000.000-933.000	REPAIRS & MAINTENANCE	MICHIGAN ELECTRICAL CO.	REPAIR OUTSIDE OUTLET	375.00	50119
494-000.000-955.000	MISCELLANEOUS EXPENDITURES	DES ELECTRIC LLC	OUTLET REPLACEMENT	853.75	49955
494-000.000-955.000	MISCELLANEOUS EXPENDITURES	FLAGSTAR BANK	CC-EXPENSE AUSTIN COLSON	20.11	49966
Total For Dept 000.000				25,963.81	
Total For Fund 494 DOWNTOWN DEVELOPMENT AUTHORITY				25,963.81	
Fund 592 WATER & SEWER FUND					
Dept 536.000 WATER DEPARTMENT					
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	COVERAGE 12/01/2024 TO 12/31/2024	1,761.60	49935
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS (RHS) PLAN	23.65	49990
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS	23.65	50121
592-536.000-810.000	AUDITING & ACCOUNTING	PLANTE MORAN	PROFESSIONAL ACCOUNTING SERVICES	2,064.80	50015
592-536.000-810.000	AUDITING & ACCOUNTING	PLANTE MORAN	PROFESSIONAL ACCOUNTING SERVICES	1,106.12	50016
592-536.000-810.000	AUDITING & ACCOUNTING	MANER COSTERISAN	2024 AUDIT	1,367.00	50115
592-536.000-856.000	ADMINISTRATION & ENGINEERING	GIFFELS-WEBSTER ENG INC	2021-2023 HYDRANT REFURBISHMENT/REPLA	247.50	3516
592-536.000-856.000	ADMINISTRATION & ENGINEERING	GIFFELS-WEBSTER ENG INC	2021-2023 GATE VALVE REFUBISHMENT/REP	247.50	3518
592-536.000-902.000	BILLING SERVICES	UNITED STATES POSTAL SER	POSTAGE FOR WATER BILLS	803.88	3505
592-536.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES FOR (MO/YEAR)	6,236.94	50113
592-536.000-937.000	WATER SYSTEM MAINTENANCE	STATE OF MICHIGAN	COMMUNITY WATER SUPPLY	1,293.38	3512
592-536.000-937.000	WATER SYSTEM MAINTENANCE	EAGLE LANDSCAPING & SUPP	HOURS TRACTOR/WITH 1 HR MOVING	250.00	49962
592-536.000-937.000	WATER SYSTEM MAINTENANCE	SUNDE BUILDING INC.	MISC WORK PERFORMED ON BEHALF OF CITY	2,750.00	3513
592-536.000-944.000	WATER PURCHASES	SOUTHEAST OAKLAND COUNTY	WATER PURCHASE	22,014.05	3511
592-536.000-974.000	WATER MAIN PROJECT	GIFFELS-WEBSTER ENG INC	2025 WATER MAIN PROGRAM (5 WATER MAIN	3,767.50	351

Item 7D.

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 592 WATER & SEWER FUND					
Dept 536.000 WATER DEPARTMENT					
Total For Dept 536.000 WATER DEPARTMENT				43,957.57	
Dept 537.000 SEWER DEPARTMENT					
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS (RHS) PLAN	23.65	49990
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS	23.65	50121
592-537.000-810.000	AUDITING & ACCOUNTING	PLANTE MORAN	PROFESSIONAL ACCOUNTING SERVICES	2,064.80	50015
592-537.000-810.000	AUDITING & ACCOUNTING	PLANTE MORAN	PROFESSIONAL ACCOUNTING SERVICES	1,106.12	50016
592-537.000-810.000	AUDITING & ACCOUNTING	MANER COSTERISAN	2024 AUDIT	1,367.00	50115
592-537.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES FOR (MO/YEAR)	6,236.94	50113
592-537.000-939.000	SEWER SYSTEM MAINTENANCE	DTE	SEWER - REMOTE METER	21.08	3508
592-537.000-939.000	SEWER SYSTEM MAINTENANCE	SUNDE BUILDING INC.	MISC WORK PERFORMED ON BEHALF OF CITY	1,750.00	3513
592-537.000-939.000	SEWER SYSTEM MAINTENANCE	GIFFELS-WEBSTER ENG INC	2024 CCTV & DEAD END MANHOLE LOCATING	2,145.00	3515
592-537.000-942.000	SEWAGE DISPOSAL EXPENSE	OAKLAND COUNTY TREASURER	SPECIAL ASSESSMENTS	88,138.16	3510
592-537.000-942.000	SEWAGE DISPOSAL EXPENSE	GREAT LAKES WATER AUTHOR	IWC CHARGES	1,471.26	3519
592-537.000-945.000	RETENTION TANK-UTIL ELEC	DTE	RETENTION TANK	607.31	3507
592-537.000-947.000	RETENTION TANK UTIL-GAS	CONSUMERS ENERGY	UTILITIES	46.57	49954
592-537.000-948.000	RETENTION TANK UTIL-TELEPHONE	COMCAST	UTILITIES	122.85	3506
592-537.000-977.000	EVIRONMENT COMPL - NON CAPITA	HYDROCORP	CC PROGRAM	532.00	3509
Total For Dept 537.000 SEWER DEPARTMENT				105,656.39	
Total For Fund 592 WATER & SEWER FUND				149,613.96	

Item 7D.

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
			Fund Totals:		
			Fund 101 GENERAL FUND	254,691.08	
			Fund 202 MAJOR ROAD FU	8,842.57	
			Fund 203 LOCAL ROAD FU	7,022.57	
			Fund 494 DOWNTOWN DEVE	25,963.81	
			Fund 592 WATER & SEWER	149,613.96	
			Total For All Funds:	<u>446,133.99</u>	



User: JESSICA  
DB: Lathrup

PERIOD ENDING 11/30/2024

Item 7D.

GL NUMBER	DESCRIPTION	2024-25		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGD USED
		AMENDED BUDGET	NORMAL	11/30/2024 (ABNORMAL)	MONTH 11/30/2024 INCREASE	(DECREASE)	NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND									
Revenues									
Dept 000.000									
101-000.000-401.000	CITY TAXES	3,232,000.00		2,805,070.49		12,448.32		426,929.51	86.79
101-000.000-402.000	REFUSE COLLECTION TAXES	484,780.00		420,719.66		1,867.08		64,060.34	86.79
101-000.000-409.000	DELQ PERSONAL PROPERTY REVENU	3,000.00		4,809.52		(4,088.90)		(1,809.52)	160.32
101-000.000-414.000	TAX PENALTIES	30,000.00		0.00		0.00		30,000.00	0.00
101-000.000-415.000	MISCELLANEOUS REVENUE	15,000.00		2,064.42		68.75		12,935.58	13.76
101-000.000-416.000	WORK COMP DIVIDEND REVENUE	7,000.00		0.00		0.00		7,000.00	0.00
101-000.000-416.001	PROPERTY & LIABILITY DIVIDEND REVENUE	10,000.00		8,048.00		0.00		1,952.00	80.48
101-000.000-419.000	AT & T LEASE PAYMENTS	60,000.00		26,639.10		5,327.82		33,360.90	44.40
101-000.000-421.000	METRO-PCS LEASE PAYMENTS	48,000.00		27,638.75		5,527.75		20,361.25	57.58
101-000.000-423.000	WORK COMP REIMBURSEMENT	20,000.00		0.00		0.00		20,000.00	0.00
101-000.000-445.000	PENALTIES AND INTEREST ON TAXES	0.00		0.02		0.00		(0.02)	100.00
101-000.000-446.000	INVESTMENT INTEREST	30,000.00		51,237.02		13,620.95		(21,237.02)	170.79
101-000.000-447.000	TAX 1% ADMINISTRATIVE FEE	105,000.00		95,592.71		2,247.67		9,407.29	91.04
101-000.000-448.000	INSURANCE REIMBURSEMENT	0.00		8,506.67		0.00		(8,506.67)	100.00
101-000.000-455.000	METRO AUTHORITY-FEE	18,000.00		14,371.47		0.00		3,628.53	79.84
101-000.000-456.000	BUILDING PERMITS	80,000.00		16,572.09		0.00		63,427.91	20.72
101-000.000-457.000	ZONING, SITE, SPECIAL PERMITS	7,500.00		47,665.32		4,985.34		(40,165.32)	635.54
101-000.000-458.000	PLUMBING/HEATING PERMITS	20,000.00		9,892.50		2,100.00		10,107.50	49.46
101-000.000-459.000	ELECTRICAL PERMITS	15,000.00		6,964.50		1,108.00		8,035.50	46.43
101-000.000-460.000	LICENSES/REGISTRATIONS & ETC DUE TO CIT	12,000.00		15,875.00		2,315.00		(3,875.00)	132.29
101-000.000-461.000	DOG & CAT LICENSES	2,000.00		80.00		0.00		1,920.00	4.00
101-000.000-465.000	CABLE TV REVENUES	110,000.00		21,277.09		21,277.09		88,722.91	19.34
101-000.000-470.000	RECREATION SPECIAL PROGRAMS	2,500.00		1,601.00		1,021.00		899.00	64.04
101-000.000-470.001	DOG PARK REVENUE	0.00		15.00		0.00		(15.00)	100.00
101-000.000-470.002	COMMUNITY GARDEN REVENUE	500.00		60.00		0.00		440.00	12.00
101-000.000-475.000	COMM ROOM & BLDG RENT REVENUE	80,000.00		34,552.50		7,995.00		45,447.50	43.19
101-000.000-540.000	302 TRAINING FUNDS-REVENUES	0.00		2,196.37		0.00		(2,196.37)	100.00
101-000.000-543.000	FEDERAL/STATE GRANT	0.00		7,072.90		0.00		(7,072.90)	100.00
101-000.000-545.000	POLICE ACTIVITY REIMBURSEMENT	0.00		5,589.92		0.00		(5,589.92)	100.00
101-000.000-546.000	POLICE CHARGES FOR SERVICES	15,000.00		4,949.10		1,247.95		10,050.90	32.99
101-000.000-574.000	STATE SHARED REVENUES	511,110.00		88,840.15		0.00		422,269.85	17.38
101-000.000-607.000	FOIA FEES	0.00		284.95		83.95		(284.95)	100.00
101-000.000-612.000	DISTRICT COURT FINES	70,000.00		23,508.94		5,311.83		46,491.06	33.58
101-000.000-626.000	COMMUNITY DEVELOPMENT	7,000.00		0.00		0.00		7,000.00	0.00
101-000.000-627.000	SIDEWALK REVENUES	100,000.00		10,405.21		2,846.41		89,594.79	10.41
101-000.000-628.000	WEED/CODE ENFORCEMENT REVENUE	30,000.00		1,700.00		1,600.00		28,300.00	5.67
101-000.000-632.000	PUBLIC SERVICES REIMBURSEMENT	25,000.00		7,147.29		0.00		17,852.71	28.59
101-000.000-664.000	INTEREST INCOME- LEASES	77,000.00		0.00		0.00		77,000.00	0.00
101-000.000-669.000	DPS BLDG RENT FROM WATER	4,917.00		0.00		0.00		4,917.00	0.00
101-000.000-671.000	ADMINISTRATIVE REV RD FUND	4,000.00		0.00		0.00		4,000.00	0.00
101-000.000-676.001	EMPLOYEE BENEFIT CONTRIBUTION	22,000.00		13,692.73		0.00		8,307.27	62.24
101-000.000-677.000	ELECTION REIMBURSEMENTS	0.00		5,429.74		0.00		(5,429.74)	100.00
101-000.000-682.000	SALE OF FIXED ASSET	0.00		6,555.00		0.00		(6,555.00)	100.00
Total Dept 000.000		5,258,307.00		3,796,625.13		88,911.01		1,461,681.87	72.20
TOTAL REVENUES		5,258,307.00		3,796,625.13		88,911.01		1,461,681.87	72.20
Expenditures									
Dept 100.000 - GOVERNMENT SERVICES									
101-100.000-708.000	PROPERTY & LIABILITY INSURANC	45,000.00		56,347.00		0.00		(11,347.00)	125.22
101-100.000-710.000	UNEMPLOYMENT INSURANCE	50.00		6.60		0.00		43.40	13.20
101-100.000-712.000	WORKER'S COMP INSURANCE	7,000.00		6,500.00		0.00		500.00	92.86

Item 7D.

GL NUMBER	DESCRIPTION	2024-25		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGDGT USED
		AMENDED BUDGET	NORMAL	11/30/2024 (ABNORMAL)	MONTH 11/30/2024 INCREASE (DECREASE)	NORMAL	(ABNORMAL) BALANCE		
Fund 101 - GENERAL FUND									
Expenditures									
101-100.000-713.000	MERS CITY CONTRIBUTIONS	50,000.00		0.00		0.00		50,000.00	0.00
101-100.000-726.000	OFFICE SUPPLIES	6,000.00		838.07		193.31		5,161.93	13.97
101-100.000-732.000	CODE ENFORCEMENT	3,000.00		1,160.00		250.00		1,840.00	38.67
101-100.000-733.000	CASH SHORT/OVER	0.00		0.98		(8.99)		(0.98)	100.00
101-100.000-802.000	TAX TRIBUNAL RETURNS	2,000.00		0.00		0.00		2,000.00	0.00
101-100.000-803.000	MEMBERSHIPS & MEETINGS	6,000.00		2,910.06		80.00		3,089.94	48.50
101-100.000-804.000	BUILDING TRADE INSPECTION	56,250.00		20,524.79		5,573.75		35,725.21	36.49
101-100.000-805.000	CABLE TELEVISION	58,500.00		22,772.25		148.65		35,727.75	38.93
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	25,000.00		12,213.85		2,495.39		12,786.15	48.86
101-100.000-810.000	AUDITING & ACCOUNTING	40,000.00		72,297.84		31,432.92		(32,297.84)	180.74
101-100.000-822.000	TRAINING	7,000.00		688.24		177.90		6,311.76	9.83
101-100.000-832.000	CITIZEN COMMUNICATION/PR	5,000.00		169.00		0.00		4,831.00	3.38
101-100.000-840.000	LIBRARY PAYMENT	185,000.00		59,969.00		59,969.00		125,031.00	32.42
101-100.000-848.000	GOVERNMENT OPERATIONS	32,500.00		13,708.51		2,912.93		18,791.49	42.18
101-100.000-848.001	TECHNOLOGY	65,000.00		26,197.20		7,707.70		38,802.80	40.30
101-100.000-850.000	TELEPHONE EXPENDITURES	15,000.00		4,051.53		1,878.68		10,948.47	27.01
101-100.000-860.000	VEHICLE EXPENSE	5,000.00		1,264.60		250.00		3,735.40	25.29
101-100.000-880.000	CDBG EXPENDITURES	2,000.00		0.00		0.00		2,000.00	0.00
101-100.000-882.000	PLANNING/CONSULTING FEES	10,000.00		660.00		577.50		9,340.00	6.60
101-100.000-900.000	PRINTING/PUBLICATION COSTS	11,000.00		4,467.59		1,387.44		6,532.41	40.61
101-100.000-901.000	POSTAGE FEES	6,000.00		2,996.45		407.94		3,003.55	49.94
101-100.000-955.000	MISCELLANEOUS EXPENDITURES	10,000.00		6,935.67		0.00		3,064.33	69.36
<b>Total Dept 100.000 - GOVERNMENT SERVICES</b>		<b>652,300.00</b>		<b>316,679.23</b>		<b>115,434.12</b>		<b>335,620.77</b>	<b>48.55</b>
Dept 101.000 - ADMINISTRATION									
101-101.000-701.000	SALARIES FULL-TIME	453,440.00		150,941.04		34,521.28		302,498.96	33.29
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	294,150.00		126,703.75		8,240.47		167,446.25	43.07
101-101.000-717.000	CODE ENFORCEMENT LEGAL	20,000.00		6,240.00		0.00		13,760.00	31.20
101-101.000-718.000	ELECTIONS	50,000.00		30,349.55		15,099.85		19,650.45	60.70
101-101.000-719.000	OFFICIALS EXPENSE	5,000.00		3,827.63		0.00		1,172.37	76.55
101-101.000-721.000	DATA PROCESING & ASSESSMENTS	37,800.00		0.00		0.00		37,800.00	0.00
101-101.000-722.000	LEGAL SERVICES	55,000.00		19,450.00		1,035.00		35,550.00	35.36
101-101.000-723.000	BOARD OF REVIEW	600.00		0.00		0.00		600.00	0.00
101-101.000-803.000	MEMBERSHIPS & MEETINGS	2,000.00		604.80		20.00		1,395.20	30.24
101-101.000-955.000	MISCELLANEOUS EXPENDITURES	9,000.00		0.00		0.00		9,000.00	0.00
<b>Total Dept 101.000 - ADMINISTRATION</b>		<b>926,990.00</b>		<b>338,116.77</b>		<b>58,916.60</b>		<b>588,873.23</b>	<b>36.47</b>
Dept 201.000 - BUILDING & GROUNDS									
101-201.000-702.000	SALARIES PART-TIME	30,000.00		12,029.90		2,137.54		17,970.10	40.10
101-201.000-703.000	EMPLOYEE TAXES & BENEFITS	0.00		(3,276.56)		0.00		3,276.56	100.00
101-201.000-920.000	UTILITIES	60,000.00		37,567.32		4,801.58		22,432.68	62.61
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	40,000.00		21,843.47		3,515.01		18,156.53	54.61
101-201.000-930.001	BUILDING - GRANTS	5,359.00		0.00		0.00		5,359.00	0.00
101-201.000-936.000	EQUIPMENT MAINTENANCE	7,500.00		5.66		5.66		7,494.34	0.08
101-201.000-938.000	PARKING LOT & GROUNDS	5,000.00		1,560.00		1,560.00		3,440.00	31.20
101-201.000-970.000	CAPITAL EXPENDITURE	6,000.00		6,030.09		0.00		(30.09)	100.50
<b>Total Dept 201.000 - BUILDING &amp; GROUNDS</b>		<b>153,859.00</b>		<b>75,759.88</b>		<b>12,019.79</b>		<b>78,099.12</b>	<b>49.24</b>
Dept 301.000 - PUBLIC SAFETY									
101-301.000-701.000	SALARIES FULL-TIME	1,050,000.00		320,813.03		83,299.95		729,186.97	30.55

User: JESSICA  
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PERIOD ENDING 11/30/2024

Item 7D.

GL NUMBER	DESCRIPTION	2024-25		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGD USED
		AMENDED BUDGET	NORMAL	11/30/2024 (ABNORMAL)	MONTH 11/30/2024 INCREASE	(DECREASE)	NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND									
Expenditures									
101-301.000-702.000	SALARIES PART-TIME	50,000.00		32,064.85		7,550.50		17,935.15	64.13
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	690,000.00		195,753.24		35,043.78		494,246.76	28.37
101-301.000-704.000	SALARIES-OVERTIME	40,000.00		19,996.01		3,684.44		20,003.99	49.99
101-301.000-708.000	PROPERTY & LIABILITY INSURANC	26,106.00		37,255.83		0.00		(11,149.83)	142.71
101-301.000-710.000	UNEMPLOYMENT INSURANCE	100.00		2.95		0.00		97.05	2.95
101-301.000-712.000	WORKER'S COMP INSURANCE	10,000.00		13,227.00		0.00		(3,227.00)	132.27
101-301.000-726.000	OFFICE SUPPLIES	4,000.00		3,264.34		835.59		735.66	81.61
101-301.000-727.000	ROAD SUPPLIES	2,500.00		277.81		37.63		2,222.19	11.11
101-301.000-728.000	EVIDENCE SUPPLIES	1,000.00		62.89		62.89		937.11	6.29
101-301.000-729.000	OFFICE MACHINE MAINTENANCE	1,500.00		328.97		66.12		1,171.03	21.93
101-301.000-731.000	PUBLICATIONS/DOCUMENT REDUCIN	500.00		0.00		0.00		500.00	0.00
101-301.000-803.000	MEMBERSHIPS & MEETINGS	5,500.00		382.95		155.00		5,117.05	6.96
101-301.000-821.000	POLICE RESERVES	500.00		61.94		0.00		438.06	12.39
101-301.000-822.000	TRAINING	15,500.00		7,391.08		3,368.26		8,108.92	47.68
101-301.000-823.000	FIREARMS TRAINING	9,000.00		1,560.21		692.38		7,439.79	17.34
101-301.000-825.000	ANIMAL CONTROL	200.00		170.17		0.00		29.83	85.09
101-301.000-826.000	COMMUNITY POLICING	1,100.00		358.90		0.00		741.10	32.63
101-301.000-827.000	F02 TRAINING FUNDS EXPENDITURES	2,000.00		0.00		0.00		2,000.00	0.00
101-301.000-828.000	FIRE SERVICE/DISPATCH CONTRACT	782,150.00		350,342.25		0.00		431,807.75	44.79
101-301.000-829.000	POLICE UNIFORMS & CLEANING	15,000.00		1,122.86		818.86		13,877.14	7.49
101-301.000-837.000	STATE OF MI LEIN USE	3,000.00		0.00		0.00		3,000.00	0.00
101-301.000-848.001	TECHNOLOGY	21,900.00		24,223.52		9,223.20		(2,323.52)	110.61
101-301.000-850.000	TELEPHONE EXPENDITURES	11,000.00		2,315.54		516.72		8,684.46	21.05
101-301.000-851.000	RADIO COMMUNICATIONS	13,500.00		500.00		0.00		13,000.00	3.70
101-301.000-860.000	VEHICLE EXPENSE	47,000.00		18,363.42		2,070.42		28,636.58	39.07
101-301.000-970.000	CAPITAL EXPENDITURE	13,500.00		0.00		0.00		13,500.00	0.00
Total Dept 301.000 - PUBLIC SAFETY		2,816,556.00		1,029,839.76		147,425.74		1,786,716.24	36.56
Dept 401.000									
101-401.000-703.000	EMPLOYEE TAXES & BENEFITS	20,000.00		4,732.40		0.00		15,267.60	23.66
101-401.000-860.000	VEHICLE EXPENSE	0.00		2,738.62		1,774.30		(2,738.62)	100.00
101-401.000-890.000	PARK MAINTENANCE	2,000.00		0.00		0.00		2,000.00	0.00
101-401.000-891.000	TREE MAINTENANCE	10,000.00		0.00		0.00		10,000.00	0.00
101-401.000-892.000	SIDEWALK MAINTENANCE	0.00		100.00		0.00		(100.00)	100.00
101-401.000-920.000	UTILITIES	25,000.00		2,874.47		687.87		22,125.53	11.50
101-401.000-921.000	CONTRACTUAL SERVICES	145,000.00		21,501.47		10,750.73		123,498.53	14.83
101-401.000-936.000	EQUIPMENT MAINTENANCE	4,000.00		504.80		0.00		3,495.20	12.62
101-401.000-970.000	CAPITAL EXPENDITURE	58,500.00		10,864.28		0.00		47,635.72	18.57
Total Dept 401.000		264,500.00		43,316.04		13,212.90		221,183.96	16.38
Dept 501.000 - LEAF COLLECTION									
101-501.000-955.000	MISCELLANEOUS EXPENDITURES	1,000.00		0.00		0.00		1,000.00	0.00
101-501.000-978.000	REFUSE EQUIP/ROLLOFF EXPEND	7,000.00		0.00		0.00		7,000.00	0.00
Total Dept 501.000 - LEAF COLLECTION		8,000.00		0.00		0.00		8,000.00	0.00
Dept 502.000									
101-502.000-801.001	SOCRRA	401,525.00		152,722.21		33,466.99		248,802.79	38.04
Total Dept 502.000		401,525.00		152,722.21		33,466.99		248,802.79	38.04

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Item 7D.

GL NUMBER	DESCRIPTION	2024-25		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	11/30/2024 (ABNORMAL)	MONTH 11/30/2024	INCREASE (DECREASE)	NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND									
Expenditures									
Dept 601.000 - RECREATION									
101-601.000-712.000	WORKER'S COMP INSURANCE	0.00		750.00		0.00		(750.00)	100.00
101-601.000-806.000	ADULT PROGRAMS	5,000.00		294.94		0.00		4,705.06	5.90
101-601.000-807.000	BUS TRANSPORTATION	1,000.00		0.00		0.00		1,000.00	0.00
101-601.000-811.000	SENIOR ACTIVITIES	5,000.00		0.00		0.00		5,000.00	0.00
101-601.000-812.000	COMMUNITY EVENTS	5,000.00		1,350.05		505.82		3,649.95	27.00
101-601.000-813.000	CHILDREN/YOUTH ACTIVITIES	5,000.00		0.00		0.00		5,000.00	0.00
101-601.000-815.000	COMMUNITY GARDEN	500.00		0.00		0.00		500.00	0.00
101-601.000-843.000	DOG PARK EXPENSES	250.00		0.00		0.00		250.00	0.00
101-601.000-884.000	CONCERTS IN THE PARK	750.00		0.00		0.00		750.00	0.00
Total Dept 601.000 - RECREATION		22,500.00		2,394.99		505.82		20,105.01	10.64
TOTAL EXPENDITURES		5,246,230.00		1,958,828.88		380,981.96		3,287,401.12	37.34
Fund 101 - GENERAL FUND:									
TOTAL REVENUES		5,258,307.00		3,796,625.13		88,911.01		1,461,681.87	72.20
TOTAL EXPENDITURES		5,246,230.00		1,958,828.88		380,981.96		3,287,401.12	37.34
NET OF REVENUES & EXPENDITURES		12,077.00		1,837,796.25		(292,070.95)		(1,825,719.25)	15,217.3

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DB: Lathrup

PERIOD ENDING 11/30/2024

Item 7D.

GL NUMBER	DESCRIPTION	2024-25		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	11/30/2024 (ABNORMAL)	MONTH 11/30/2024	INCREASE (DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 202 - MAJOR ROAD FUND									
Revenues									
Dept 702.000									
202-702.000-574.000	STATE SHARED REVENUES	410,000.00		107,157.83		33,861.43		302,842.17	26.14
Total Dept 702.000		410,000.00		107,157.83		33,861.43		302,842.17	26.14
TOTAL REVENUES		410,000.00		107,157.83		33,861.43		302,842.17	26.14
Expenditures									
Dept 702.000									
202-702.000-703.000	EMPLOYEE TAXES & BENEFITS	5,000.00		364.80		55.64		4,635.20	7.30
202-702.000-705.000	SALARIES-ADMIN	6,500.00		2,198.25		488.50		4,301.75	33.82
202-702.000-810.000	AUDITING & ACCOUNTING	3,700.00		7,350.60		1,367.00		(3,650.60)	198.66
202-702.000-856.000	ADMINISTRATION & ENGINEERING	4,000.00		2,150.00		1,820.00		1,850.00	53.75
202-702.000-861.000	ROAD MAINTENANCE	10,000.00		2,894.78		0.00		7,105.22	28.95
202-702.000-862.000	ROADSIDE MAINTENANCE	1,000.00		0.00		0.00		1,000.00	0.00
202-702.000-864.000	TRAFFIC CONTROLS	30,000.00		1,037.89		105.14		28,962.11	3.46
202-702.000-866.000	SNOW & ICE REMOVAL	5,500.00		0.00		0.00		5,500.00	0.00
202-702.000-867.000	EQUIPMENT RENTAL	5,000.00		0.00		0.00		5,000.00	0.00
202-702.000-870.000	FORESTRY	30,000.00		0.00		0.00		30,000.00	0.00
202-702.000-921.000	CONTRACTUAL SERVICES	70,000.00		11,100.86		5,550.43		58,899.14	15.86
202-702.000-999.203	TRANSFER OUT TO LOCAL ROADS	102,500.00		0.00		0.00		102,500.00	0.00
Total Dept 702.000		273,200.00		27,097.18		9,386.71		246,102.82	9.92
TOTAL EXPENDITURES		273,200.00		27,097.18		9,386.71		246,102.82	9.92
Fund 202 - MAJOR ROAD FUND:									
TOTAL REVENUES		410,000.00		107,157.83		33,861.43		302,842.17	26.14
TOTAL EXPENDITURES		273,200.00		27,097.18		9,386.71		246,102.82	9.92
NET OF REVENUES & EXPENDITURES		136,800.00		80,060.65		24,474.72		56,739.35	58.52

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Item 7D.

GL NUMBER	DESCRIPTION	2024-25		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	11/30/2024 (ABNORMAL)	MONTH 11/30/2024 INCREASE	(DECREASE)	NORMAL	(ABNORMAL)	
Fund 203 - LOCAL ROAD FUND									
Revenues									
Dept 703.000									
203-703.000-574.000	STATE SHARED REVENUES	190,000.00		50,109.28		15,834.32		139,890.72	26.37
203-703.000-690.202	TRANSFER IN FROM MAJOR ROADS	102,500.00		0.00		0.00		102,500.00	0.00
Total Dept 703.000		292,500.00		50,109.28		15,834.32		242,390.72	17.13
TOTAL REVENUES		292,500.00		50,109.28		15,834.32		242,390.72	17.13
Expenditures									
Dept 703.000									
203-703.000-703.000	EMPLOYEE TAXES & BENEFITS	14,000.00		364.80		55.64		13,635.20	2.61
203-703.000-705.000	SALARIES-ADMIN	6,500.00		2,198.25		488.50		4,301.75	33.82
203-703.000-810.000	AUDITING & ACCOUNTING	3,700.00		2,916.26		1,367.00		783.74	78.82
203-703.000-861.000	ROAD MAINTENANCE	20,000.00		6,892.28		0.00		13,107.72	34.46
203-703.000-862.000	ROADSIDE MAINTENANCE	5,000.00		0.00		0.00		5,000.00	0.00
203-703.000-864.000	TRAFFIC CONTROLS	10,000.00		323.02		105.14		9,676.98	3.23
203-703.000-866.000	SNOW & ICE REMOVAL	5,500.00		0.00		0.00		5,500.00	0.00
203-703.000-867.000	EQUIPMENT RENTAL	2,000.00		0.00		0.00		2,000.00	0.00
203-703.000-868.000	NON-MOTOR FACILITIES	5,000.00		0.00		0.00		5,000.00	0.00
203-703.000-870.000	FORESTRY	30,000.00		0.00		0.00		30,000.00	0.00
203-703.000-921.000	CONTRACTUAL SERVICES	79,000.00		11,100.86		5,550.43		67,899.14	14.05
Total Dept 703.000		180,700.00		23,795.47		7,566.71		156,904.53	13.17
TOTAL EXPENDITURES		180,700.00		23,795.47		7,566.71		156,904.53	13.17
Fund 203 - LOCAL ROAD FUND:									
TOTAL REVENUES		292,500.00		50,109.28		15,834.32		242,390.72	17.13
TOTAL EXPENDITURES		180,700.00		23,795.47		7,566.71		156,904.53	13.17
NET OF REVENUES & EXPENDITURES		111,800.00		26,313.81		8,267.61		85,486.19	23.54

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Item 7D.

GL NUMBER	DESCRIPTION	2024-25		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	11/30/2024 (ABNORMAL)	MONTH 11/30/2024	INCREASE (DECREASE)	NORMAL	(ABNORMAL)	
Fund 258 - CAPITAL ACQUISITION FUND									
Revenues									
Dept 000.000									
258-000.000-446.000	INVESTMENT INTEREST	0.00		286.08		51.67		(286.08)	100.00
Total Dept 000.000		0.00		286.08		51.67		(286.08)	100.00
TOTAL REVENUES		0.00		286.08		51.67		(286.08)	100.00
Fund 258 - CAPITAL ACQUISITION FUND:									
TOTAL REVENUES		0.00		286.08		51.67		(286.08)	100.00
TOTAL EXPENDITURES		0.00		0.00		0.00		0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00		286.08		51.67		(286.08)	100.00

PERIOD ENDING 11/30/2024

Item 7D.

GL NUMBER	DESCRIPTION	2024-25		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	11/30/2024 (ABNORMAL)	MONTH 11/30/2024 INCREASE	(DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 397 - ROAD MILLAGE BOND FUND									
Revenues									
Dept 000.000									
397-000.000-403.000	ROAD BOND DEBT TAXES	0.00		637,325.33		2,828.31		(637,325.33)	100.00
397-000.000-446.000	INVESTMENT INTEREST	0.00		1,633.58		302.30		(1,633.58)	100.00
397-000.000-510.983	SPECIAL ASSESSMENT-ROAD BOND	590,000.00		0.00		0.00		590,000.00	0.00
Total Dept 000.000		590,000.00		638,958.91		3,130.61		(48,958.91)	108.30
TOTAL REVENUES		590,000.00		638,958.91		3,130.61		(48,958.91)	108.30
Expenditures									
Dept 000.000									
397-000.000-720.000	INTEREST EXPENSE	183,000.00		0.00		0.00		183,000.00	0.00
397-000.000-905.000	BOND PRINCIPAL PAYMENTS	405,000.00		0.00		0.00		405,000.00	0.00
Total Dept 000.000		588,000.00		0.00		0.00		588,000.00	0.00
TOTAL EXPENDITURES		588,000.00		0.00		0.00		588,000.00	0.00
Fund 397 - ROAD MILLAGE BOND FUND:									
TOTAL REVENUES		590,000.00		638,958.91		3,130.61		(48,958.91)	108.30
TOTAL EXPENDITURES		588,000.00		0.00		0.00		588,000.00	0.00
NET OF REVENUES & EXPENDITURES		2,000.00		638,958.91		3,130.61		(636,958.91)	31,947.9



PERIOD ENDING 11/30/2024

Item 7D.

GL NUMBER	DESCRIPTION	2024-25		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	11/30/2024 (ABNORMAL)	MONTH 11/30/2024 INCREASE	(DECREASE)	NORMAL	(ABNORMAL)	
Fund 494 - DOWNTOWN DEVELOPMENT AUTHORITY									
Revenues									
Dept 000.000									
494-000.000-407.000	TIFA-CAPTURE TAXES	410,000.00		400,144.01		14.69		9,855.99	97.60
494-000.000-410.000	TAX COLLECTED OTHER	37,488.00		33,972.47		0.00		3,515.53	90.62
494-000.000-415.000	MISCELLANEOUS REVENUE	23,000.00		6,100.00		0.00		16,900.00	26.52
494-000.000-446.000	INVESTMENT INTEREST	40,000.00		16,485.61		3,410.96		23,514.39	41.21
494-000.000-614.000	MUSIC FEST	0.00		16,292.46		0.00		(16,292.46)	100.00
494-000.000-615.000	MAIN STREET REVENUES	0.00		600.00		0.00		(600.00)	100.00
Total Dept 000.000		510,488.00		473,594.55		3,425.65		36,893.45	92.77
TOTAL REVENUES		510,488.00		473,594.55		3,425.65		36,893.45	92.77
Expenditures									
Dept 000.000									
494-000.000-701.000	SALARIES FULL-TIME	180,000.00		46,299.36		10,617.49		133,700.64	25.72
494-000.000-702.000	SALARIES PART-TIME	5,000.00		0.00		0.00		5,000.00	0.00
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	65,000.00		16,895.36		1,431.44		48,104.64	25.99
494-000.000-722.000	LEGAL SERVICES	900.00		0.00		0.00		900.00	0.00
494-000.000-726.000	OFFICE SUPPLIES	3,755.00		233.39		69.50		3,521.61	6.22
494-000.000-802.000	TAX TRIBUNAL RETURNS	2,000.00		0.00		0.00		2,000.00	0.00
494-000.000-810.000	AUDITING & ACCOUNTING	800.00		7,244.24		3,466.49		(6,444.24)	905.53
494-000.000-822.000	TRAINING/MEMBERSHIP	7,125.00		135.00		0.00		6,990.00	1.89
494-000.000-844.000	MAIN STREET PROGRAM	18,500.00		25,433.73		1.58		(6,933.73)	137.48
494-000.000-845.000	STREETSCAPING	19,000.00		23,727.18		10,785.00		(4,727.18)	124.88
494-000.000-882.000	PLANNING/CONSULTING FEES	15,300.00		26,163.28		9,932.75		(10,863.28)	171.00
494-000.000-900.000	PRINTING/PUBLICATION COSTS	2,000.00		0.00		0.00		2,000.00	0.00
494-000.000-901.000	POSTAGE FEES	200.00		0.00		0.00		200.00	0.00
494-000.000-933.000	REPAIRS & MAINTENANCE	503,980.00		17,925.56		375.00		486,054.44	3.56
494-000.000-955.000	MISCELLANEOUS EXPENDITURES	23,457.00		1,973.86		873.86		21,483.14	8.41
494-000.000-968.001	DEPRECIATION INFRASTRUCTURE	30,000.00		0.00		0.00		30,000.00	0.00
494-000.000-971.000	SIGN GRANT PROGRAM	10,000.00		0.00		0.00		10,000.00	0.00
494-000.000-971.001	FACADE GRANT PROGRAM	20,000.00		0.00		0.00		20,000.00	0.00
Total Dept 000.000		907,017.00		166,030.96		37,553.11		740,986.04	18.31
TOTAL EXPENDITURES		907,017.00		166,030.96		37,553.11		740,986.04	18.31
Fund 494 - DOWNTOWN DEVELOPMENT AUTHORITY:									
TOTAL REVENUES		510,488.00		473,594.55		3,425.65		36,893.45	92.77
TOTAL EXPENDITURES		907,017.00		166,030.96		37,553.11		740,986.04	18.31
NET OF REVENUES & EXPENDITURES		(396,529.00)		307,563.59		(34,127.46)		(704,092.59)	77.56

User: JESSICA  
DB: Lathrup

PERIOD ENDING 11/30/2024

Item 7D.

GL NUMBER	DESCRIPTION	2024-25		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGDG USED
		AMENDED BUDGET	NORMAL	11/30/2024 (ABNORMAL)	MONTH 11/30/2024 INCREASE	(DECREASE)	NORMAL	(ABNORMAL)	
Fund 592 - WATER & SEWER FUND									
Revenues									
Dept 536.000 - WATER DEPARTMENT									
592-536.000-415.000	MISCELLANEOUS REVENUES	20,000.00		10,194.69		3,228.69		9,805.31	50.97
592-536.000-640.000	WATER SERVICE	770,000.00		312,579.54		65,181.10		457,420.46	40.59
592-536.000-640.001	BOND REVENUE	229,000.00		95,293.87		19,238.27		133,706.13	41.61
592-536.000-641.000	WATER & SEWER PENALTIES	25,000.00		9,251.66		2,052.26		15,748.34	37.01
592-536.000-642.000	METER CHARGE REVENUE	81,000.00		33,940.96		6,750.23		47,059.04	41.90
592-536.000-665.000	INVESTMENT INTEREST	10,000.00		9,736.72		785.75		263.28	97.37
Total Dept 536.000 - WATER DEPARTMENT		1,135,000.00		470,997.44		97,236.30		664,002.56	41.50
Dept 537.000 - SEWER DEPARTMENT									
592-537.000-415.000	MISCELLANEOUS REVENUES	0.00		199.75		200.00		(199.75)	100.00
592-537.000-641.000	WATER & SEWER PENALTIES	40,000.00		13,673.04		2,740.27		26,326.96	34.18
592-537.000-645.000	SEWAGE DISPOSAL REVENUE	1,805,000.00		587,692.55		120,084.10		1,217,307.45	32.56
592-537.000-651.000	INDUSTRIAL SURCHARGE	42,000.00		12,616.94		2,412.93		29,383.06	30.04
592-537.000-665.000	INVESTMENT INTEREST	10,000.00		9,736.74		785.75		263.26	97.37
Total Dept 537.000 - SEWER DEPARTMENT		1,897,000.00		623,919.02		126,223.05		1,273,080.98	32.89
TOTAL REVENUES		3,032,000.00		1,094,916.46		223,459.35		1,937,083.54	36.11
Expenditures									
Dept 536.000 - WATER DEPARTMENT									
592-536.000-701.000	SALARIES FULL-TIME	49,980.00		16,878.61		3,818.80		33,101.39	33.77
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	140,000.00		35,703.27		2,136.20		104,296.73	25.50
592-536.000-708.000	PROPERTY & LIABILITY INSURANC	8,000.00		10,576.33		0.00		(2,576.33)	132.20
592-536.000-803.000	MEMBERSHIPS & MEETINGS	2,500.00		0.00		0.00		2,500.00	0.00
592-536.000-810.000	AUDITING & ACCOUNTING	3,700.00		8,752.55		4,537.92		(5,052.55)	236.56
592-536.000-856.000	ADMINISTRATION & ENGINEERING	10,000.00		495.00		495.00		9,505.00	4.95
592-536.000-860.000	VEHICLE EXPENSE	0.00		102.33		0.00		(102.33)	100.00
592-536.000-875.000	PENSION EXPENSE	25,000.00		0.00		0.00		25,000.00	0.00
592-536.000-900.000	PRINTING/PUBLICATION COSTS	2,500.00		0.00		0.00		2,500.00	0.00
592-536.000-902.000	BILLING SERVICES	10,000.00		5,005.97		803.88		4,994.03	50.06
592-536.000-921.000	CONTRACTUAL SERVICES	78,000.00		30,636.63		6,236.94		47,363.37	39.28
592-536.000-935.000	EQUIPMENT REPLACEMENT	2,500.00		0.00		0.00		2,500.00	0.00
592-536.000-937.000	WATER SYSTEM MAINTENANCE	70,000.00		20,648.49		4,293.38		49,351.51	29.50
592-536.000-940.000	RENT & UTILITIES WATER & SEWE	5,000.00		0.00		0.00		5,000.00	0.00
592-536.000-944.000	WATER PURCHASES	360,000.00		93,780.68		22,014.05		266,219.32	26.05
592-536.000-970.000	CAPITAL EXPENDITURE	13,000.00		0.00		0.00		13,000.00	0.00
592-536.000-974.000	WATER MAIN PROJECT	300,000.00		67,598.73		3,767.50		232,401.27	22.53
Total Dept 536.000 - WATER DEPARTMENT		1,080,180.00		290,178.59		48,103.67		790,001.41	26.86
Dept 536.500 - WATER DEPARTMENT									
592-536.500-970.000	CAPITAL FIRE HYDRANTS	0.00		(10.00)		0.00		10.00	100.00
Total Dept 536.500 - WATER DEPARTMENT		0.00		(10.00)		0.00		10.00	100.00
Dept 537.000 - SEWER DEPARTMENT									
592-537.000-701.000	SALARIES FULL-TIME	49,980.00		16,878.61		3,818.80		33,101.39	33.77
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	48,000.00		24,262.65		374.60		23,737.35	50.55
592-537.000-708.000	PROPERTY & LIABILITY INSURANC	8,000.00		10,543.50		0.00		(2,543.50)	131.79

PERIOD ENDING 11/30/2024

Item 7D.

GL NUMBER	DESCRIPTION	2024-25		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDTG USED
		AMENDED BUDGET	NORMAL	11/30/2024 (ABNORMAL)	MONTH 11/30/2024	INCREASE (DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 592 - WATER & SEWER FUND									
Expenditures									
592-537.000-720.000	INTEREST EXPENSE	152,200.00		170,283.03		0.00		(18,083.03)	111.88
592-537.000-725.000	PAYING AGENT FEES	1,500.00		1,650.00		0.00		(150.00)	110.00
592-537.000-810.000	AUDITING & ACCOUNTING	3,700.00		8,752.55		4,537.92		(5,052.55)	236.56
592-537.000-856.000	ADMINISTRATION & ENGINEERING	18,000.00		1,740.58		0.00		16,259.42	9.67
592-537.000-905.000	BOND PRINCIPAL PAYMENTS	250,000.00		0.00		0.00		250,000.00	0.00
592-537.000-921.000	CONTRACTUAL SERVICES	153,000.00		48,440.69		6,236.94		104,559.31	31.66
592-537.000-939.000	SEWER SYSTEM MAINTENANCE	100,000.00		39,140.23		3,916.08		60,859.77	39.14
592-537.000-942.000	SEWAGE DISPOSAL EXPENSE	1,058,000.00		313,578.00		89,609.42		744,422.00	29.64
592-537.000-945.000	RETENTION TANK-UTIL ELEC	20,000.00		914.18		607.31		19,085.82	4.57
592-537.000-946.000	RETENTION TANK UTIL-WATER	20,000.00		0.00		0.00		20,000.00	0.00
592-537.000-947.000	RETENTION TANK UTIL-GAS	1,200.00		94.77		46.57		1,105.23	7.90
592-537.000-948.000	RETENTION TANK UTIL-TELEPHONE	2,500.00		614.25		122.85		1,885.75	24.57
592-537.000-949.000	RETENTION TAN GENERATOR FUEL	500.00		0.00		0.00		500.00	0.00
592-537.000-951.000	RETENTION TANK BUILDING/EQUIP	6,000.00		0.00		0.00		6,000.00	0.00
592-537.000-953.000	RETENTION TANK EXCESS LIABIL	9,100.00		1,513.00		0.00		7,587.00	16.63
592-537.000-957.000	INDUSTRIAL SURCHARGE/NON-RESI	20,000.00		4,413.78		0.00		15,586.22	22.07
592-537.000-970.000	CAPITAL EXPENDITURE	13,000.00		0.00		0.00		13,000.00	0.00
592-537.000-977.000	EVIRONMENT COMPL - NON CAPITA	15,000.00		2,128.00		532.00		12,872.00	14.19
Total Dept 537.000 - SEWER DEPARTMENT		1,949,680.00		644,947.82		109,802.49		1,304,732.18	33.08
Dept 537.200 - SEWER DEPARTMENT									
592-537.200-970.000	CAPITAL EXP - RETENTION TANK REPAIRS	0.00		515,845.74		0.00		(515,845.74)	100.00
Total Dept 537.200 - SEWER DEPARTMENT		0.00		515,845.74		0.00		(515,845.74)	100.00
TOTAL EXPENDITURES		3,029,860.00		1,450,962.15		157,906.16		1,578,897.85	47.89
Fund 592 - WATER & SEWER FUND:									
TOTAL REVENUES		3,032,000.00		1,094,916.46		223,459.35		1,937,083.54	36.11
TOTAL EXPENDITURES		3,029,860.00		1,450,962.15		157,906.16		1,578,897.85	47.89
NET OF REVENUES & EXPENDITURES		2,140.00		(356,045.69)		65,553.19		358,185.69	16,637.6
TOTAL REVENUES - ALL FUNDS									
TOTAL REVENUES - ALL FUNDS		10,093,295.00		6,161,648.24		368,674.04		3,931,646.76	61.05
TOTAL EXPENDITURES - ALL FUNDS									
TOTAL EXPENDITURES - ALL FUNDS		10,225,007.00		3,626,714.64		593,394.65		6,598,292.36	35.47
NET OF REVENUES & EXPENDITURES		(131,712.00)		2,534,933.60		(224,720.61)		(2,666,645.60)	1,924.60



LAW OFFICE

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JENNIFER H. ELOWSKY

sbaker@bakerelowsky.com

Of Counsel

LEANN K. KIMBERLIN

MATTHEW C. QUINN

November 26, 2024

Via Email

Mike Greene  
City Administrator

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

Re: Legal Department Billing for October 1 through October 31, 2024

Dear Mr. Greene:

The following is our law firm's billing to the City of Lathrup Village for the month of September 2024:

1. General Retainer	\$2,500.00
2. Special Legal Services	\$2,697.50
3. Downtown Development Authority	\$
4. Project Reimbursement	\$
5. Prosecution/Code Enforcement	\$ 812.50
	<u>\$6,010.00</u>

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

Very truly yours,

BAKER & ELOWSKY, PLLC

Leann K. Kimberlin

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](http://www.bakerelowsky.com)

November 26, 2024

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

**Invoice Number: 1821**  
Invoice Period: 10-01-2024 - 10-31-2024

**RE: General Retainer**

**Time Details**

Date	Professional	Description	Hours	Amount
10-02-2024	LKK	Exchange correspondence with Mayor Pro Tem.	0.25	No Charge
10-02-2024	LKK	Receipt and review correspondence from DDA Director re: proposed PILOT ordinance.	0.25	No Charge
10-03-2024	LKK	Exchange correspondence with City Administrator concerning zoning ordinance adoption issues.	0.25	No Charge
10-03-2024	LKK	Phone call with City Clerk concerning litigation.	0.25	No Charge
10-04-2024	LKK	Receipt and review correspondence from City Administrator re: 10/07/2024 Study Session.	0.25	No Charge
10-07-2024	LKK	Preparation for and attendance at City Council Study Session.	1.50	No Charge
10-07-2024	LKK	Draft correspondence to City Administrator concerning Order to Show Cause re: JARS Cannabis litigation.	0.25	No Charge
10-09-2024	LKK	Receipt and review correspondence from Mayor and Mayor Pro Tem concerning media comment on ballot proposal.	0.25	No Charge
10-10-2024	LKK	Exchange correspondence with City Clerk concerning Planning Commission meeting.	0.25	No Charge
10-15-2024	LKK	Receipt and review correspondence from DDA Director re: draft PILOT ordinance.	0.25	No Charge
10-18-2024	LKK	Receipt and review correspondence from City Ordinance Officer.	0.25	No Charge
10-18-2024	LKK	Receipt and review correspondence from City Administrator re: Council Study Session and Regular Meeting.	0.50	No Charge

We appreciate your business

Page 1 of 2

Date	Professional	Description	Hours	Amount
10-21-2024	LKK	Preparation for and attendance at City Council Study Session and City Council regular meeting.	4.00	No Charge
10-23-2024	LKK	Exchange correspondence with City Administrator concerning status of Circuit Court litigation.	0.25	No Charge
10-23-2024	LKK	Receipt and review resident correspondence to Police Chief McKee concerning council meeting.	0.25	No Charge
10-25-2024	LKK	Correspondence to City Administrator transmitting Circuit Court Order Dismissing Case re: JARS Cannabis litigation.	0.25	No Charge
10-27-2024	LKK	Receipt and review correspondence from Council Member Barksdale concerning attendance issue.	0.25	No Charge
10-28-2024	LKK	Receipt and review email correspondence and phone call with City Administrator concerning resident grinder pump questions.	0.50	No Charge
10-30-2024	LKK	Receipt and review correspondence from City Administrator concerning zoning ordinance notice of adoption publication.	0.25	No Charge
10-31-2024	LKK	Receipt and review correspondence from City Administrator concerning PA 33 Special Assessment process.	0.25	No Charge
10-31-2024	LKK	Services Rendered		2,500.00
			<b>Total</b>	2,500.00

**Time Summary**

Professional	Hours	Amount
Leann Kimberlin	10.50	2,500.00
<b>Total</b>		2,500.00
<b>Total for this Invoice</b>		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](http://www.bakerelowsky.com)

November 26, 2024

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

**Invoice Number: 1822**  
Invoice Period: 10-01-2024 - 10-31-2024

## RE: Prosecution/Code Enforcement

### Time Details

Date	Professional	Description	Hours	Amount
10-01-2024	LKK	Receipt and review of correspondence from 46th District Court re: December docket calendar update	0.25	32.50
10-07-2024	LKK	Review docket for October 9, 2024; draft correspondence to police clerk for file materials; receipt and review of same	1.00	130.00
10-07-2024	LKK	Conduct telephone pre-trial conference, prepare plea offer and draft correspondence to defense attorney and Court with same re: 24LV01657A.	0.50	65.00
10-08-2024	LKK	Receipt and review final docket for 46th District Court Prosecutions before Judge Johnson on 10/09/2024.	0.25	32.50
10-09-2024	LKK	Prepare for and appear in 46th District Court for prosecution of pre-trials and formal hearings.	3.00	390.00
10-16-2024	LKK	Exchange correspondence with City Administrator and Mayor Pro Tem concerning resident noise complaint issue; research ordinance provisions re: same.	0.50	65.00
10-17-2024	LKK	Exchange correspondence with 46th District Court Clerk concerning plea agreements.	0.25	32.50
10-25-2024	LKK	Receipt and review correspondence from 46th District Court Clerk re: 11/13/2024 docket.	0.25	32.50
10-28-2024	LKK	Receipt and review correspondence from 46th District Court Clerk concerning court calendar for November.	0.25	32.50
			<b>Total</b>	<b>812.50</b>

### Time Summary

We appreciate your business

Page 1 of 2

Professional	Hours	Amount	Item 7D.
Leann Kimberlin	6.25	812.50	
	<b>Total</b>	812.50	
		<b>Total for this Invoice</b>	812.50





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November 26, 2024

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

**Invoice Number: 1823**  
Invoice Period: 10-01-2024 - 10-31-2024

**RE: Special Legal Services**

**Time Details**

Date	Professional	Description	Hours	Amount
10-01-2024	LKK	Receipt and review correspondence from City Clerk and review motion filed concerning Jars Cannabis ballot proposal litigation.	0.50	65.00
10-01-2024	LKK	Receipt and review correspondence from City Clerk and review motion filed concerning Jars Cannabis ballot proposal litigation; exchange correspondence with Clerk and City Administrator concerning receipt of service re: same .	1.00	130.00
10-01-2024	LKK	Receipt and review Prehearing General Call and Order of Procedure from Michigan Tax Tribunal re: Lathfield Holdings LLC & Lathfield Investments LLC; transmit same to Oakland County Equalization.	0.50	65.00
10-01-2024	LKK	Receipt and review of correspondence with City Planner re: zoning ordinance amendment notice of adoption publication	0.25	32.50
10-02-2024	LKK	Exchange various correspondence with counsel for Oakland County and Clawson concerning Jars Cannabis ballot proposal litigation.	0.50	65.00
10-02-2024	LKK	Review Plaintiff's Ex-Parte Motion for Immediate Order to Show Cause; research; conference with Oakland County Corporation Counsel; draft correspondence to City Administrator and Clerk re: JARS Holdings LLC v Lathrup Village case 2024-209927-AW. .	2.25	292.50
10-02-2024	LKK	Exchange correspondence with City Administrator concerning Council resignation and attendance rules; research re: same.	0.50	65.00
10-02-2024	LKK	Receipt and review correspondence from City Planner concerning adoption of zoning ordinance amendments; review file materials and correspondence to Planner re: same.	0.25	32.50
10-03-2024	LKK	Exchange correspondence with the City Planning Consultant X2 concerning zoning ordinance amendment notices of adoption;	0.50	65.00

We appreciate your business

Page 1 of 3

Date	Professional	Description	Hours	Amount	Item 7D.
		research re: same.			
10-03-2024	LKK	Receipt and review correspondence from Oakland County Corporate Counsel concerning JARS Cannabis litigation; legal research re: same.	1.00	130.00	
10-04-2024	LKK	Review file information and correspondence to City Planning Consultants and City Administrator re: completion of zoning ordinance amendment process.	0.25	32.50	
10-04-2024	LKK	Receipt and review Judge Matthews's Order to Show Cause re: JARS Cannabis litigation.	0.25	32.50	
10-04-2024	LKK	Review proposed PILOT ordinance; research and draft legal memo re: same; transmit to City Administrator and DDA Director.	3.00	390.00	
10-10-2024	LKK	Exchange correspondence with City Clerk and counsel for Oakland County and Clawson concerning service of documents re: JARS Cannabis litigation; review Circuit Court filing information re: same.	0.50	65.00	
10-11-2024	LKK	Draft Response and Brief in Support to Petition for Emergency Hearing re: JARS Cannabis litigation.	3.50	455.00	
10-14-2024	LKK	Receipt, review and exchange various correspondence with Oakland County Corporate Counsel and Judge Matthews staff attorney concerning status of JARS Cannabis litigation.	0.50	65.00	
10-14-2024	LKK	Receipt and review Order Setting Aside Default re: Lathfield Partners LLC, MTT Docket No. 24-001646.	0.25	32.50	
10-16-2024	LKK	Receipt and review Prehearing General Call and Order of Procedure concerning MTT Docket No. 24-001646 and transmit same to Oakland County Equalization.	0.25	32.50	
10-17-2024	LKK	Receipt and review correspondence from City Administrator concerning sewer grinder pump issues; review file materials and research; draft response to Administrator re: same.	1.25	162.50	
10-18-2024	LKK	Receipt and review Election Commission Meeting minutes.	0.25	32.50	
10-18-2024	LKK	Correspondence to City Planner concerning Zoning Ordinance revision.	0.25	32.50	
10-18-2024	LKK	Correspondence to City Planner concerning zoning ordinance typographical revisions needed.	0.25	32.50	
10-18-2024	LKK	Receipt and review correspondence from City Planner concerning memorandum re: proposed PILOT ordinance.	0.25	32.50	
10-21-2024	LKK	Exchange correspondence with City Planner concerning legal memorandum re: PILOT ordinance.	0.25	32.50	
10-21-2024	LKK	Review Circuit Court docket information concerning status of JARS Cannabis litigation.	0.25	32.50	

<b>Date</b>	<b>Professional</b>	<b>Description</b>	<b>Hours</b>	<b>Amount</b>	<i>Item 7D.</i>
10-23-2024	LKK	Receipt and review correspondence from City Council Member Barksdale concerning meeting attendance; research and draft response re: same.	0.50	65.00	
10-24-2024	LKK	Receipt and review Circuit Court Order Dismissing Case re: JARS Cannabis litigation.	0.25	32.50	
10-24-2024	LKK	Research and draft response to City Administrator concerning grinder pump installation payment and procedure.	0.50	65.00	
10-25-2024	LKK	Review correspondence from City Code Enforcement Officer; research and draft response to questions re: procedure and violations.	1.00	130.00	
				<b>Total</b>	2,697.50

**Time Summary**

<b>Professional</b>	<b>Hours</b>	<b>Amount</b>
Leann Kimberlin	20.75	2,697.50
<b>Total</b>		2,697.50

**Total for this Invoice** 2,697.50

2024 Ticket Totals

Player	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Totals
Tackett	1	14	16	10	8	11	4	5	0	8	0		77
Tackett Warn	0	6	7	3	1	2	0	2	2	1	0		24
Roberts	19	22	13	47	36	6	18	11	7	14	4		197
Roberts Warn	7	7	6	6	8	2	6	4	3	6	0		55
McNeill	49	70	24	49	52	18	0	0	0	0	0	0	262
McNeill Warn	6	6	4	4	9	5	0	0	0	0	0	0	34
Huston	14	20	12	45	10	8	21	11	4	6	5		156
Huston Warn	4	8	1	4	2	0	0	0	0	4	1		24
Hutson	21	40	24	49	29	15	50	23	22	23	17		313
Hutson Warn	8	10	6	9	8	4	5	6	8	6	3		73
Gijsbers	68	78	52	41	40	21	29	20	12	33	19		413
Gijsbers Warn	14	12	6	1	5	1	4	3	0	13	6		65
Chickensky	27	15	31	19	4	28	40	24	29	27	20		264
Chickensky Warn	0	1	1	1	0	1	1	0	0	1	1		7
Fisher	16	42	37	17	19	7	10	0	0	0	0		148
Fisher Warn	1	5	6	2	11	4	5	0	0	0	0		34
Stajich	23	35	27	12	40	30	17	15	18	19	34		270
Stajich Warn	0	0	0	2	0	2	0	2	0	2	1		9
Lawrence	4	7	7	6	15	18	17	15	5	12	12		118
Lawrence Warn	0	0	0	0	0	0	0	0	0	0	0		0
Button	0	0	7	6	8	3	0	0	0	5			29
Button Warn	1	0	4	4	8	2	0	3	4	2			28
Alexander										1	14		15
Alexander Warn											0		

November 2024

DATE	EVENT	WHO PARTICIPATED	ACTIONS
11/1/2024	CPR Recertification / First Aid Training	Alexander, Cory, Huston	
11/3/2024	Procedural Justice	Chickensky	
	Sexual Harassment Prevention	Chickensky	
11/4/2024	Power DMS Meeting	McKee / Zang	
11/5/2024	LEIN Audit - October warrant validation submitted	Cory	
11/6/2024	Contract Negotiation Meeting	McKee	
11/7/2024	Flock Meeting	Zang	
	Policing the Holocaust Training	Roberts	
	Southeast Michigan Association of Chiefs of Police meeting	McKee / Zang	
11/8/2024	LVPD Thanksgiving Dinner	McKee / Zang / Cory	
11/12/2024	CJIS Security and Policy Training	Zang	
11/13/2024	OCACP Meeting	McKee / Zang	
11/14/2024	Basic FOIA Training	Cory	
	CJIS Security and Policy Training	Stajich	
	Suicide Prevention Training	Stajich	
	Procedural Justice	Stajich	
11/17/2024	CJIS Security and Policy Training	Chickensky	
11/18/2024	CJIS Security and Policy Training	Huston	
	Police Candidate Interview	Zang / Huston	
11/19/2024	Advanced FOIA Training	Cory	
	Staff Meeting	McKee / Zang	
11/20/2024	CJIS Security and Policy Training	McKee / Fisher	
11/24/2024	CJIS Security and Policy Training	Lawrence	
11/25/2024	Contract Negotiation Meeting	McKee	
weekly	Mrs. Brady	McNeill	check on adopt a senior member
weekly	Mrs. Rasmussen	Cory / McNeill	Mrs. Rasmussen gets a weekly phone call to check on her.
weekly	Mrs. Blair	McNeill / Cory	check on adopt a senior member
weekly	Mrs. McReynolds	Gijsbers	check on adopt a senior member
weekly	Mrs. Egan	Knoll	check on adopt a senior member



Citations - Officer Violations & Citations Summary For Lathrup Village PD - Officer Ticket Type Summary

For 11/01/2024 - 12/01/2024



Primary Officer Selected: All Values Selected
Secondary Officer Selected: All Values Selected
Primary Officer Shift Selected: All Values Selected
Local Use Selected: All Values Selected
Type Selected: All Values Selected
Status Selected: All Values Selected

Table with 4 columns: Officer Name, Type, Prim Viol Count, Sec Viol Count. Data for ALEXANDER, RYAN: CIVIL INFRACTION (13), WAIVE (1), Total (14, 14).

Table with 4 columns: Officer Name, Type, Prim Viol Count, Sec Viol Count. Data for CHICKENSKY, PAUL: CIVIL INFRACTION (19), MISDEMEANOR (1), WARNING (1), Total (21, 21).

Table with 4 columns: Officer Name, Type, Prim Viol Count, Sec Viol Count. Data for GIJSBERS, REMY: CIVIL INFRACTION (16), MISDEMEANOR (1), WAIVE (2), WARNING (6), Total (25, 25).

Table with 4 columns: Officer Name, Type, Prim Viol Count, Sec Viol Count. Data for HUSTON, JEREMY: CIVIL INFRACTION (1, 4), WARNING (1), Total (6, 4).



**Citations - Officer Violations & Citations Summary For Lathrup Village PD - Officer Ticket Type Summary**

For 11/01/2024 - 12/01/2024



Officer Name	Type	Prim Viol Count	Sec Viol Count
HUTSON, NKRUMAH	CIVIL INFRACTION	10	
	MISDEMEANOR	4	
	WAIVE	3	
	WARNING	3	
		<b>20</b>	<b>20</b>
Officer Name	Type	Prim Viol Count	Sec Viol Count
LAWRENCE, TERANCE	CIVIL INFRACTION	12	
		<b>12</b>	<b>12</b>
Officer Name	Type	Prim Viol Count	Sec Viol Count
ROBERTS, KEITH	CIVIL INFRACTION	4	
		<b>4</b>	<b>4</b>
Officer Name	Type	Prim Viol Count	Sec Viol Count
STAJICH, MICHAEL	CIVIL INFRACTION	21	9
	MISDEMEANOR	1	
	WAIVE	2	1
	WARNING	1	
		<b>35</b>	<b>25</b>
<b>Totals:</b>		<b>123</b>	<b>14</b>

November 2024  
WARNING VIOLATIONS

ROW	CITATION	CITATION DATE	OFF_CITY_NM	ST	VIOLATION_ON	VIOLATION_NEAR	VIOLS_DESC	OFFICER
1	24LV01951	11/10/2024	OWOSSO	MI	ELEVEN MILE	LATHRUP RD	DISOBEY TRAFFIC SIGNAL/FLASHERS	CHI
3	24LV01965	11/15/2024	ANN ARBOR	MI	ELEVEN MILE	SOUTHFIELD	PROHIBITED TURN	HUT
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								



2024 Run Totals

Officer	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Tackett	119	111	144	101	124	126	115	99	110	119	43		1211
Roberts	177	170	150	209	112	101	135	123	145	162	123		1607
McNeill	252	308	166	257	287	193	7	0	0	0	0	0	1470
Huston	88	118	65	146	77	75	63	74	35	55	18		814
Hutson	310	305	267	304	300	273	261	344	317	298	246		3225
Gijsbers	168	121	138	132	152	91	151	115	80	148	100		1396
Alexander										16	55		71
Chickensky	172	91	152	148	106	159	177	162	158	151	133		1609
Fisher	162	198	118	163	97	41	57	20	31	34	40		961
Stajich	200	167	157	127	87	99	74	110	114	110	108		1353
Lawrence	31	50	64	55	56	87	99	90	46	65	128		771
Button	10	4	59	26	53	21	6	44	46	42	9		320
Reserve Detail							7/23/24 Lietzke 24-9521	8/10/24 Hodges/Lietzke LVMF 24-10113	9/21/24 Hodges 24-11617	10/12 Hodges 24-12370	11/17 Sovinsky 24-13643		
Reserve Detail							7/26/2024 Hodges 24-9626	8/24/24 Sovinsky Res. Firearms Qual. 24-10598		10/19 Sovinsky 24-12616	11/29 Hodges 24-13988		
Reserve Detail							7/31/2024 Sovinsky 24-9778						



Citations - Officer Violations & Citations Summary For Lathrup Village PD - Officer Violation Summary

For 11/1/2024 12:00:00 AM - 12/1/2024 12:00:00 AM



Primary Officer Selected: All Values Selected
Secondary Officer Selected: All Values Selected
Primary Officer Shift Selected: All Values Selected
Local Use Selected: All Values Selected
Type Selected: All Values Selected
Status Selected: All Values Selected

Table with 4 columns: Officer Name, Violation Description, Prim Viol Count, Sec Viol Count. Data for ALEXANDER, RYAN: DISOBEY TRAFFIC CONTROL DEVICE (2), EQUIPMENT VIOL-DEFECTIVE/MISSING (1), EXPIRED PLATES (1), FAIL TO STOP ASSURED CLEAR DISTANCE AHEAD (2), IMPEDING/BLOCKADING TRAFFIC (5), NO PROOF OF INSURANCE (3). Totals: 14 Prim, 14 Sec.

Table with 4 columns: Officer Name, Violation Description, Prim Viol Count, Sec Viol Count. Data for CHICKENSKY, PAUL: DISOBEY TRAFFIC CONTROL DEVICE (19), DISOBEY TRAFFIC SIGNAL/FLASHERS (1), DROVE WHILE LICENSE SUS/REV/DENIED (1). Totals: 21 Prim, 21 Sec.



**Citations - Officer Violations & Citations Summary For Lathrup Village PD - Officer Violation Summary**

For 11/1/2024 12:00:00 AM - 12/1/2024 12:00:00 AM



Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
GIJSBERS, REMY	DISOBEY STOP SIGN	4	
	DISOBEY TRAFFIC CONTROL DEVICE	1	
	DISOBEY TRAFFIC SIGNAL/FLASHERS	1	
	EQUIPMENT VIOL-DEFECTIVE/MISSING	1	
	EXPIRED PLATES	4	
	FAIL TO SIGNAL AND/OR OBSERVE	1	
	HOLDING/USING MOBILE DEVICE WHILE OPERATING VEHICLE (\$215),	1	
	IMPEDING/BLOCKADING TRAFFIC	3	
	IMPROPER LANE USAGE	2	
	IMPROPER PLATES	1	
	NO INSURANCE	2	
	NO PROOF OF REGISTRATION	1	
	PROHIBITED TURN	1	
	VIOLATION OF BASIC SPEED LAW	2	
	<b>25</b>	<b>25</b>	

Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
HUSTON, JEREMY	EXPIRED PLATES	1	1
	FAIL TO STOP ASSURED CLEAR DISTANCE AHEAD		1
	IMPEDING/BLOCKADING TRAFFIC		1
	NO PROOF OF INSURANCE	1	1
	<b>6</b>	<b>2</b>	<b>4</b>



**Citations - Officer Violations & Citations Summary For Lathrup Village PD - Officer Violation Summary**  
**For 11/1/2024 12:00:00 AM - 12/1/2024 12:00:00 AM**



Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
HUTSON, NKRUMAH	DISOBEY STOP SIGN	2	
	DISOBEY TRAFFIC CONTROL DEVICE	3	
	DROVE WHILE LICENSE EXPIRED	1	
	DROVE WHILE LICENSE SUS/REV/DENIED	1	
	DROVE WHILE UNLICENSED/LIC NOT VALID	1	
	EXPIRED PLATES	2	
	FAIL TO STOP ASSURED CLEAR DISTANCE AHEAD	1	
	FAIL TO YIELD	1	
	IMPEDING/BLOCKADING TRAFFIC	1	
	NO PROOF OF INSURANCE	1	
	NO PROOF OF REGISTRATION	3	
	OPERATORS LICENSE SUS/REV/DEN - 1ST OFFENSE	1	
	PROHIBITED TURN	2	
		<b>20</b>	<b>20</b>

Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
LAWRENCE, TERANCE	DISOBEY STOP SIGN	11	
	NO PROOF OF INSURANCE	1	
		<b>12</b>	<b>12</b>

Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
ROBERTS, KEITH	DISOBEY TRAFFIC SIGNAL/FLASHERS	1	
	FAIL TO STOP ASSURED CLEAR DISTANCE AHEAD	1	
	IMPEDING/BLOCKADING TRAFFIC	1	
	NO PROOF OF INSURANCE	1	
	<b>4</b>	<b>4</b>	



Citations - Officer Violations & Citations Summary For Lathrup Village PD - Officer Violation Summary

For 11/1/2024 12:00:00 AM - 12/1/2024 12:00:00 AM



Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
STAJICH, MICHAEL	DISOBEY STOP SIGN	9	
	DISOBEY TRAFFIC CONTROL DEVICE		2
	DROVE WHILE LICENSE SUS/REV/DENIED	1	
	DROVE WITHOUT DUE CARE AND CAUTION	1	
	EQUIPMENT VIOL-DEFECTIVE/MISSING	2	1
	EXPIRED PLATES	2	
	FAIL TO STOP ASSURED CLEAR DISTANCE AHEAD	1	1
	FAILURE TO CHANGE ADDRESS	1	
	IMPEDING/BLOCKADING TRAFFIC	1	4
	IMPROPER TURN	2	
	LICENSE PLATES IMPROPERLY ATTACHED	1	
	NO PROOF OF INSURANCE	1	2
	OPERATING WHILE READING TYPING OR TEXTING 1ST OFFENSE	1	
	VIOLATION OF SAFETY BELT LAW	2	
		<b>35</b>	<b>25</b>
<b>Totals:</b>		<b>123</b>	<b>14</b>

## ALARM SUMMARY FOR NOVEMBER 2024

1 B&E Alarms (C3902)	November 1 <sup>st</sup> – 30th
16 False Alarms (L5060)	November 1 <sup>st</sup> – 30th

All alarms were considered false or operator error.

Unregistered alarms, from the totals, for the month:

- 0 commercial
- 3 residential

Letters will be mailed in December to the business and residences that have unregistered alarms.

**City of Lathrup Village Police Department - Monthly Activity Summary**

**November 2024**

11/02/2024 24-13155 DWLS Arrest / Suspicious Circumstance

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 with a misdemeanor citation for DWLS and the vehicle was impounded. Upon doing an inventory search of the vehicle, many suspicious items were located, including gloves, a ski mask, empty bags and many empty boxes which had contained Apple products.

11/04/2024 24-13209 Mental Health Call

Officers found a man laying down in the middle of a major roadway. Once the man was moved to safety, it was discovered that he was nonverbal. Officers located a VA Identification card on his person which stated that he had service-related injuries. The VA was contacted and stated they would take the man to attempt to help him. Officers transported the man to the VA hospital in Detroit, where Doctors stated that they were familiar with him.

11/04/2024 24-13212 Animal Cruelty

Officers were called to a residence where the homeowner stated that she discovered her roommate left her two dogs inside a bathroom for an unknown amount of time. The dogs were found to be extremely malnourished, and the room was covered in feces. The dogs were collected and turned over to an Oakland County Animal Control Officer for further investigation into animal neglect / cruelty charges.

11/04/2024 24-14214 Threats against School

Officers investigated an incident where a student stated “I’m going to start shooting” during class. The student stated to Officers he was not serious. The parents were interviewed, and the student was suspended from school until the investigation is complete. The case has been submitted to the Oakland County Prosecutors Office for review.

11/05/2024 24-13246 Animal Bite/Scratch

A resident walking his dog was attacked by another dog when it escaped the owners hold of his leash. The owner of the attacking dog collected it and fled the area prior to Officers arrival. The incident was turned over to Oakland County Animal Control.

11/07/2024 24-13317 Stolen Vehicle (UDAA)

A resident reported that his pickup truck was stolen out of his driveway overnight. There was no surveillance footage obtained and no physical evidence left on the scene. There are no leads at the time the report was taken. The vehicle was entered into the system as stolen.

11/08/2024 24-13351 Injured Animal Put Down

An Officer was flagged down by a motorist who had just struck a deer. The deer was found with both rear legs broken. The Officer humanely put down the injured deer per policy. An accident report was taken.

11/08/2024 24-13359 Embezzlement

A local business owner reported that an employee took over \$3,800.00 which they collected as part of membership fees owed to the business. The suspect was contacted by an LVPD detective and agreed to pay the money back to avoid prosecution per the victim's wishes.

11/09/2024 24-13399 Retail Fraud

An Officer took a report after a suspect stole multiple vape pens from a local gas station. The suspect fled the scene and has not been identified yet.

11/09/2024 24-13403 Misdemeanor Arrest Warrant

An Officer initiated a traffic stop for an expired plate violation. It was determined that the man had an arrest warrant out of Southfield PD. The man was arrested and transported to the Southfield Jail.



11/12/2024 24-13472 Assist Other Law Enforcement Agency

An Officer observed a suspect vehicle fleeing the scene of a retail fraud at a business just over the border in Southfield. The Officer stopped the vehicle and found a stolen TV inside. Southfield Officers made the scene and the subject was arrested for Retail Fraud.

11/12/2024 24-13478 Felony Arrest Warrant

An Officer initiated a traffic stop for a stop sign violation. It was determined that the driver had an extraditable felony warrant out of Maricopa County, Arizona. MCSO advised they would extradite the subject. He was arrested and transported to Oakland County Jail to await an extradition hearing.

11/13/2024 24-13507 Family Trouble

Officers responded to a residence where two groups of family members were engaged in a heated argument over a pending court case. One group accused a member of the other group of brandishing a firearm. After further investigation, no arrests were made but the incident was documented as part of an ongoing issue.

11/13/2024 24-13508 Family Trouble

A woman came into LVPD to report that she had another verbal argument with her husband at their residence. They are going through a divorce. The altercation was verbal only. This has been an on-going issue and she wished to get information on possibly evicting him and obtaining a PPO.

11/13/2024 24-13518 Concealed Weapons Arrest

After a traffic stop for a stop sign violation. Officers located thousands of dollars of retail merchandise, including alcohol, shoes, cologne and other miscellaneous items. While searching the vehicle, Officers also found a loaded, unregistered firearm. The man was arrested for carrying a concealed weapon. A bulletin was sent to area agencies to try to identify the presumed stolen merchandise.

11/14/2024 24-13542 Suspicious Circumstance

A resident reported that his nephew may be a victim of child abuse from his father, the reporting parties' brother. Upon further investigation, no evidence of abuse was found. The child received an injury over his eye after pulling a shower curtain down on himself. The two brothers are currently disputing over rights to the home they live in after the father passed away.

11/16/2024 24-13625 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. The man was cited and released on scene for misdemeanor DWLS. The vehicle was turned over to another licensed driver.

11/16/2024 24-13626 Misdemeanor Arrest Warrant

An Officer initiated a traffic stop for a stop sign violation. It was determined that the driver had multiple arrest warrants out of multiple jurisdictions. Beverly Hills PD advised that they wanted the subject on their warrant. The man placed under arrest and transported to meet BHPD.

11/17/2024 24-13640 Malicious Destruction of Property

An Officer was dispatched to a residence where the boyfriend of the homeowner's daughter threw something through the front window, breaking it. The suspect fled the scene but was contacted via telephone later. He threatened the Officer over the phone and refused to come back to the scene. The case was sent to the Oakland County Prosecutors Office and an arrest warrant was obtained for the suspect for MDOP.

11/18/2024 24-13662 Misdemeanor Arrest Warrant

An Officer met with West Bloomfield PD to take custody of a subject who had an outstanding warrant out of LVPD. They were transported to Berkley PD, processed, and secured to await arraignment.

11/18/2024 24-13669 Suspicious Vehicle

Officers handled a complaint from residents that a local business had many unlicensed vehicles in their parking lot. The owner was advised of the abandoned vehicle policy. He stated the vehicle were for sale and he would acquire more dealer plates for them.

11/20/2024 24-13742 Injured Animal Put Down

An Officer was dispatched to a residence where an injured deer took refuge in the bushes in front of a home. The deer had a spinal injury and was unable to walk. The Officer dispatched the deer per policy.

11/21/2024 24-13783 Intimidation / School Threat

Officers investigated a threat where a student stated he would bring a gun to school and kill many other students who were on the group text thread. He also posted a photo of a handgun. The student was identified and interviewed, along with his parents, by LVPD, Southfield PD and Farmington Hills PD, where the student lived. The decision was made to complete a juvenile petition and send it to the prosecutor's office for review.

11/22/2024 24-13811 Recovered Stolen Vehicle

An Officer noticed a suspicious vehicle backed in behind a local business with an obviously forged temporary plate. After an investigation, it was determined that the vehicle was stolen. The driver was contacted and stated she recently bought it from a friend and did not know it was stolen. The vehicle was impounded and the owner was contacted. The investigation is ongoing.

11/22/2024 24-13826 Assault on Police Officer

Officers initiated a traffic stop for a red-light violation. While speaking to the driver, another vehicle pulled up alongside. This vehicle was traveling with the stopped vehicle. The driver of the second vehicle became belligerent. When Officers asked for their driver's license, they attempted to pull away. When an Officer attempted to stop her, the vehicle ran over the foot of the Officer. The drivers of both vehicles were cited for running the red light. Charges are still being considered on the driver of the second vehicle for assault.

11/22/2024 24-13827 DWLS Arrest

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

11/25/2024 24-13878 Felony Arrest Warrant

An Officer met with Michigan State Troopers to take custody of a subject who had an outstanding felony warrant out of LVPD. The man was taken to Berkley PD, processed and secured to await arraignment.

11/26/2024 24-13920 Suspicious Circumstance

Officers were made aware that a group Facetime call involving multiple students could have shown nudity of minors. After a thorough investigation, there was no evidence that any nudity was seen on the call and no victim could be identified. The case was closed.

11/27/2024 24-13962 Injured Animal Put Down

A deer was found in an alley behind a local business with both rear legs broken. The deer had been struck by a vehicle. The Officer humanely put down the injured deer per policy.

11/28/2024 24-13976 Stolen Vehicle (UDAA)

A resident reported that his vehicle was stolen from his driveway over the night. No surveillance footage or physical evidence was found. The incident was documented, and the vehicle was entered into LEIN as stolen. The vehicle was later recovered by Detroit PD.

11/30/2024 24-14006 Hospice Death

An Officer was dispatched to a residence where a 79-year-old female hospice patient was found deceased. After an investigation, the Oakland County Medical Examiner was contacted and released the deceased to the funeral home.

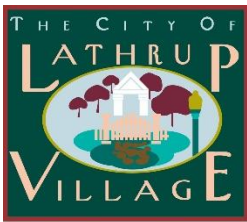
11/30/2024 24-14018 Operating While Intoxicated

An Officer was initiating a traffic stop on a vehicle when another, unrelated vehicle, ignored the Officer's emergency lights and sped past the stop at a high rate of speed, striking the other vehicle. The suspect vehicle eventually stopped, and the Officer contacted the driver. After a subsequent investigation, the Officer had probable cause to arrest the man for Operating While Intoxicated. The man refused to take a breath test so a search warrant for blood was obtained. LVPD is still awaiting the results of the blood test.

11/30/2024 24-14030 1<sup>st</sup> Degree Retail Fraud

Officers responded to a local retail business where an unknown suspect had stolen over \$1,900.00 worth of merchandise before fleeing the store. Surveillance video was obtained, but no viable leads were developed.

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



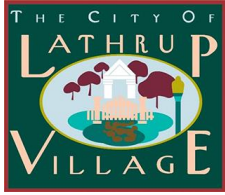
A HERITAGE OF GOOD LIVING

**CITY OF LATHRUP VILLAGE  
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS  
NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that the City of Lathrup Village will hold a public hearing on the reprogramming of Community Development Block Grant (CDBG) Funds from FY 2021-2023. The Public Hearing will be held on Monday, December 16, 2024, at 7:30 pm at City Hall, located at 27400 Southfield Road, Lathrup Village, MI 48076, to obtain citizen feedback on reprogramming \$21,000 in CDBG funds from FY 2021-2023 originally programmed for transportation, yard, and senior services. The funds will be reprogrammed to Oakland County's Home Improvement Program (HIP). All interested citizens are requested to attend the Hearing. Comments may be sent to the City Clerk at the address of City Hall at 27400 Southfield Road, Lathrup Village, Michigan 48076, or [aemanuel@lathrupvillage.org](mailto:aemanuel@lathrupvillage.org) by 12:00 PM on the day of the hearing.

Arrangements to reasonably accommodate special needs, including handicap accessibility or interpreter, will be made upon receiving 72-hour notice. Contact Alisa Emanuel at (248) 557-2600, ext. 226 for special services.

Alisa Emanuel - City Clerk  
27400 Southfield Road  
Lathrup Village, MI 48076  
(248) 557-2600, ext. 226



**City of Lathrup Village**  
27400 Southfield Road  
Lathrup Village, MI 48076  
[www.lathrupvillage.org](http://www.lathrupvillage.org) | (248) 557-2600

TO: Mayor & City Council  
FROM: Mike Greene – City Administrator  
DATE: December 16<sup>th</sup>, 2024  
RE: CDBG PY 2021-2023 Reprogramming

**Background Brief:** During the November 18, 2024, meeting, the City Council approved the CDBG project year 2025 resolution. While working with our CDBG team in the County, current staff were informed that the City needs to reprogram the 2021-2023 funding allocation (\$21,000) or funding reverts to HUD, and the City/County loses out of the funding. This reprogramming requires a public hearing, which will be held during the December 16 City Council meeting. As there are limited reprogramming opportunities available as the funds need to be spent before the end of December 2024, the staff recommends that the funds be reprogrammed to the Oakland County Home Improvement Program (HIP). The HIP would keep the funds within the County and LV residents have the opportunity to utilize the program.

The HIP application and guidelines are included in the packet for additional program information.

**Previous Action:** 11-18-24 – PY 2025 CDBG Program Approved

**Economic Impact:** N/A

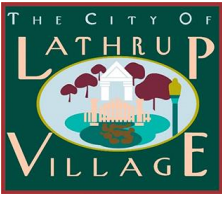
**Recommendation:** It is my recommendation to approve the enclosed resolution.

**Recommended Motion:**

Moved by \_\_\_\_\_ seconded by \_\_\_\_\_ to approve Resolution #2024-18, Community Development Block Grant Program Years 2021-203 Reprogramming.

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Kelly Garrett Mayor	Bruce Kantor Mayor Pro-Tem	Jalen Jennings Council Member	Dalton Barksdale Council Member	Jason Hammond Council Member
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**City of Lathrup Village**  
 27400 Southfield Road  
 Lathrup Village, MI 48076  
[www.lathrupvillage.org](http://www.lathrupvillage.org) | (248) 557-2600

**RESOLUTION #2024-18**  
**COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM YEARS 2021-2023**

At a regular meeting of the City Council of the City of Lathrup Village, Oakland County, Michigan, (the "City"), held on the 16<sup>th</sup> day of December 2024.

**WHEREAS**, the City of Lathrup Village has previously allocated Community Development Block Grant (CDBG) funds for yard, transportation, and senior services during Program Years (PY) 2021-2023; and

**WHEREAS**, \$21,000 in allocated funding from these program years remains unspent; and

**WHEREAS**, Oakland County has requested the city to reprogram and spend these funds by December 31, 2024; and

**WHEREAS**, the City of Lathrup Village is prepared to reprogram these funds to be devoted to Oakland County's Housing Improvement Program (HIP), providing interest-free loans of up to \$23,000 to eligible homeowners in need of critical home improvements, including barrier-free access and energy-saving upgrades, which align with the City's commitment to improving housing quality and supporting vulnerable residents; and

**WHEREAS**, the reprogramming of these funds to Oakland County's HIP will ensure the efficient use of CDBG funds to meet community needs and benefit eligible residents of Lathrup Village and Oakland County; and

**WHEREAS**, this reprogramming is consistent with federal CDBG guidelines and has been reviewed and approved by the appropriate parties;

**THEREFORE, BE IT RESOLVED**, by the City Council of Lathrup Village, that:

1. The City Council hereby approves the reprogramming of \$21,000 in CDBG funding from PY21-23, originally allocated for yard, transportation, and senior services, to Oakland County's Housing Improvement Program (HIP).
2. The City Administrator and staff are authorized to take all necessary steps to facilitate this reprogramming, including notifying Oakland County and the U.S. Department of Housing and Urban Development (HUD).
3. The City affirms its commitment to ensuring that CDBG funds are utilized effectively to benefit low and moderate-income residents per program goals and regulations.

**BE IT FURTHER RESOLVED**, that this resolution shall take effect immediately upon adoption.

**RESOLUTION ADOPTED**

YEAS:

NAYS:

ABSENT/ABSTAIN:

I, Alisa Emanuel, the duly appointed City Clerk of the City of Lathrup Village, Oakland County, Michigan, certifies that the foregoing is a true and complete copy of a Resolution duly adopted by the City Council of the City of Lathrup Village at a meeting held on December 16, 2024, the original of which is on file in the City Clerk's Office.

IN WITNESS WHEREOF, I have affixed my official signature on this 16<sup>th</sup> day of December 2024.

\_\_\_\_\_  
 Alisa Emanuel – City Clerk



**OWNER OCCUPIED  
HOME IMPROVEMENT LOAN PROGRAM**

Item 9A.

**Oakland County  
Neighborhood & Housing Development  
1200 N. Telegraph Rd., Bldg. 34E  
Pontiac, MI 48341  
(248) 858-0493**

**Updated June 3, 2024**

Thank you for inquiring about the Oakland County Home Improvement Loan Program. I am sure you will find this is an excellent way to make some of the repairs and improvements you need.

The Oakland County Neighborhood & Housing Development (NHD) division programs are funded through the U.S. Department of Housing and Urban Development (HUD). We have been doing home improvement loans in Oakland County since 1976.

If you are interested in a home improvement loan, complete the attached loan application, sign and date the application, paying special attention to the "Required Documentation" on page three. Submit copies of all documentation that applies to the applicant, co-applicant, and to members of your household. We are required to consider the "gross income" for all household members. The income limits can be found on page two of the loan packet.

All loans are 100% Deferred. This is a loan in which only the principal is repaid at a future time, when you sell, move, or lease your home. There are no payments or interest charged on the principal.

***Complete the attached application. An Eligibility Coordinator will contact you if there are questions or additional documentation is needed. Applications are processed in order of complete receipt of application and required documentation.***

**COMMUNITIES PARTICIPATING  
IN OAKLAND COUNTY'S HOME IMPROVEMENT LOAN PROGRAM**

**The following fifty-seven communities have agreed in writing to participate in Oakland County's Home Improvement Program. As participating communities, local residents apply directly to Oakland County Neighborhood & Housing Development for their home improvement needs.**

**Participating Cities:** Auburn Hills, Berkley, Birmingham, Bloomfield Hills, Clarkston, Clawson, Farmington, Farmington Hills, Ferndale, Hazel Park, Huntington Woods, Keego Harbor, Lathrup Village, Madison Heights, Northville, Novi, Oak Park, Orchard Lake Village, Pleasant Ridge, Pontiac, Rochester, Rochester Hills, Royal Oak, Southfield, South Lyon, Sylvan Lake, Troy, Walled Lake, and Wixom

**Participating Townships:** Addison, Bloomfield, Brandon, Commerce, Groveland, Highland, Holly, Independence, Lyon, Milford, Oakland, Orion, Oxford, Rose, Royal Oak, Springfield, West Bloomfield, and White Lake

**Participating Villages:** Beverly Hills, Franklin, Holly, Lake Orion, Leonard, Milford, Ortonville, Oxford and Wolverine Lake

**EQUAL OPPORTUNITY PROGRAMS/ACTIVITIES**



# OWNER OCCUPIED OAKLAND COUNTY HOME IMPROVEMENT LOAN APPLICATION

12-20-2023

Home improvements can seem out of reach due to inflation, high interest rates and the rising costs of construction. To help qualified families with necessary home improvements and repairs, Oakland County Neighborhood & Housing Development (NHD) provides home improvement loans. **There is no interest and there are no monthly payments. When you sell, move or lease your home, the total loan is due and payable.**

**Repairs we can do...** This program addresses **necessary basic home improvement** issues, **with an emphasis on health and safety items**. The following is a list of eligible home improvements your home might need:

- |                     |                        |                    |            |                     |
|---------------------|------------------------|--------------------|------------|---------------------|
| Barrier Free Access | Bathrooms              | Plumbing           | Wells      | Water & Sewer Lines |
| Heating System      | Electrical Systems     | Doors              | Insulation | Porches             |
| Windows             | Basement Waterproofing | Structural Defects | Kitchens   | Chimneys            |
| Siding              |                        |                    |            |                     |

**What we don't do...** Additions, **improvements on condominiums, mobile homes, rental units**, accessory buildings, landscaping, painting, patios and fencing.

## GROSS HOUSEHOLD INCOME LIMITS

Federal Regulations require us to **anticipate income**, using the household's current circumstances to project future income. **WE ARE TO ASSUME THAT TODAY'S CIRCUMSTANCES WILL CONTINUE FOR THE NEXT 12 MONTHS.**

Current gross income is not last year's income. **Gross income includes the earnings of all adult household members plus the benefits of all household members.** Benefits include child support, Social Security benefits, alimony, military benefits, etc.

HOUSEHOLD SIZE	MAXIMUM INCOME
1 Person	\$53,700
2 Person	\$61,400
3 Person	\$69,050
4 Person	\$76,700
5 Person	\$82,850
6 Person	\$89,000
7 Person	\$95,150
8 Person	\$101,250

Effective June 1, 2024

**Revised: June 3, 2024**

**Program guidelines are subject to periodic changes without notice.**

### ADDITIONAL INFORMATION

1. Your gross household income (**before deductions**) cannot exceed the maximum HUD income guidelines for your household size, see **page 1** for current income limits.
  - There must be enough household income to maintain the household.
2. You must own the home and it must be your primary residence.
  - Our staff will verify homeownership through the Oakland County Clerk Register of Deeds.
  - LAND CONTRACTS are not eligible.
3. Your mortgages and home equity loans must be current.
4. Your property taxes must be current.
  - Taxes are verified through the Oakland County Treasurer’s office.
5. There must be enough equity (loan value) available.
  - Equity is determined by calculating the State Equalized Value (SEV) x 2.5 then subtracting all open liens against the property.
6. Any bankruptcy must be discharged.

This program is for “major repairs” therefore total contracts must be a minimum of \$7000. The loans cannot be used to pay property taxes, insurance, or pay off credit cards, utilities, etc. You can secure only one loan through this program in any **five (5) year period** which is calculated from the date you sign the contract. Exceptions are made for high priority repairs needed for health and safety purposes, such as failing roofs, wells, septs, sewers and furnaces during the cold season.

\*\*\*\*\*

1. Following the preliminary eligibility review, a Housing Rehabilitation Property Standards (HRPS) will be performed by the assigned Field Technician.
  - The work to be done will be identified by the Field Technician based on HRPS.
  - Your Field Technician will complete property specifications, coordinate the bids, and monitor construction work.
    - Bids are only requested from the Oakland County Neighborhood & Housing Development “pre-approved” contractor list.
2. There will be no exchange of cash between Oakland County and the homeowner.
  - Oakland County makes payments directly to the selected contractor upon satisfactory completion of the work.
3. The estate is responsible to repay this Oakland County Neighborhood & Housing Development mortgage.

\*\*\*\*\*

If you wish to refinance your existing mortgage, your lender will request a subordination from Oakland County. Oakland County will subordinate for better mortgage terms.

***Oakland County retains the right to decline any subordination request that jeopardizes the ability of Oakland County to collect on its outstanding loan.***

**COMPLETE THE ATTACHED APPLICATION.  
AN ELIGIBILITY COORDINATOR WILL CONTACT YOU IF THERE ARE QUESTIONS OR ADDITIONAL DOCUMENTATION IS NEEDED.**

**MAIL or DROP OFF YOUR LOAN APPLICATION AND SUPPORTING DOCUMENTATION TO:  
OAKLAND COUNTY NEIGHBORHOOD & HOUSING DEVELOPMENT**

**1200 N. Telegraph Rd., Bldg 34E  
Pontiac, MI 48341**

**PHONE NUMBER: (248) 858-0493**

**REQUIRED DOCUMENTATION DO NOT MAIL ORIGINAL DOCUMENTS**Please submit **copies** of the following documentation. **BANK STATEMENTS CANNOT BE USED AS DOCUMENTATION.**

- MI DRIVERS LICENSE AND/OR MICHIGAN ID - for any household member 18 years or older, a copy of both the front and back
- MARRIAGE LICENSE - if you have married since you purchased the home
- DIVORCE DECREE - complete copy
- DEATH CERTIFICATE - if anyone listed on your deed has died since the deed was prepared

- HOMEOWNERS INSURANCE POLICY - A COPY of the "declaration page" which shows:
  - Homeowner's name and property address
  - Agents name and phone number
  - Amount of dwelling coverage
  - Policy expiration date

- MORTGAGE STATEMENTS - for First Mortgage and Home Equity Mortgage/Loans which shows:
  - Homeowner's name and property address
  - Current principle balance, last paid, next due
- MORTGAGE MODIFICATION - If you have a modified mortgage, submit a copy of the Modification of Mortgage loan papers

- FEDERAL INCOME TAX FORMS - **sign and date a complete copy of all pages** of your most recently filed 1040 or 1040 EZ Individual Federal Income Tax forms including W2's, 1098, 1099 forms and all Schedules.
- STATE OF MICHIGAN INCOME TAX FORMS - **sign and date a complete copy of all pages** of your most recently filed MI-1040 or MI-1040 EZ State of Michigan Individual Income Tax forms including all Schedules and Homestead Property Tax Credit forms.
- SELF-EMPLOYED - If you are self-employed, submit 2 YEARS OF FEDERAL AND STATE OF MI INCOME TAX FORMS - ALL PAGES.

**TAX FORMS ARE USED TO VERIFY RESIDENCY AND NUMBER IN HOUSEHOLD.  
INCOME ELIGIBILITY IS DETERMINED BY USING YOUR CURRENT GROSS HOUSEHOLD INCOME, NOT LAST YEARS INCOME.**

**CURRENT GROSS HOUSEHOLD INCOME**SUBMIT COPIES OF ALL DOCUMENTATION THAT APPLIES TO ALL MEMBERS OF YOUR HOUSEHOLD.WE ARE REQUIRED TO ANTICIPATE INCOME. WE ARE TO ASSUME THAT TODAY'S CIRCUMSTANCES WILL CONTINUE FOR THE NEXT 12 MONTHS

- EMPLOYMENT** - If you or any adult (18 years of age or older) living in the household is employed, submit the **most recent pay stubs for two consecutive months**. If paid weekly, submit 8 check stubs. If paid bi-weekly, submit 4 check stubs. If paid monthly, submit 2 check stubs. If paid through Virtual Banking i.e. Chime/Net Spend, submit total balance of all accounts and print out of all bank statements.
- UNEMPLOYMENT** - If you or any adult (18 years of age or older) living in the household is unemployed, submit documentation of Unemployment Benefits Payment. The information is available at: [www.Michigan.gov/uia](http://www.Michigan.gov/uia), (*select*) **Online applications available**, (*select*) **UIA Online Services for Unemployed Workers**; or submit a copy of your Unemployment Benefit Award Letter.
- SOCIAL SECURITY BENEFITS** - Submit a copy of your Annual Social Security Award Letter (showing the **Gross** Benefit Amount). If you do not have a copy of this letter you can phone the Social Security office at (800) 772-1213 and request documentation of your benefits.
- PENSION or DISABILITY** - Submit a copy of the most recent check stub.
- CHILD SUPPORT** - Submit a Court Order Child Support Information Report for the last six (6) months. This can be obtained in person from the Friend of Court Office, in the county where child support was granted (i.e. Oakland County, Genesee County, Wayne County).
- FULL-TIME STUDENT** (Enrolled in at least 12 credits per semester) - Any household member 18 or older, **excluding** borrower and co-borrower, must submit proof of current enrollment (i.e. report card, student registration form) and **if employed**, a copy of **their last 2 months check stubs**.
- PUBLIC ASSISTANCE** - Submit a copy of most recent Budget Letter or Family Independence Agency Quarterly Statement.
- PARSONAGE** - Submit documentation from our parish for the year.

Mail or drop off the application and documentation to: Oakland County Home Improvement Loan Program  
1200 N. Telegraph Rd., Bldg. 34E  
Pontiac, MI 48341  
Phone (248) 858-0493



# OAKLAND COUNTY HOME IMPROVEMENT LOAN APPLICATION

**Oakland County Neighborhood & Housing Development**  
**1200 N. Telegraph Rd., Bldg. 34E, Pontiac, MI 48341**  
**Phone (248) 858-0493**

Item 9A.

**ADDRESS OF PROPERTY TO BE IMPROVED:**

House Number/Street Name
City/State/Zip Code

BORROWER	CO-BORROWER
----------	-------------

NAME	NAME
BIRTH DATE	BIRTH DATE
DAYTIME PHONE ( )	DAYTIME PHONE ( )
CELL PHONE ( )	CELL PHONE ( )
E-MAIL ADDRESS	E-MAIL ADDRESS
SOCIAL SECURITY NUMBER	SOCIAL SECURITY NUMBER
<input type="checkbox"/> MARRIED <input type="checkbox"/> SEPARATED <input type="checkbox"/> UNMARRIED, widowed/divorced	<input type="checkbox"/> MARRIED <input type="checkbox"/> SEPARATED <input type="checkbox"/> UNMARRIED, widowed/divorced
SINGLE PARENT, HEAD OF HOUSEHOLD <input type="checkbox"/> YES <input type="checkbox"/> NO	
FEMALE, HEAD OF HOUSEHOLD <input type="checkbox"/> YES <input type="checkbox"/> NO	

<b>EMPLOYER</b> _____ Occupation _____ Date Hired _____ <div style="text-align: right; margin-right: 50px;">Mth/Year</div> Paid: <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-Weekly <input type="checkbox"/> Twice Monthly Usually Work _____ Hours Per Pay <input type="checkbox"/> My hours vary per pay	<b>EMPLOYER</b> _____ Occupation _____ Date Hired _____ <div style="text-align: right; margin-right: 50px;">Mth/Year</div> Paid: <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-Weekly <input type="checkbox"/> Twice Monthly Usually Work _____ Hours Per Pay <input type="checkbox"/> My hours vary per pay
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<b>2<sup>nd</sup> EMPLOYER</b> _____ Occupation _____ Date Hired _____ <div style="text-align: right; margin-right: 50px;">Mth/Year</div> Paid: <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-Weekly <input type="checkbox"/> Twice Monthly Usually Work _____ Hours Per Pay <input type="checkbox"/> My hours vary per pay	<b>2<sup>nd</sup> EMPLOYER</b> _____ Occupation _____ Date Hired _____ <div style="text-align: right; margin-right: 50px;">Mth/Year</div> Paid: <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-Weekly <input type="checkbox"/> Twice Monthly Usually Work _____ Hours Per Pay <input type="checkbox"/> My hours vary per pay
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<b>ARE YOU UNEMPLOYED?</b> <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, DATE YOU BECAME UNEMPLOYED _____	<b>ARE YOU UNEMPLOYED?</b> <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, DATE YOU BECAME UNEMPLOYED _____
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**Income from all sources for all household members, including unrelated persons**  

Social Security \$ _____ per month Pension \$ _____ per month Rental \$ _____ per month Land Contract \$ _____ per month IRA/Trust \$ _____ per month Other \$ _____ per month - Describe Other _____	Child Support \$ _____ per month Spousal Support \$ _____ per month Parsonage Allowance \$ _____ per month Unemployment \$ _____ per month Virtual (i.e. Chime/NetSpend) \$ _____ per month
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List below the **AGES** and **NAMES** of **ALL PERSONS** living in the household; use a separate sheet for more household members.

Borrower _____ age <input type="text"/>	Co-borrower _____ age <input type="text"/>	Name _____ age <input type="text"/>	
Name: _____ age <input type="text"/>	Name _____ age <input type="text"/>	Name _____ age <input type="text"/>	

Number of Full-time students over 18 years old, excluding borrower or co-borrower; use a separate sheet for more students.

NAME \_\_\_\_\_ age  NAME \_\_\_\_\_ age   
Full-time students?  yes  no  
Employed?  yes  no

If full time student, submit proof of school enrollment. If employed, submit a copy of their most recent check stub.

Do you have heat?  yes  no Do you have water?  yes  no  
Is your septic or sewer failing?  yes  no Is your house roof failing?  yes  no

<i>List your Mortgage/s or Home Equity Loans</i>	Account Number	Current Balance	Monthly Payment
1 <sup>st</sup> Mortgage Company		\$	\$
2 <sup>nd</sup> Mortgage Company		\$	\$
<b>Home Equity Loan - Credit Limit</b>	\$	\$	\$

HAVE YOU DECLARED BANKRUPTCY IN THE LAST 7 YEARS?  YES  NO

IF YES, SUBMIT A COPY OF THE DISCHARGE OF BANKRUPTCY WITH YOUR LOAN APPLICATION. DATE DISCHARGED ? \_\_\_\_\_

The following HEAD OF HOUSEHOLD information is obtained for statistical reporting only

**ETHNICITY**  
**Complete for Head of Household Only**

Hispanic/Latino

Number of **HANDICAPPED PERSON/S** in household? \_\_\_\_\_

Number of **UNRELATED PERSON/S** living in household? \_\_\_\_\_

Number of **BEDROOMS IN THE HOUSE?** \_\_\_\_\_

**SINGLE RACE**  
**Complete for Head of Household only**

White  
 Black/African American  
 Asian  
 American Indian/Alaskan Native  
 Hawaiian/Other Pacific Islander

**MULTI-RACE**  
**Complete for Head of Household only**

Black/African American & White  
 Asian & White  
 American Indian/Alaskan Native & White  
 American Indian/Alaskan Native & Black/African American  
 Other Multi-Racial \_\_\_\_\_

**HOW DID YOU LEARN ABOUT OUR PROGRAM?**

Internet  TV  Flyer  Friend or Family  Other \_\_\_\_\_

**IMPORTANT, READ THIS BEFORE SIGNING**  
**THE HOME MUST BE A SINGLE FAMILY OWNER-OCCUPIED PROPERTY**

**FINANCIAL PRIVACY NOTICE:** By the Right to Financial Privacy Act of 1978, Oakland County Neighborhood & Housing Development has a right to access financial records held by any financial institution in connection with the consideration or administration of the Home Improvement Loan Program for which you have applied. Financial records involving your transactions will be available without further notice or authorization but will not be disclosed or released to another government agency or department without your consent except as required or permitted by law.

**APPLICANTS CERTIFICATION:** The applicant certifies that all information in this application, and all information furnished in support of this application is for the purpose of obtaining funds for the improvement of the above mentioned property, and that these statements are true to the best of the applicants knowledge and belief.

**PENALTY FOR FALSE OR FRAUDULENT STATEMENT:** U.S.C. Title 18, Sec. 1001, provides: Whoever, in any matter within the jurisdiction of any department or agency of the United States knowingly and willfully falsifies... or makes any false, fictitious or fraudulent statements or representations, or makes or uses any false writing, or document knowing the same to contain any false, fictitious or fraudulent statement or entry, shall be fined not more than \$10,000 or imprisoned not more than 5 years, or both."

**EQUAL OPPORTUNITY PROGRAMS/ACTIVITIES**

Date Signed \_\_\_\_\_ applicant signature \_\_\_\_\_ co-applicant signature \_\_\_\_\_



# AUTHORIZATION TO RELEASE INFORMATION

I/We, the undersigned, authorize Oakland County Neighborhood & Housing Development (NHD) to verify any household income, employment, outstanding debts including any present or previous mortgages, and make any other inquiries pertaining to qualification for a mortgage loan from Oakland County Neighborhood & Housing Development. Oakland County Neighborhood & Housing Development may make copies of this letter for distribution to any party with which I have a financial or credit relationship, and that party may treat such copy as an original.

This authorization expires one year from today's date unless otherwise stipulated in writing.

**Printed name applicant:** \_\_\_\_\_  
**Signature of applicant:** \_\_\_\_\_  
**Date signed:** \_\_\_\_\_

**Printed name co-applicant:** \_\_\_\_\_  
**Signature of co-applicant:** \_\_\_\_\_  
**Date signed:** \_\_\_\_\_

Printed name adult in home: \_\_\_\_\_  
Signature of adult in home: \_\_\_\_\_  
Date signed: \_\_\_\_\_

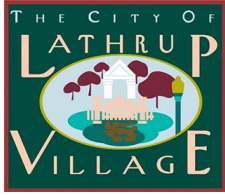
Printed name adult in home: \_\_\_\_\_  
Signature of adult in home: \_\_\_\_\_  
Date signed: \_\_\_\_\_

Printed name adult in home: \_\_\_\_\_  
Signature of adult in home: \_\_\_\_\_  
Date signed: \_\_\_\_\_

Printed name adult in home: \_\_\_\_\_  
Signature of adult in home: \_\_\_\_\_  
Date signed: \_\_\_\_\_

Printed name adult in home: \_\_\_\_\_  
Signature of adult in home: \_\_\_\_\_  
Date signed: \_\_\_\_\_

\*Use a duplicate sheet for additional adults in home if needed. This can be picked up in office or emailed to you for your convenience.



**City of Lathrup Village**  
27400 Southfield Road  
Lathrup Village, MI 48076  
[www.lathrupvillage.org](http://www.lathrupvillage.org) | (248) 557-2600

TO: Mayor & City Council  
FROM: Mike Greene – City Administrator  
DATE: December 16<sup>th</sup>, 2024  
RE: Receive & File the Fiscal Year 2023-2024 Audit

**Background Brief:** The City’s Fiscal year 2023-2024 has officially been completed by Maner Costerisan. After the public presentation, it is customary practice to receive and file the completed audit. This will give staff and our auditors the ability to file the necessary documents with the state of Michigan.

**Previous Action:** N/A

**Economic Impact:** N/A

**Recommendation:** It is my recommendation to receive & file the audit.

**Recommended Motion:**

Moved by \_\_\_\_\_ seconded by \_\_\_\_\_ to receive and file the Fiscal Year 2023-2024 Financial Audit.

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Kelly Garrett Mayor	Bruce Kantor Mayor Pro-Tem	Jalen Jennings Council Member	Dalton Barksdale Council Member	Jason Hammond Council Member
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2425 E. Grand River Ave.,  
Suite 1, Lansing, MI 48912

☎ 517.323.7500

📠 517.323.6346

December 1, 2024

To the Members of the City Council of the  
City of Lathrup Village, Michigan

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 for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 22, 2024. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Lathrup Village are described in Note 1 to the financial statements. We noted no transactions entered into by the City of Lathrup Village during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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:

Management's calculation of depreciation expense for the current period is based on an estimate of the useful lives of the capital assets. We evaluated the key factors and assumptions used to develop the useful lives of the capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's calculation of the net pension liability and the net other post-employment benefit (OPEB) liability and related deferrals, if any, is based on a valuation using the alternative measurement method based upon certain actuarial assumptions. We evaluated the key factors and assumptions used to develop the net pension liability and the net OPEB liability and related deferrals and determined that they are reasonable in relation to the financial statements taken as a whole.

Management's calculation of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.

Investments are carried at fair value, which is defined as the amount that City of Lathrup Village could reasonably expect to receive for an investment in a current sale between a willing buyer and a willing seller and is generally measured by quoted market prices. We evaluated the key factors and assumptions used to develop the fair value and determined that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the discount rate used for leases, the lease term and lease payments/receipts is based on the City's incremental borrowing rate and consideration of the noncancelable period of the lease and reasonably certain lease options.

We evaluated the key factors and assumptions used to develop these accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing 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 clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is 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.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 1, 2024.

*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.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to 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 to our retention.

Other Matters

We applied certain limited procedures to the management’s discussion and analysis, budgetary comparison schedules, and historical retirement systems and retiree healthcare plan schedules, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on other supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

*Maney Costeinar PC*



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December 1, 2024

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

In planning and performing our audit of 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 City of Lathrup Village as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered City of Lathrup Village's system of 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Lathrup Village's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Lathrup Village'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 material weaknesses or significant deficiencies 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 and other deficiencies that we consider to be significant deficiencies.

*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 City's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in 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 the bank reconciliations did not have documented review. Without the timely preparation and review of bank reconciliations, there is a 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 and document review of the bank reconciliation monthly 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 are involved in bank reconciliation process. 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. In addition, the same individual with full administrative and user rights within the general ledger also serves as the network administrator, which creates a risk for the misappropriation of assets or improper adjustments to the financial records to occur. The lack of effective segregation of duties, coupled with the lack of controls to prevent or detect such errors, significantly heightens the risk of potential misappropriation of assets and/or inaccurate financial reporting to occur and go undetected. We recommend that individuals who are involved in cash disbursement process not be able to add new vendors into the accounting system.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:

Check Register - Review of the check register revealed several internal control deficiencies concerning the handling of voided checks and sequence related to check register:

- Voided Checks Not Retained - Voided checks were not properly retained in the system or filed for future reference. As a result, there is a lack of documentation to substantiate the voided status of these checks, making it difficult to verify the legitimacy of these transactions.
- Voided Checks Cleared in the Bank - Some voided checks that were marked as voided were still processed and cleared by the bank. This could indicate a failure in the internal controls over the check voiding process.
- Voided Checks Not Properly Defaced - there were several checks that were included in the file as voided and documented in the check register as voided but was not properly defaced.

We recommend that the City implement policies and procedures to ensure that all checks are written in sequence, all voided checks are properly defaced, retained, and that management maintains adequate control of the unwritten checks.

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 observation on those areas are presented for your consideration below:

Credit Card Documentation - During our testing of the credit card controls we noted instances in which the City's internal controls were not followed in practice. Specifically, during our review of credit card purchases, we noted instances where supporting receipt documents were not retained or review of credit card statement and receipts were not documented review. Management has established control procedures over credit card purchases. These controls require all original receipts to be retained and submitted and review to be performed by someone other than the card holder. The City is at greater risk of potential fraud if formally adopted internal control procedures are not followed. We recommend that the City take steps to ensure that internal controls related to credit card use are followed.

Retiree Personnel Files - During our audit testing of personnel data used in the pension and OPEB calculations, we identified that the data for city retirees who participate in the city's pension and OPEB plans was not supported by personnel file data. While we understand the efficiencies in the transition to electronic personnel and other data, we recommend that the City implement procedures and controls to ensure the accurate updating of these electric records for which these valuations rely on.

Disaster Recovery Plan - It was noted that the City does not have a formalized and documented disaster recovery plan in place. In the event of an unforeseen disaster (such as a natural disaster, cyber-attack, or system failure), the organization lacks a clear, structured approach to ensure the continuity of critical business operations, protect sensitive data, and resume normal operations in a timely manner.

This communication is intended solely for the information and use of management, City Council, and others within City of Lathrup Village, and is not intended to be, and should not be, used by anyone other than these specified parties.

December 1, 2024

**CITY OF LATHRUP VILLAGE  
OAKLAND COUNTY, MICHIGAN**

**REPORT ON FINANCIAL STATEMENTS**  
**(with required and other supplementary information)**

**YEAR ENDED JUNE 30, 2024**



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## INDEPENDENT AUDITOR'S REPORT

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

### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lathrup Village (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Lathrup Village's basic financial statements as listed in the table of contents.

In our opinion, the 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 of Lathrup Village, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 of Lathrup Village 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 City of Lathrup Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 City of Lathrup Village’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 City of Lathrup Village’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 Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, budgetary comparison information, and historical retirement systems and retiree healthcare plan schedules, 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 who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of Lathrup Village's basic financial statements. The other supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Maney Costeiron PC*

December 1, 2024

**CITY OF LATHRUP VILLAGE  
MANAGEMENT’S DISCUSSION AND ANALYSIS**

The following is a discussion and analysis of City of Lathrup Village’s (the City’s) financial performance and position, providing an overview of the activities for the year ended June 30, 2024. This analysis should be read in conjunction with the *Independent Auditors Report* and with the City’s financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

**Government-wide**

- Total net position was \$24,964,269 (excluding component units).
- Governmental activities net position was \$16,363,429.
- Business-type activity net position was \$8,600,840.
- Component unit net position was \$1,437,735.

**Fund Level**

- At the close of the fiscal year, the City’s governmental funds reported a combined ending fund balance of \$2,053,146 with \$1,486,854 being nonspendable, restricted, committed, or assigned for specific purposes.
- The General Fund realized \$146,248 more in revenues and other financing sources than anticipated for the fiscal year. The General Fund operations also expended \$11,223 less than appropriated for expenditures and other financing uses.
- Overall, the General Fund balance increased by \$162,315 to \$745,602.

**Capital and Long-term Debt Activities**

- The total additions to the capital asset schedule for the primary government were \$3,402,269. Major additions were the Southfield Road resurfacing and the City-wide paving program.
- The total long-term obligations for the primary government were \$11,487,351, a decrease of \$692,198 from the prior year.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City’s annual financial report. The annual financial report of the City consists of the following components: 1) *Independent Auditor’s Report*; 2) *Management’s Discussion and Analysis* and 3) the *Basic Financial Statements* (government-wide financial statements, fund financial statements, notes to the financial statements), and 4) *Required Supplementary Information* such as budget to actual comparisons for the General Fund and major Special Revenue Funds.

**Government-wide Financial Statements (Reporting the City as a Whole)**

The set of government-wide financial statements are made up of the Statement of Net Position and the Statement of Activities, which report information about the City as a whole, and about its activities. Their purpose is to assist in answering the question, is the City, in its entirety, better or worse off as a result of this fiscal year’s activities? These statements, which include all non-fiduciary assets and liabilities, are reported on the *accrual basis of accounting*, similar to a private business. This means revenues are accounted for when they are *earned*, and expenses are accounted for when *incurred*, regardless of when the actual cash is received or disbursed.

**CITY OF LATHRUP VILLAGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

The Statement of Net Position (page 13) presents all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources recording the difference between the two as "net position". Over time, increases or decreases in net position measure whether the City's financial position is improving or deteriorating.

The Statement of Activities (page 14) presents information showing how the City's net position changed during 2023/2024. All changes in net position are reported based on the period for which the underlying events giving rise to the change occurs, regardless of the timing of related cash flows. Therefore, revenue and expenses are reported in these statements for some items that will only result in cash flows in future financial periods, such as uncollected taxes and earned but unused employee vacation leave.

Both statements report the following activities:

- **Governmental Activities** - Most of the City's basic services are reported under this category. Taxes, charges for services and intergovernmental revenue primarily fund these services. Most of the City's general government departments, public safety, public works, community and economic development, recreation activities are reported under these activities.
- **Business-type Activities** - These activities operate like private businesses. The City charges fees to recover the cost of the services provided. The Water and Sewer Fund and is an example of these activities.
- **Discretely Presented Component Units** - Discretely Presented Component units are legally separate organizations for which the City Council and Administration appoints a majority of the organization's policy board and there is a degree of financial accountability to the City. The Downtown Development Authority is considered a discretely presented component unit of the City.

As stated previously, the government-wide statements report on an *accrual* basis of accounting. However, the governmental funds report on a *modified accrual* basis. Under modified accrual accounting, revenues are recognized when they are measurable and available to pay obligations of the fiscal period; expenditures are recognized when they are due to be paid from available resources.

Because of the different basis of accounting between the fund statements (described below) and the government-wide statements, pages 16 and 18 present reconciliations between the two statement types. The following summarizes the impact of transitioning from modified accrual to full accrual accounting:

- Capital assets used in governmental activities (depreciation) are not reported on the fund financial statements of the governmental fund. Capital assets and depreciation expense are reported on the government-wide statements.
- Capital outlay spending results in capital assets on the government-wide statements but is reported as expenditures on the fund financial statements of the governmental funds.
- Long-term liabilities, such as amounts accrued for sick and annual leave (compensated absences), etc. appear as liabilities on the government-wide statements; however, they will not appear on the fund financial statements unless current resources are used to pay a specific obligation.
- Long-term debt proceeds are reported as liabilities on the government-wide statements but are recorded as other financing sources on the fund financial statements.

CITY OF LATHRUP VILLAGE  
MANAGEMENT’S DISCUSSION AND ANALYSIS

**Fund Financial Statements (Reporting the City’s Major Funds)**

The fund financial statements, which begin on page 15, provide information on the City’s significant (major) funds, and non-major funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts that the City uses to keep track of specific sources of funding and spending for a particular purpose. Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The *basic financial statements* report major funds as defined by the Government Accounting Standards Board (GASB) in separate columns. Statement 34 defines a “major fund” as the General Fund, and any governmental or enterprise fund which has either total assets and deferred outflows of resources, total liabilities and deferred inflows of resources, total revenues or total expenditures/expenses that equal at least 10% of those categories for either the governmental funds or the enterprise funds *and* where the individual fund total also exceeds 5% of those categories for governmental and enterprise funds combined. The major funds for the City of Lathrup Village include the General Fund, the Major Street Fund, the Local Steet Fund, and the Site Improvement Bond Fund. The Capital Acquisitions Fund is classified as a non-major fund.

The City’s funds are divided into two categories - governmental and proprietary - and use different accounting approaches:

- **Governmental Funds** - Most of the City’s basic services are reported in the governmental funds. The focus of these funds is how cash and other financial assets that can be readily converted to cash, flow in and out during the course of the fiscal year and how the balances left at year-end are available for spending on future services. Consequently, the governmental fund financial statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that may be expended in the near future to finance the City’s programs. Governmental funds include the *General Fund*, as well as *Special Revenue Funds* (use of fund balance is restricted, e.g., income tax, major street, local street, and recreation funds), *Capital Projects Funds* (used to report major capital acquisitions and construction, e.g., the Site Improvement Bond Fund), and *Debt Service Funds* (accounts for resources used to pay long-term debt principal and interest, e.g., the Capital Acquisition fund).
- **Proprietary Funds** - Services for which the City charges customers (whether outside the City structure or a City department) a fee is generally reported in proprietary funds. Proprietary funds use the same *accrual* basis of accounting used in the government-wide statements and by private business. There are two types of proprietary funds. *Enterprise funds* report activities that provide supplies and/or services to the general public. An example is the Water and Sewer Fund.

**Notes to the Financial Statements**

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the detail provided in the government-wide and fund financial statements. The Notes can be found beginning on page 25 of this report.

**Required Supplementary Information**

Following the Basic Financial Statements is additional Required Supplementary Information (RSI), which further explains and supports the information in the financial statements. RSI includes budgetary comparison schedules for the General Fund as well as schedules of funding progress and schedules of employer contributions related to pension and other post-employment benefit plans.

**CITY OF LATHRUP VILLAGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FINANCIAL ANALYSIS OF THE CITY AS A WHOLE**

As previously stated, the City of Lathrup Village's combined net position was \$24,964,269 at the end of this fiscal year's operations. The net position of the governmental activities was \$16,363,429; the business-type activities were \$8,600,840.

**Net Position as of June 30, 2023 and 2024**

This table shows, in a condensed format, a comparative analysis of the net position, as of June 30, 2024 and June 30, 2023:

	Governmental Activities		Business-type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
<b>ASSETS</b>						
Current Assets	\$ 5,490,148	\$ 8,209,982	\$ 2,497,603	\$ 4,719,194	\$ 7,987,751	\$ 12,929,176
Capital Assets	22,537,662	22,079,509	14,531,464	12,770,899	37,069,126	34,850,408
<b>TOTAL ASSETS</b>	<b><u>\$ 28,027,810</u></b>	<b><u>\$ 30,289,491</u></b>	<b><u>\$ 17,029,067</u></b>	<b><u>\$ 17,490,093</u></b>	<b><u>\$ 45,056,877</u></b>	<b><u>\$ 47,779,584</u></b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b><u>\$ 452,627</u></b>	<b><u>\$ 667,787</u></b>	<b><u>\$ 61,722</u></b>	<b><u>\$ 92,253</u></b>	<b><u>\$ 514,349</u></b>	<b><u>\$ 760,040</u></b>
<b>LIABILITIES</b>						
Current Liabilities	\$ 1,428,798	\$ 2,288,549	\$ 1,243,266	\$ 465,719	\$ 2,672,064	\$ 2,754,268
Noncurrent Liabilities	8,430,014	11,019,907	7,246,293	8,786,782	15,676,307	19,806,689
<b>TOTAL LIABILITIES</b>	<b><u>\$ 9,858,812</u></b>	<b><u>\$ 13,308,456</u></b>	<b><u>\$ 8,489,559</u></b>	<b><u>\$ 9,252,501</u></b>	<b><u>\$ 18,348,371</u></b>	<b><u>\$ 22,560,957</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b><u>\$ 2,258,196</u></b>	<b><u>\$ 2,345,435</u></b>	<b><u>\$ 390</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,258,586</u></b>	<b><u>\$ 2,345,435</u></b>
<b>NET POSITION</b>						
Net investment in Capital Assets	\$ 18,074,686	\$ 17,123,759	\$ 7,515,288	\$ 5,572,827	\$ 25,589,974	\$ 22,696,586
Restricted	1,401,770	1,880,792	-	-	1,401,770	1,880,792
Unrestricted	(3,113,027)	(3,701,164)	1,085,552	2,757,018	(2,027,475)	(944,146)
<b>TOTAL NET POSITION</b>	<b><u>\$ 16,363,429</u></b>	<b><u>\$ 15,303,387</u></b>	<b><u>\$ 8,600,840</u></b>	<b><u>\$ 8,329,845</u></b>	<b><u>\$ 24,964,269</u></b>	<b><u>\$ 23,633,232</u></b>



**CITY OF LATHRUP VILLAGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

The following table illustrates the varying results of the governmental activities and business-type activities, which combine to capture the City's total net position, for the years ended June 30, 2023 and 2024.

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
<b>REVENUES</b>						
Program revenues						
Charges for services	\$ 1,068,909	\$ 389,972	\$ 2,508,524	\$ 2,592,269	\$ 3,577,433	\$ 2,982,241
Grants and contributions	53,482	598,959	-	-	53,482	598,959
Capital grants and contributions	-	541,764	34,525	130,945		672,709
General revenues						-
Property taxes	3,923,048	3,869,756	-	-	3,923,048	3,869,756
State shared revenue	1,141,350	526,916	-	-	1,141,350	526,916
Investment earnings	180,315	217,680	145,172	152,424	325,487	370,104
Miscellaneous	315,336	389,646	-	-	315,336	389,646
<b>TOTAL REVENUES</b>	<b>6,682,440</b>	<b>6,534,693</b>	<b>2,688,221</b>	<b>2,875,638</b>	<b>9,336,136</b>	<b>9,410,331</b>
<b>EXPENSES</b>						
General government	1,767,033	1,787,321	-	-	1,767,033	1,787,321
Public safety	2,328,123	2,393,353	-	-	2,328,123	2,393,353
Public works	1,394,717	629,339	-	-	1,394,717	629,339
Community development	-	-	-	-	-	-
Recreation and culture	2,300	26,710	-	-	2,300	26,710
Water and Sewer	-	-	2,417,226	2,423,281	2,417,226	2,423,281
Interest on long-term obligations	130,225	106,334	-	-	130,225	106,334
<b>TOTAL EXPENSES</b>	<b>5,622,398</b>	<b>4,943,057</b>	<b>2,417,226</b>	<b>2,423,281</b>	<b>8,039,624</b>	<b>7,366,338</b>
Change in net position	1,060,042	1,591,636	270,995	452,357	1,331,037	2,043,993
Net position - beginning	15,303,387	13,711,751	8,329,845	7,877,488	23,633,232	21,589,239
Net position - ending	<u>\$ 16,363,429</u>	<u>\$ 15,303,387</u>	<u>\$ 8,600,840</u>	<u>\$ 8,329,845</u>	<u>\$ 24,964,269</u>	<u>\$ 23,633,232</u>

**Governmental Activities**

The result of 2023/2024 governmental activity was an increase of \$1,060,042 in net position to \$16,363,429. Of the total governmental activities net position, \$18,074,686 is invested in capital assets less related debt, \$1,401,770 is reported as restricted, meaning these assets are legally committed for a specific purpose through statute, or by another authority outside the City government. The balance of (\$3,113,027) is listed as unrestricted, having no legal commitment.

**Revenues**

The three largest revenue categories were property taxes at 42%, charges for services at 38%, and state shared revenue at 12%. The City levied a property tax millage for the year ended June 30, 2024, for general government operations at 17.5618 mills, 2.6341 mills for refuse, 3.9307 for debt service, and 1.8823 mills for the DDA. Charges for services, which reimburse the City for specific activities, examples include items such as building and trade permits, room rental fees, police fees, recreation fees and contributions, and administrative charges.

**CITY OF LATHRUP VILLAGE  
MANAGEMENT’S DISCUSSION AND ANALYSIS**

**Expenses**

Public Safety is the largest governmental activity, expending approximately 29% of the governmental activities total on law enforcement, fire protection, and code enforcement. Water & Sewer is the second largest governmental activity, expended 30% of the governmental activities total. General government is the third largest area, expending approximately 22% of the governmental activities total.

**Business-type Activities**

Net position in business-type activities increased by \$270,995 during fiscal year 2023/2024. Of the business-type activities net position, \$7,515,288 is invested in capital assets net of related debt. The balance of \$1,085,552 is listed as unrestricted, having no legal commitment.

**FINANCIAL ANALYSIS OF THE CITY’S MAJOR AND NONMAJOR FUNDS**

As the City completed 2023/2024, its governmental funds reported *combined* fund balances of \$2,053,146. This is a net decrease of \$380,714. The net changes are summarized in the following chart:

	General Fund	Major Street Fund	Local Street Fund	Street Improvement Fund	Nonmajor Capital Acquisition	Total Governmental Funds
Fund Balance June 30, 2023	\$ 583,287	\$ 1,269,447	\$ 540,525	\$ -	\$ 40,601	\$ 2,433,860
Fund Balance June 30, 2024	\$ 745,602	\$ 894,492	\$ 321,392	\$ 74,367	\$ 17,293	\$ 2,053,146
Net Change	\$ 162,315	\$ (374,955)	\$ (219,133)	\$ 74,367	\$ (23,308)	\$ (380,714)

**General Fund**

The General Fund is the chief operating fund of the City. Unless otherwise required by statute, contractual agreement, or Council policy, all City revenues and expenditures are recorded in the General Fund. As of June 30, 2024, the General Fund reported a fund balance of \$745,602. This amount is a net increase of \$162,315 from the fund balance of \$583,287 reported as of June 30, 2023. The 2024/2025 original budget had called for a \$12,077 increase in fund balance.

The General Fund 2023/2024 revenues exceeded 2023/2024 expenditures by \$162,315 due to special assessments (sidewalk/ditch/culvert) revenue and interest earnings.

**General Fund Budgetary Highlights**

The City of Lathrup Village’s budget is a dynamic document. Although adopted in May (prior to the start of the year), the budget is routinely amended during the course of the year to reflect changing operational demands.

Actual General Fund revenue and other financing sources totaled \$5,203,844, which is \$146,248 more than the final amended budget.

**CITY OF LATHRUP VILLAGE  
MANAGEMENT’S DISCUSSION AND ANALYSIS**

Actual City expenditures and other financing uses for 2023/2024 were \$11,223 more than the final budget. This was due to employee health insurance.

**Enterprise Funds**

As the City completed 2023/2024, its Water and Sewer fund reported *combined* net position of \$8,600,840. This is a net increase of \$270,995 resulting from current year operations. Of the entire net position, \$7,515,288 is invested in capital assets, net of related debt and \$1,085,552 is unrestricted. The net changes are summarized in the following chart.

	Water and Sewer
Net Position June 30, 2023	\$ 8,329,845
Net Position June 30, 2024	\$ 8,600,840
Net Change	\$ 270,995

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

Capital Assets - At the end of Fiscal Year 2023/2024, the City had invested \$36,922,503, net of accumulated depreciation, in a broad range of capital assets (see table below). Additional information related to capital assets is detailed in Note 6 of the Financial Statements.

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
Land	\$ 299,678	\$ -	\$ 299,678
Construction in progress	-	2,090,463	2,090,463
Right of ways	12,402,720	-	12,402,720
Buildings, net	323,438	-	323,438
Utility system, net	-	12,164,138	12,164,138
Machinery and equipment, net	373,758	130,240	503,998
Infrastructure	<u>9,138,068</u>	<u>-</u>	<u>9,138,068</u>
Capital assets, net	<u>\$ 22,537,662</u>	<u>\$ 14,384,841</u>	<u>\$ 36,922,503</u>

Long-term Obligations - As of June 30, 2024, the City had \$11,487,351 in long-term obligations outstanding for the primary government. This level of net obligation is \$692,198 less than the obligation recorded as of June 30, 2023.

**CITY OF LATHRUP VILLAGE  
MANAGEMENT’S DISCUSSION AND ANALYSIS**

**OUTSTANDING DEBT AS OF JUNE 30, 2024**

	<u>Balance</u> <u>June 30, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2024</u>
Primary Government				
Governmental activities				
Other debt	\$ 4,934,319	\$ -	\$ (487,415)	\$ 4,446,904
Direct borrowings and direct placements	21,431	-	(5,359)	16,072
Compensated absences	183,991	8,457	(43,255)	149,193
Business-type activities				
Other debt	5,837,683	-	(294,352)	5,543,331
Direct borrowings and direct placements	1,194,084	167,138	(35,000)	1,326,222
Compensated absences	<u>8,041</u>	<u>3,486</u>	<u>(5,898)</u>	<u>5,629</u>
Total Primary Government	<u>\$ 12,179,549</u>	<u>\$ 179,081</u>	<u>\$ (871,279)</u>	<u>\$ 11,487,351</u>

A more detailed discussion of the City’s long-term debt obligations is presented in Note 7 to the financial statements.

**CITY OF LATHRUP VILLAGE’S GOVERNMENT ECONOMIC OUTLOOK**

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. There are several economic factors that will challenge the City. The challenges include inflation, 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 in previous years. 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 or expand its level of services.

**CONTACTING THE CITY**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City’s finances and to demonstrate the City’s accountability for the money it receives. If there are questions about this report, or a need for additional information, contact the City of Lathrup Village’s Finance Director at (248) 557-2600, ext. 227.

**BASIC FINANCIAL STATEMENTS**

**CITY OF LATHRUP VILLAGE**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Downtown Development Authority
<b>ASSETS</b>				
Current assets				
Cash, cash equivalents, and investments	\$ 2,621,309	\$ 250,982	\$ 2,872,291	\$ 963,489
Cash, cash equivalents, and investments - restricted	174,781	1,215,587	1,390,368	-
Receivables, net	412,541	718,946	1,131,487	9,697
Leases receivable	2,395,830	-	2,395,830	-
Internal balances	(305,483)	305,483	-	-
Due from other governmental units	115,988	-	115,988	-
Due from primary government	-	-	-	46,106
Prepays	75,182	6,605	81,787	802
<b>Total current assets</b>	<b>5,490,148</b>	<b>2,497,603</b>	<b>7,987,751</b>	<b>1,020,094</b>
Noncurrent assets				
Cash on hand at the county	-	146,623	146,623	-
Capital assets not being depreciated	12,702,398	2,090,463	14,792,861	27,972
Capital assets being depreciated, net	9,835,264	12,294,378	22,129,642	438,596
<b>Total noncurrent assets</b>	<b>22,537,662</b>	<b>14,531,464</b>	<b>37,069,126</b>	<b>466,568</b>
<b>TOTAL ASSETS</b>	<b>28,027,810</b>	<b>17,029,067</b>	<b>45,056,877</b>	<b>1,486,662</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pensions	452,627	61,722	514,349	-
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable	104,279	169,474	273,753	39,032
Accrued liabilities	532,520	46,659	579,179	9,895
Due to other governmental units	-	682,152	682,152	-
Due to component unit	46,106	-	46,106	-
Unearned revenue	219,529	-	219,529	-
Current portion of compensated absences	3,590	5,629	9,219	-
Current portion of long-term obligations	522,774	339,352	862,126	-
<b>Total current liabilities</b>	<b>1,428,798</b>	<b>1,243,266</b>	<b>2,672,064</b>	<b>48,927</b>
Noncurrent liabilities				
Noncurrent portion of compensated absences	145,603	-	145,603	-
Noncurrent portion of long-term obligations	3,940,202	6,530,201	10,470,403	-
Accrued interest	45,750	-	45,750	-
Net pension liability	2,304,734	314,281	2,619,015	-
Net OPEB liability	1,993,725	401,811	2,395,536	-
<b>Total noncurrent liabilities</b>	<b>8,430,014</b>	<b>7,246,293</b>	<b>15,676,307</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>9,858,812</b>	<b>8,489,559</b>	<b>18,348,371</b>	<b>48,927</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Lease related	2,256,003	-	2,256,003	-
Deferred inflows related to OPEB	2,193	390	2,583	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,258,196</b>	<b>390</b>	<b>2,258,586</b>	<b>-</b>
<b>NET POSITION</b>				
Net investment in capital assets	18,074,686	7,515,288	25,589,974	466,568
Restricted for:				
Roads and street improvements	1,268,987	-	1,268,987	-
Police forfeitures	4,326	-	4,326	-
Rubbish	99,840	-	99,840	-
Debt service	28,617	-	28,617	-
Unrestricted	(3,113,027)	1,085,552	(2,027,475)	971,167
<b>TOTAL NET POSITION</b>	<b>\$ 16,363,429</b>	<b>\$ 8,600,840</b>	<b>\$ 24,964,269</b>	<b>\$ 1,437,735</b>

See accompanying notes to financial statements.

**CITY OF LATHRUP VILLAGE  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-type Activities	Total	
<b>Primary government</b>								
<b>Governmental activities</b>								
General government	\$ 1,767,033	\$ 474,882	\$ 20,425	\$ -	\$ (1,271,726)	\$ -	\$ (1,271,726)	\$ -
Public safety	2,328,123	25,524	-	-	(2,302,599)	-	(2,302,599)	-
Public works	1,394,717	568,503	33,057	-	(793,157)	-	(793,157)	-
Recreation and culture	2,300	-	-	-	(2,300)	-	(2,300)	-
Interest on long-term obligations	130,225	-	-	-	(130,225)	-	(130,225)	-
Total governmental activities	5,622,398	1,068,909	53,482	-	(4,500,007)	-	(4,500,007)	-
<b>Business-type activities</b>								
Water and Sewer	2,417,226	2,508,524	-	34,525	-	125,823	125,823	-
Total primary government	\$ 8,039,624	\$ 3,577,433	\$ 53,482	\$ 34,525	(4,500,007)	125,823	(4,374,184)	-
<b>Component unit</b>								
Downtown Development Authority	\$ 418,737	\$ 3,025	\$ -	\$ -	-	-	-	(415,712)
<b>General revenues</b>								
Property taxes					3,923,048	-	3,923,048	517,009
Intergovernmental					1,141,350	-	1,141,350	-
Investment earnings					180,315	145,172	325,487	49,625
Miscellaneous					315,336	-	315,336	3,120
Total general revenues					5,560,049	145,172	5,705,221	569,754
Change in net position					1,060,042	270,995	1,331,037	154,042
Net position, beginning of the year					15,303,387	8,329,845	23,633,232	1,283,693
Net position, end of the year					\$ 16,363,429	\$ 8,600,840	\$ 24,964,269	\$ 1,437,735

See accompanying notes to financial statements.

**CITY OF LATHRUP VILLAGE  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2024**

	General Fund	Major Street Fund	Local Street Fund	Street Improvement Bond Fund	Nonmajor Capital Acquisition Fund	Total Governmental Funds
<b>ASSETS</b>						
Cash, cash equivalents, and investments	\$ 1,459,230	\$ 824,790	\$ 319,996	\$ -	\$ 17,293	\$ 2,621,309
Cash, cash equivalents, and investments - restricted	99,840	-	-	74,941	-	174,781
Receivables						
Property taxes	6,032	-	-	-	-	6,032
Special assessments	225,424	-	53,141	-	-	278,565
Accounts	62,524	65,420	-	-	-	127,944
Leases receivable	2,395,830	-	-	-	-	2,395,830
Due from other governmental units	85,394	-	30,594	-	-	115,988
Due from other funds	194	17,430	250	-	-	17,874
Prepaid expenditures	75,144	19	19	-	-	75,182
<b>TOTAL ASSETS</b>	<b>\$ 4,409,612</b>	<b>\$ 907,659</b>	<b>\$ 404,000</b>	<b>\$ 74,941</b>	<b>\$ 17,293</b>	<b>\$ 5,813,505</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 90,477	\$ 7,341	\$ 6,461	\$ -	\$ -	\$ 104,279
Accrued liabilities	532,006	257	257	-	-	532,520
Due to component unit	46,106	-	-	-	-	46,106
Due to other funds	294,465	5,569	22,749	574	-	323,357
Unearned revenue	219,529	-	-	-	-	219,529
<b>TOTAL LIABILITIES</b>	<b>1,182,583</b>	<b>13,167</b>	<b>29,467</b>	<b>574</b>	<b>-</b>	<b>1,225,791</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Lease related	2,256,003	-	-	-	-	2,256,003
Unavailable revenue - special assessments	225,424	-	53,141	-	-	278,565
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,481,427</b>	<b>-</b>	<b>53,141</b>	<b>-</b>	<b>-</b>	<b>2,534,568</b>
<b>FUND BALANCES</b>						
Nonspendable						
Prepays	75,144	19	19	-	-	75,182
Restricted						
Roads and street improvements	-	894,473	321,373	-	-	1,215,846
Police forfeitures	4,326	-	-	-	-	4,326
Rubbish	99,840	-	-	-	-	99,840
Debt service	-	-	-	74,367	-	74,367
Assigned						
Capital projects	-	-	-	-	17,293	17,293
Unassigned	566,292	-	-	-	-	566,292
<b>TOTAL FUND BALANCES</b>	<b>745,602</b>	<b>894,492</b>	<b>321,392</b>	<b>74,367</b>	<b>17,293</b>	<b>2,053,146</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 4,409,612</b>	<b>\$ 907,659</b>	<b>\$ 404,000</b>	<b>\$ 74,941</b>	<b>\$ 17,293</b>	<b>\$ 5,813,505</b>



**CITY OF LATHRUP VILLAGE  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2024**

**Total fund balances - governmental funds** \$ 2,053,146

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

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.

The cost of capital assets is	\$ 32,799,137	
Accumulated depreciation is	<u>(10,261,475)</u>	
Capital assets, net		22,537,662

Long-term receivables are not available to pay for current period expenditures and are therefore deferred inflows of resources in the funds. 278,565

Governmental funds report actual pension and OPEB expenditures for the fiscal year, whereas the governmental activities will recognize the net pension liability and net OPEB liability as of the measurement date. Resources related to changes of assumptions, differences between expected and actual experience, and differences between projected and actual pension/OPEB plan investment earnings will be deferred over time in the government-wide financial statements. These amounts consist of:

Deferred outflows of resources related to pensions	452,627	
Deferred inflows of resources related to OPEB	<u>(2,193)</u>	
		450,434

Long-term liabilities are not due and payable in the current period and therefore are not reported in the Governmental Funds Balance Sheet. Long-term liabilities at year-end consist of:

Accrued interest payable	(45,750)	
Net other post-employment benefits (OPEB) liability	(1,993,725)	
Compensated absences	(149,193)	
Net pension liability	(2,304,734)	
Long-term obligations	<u>(4,462,976)</u>	
		<u>(8,956,378)</u>

**Net position of governmental activities** \$ 16,363,429

**CITY OF LATHRUP VILLAGE  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2024**

	General Fund	Major Street Fund	Local Street Fund	Street Improvement Bond Fund	Nonmajor Capital Acquisition Fund	Total Governmental Funds
<b>REVENUES</b>						
Property taxes	\$ 3,394,550	\$ -	\$ -	\$ 633,036	\$ -	\$ 4,027,586
Special assessments	369,377	-	-	-	-	369,377
Licenses and permits	149,763	-	-	-	-	149,763
Intergovernmental	562,911	408,044	223,877	-	-	1,194,832
Charges for services	193,796	-	-	-	-	193,796
Fines and forfeitures	83,068	-	-	-	-	83,068
Interest and rents	209,887	17,002	11,001	18,580	3,996	260,466
Other	240,193	-	-	-	-	240,193
<b>TOTAL REVENUES</b>	<b>5,203,545</b>	<b>425,046</b>	<b>234,878</b>	<b>651,616</b>	<b>3,996</b>	<b>6,519,081</b>
<b>EXPENDITURES</b>						
Current						
General government	1,752,027	-	-	-	-	1,752,027
Public safety	2,598,553	-	-	-	-	2,598,553
Public works	681,532	450,162	123,765	-	-	1,255,459
Recreation and culture	9,417	-	-	-	-	9,417
Debt service	-	-	-	577,249	-	577,249
Capital outlay	-	349,839	330,246	-	27,304	707,389
<b>TOTAL EXPENDITURES</b>	<b>5,041,529</b>	<b>800,001</b>	<b>454,011</b>	<b>577,249</b>	<b>27,304</b>	<b>6,900,094</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>162,016</b>	<b>(374,955)</b>	<b>(219,133)</b>	<b>74,367</b>	<b>(23,308)</b>	<b>(381,013)</b>
<b>OTHER FINANCING SOURCES</b>						
Proceeds from sale of asset	299	-	-	-	-	299
<b>NET CHANGE IN FUND BALANCES</b>	<b>162,315</b>	<b>(374,955)</b>	<b>(219,133)</b>	<b>74,367</b>	<b>(23,308)</b>	<b>(380,714)</b>
Fund balances, beginning of year	583,287	1,269,447	540,525	-	40,601	2,433,860
Fund balances, end of year	\$ 745,602	\$ 894,492	\$ 321,392	\$ 74,367	\$ 17,293	\$ 2,053,146

**CITY OF LATHRUP VILLAGE  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2024**

**Net change in fund balances - total governmental funds** \$ (380,714)

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

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital outlay	\$	1,393,599
Depreciation expense		(936,961)
Gain on disposal/reclassification of items		<u>1,515</u>

Excess of capital outlay over depreciation expense and other capital-related items 458,153

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 163,060

Certain transactions related to long-term debt are reported as expenditures or other financing sources/uses in governmental funds, but the borrowings increase long-term liabilities in the statement of net position. In the current year, these amounts consist of:

Principal retirement		380,359
Amortization of bond premium		112,415

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Change in accrued interest payable		(45,750)
Change in other post-employment benefits liability		341,518
Change in deferred inflows related to OPEB		1,241
Change in deferred outflows related to OPEB		(11,216)
Change in net pension liability		213,556
Change in deferred outflows related to pensions		(207,378)
Change in accrued compensated absences		<u>34,798</u>

326,769

**Change in net position of governmental activities** \$ 1,060,042

CITY OF LATHRUP VILLAGE  
PROPRIETARY FUND  
STATEMENT OF NET POSITION  
JUNE 30, 2024

	<u>Business-type Activities Water and Sewer</u>
<b>ASSETS</b>	
Current assets	
Cash, cash equivalents, and investments	\$ 250,982
Cash, cash equivalents, and investments - restricted	1,215,587
Accounts receivable	718,946
Due from other funds	305,565
Prepays	<u>6,605</u>
Total current assets	<u>2,497,685</u>
Noncurrent assets	
Cash on hand at the county	146,623
Capital assets not being depreciated	2,090,463
Capital assets being depreciated, net	<u>12,294,378</u>
Total noncurrent assets	<u>14,531,464</u>
<b>TOTAL ASSETS</b>	<u>17,029,149</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	<u>61,722</u>
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	169,474
Due to other funds	82
Due to other governmental units	682,152
Accrued liabilities	46,659
Current portion of compensated absences	5,629
Current portion of long-term obligations	<u>339,352</u>
Total current liabilities	<u>1,243,348</u>
Noncurrent liabilities	
Noncurrent portion of long-term obligations	6,530,201
Net pension liability	314,281
Net OPEB liability	<u>401,811</u>
Total noncurrent liabilities	<u>7,246,293</u>
<b>TOTAL LIABILITIES</b>	<u>8,489,641</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to OPEB	<u>390</u>
<b>NET POSITION</b>	
Net investment in capital assets	7,515,288
Unrestricted	<u>1,085,552</u>
<b>TOTAL NET POSITION</b>	<u>\$ 8,600,840</u>

**CITY OF LATHRUP VILLAGE  
 PROPRIETARY FUND  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 YEAR ENDED JUNE 30, 2024**

	Business-type Activities <u>Water and Sewer</u>
<b>OPERATING REVENUES</b>	
Sale of water	\$ 719,283
Sewage disposal charges	1,329,069
Meter charge revenue	80,663
Industrial surcharge	36,967
Penalties and fees	69,485
Other	43,938
	<u>2,279,405</u>
<b>TOTAL OPERATING REVENUES</b>	<u>2,279,405</u>
<b>OPERATING EXPENSES</b>	
Cost of water	270,151
Cost of sewage	1,074,726
Industrial surcharge	17,275
Other operating and maintenance costs	300,486
General and administrative	219,691
Depreciation	394,728
	<u>2,277,057</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>2,277,057</u>
<b>OPERATING INCOME</b>	<u>2,348</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Investment earnings	145,172
Interest expense and fees	(140,169)
CIP debt service surcharge	229,119
	<u>234,122</u>
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<u>234,122</u>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS</b>	<u>236,470</u>
<b>CAPITAL CONTRIBUTIONS</b>	<u>34,525</u>
<b>CHANGE IN NET POSITION</b>	270,995
Net position, beginning of year	<u>8,329,845</u>
Net position, end of the year	<u><u>\$ 8,600,840</u></u>

See accompanying notes to financial statements.

**CITY OF LATHRUP VILLAGE  
 PROPRIETARY FUND  
 STATEMENT OF CASH FLOWS  
 YEAR ENDED JUNE 30, 2024**

	Business-type Activities
	Water and Sewer
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash receipts from customers	\$ 2,230,973
Cash paid to/for employees	(548,258)
Cash paid to suppliers/vendors	(1,233,677)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>449,038</b>
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>	
(Payment) of interfund balances	(1,280,454)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Proceeds from issuance of debt	167,138
Capital contributions	34,525
Capital asset acquisitions	(2,008,670)
Principal paid on long-term debt	(310,000)
Interest and fees paid on long-term debt	(159,521)
CIP debt service charge	229,119
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(2,047,409)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest received	145,172
<b>NET DECREASE IN CASH, CASH EQUIVALENTS, AND INVESTMENTS</b>	<b>(2,733,653)</b>
Cash, cash equivalents, and investments, end of year	4,346,845
Cash, cash equivalents, and investments, end of year	\$ 1,613,192
<b>Classification of cash and cash equivalents</b>	
Cash, cash equivalents, and investments	\$ 250,982
Cash, cash equivalents, and investments - restricted	1,215,587
Restricted assets - cash on hand at the county	146,623
	\$ 1,613,192

**CITY OF LATHRUP VILLAGE  
 PROPRIETARY FUND  
 STATEMENT OF CASH FLOWS (continued)  
 YEAR ENDED JUNE 30, 2024**

	Business-type Activities
	Water and Sewer
Reconciliation of operating income to net cash provided by operating activities	
Operating income	\$ 2,348
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	394,728
(Increase) decrease in:	
Accounts receivable	(48,432)
Deferred outflows related to pensions	28,280
Deferred outflows related to OPEB	2,251
Prepays	(6,605)
Increase (decrease) in:	
Accounts payable	(80,281)
Accrued liabilities	(3,000)
Due to other governmental units	515,847
Net pension liability	(29,122)
Other post-employment benefits liability	(324,954)
Compensated absences	(2,412)
Deferred inflows related to OPEB	390
	390
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 \$ 449,038

**CITY OF LATHRUP VILLAGE  
FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2024**

	<u>OPEB Trust Fund</u>	<u>Custodial Fund Current Tax Collection</u>
ASSETS		
Investments	<u>\$ 502,425</u>	<u>\$ -</u>
NET POSITION		
Restricted for other postemployment benefits	<u>\$ 502,425</u>	<u>\$ -</u>



**CITY OF LATHRUP VILLAGE  
FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED JUNE 30, 2024**

	OPEB Trust Fund	Custodial Fund Current Tax Collection
<b>ADDITIONS</b>		
Net investment income	\$ 42,312	\$ -
Employee contributions	212,573	-
Collection of taxes for other governments	-	10,547,719
<b>TOTAL ADDITIONS</b>	<b>254,885</b>	<b>10,547,719</b>
<b>DEDUCTIONS</b>		
Administrative expenses	904	-
Benefit payments including employee refunds	162,573	-
Payment of taxes collected for other governments	-	10,547,719
<b>TOTAL DEDUCTIONS</b>	<b>163,477</b>	<b>10,547,719</b>
<b>NET CHANGE IN FIDUCIARY NET POSITION</b>	<b>91,408</b>	<b>-</b>
Net position, beginning of year	411,017	-
Net position, end of year	\$ 502,425	\$ -

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Lathrup Village (the City) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to city governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's more significant accounting policies are described below.

Reporting Entity

The City is governed by an elected five-member council. As required by accounting principles generally accepted in the United States of America; these financial statements present the financial activities of the City of Lathrup Village (primary government) and its component units, entities for which the government is considered to be financially accountable. Blended components, although legally separate entities are, in substance, part of the City's operations, so data from these units are combined with the data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the City.

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

These component units are reported in a separate column to emphasize that, while legally separate, the City remains financially accountable for this entity or the nature and significance of the relationship between these entities and the City is such that exclusion of the entity would render the financial statements misleading. The financial statements contain the following discretely presented component unit:

Downtown Development Authority - The Downtown Development Authority (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.

Joint Ventures

The City is a part of two joint ventures. The government-wide financial statements do not reflect any financial interest in either entity as there is not a definable interest to recognize at this time. The joint ventures are as follows:

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Joint Ventures (continued)

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 \$390,000 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 \$270,000 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.

Basis of Presentation

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The statement of net position and the statement of activities (the government-wide financial statements) present information for the primary government and its component units as a whole. All non-fiduciary activities of the primary government are included (i.e., fiduciary fund activities are not included in the government-wide financial statements). For the most part, interfund activity has been eliminated in the preparation of these statements. Interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities presents the direct functional expenses of the primary government and its component units and the program revenues that support them. Direct expenses are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues are associated with specific functions and include charges to recipients for goods or services and grants and contributions that are restricted to meeting the operational or capital requirements of that function. Revenues that are not required to be presented as program revenues are general revenues. This includes all taxes, interest, and unrestricted State revenue sharing payments and other general revenues and shows how governmental functions are either self-financing or supported by general revenues.

**FUND FINANCIAL STATEMENTS**

The fund financial statements present the City's individual major funds and nonmajor funds. 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 the major individual enterprise funds are reported as separate columns in the fund financial statements.

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Basis of Presentation (continued)

FUND FINANCIAL STATEMENTS (continued)

The City reports the following *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 Street Fund* is a special revenue fund because it accounts for all financial resources received from the State of Michigan under Act 51 in order to provide maintenance and improvement activities for streets designated as major within the City.
- The *Local Street Fund* is a special revenue fund because it accounts for all financial resources received from the State of Michigan under Act 51 in order to provide maintenance and improvement activities for streets designated as local within the City.
- The *Street Improvement Bond Fund* is a debt service fund used to record the street improvement bond proceeds, the proceeds from the voter-approved bond millage, and payment of debt service interest and principal.

The City reports the following *Major Enterprise Fund*:

- The *Water and Sewer Fund* is used to account for the operations required to provide water and sewer services to citizens that are financed primarily by a user charge for the provision of those services.

The City also reports *Fiduciary Funds*, which include amounts held in a fiduciary capacity for others.

- The *Opeb Trust Fund* accumulates resources for future retiree health care payments to retirees.
- The *Custodial Fund* is the *Current Tax Collection Fund* and accounts for taxes collected and distributed to other governments.

Additionally, the City reports the following *Fund Types*:

- *Capital Projects Funds* account for the acquisition of capital assets or construction of major capital projects not being financed by proprietary funds.

Measurement Focus

The government-wide, proprietary fund, and fiduciary fund financial statements are presented using the economic resources measurement focus, similar to that used by business enterprises or not-for-profit organizations. Because another measurement focus is used in the governmental fund financial statements, reconciliations to the government-wide financial statements are provided that explain the differences in detail.

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Measurement Focus (continued)

All governmental funds are presented using the current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when they become susceptible to accrual (when they become both “measurable” and “available to finance expenditures of the current period”). The length of time used for “available” for purposes of revenue recognition in the governmental fund financial statements is 60 days. Revenues that are considered measurable but not available are recorded as receivable and unearned revenue. Significant revenues susceptible to accrual are special assessments and certain intergovernmental revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for interest on long-term debt which is recorded when due.

All proprietary and fiduciary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the Enterprise Funds are charges to customers for sales and services. Operating expenses for enterprise funds include the costs of sales and services, administrative expenses, and other costs of running the activity. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, except for the recognition of certain liabilities to the beneficiaries of a fiduciary activity. Liabilities to beneficiaries are recognized when an event occurred that compels the City to disburse fiduciary resources.

If/when both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as they are needed.

Budgets and Budgetary Accounting

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.

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Budgets and Budgetary Accounting (continued)

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:

- On or before the third Monday in April, the City shall submit to the City Council a recommended budget covering the next fiscal year.
- 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.
- The budget shall be adopted no later than the third Monday in May of each year.
- 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.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

*Cash, Cash Equivalents, and Investments*

Cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments consist of certificates of deposits with original maturities of greater than 90 days as well as Michigan CLASS funds.

In accordance with Michigan Compiled Laws, the City is authorized to invest in the following investment vehicles:

- a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a State or nationally chartered bank or a State or Federally chartered savings and loan association, savings bank, or credit union whose deposits are insured by an agency of the United States government and which maintains a principal office or branch office located in this State under the laws of this State or the United States, but only if the bank, savings and loan association, savings bank or credit union is eligible to be a depository of surplus funds belonging to the State under Section 6 of 1855 PA 105, MCL 21.146.
- c. Commercial paper rated at the time of purchase within the three highest classifications established by not less than two standard rating services, and which matures not more than 270 days after the date of purchase.

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

*Cash, Cash Equivalents, and Investments (continued)*

- d. The United States government or federal agency obligations repurchase agreements.
- e. Bankers' acceptances of United States banks.
- f. Mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.

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.

*Receivables*

Receivables consist of amounts due related to charges for services, property taxes, special assessments, leases,, and other amounts owed to the City at year-end.

*Due from Other Governmental Units*

Due from other governmental units consists of amounts due from the State of Michigan for various payments and grants and accounts receivable for charges for services provided to local governmental units.

*Prepaid Expenditures*

Prepays consist of amounts paid in the current year that pertain to the following fiscal year. Nonspendable fund balances have been recorded in the applicable funds to indicate that prepaids are not currently available, spendable components of fund balance.

*Leases*

Lessor: The City is a lessor for two cell towers. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental 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 payment 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.

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

*Leases (continued)*

Key estimates and judgements include how the City determines (1) the discount rate is uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated 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 is composed of fixed payments from the lessee.

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

*Interfund Transactions*

During the course of normal operations, the City has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

*Capital Assets*

Capital assets are recorded (net of accumulated depreciation, if applicable) in the government-wide financial statements under the governmental activities, business-type activities, and component unit columns. Capital assets are those with an initial individual cost of \$1,000 or more and an estimated useful life of more than one year. Capital assets are not recorded in the governmental funds. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the government-wide financial statements. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated acquisition cost on the date received.

Land, construction in progress, and right of ways are not depreciated. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is computed using the straight-line method over the following useful lives:

Buildings and improvements	5-80 years
Machinery, equipment, and vehicles	2-25 years
Infrastructure	10-50 years
Utility system	50 years



**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

*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 related to funds received from the American Rescue Plan Act, which qualified for reporting in this category.

*Compensated Absences*

It is the City’s policy to permit employees to accumulate earned but unused vacation and compensatory time benefits, subject to certain limitations. City employees are also permitted to accumulate earned but unused sick leave. All vacation pay and 50% of sick leave are 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 will be liquidated primarily by the general fund and water and sewer fund.

*Long-term Obligations*

Long-term debt and other long-term obligations are recognized as a liability in the government-wide financial statements and proprietary fund types when incurred. The portion of those liabilities expected to be paid within the next year is a current liability with the remaining amounts shown as noncurrent.

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 bond 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.

*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.

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

*Other Postemployment Benefits*

The City offers retiree healthcare benefits to its employees. 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 (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.

*Deferred Outflows/Inflows of Resources*

In addition to assets and liabilities, the statement of financial position or balance sheet will, when applicable, report separate sections for deferred outflows of resources and deferred inflows of resources. *Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until that time. *Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The City has several items that qualify for reporting in these categories. These items correspond the City’s net pension and net other post-employment benefits liabilities and are related, when applicable, to differences between expected and actual experience, changes in assumptions, differences between projected and actual pension plan investment earnings, and contributions subsequent to the measurement date. These amounts are deferred in the government-wide financial statements and are recognized as an outflow or inflow of resources in the period to which they apply. The City also reports unavailable revenues from leases recorded in government-wide and fund level. These amounts are long-term leases entered into by the City in which the City is the lessor. These amounts are recognized as revenue over the term of the lease agreements.

The City also reports deferred inflows of resources which arise only under a modified accrual basis of accounting and which qualify for reporting in this category. Accordingly, unavailable revenue is reported only on the governmental funds balance sheet for revenues collected subsequent to 60 days after year end. The deferral in the current year is for taxes levied for subsequent periods, which is related to special assessment revenue and property taxes. These amounts are deferred and recognized as an inflow of resources in the period in which the amounts become available.

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

*Fund Balance Classifications*

Fund balance classifications comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The following are the five classifications of fund balance:

*Nonspendable* - assets that are not available in a spendable form such as inventory, prepaid expenditures, and long-term receivables not expected to be converted to cash in the near term. It also includes funds that are legally or contractually required to be maintained intact such as the corpus of a permanent fund or foundation.

*Restricted* - amounts that are required by external parties to be used for a specific purpose. Constraints are externally imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation.

*Committed* - amounts constrained on use imposed by formal action of the government’s highest level of decision-making authority (i.e., Board, Council, etc.).

*Assigned* - amounts intended to be used for specific purposes. This is determined by the governing body, the budget or finance committee or a delegated municipality official.

*Unassigned* - all other resources; the remaining fund balance after nonspendable, restrictions, commitments, and assignments. This class only occurs in the General Fund, except for cases of negative fund balances. Negative fund balances are always reported as unassigned, no matter which fund the deficit occurs in.

*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 Classification Policies and Procedures*

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.

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

*Fund Balance Classification Policies and Procedures (continued)*

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.

*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.

Revenues and Expenditures/Expense

*Property Tax*

The City of Lathrup Village bills and collects its own property taxes and also taxes for other governmental units. The City's property tax revenue recognition policy and related tax calendar disclosures are highlighted in the following paragraphs:

Property taxes are levied by the City on July 1 and December 1 and are payable without penalty through September 15 and February 14, respectively. The July 1 levy is composed of the City's operating millage, refuse services, and debt service. The December 1 levy is composed of non-City millages and collections and remittances of all taxes are accounted for in the Current Tax Collection custodial fund. The City's 2023 property tax revenue was levied and collectible on July 1, 2023, when the proceeds of the levy are budgeted and available for the financing of operations.

The City is permitted by charter levy taxes up to 17.5618 mills (\$17.5618 per \$1,000 of taxable valuation) for general governmental services other than the payment of refuse and Debt Service Fund expenditures. The 2023 taxable valuation of the City totaled \$176,723,640 (a portion of which is abated and a portion of which is captured by the TIFA and DDA) on which taxes levied consisted of 17.5618 mills for operating purposes, 2.6341 mills for refuse services, 3.9307 mills for debt service, and 1.8823 for DDA operations.

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Revenues and Expenditures/Expense (continued)

*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 process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenditures. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

*Tax Abatements*

The City’s tax revenues have been reduced by tax abatements. Management has determined these amounts to be immaterial to the financial statements.

**NOTE 2 - DEPOSITS AND INVESTMENTS**

As of June 30, 2024, the City had deposits and investments subject to the following risk.

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. As of June 30, 2024, \$3,965,708 of the City’s bank balance of \$4,715,708 was exposed to custodial credit risk because it 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 call deposits.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City will minimize custodial credit risk, which is the risk of loss due to the failure of the security issuer or backer, by; limiting investments to the types of securities allowed by law; and pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the City will do business.

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - DEPOSITS AND INVESTMENTS (continued)**

Interest Rate Risk

In accordance with its investment policy, the City will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market; and, investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the City’s cash requirements.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Michigan CLASS Investment Pool	<u>\$ 750,056</u>	0.0810

One day maturity equals 0.0027, one year equals 1.00.

Concentration of Credit Risk

The City will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the City’s investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Agency</u>
Michigan CLASS Investment Pool	<u>\$ 750,056</u>	AAAm	Standard & Poor's

Foreign Currency Risk

The City is not authorized to invest in investments which have this type of risk.

Fair Value Measurement

The City is required to disclose amounts within a framework established for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

- Level 1: Quoted prices in active markets for identical securities.
- Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that other market participants may use in pricing a security. These may include prices for similar securities, interest rates, prepayment speeds, credit risk and others.

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - DEPOSITS AND INVESTMENTS (continued)**

Fair Value Measurement (continued)

Level 3: Prices determined using significant unobservable inputs. In situations where quoted prices or observable inputs are unavailable or deemed less relevant, unobservable inputs may be used. Unobservable inputs reflect the City's own assumptions about the factors market participants would use in pricing an investment and would be based on the best information available.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Investments that are measured at fair value using net asset per value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy. The City had no investments that were valued at fair value as of June 30, 2024.

Investments in Entities that Calculate Net Asset Value per Share

The City holds shares or interests in an investment pool 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.

The Michigan CLASS investment pool invest in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated "A1" or better), collateralized bank deposits, repurchase agreements (collateralized at 102% by treasuries and agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

The OPEB Trust Fund holds shares or interests in the MERS total market fund 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. MERS invests assets in a manner which will seek the highest investment return consistent with the preservation of principal and meet the daily liquidity needs of participants.

At the year ended June 30, 2024, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency, if Eligible</u>	<u>Redemption Notice Period</u>
PRIMARY GOVERNMENT				
Michigan CLASS Investment Pool	\$ 750,056	\$ -	No restrictions	None
FIDUCIARY FUNDS				
MERS Total Market Portfolio	502,425	-	No restrictions	None
Total investments at NAV	<u>\$ 1,252,481</u>	<u>\$ -</u>		

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - DEPOSITS AND INVESTMENTS (continued)**

Investments in Entities that Calculate Net Asset Value per Share (continued)

The deposits and investments referred to above have been reported in the cash and cash equivalents and investments captions on the basic financial statements, based upon criteria disclosed in Note 1. The following summarizes the categorization of these amounts as of June 30, 2024:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash, cash equivalents, and investments	\$ 2,872,291	\$ 963,489	\$ -	\$ 3,835,780
Cash, cash equivalents, and investments - restricted	1,390,368	-	-	1,390,368
Investments	-	-	502,425	502,425
	<u>\$ 4,262,659</u>	<u>\$ 963,489</u>	<u>\$ 502,425</u>	<u>\$ 5,728,573</u>
Deposits				
Checking				\$ 4,075,649
Certificates of deposit				399,843
Petty cash				600
Michigan CLASS Investment Pool				750,056
MERS Total Market Portfolio				<u>502,425</u>
Total cash, cash equivalents, and investments				<u>\$ 5,728,573</u>

**NOTE 3 - CASH AND CASH EQUIVALENTS - RESTRICTED**

Certain revenues and resources in the government and proprietary fund types are classified as restricted on the balance sheet. The following summarizes the restricted cash and cash equivalents as of June 30, 2024:

	<u>Refuse</u>	<u>Bond Proceeds</u>	<u>Total</u>
Governmental Funds	\$ 99,840	\$ 74,941	\$ 174,781
Enterprise Funds	-	1,215,587	1,215,587
Total	<u>\$ 99,840</u>	<u>\$ 1,290,528</u>	<u>\$ 1,390,368</u>



**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 4 - LEASE RECEIVABLES**

Significant details regarding outstanding lease receivables are presented below:

Due in monthly installments that vary from \$3,347 to \$6,285 through March 2046, with imputed interest at 3.25%. The lease is for a tower owned by the City. The City recognized \$30,168 in lease revenue and \$34,992 in interest revenue during the fiscal year related to this lease. As of June 30, 2024, the City's receivable for lease payments was \$1,060,254. Also, the City has deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of June 2024, the balance of the deferred inflow of resources was \$1,001,084. \$ 1,060,254

Due in monthly installments that vary from \$5,074 to \$6,800 through May 2053, with imputed interest at 3.25%. The lease is for a tower owned by the City. The City recognized \$20,281 in lease revenue and \$43,655 in interest revenue during the fiscal year related to this lease. As of June 30, 2024, the City's receivable for lease payments was \$1,335,576. Also, the City has deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of June 2024, the balance of the deferred inflow of resources was \$1,254,919. 1,335,576

\$ 2,395,830

**NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES**

The amount of interfund receivables and payables at June 30, 2024, are as follows:

	General Fund	Major Street Fund	Local Street Fund	Site Improvement Bond Fund	Water and Sewer Fund	Total
Due to other funds:						
General Fund	\$ -	\$ 19	\$ 19	\$ 74	\$ 82	\$ 194
Major Street Fund	-	-	17,180	250	-	17,430
Local Street Fund	-	-	-	250	-	250
Water and Sewer Fund	294,465	5,550	5,550	-	-	305,565
<b>Total</b>	<u>\$ 294,465</u>	<u>\$ 5,569</u>	<u>\$ 22,749</u>	<u>\$ 574</u>	<u>\$ 82</u>	<u>\$ 323,439</u>

Amounts appearing as interfund payables and receivables arise from two types of transactions. One type of transaction is where a fund will pay for a good or service that at least a portion of the benefit belongs to another fund. The second type of transaction is where one fund provides a good or service to another fund. Balances at the end of the year result from the time lag of purchases and payments made between funds.

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 6 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2024, was as follows:

**Primary Government**

	<u>Balance July 1, 2023</u>	<u>Additions/ Reclassification</u>	<u>Deletions/ Reclassification</u>	<u>Balance June 30, 2024</u>
Governmental activities				
Capital assets not being depreciated				
Land	\$ 299,678	\$ -	\$ -	\$ 299,678
Construction in progress	5,567,082	557,336	(6,124,418)	-
Right of ways	<u>12,402,720</u>	<u>-</u>	<u>-</u>	<u>12,402,720</u>
Subtotal	<u>18,269,480</u>	<u>557,336</u>	<u>(6,124,418)</u>	<u>12,702,398</u>
Capital assets being depreciated				
Buildings and improvements	1,309,023	2,300	-	1,311,323
Machinery and equipment	2,126,157	37,195	(32,274)	2,131,078
Infrastructure	<u>9,733,152</u>	<u>6,921,186</u>	<u>-</u>	<u>16,654,338</u>
Subtotal	<u>13,168,332</u>	<u>6,960,681</u>	<u>(32,274)</u>	<u>20,096,739</u>
Less accumulated depreciation for:				
Buildings and improvements	(962,902)	(24,983)	-	(987,885)
Machinery and equipment	(1,669,032)	(122,077)	33,789	(1,757,320)
Infrastructure	<u>(6,726,369)</u>	<u>(789,901)</u>	<u>-</u>	<u>(7,516,270)</u>
Subtotal	<u>(9,358,303)</u>	<u>(936,961)</u>	<u>33,789</u>	<u>(10,261,475)</u>
Net capital assets being depreciated	<u>3,810,029</u>	<u>6,023,720</u>	<u>1,515</u>	<u>9,835,264</u>
Capital assets, net	<u>\$ 22,079,509</u>	<u>\$ 6,581,056</u>	<u>\$ (6,122,903)</u>	<u>\$ 22,537,662</u>

Depreciation expense was charged to the following governmental activities:

General government	\$ 46,613
Public safety	63,838
Public works	816,661
Recreation and culture	<u>9,849</u>
 Total depreciation expense	 <u>\$ 936,961</u>

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 6 - CAPITAL ASSETS (continued)**

**Primary Government (continued)**

	<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2024</u>
Business-type activities				
Capital assets not being depreciated				
Construction in progress	\$ 1,088,247	\$ 1,002,216	\$ -	\$ 2,090,463
Capital assets being depreciated				
Utility system	19,630,733	938,016	-	20,568,749
Machinery and equipment	564,704	68,438	-	633,142
Vehicles	69,487	-	-	69,487
Subtotal	<u>20,264,924</u>	<u>1,006,454</u>	<u>-</u>	<u>21,271,378</u>
Less accumulated depreciation for:				
Utility system	(8,025,317)	(379,294)	-	(8,404,611)
Machinery and equipment	(487,468)	(15,434)	-	(502,902)
Vehicles	(69,487)	-	-	(69,487)
Subtotal	<u>(8,582,272)</u>	<u>(394,728)</u>	<u>-</u>	<u>(8,977,000)</u>
Net capital assets being depreciated	<u>11,682,652</u>	<u>611,726</u>	<u>-</u>	<u>12,294,378</u>
Capital assets, net	<u>\$ 12,770,899</u>	<u>\$ 1,613,942</u>	<u>\$ -</u>	<u>\$ 14,384,841</u>

**Discretely Presented Component Units**

	<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2024</u>
Downtown Development Authority				
Capital assets not being depreciated				
Construction in progress	\$ -	\$ 27,972	\$ -	\$ 27,972
Capital assets being depreciated				
Infrastructure	360,290	280,656	-	640,946
Furniture and equipment	25,243	50,189	-	75,432
Subtotal	<u>385,533</u>	<u>330,845</u>	<u>-</u>	<u>716,378</u>
Less accumulated depreciation for:				
Infrastructure	(208,825)	(41,138)	-	(249,963)
Furniture and equipment	(20,191)	(7,628)	-	(27,819)
Subtotal	<u>(229,016)</u>	<u>(48,766)</u>	<u>-</u>	<u>(277,782)</u>
Net capital assets being depreciated	<u>156,517</u>	<u>282,079</u>	<u>-</u>	<u>438,596</u>
Capital assets, net	<u>\$ 156,517</u>	<u>\$ 310,051</u>	<u>\$ -</u>	<u>\$ 466,568</u>

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 7 - LONG-TERM OBLIGATIONS**

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. The following is a summary of changes in long-term obligations (including current portion) of the City for the year ended June 30, 2024:

	Amount of Issue	Interest Rate Ranges	Principal Maturity Ranges	Balance Jul 1, 2023	Additions	Deletions	Balance Jun 30, 2024	Due within 1 year
<b>Governmental Activities</b>								
Direct borrowings and direct placements								
Michigan Suburbs Alliance Loan - Energy efficiency and renewable energy projects, maturing in 2027	\$ 80,380	N/A	\$5,359	\$ 21,431	\$ -	\$ (5,359)	\$ 16,072	\$ 5,359
Other debt								
2021 General Obligation Bond, maturing in 2031	4,720,000	5.00%	\$405,000 - \$655,000	4,035,000	-	(375,000)	3,660,000	405,000
Unamortized bond premiums				899,319	-	(112,415)	786,904	112,415
Total bonds and contracts payable				4,955,750	-	(492,774)	4,462,976	522,774
Other long-term obligations								
Compensated absences				183,991	8,457	(43,255)	149,193	3,590
Total governmental activities				\$ 5,139,741	\$ 8,457	\$ (536,029)	\$ 4,612,169	\$ 526,364
<b>Business-type Activities</b>								
Direct borrowings and direct placements								
State Revolving Fund Obligation, maturing in 2028	\$ 626,570	N/A	\$35,000-\$42,142	\$ 272,142	\$ -	\$ (35,000)	\$ 237,142	\$ 35,000
Evergreen-Farmington Saintry Drain Drainage District - Bond Series 2023 - CWSRF #5834-01	3,512,345	1.88%	\$146,118 - \$208,717	921,942	167,138	-	1,089,080	-
Total direct borrowings and direct placements				1,194,084	167,138	(35,000)	1,326,222	35,000
Other debt								
2007 General Obligation Bond, maturing in 2027	995,000	4.75%	\$70,000 - \$75,000	290,000	-	(70,000)	220,000	70,000
2021 Capital Improvement Bond, maturing in 2042	5,380,000	2.00% - 5.00%	\$215,000 - \$350,000	5,180,000	-	(205,000)	4,975,000	215,000
Total other debt				5,470,000	-	(275,000)	5,195,000	285,000
Unamortized bond premiums				367,683	-	(19,352)	348,331	19,352
Total bonds and contracts payable				7,031,767	167,138	(329,352)	6,869,553	339,352
Other long-term obligations								
Compensated absences				8,041	3,486	(5,898)	5,629	5,629
Total business-type activities				\$ 7,039,808	\$ 170,624	\$ (335,250)	\$ 6,875,182	\$ 344,981

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 7 - LONG-TERM OBLIGATIONS (continued)**

The City's outstanding notes from direct borrowings and direct placements related to governmental and business-type activities of \$16,072 and \$1,326,222, respectively, contains provisions that in an event of default, either by (1) unable to make principal or interest payments (2) false or misrepresentation is made to the lender (3) become insolvent or make an assignment for the benefit of its creditors (4) if the lender at any time in good faith believes that the prospect of payment of any indebtedness is impaired. Upon the occurrence of any default event, the outstanding amounts, including accrued interest become immediately due and payable.

The annual requirements to pay the debt principal and interest outstanding for bonds are as follows:

Governmental Activities				
June 30,	Other Debt		Direct Borrowings and Direct Placements	
	Principal	Interest	Principal	Interest
2025	\$ 405,000	\$ 183,000	\$ 5,359	\$ -
2026	440,000	162,750	5,359	-
2027	480,000	140,750	5,354	-
2028	515,000	116,750	-	-
2029	560,000	91,000	-	-
2030-2034	1,260,000	95,750	-	-
	<u>\$ 3,660,000</u>	<u>\$ 790,000</u>	<u>\$ 16,072</u>	<u>\$ -</u>

Business-type Activities				
June 30,	Other Debt		Direct Borrowings and Direct Placements	
	Principal	Interest	Principal	Interest
2025	\$ 285,000	\$ 144,601	\$ 35,000	\$ 26,348
2026	295,000	130,282	40,000	25,474
2027	300,000	115,594	40,000	24,474
2028	230,000	102,438	186,118	22,104
2029	240,000	90,688	188,922	18,338
2030-2034	1,310,000	326,565	836,182	39,126
2035-2039	1,515,000	181,640	-	-
2040-2042	1,020,000	32,095	-	-
	<u>\$ 5,195,000</u>	<u>\$ 1,123,903</u>	<u>\$ 1,326,222</u>	<u>\$ 155,864</u>

The City entered into an agreement with the drainage board for the Evergreen-Farmington Sanitary Drain Drainage District to allow for the issuance of bonds to finance increasing outlet capacity as part of a corrective action plan submitted to the State of Michigan on behalf of the 15 Oakland County municipalities served by the Evergreen-Farmington Sewage Disposal System. The Evergreen-Farmington Sanitary Drain Drainage District Bonds, Series 2023, were issued in the amount of \$121,070,000, with \$12,107,000 of the bonds anticipated to be forgiven. The City will be responsible for 3.22343 percent of the debt service payments associated with this issuance. As of June 30, 2024, the total balance drawn on these bonds is \$33,786,363, of which \$1,089,080 will be the responsibility of the City. The bonds bear interest at 1.875 percent, and principal payments commence in October 2027.

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 8 - RETIREMENT PLAN**

Plan Description

The City's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The City participates in the Municipal Employees' Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan's Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing MERS website at [www.mersofmich.com](http://www.mersofmich.com).

Summary of Significant Accounting Policies

For the purposes 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 Municipal Employees' Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. 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.

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  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 8 - RETIREMENT PLAN (continued)**

At the December 31, 2023, valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	22
Inactive employees entitled to but not yet receiving benefits	4
Active employees	<u>2</u>
 Total employees covered	 <u><u>28</u></u>

Contributions

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

Employee contributions range from 3.00% to 6.98% based on annual payroll.

Payable to the Pension Plan

At June 30, 2024, there were no amounts outstanding by the City for contributions to the pension plan required for the year ended June 30, 2024.

Net Pension Liability

The City's net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2023, annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.50%

Salary increases: 3.00% plus merit and longevity, 3.00% in the long-term.

Investment Rate of Return: 7.18%, net of investment and administrative expense including inflation.

Although no specific price inflation assumptions are needed for the valuation, the 3.00% long-term wage inflation assumption would be consistent with a price inflation of 3.00 - 4.00%.

Mortality rates used were based on a version of Pub-2010 and fully generational MP-2019.

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 8 - RETIREMENT PLAN (continued)**

Actuarial Assumptions (continued)

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of 2014-2018.

Projected Cash Flows

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

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of geographic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Total Allocation Gross Rate of Return</u>	<u>Expected Long-term Real Rate of Return</u>
Global Equity	60.00%	4.20%	2.63%
Global Fixed Income	20.00%	0.90%	0.40%
Private Investments	20.00%	1.90%	1.40%
	<u>100.00%</u>		
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u>7.18%</u>

Discount Rate

The discount rate used to measure the total pension liability is 7.18%. The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because, for GASB 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to pay 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  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 8 - RETIREMENT PLAN (continued)**

Change in Net Pension Liability

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

	Increase (Decrease)		
	Plan		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balances at July 1, 2023	\$ 8,986,549	\$ 6,124,856	\$ 2,861,693
Changes for the year			
Service cost	33,370	-	33,370
Interest on total pension liability	627,904	-	627,904
Difference between expected and actual experience	19,035	-	19,035
Changes in assumptions	55,168	-	55,168
Employer contributions	-	292,272	(292,272)
Employee contributions	-	22,442	(22,442)
Net investment income	-	677,538	(677,538)
Benefit payments, including employee refunds	(684,942)	(684,942)	-
Administrative expense	-	(14,097)	14,097
Net changes	50,535	293,213	(242,678)
Balances at June 30, 2024	\$ 9,037,084	\$ 6,418,069	\$ 2,619,015

The governmental activities and business-type activities share of the net pension liability were \$2,304,734 and \$314,281, respectively.

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

The following presents the Net Pension Liability of the employer, calculated using the discount rates of 7.18%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1% lower (6.18%) or 1% higher (8.18%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability	\$ 3,477,361	\$ 2,619,015	\$ 1,883,993

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 8 - RETIREMENT PLAN (continued)**

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

For the year ended June 30, 2024, the City recognized pension expense of \$279,849. The City reported deferred outflows and 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	\$ 370,913	\$ -
Contributions subsequent to the measurement date*	143,436	-
Total	\$ 514,349	\$ -

\* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the year ending June 30, 2025.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense
2025	\$ 62,051
2026	138,652
2027	216,976
2028	(46,766)
	\$ 370,913

Changes in Assumptions

Change in discount rate from 7.25% to 7.18%.

Changes in Benefits

There were no changes of benefit terms during plan year 2023.

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS**

Plan Description

The City of Lathrup Village Retiree Healthcare Plan (the “Plan”) is a single-employer defined benefit healthcare plan administered by the City of Lathrup Village. Benefit provisions are established by the City Council. The plan does not issue separate stand-alone financial statements.

Summary of Plan Participants

At the July 1, 2023, valuation date with a roll forward measurement date to June 30, 2024, the following employees were covered by the benefit terms:

Eligible retirees/Non-active employees	20
Active employees	<u>2</u>
Total employees covered	<u><u>22</u></u>

Benefits Provided

The City 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 administrative employees hired prior to July 1, 2013 and police employees hired prior to January 1, 2008.

Net OPEB Liability

The City has chosen to use the June 30, 2024 measurement date as its measurement date for the net OPEB liability. The June 30, 2024 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, 2024 measurement date. The June 30, 2024 measurement date total OPEB liability was determined by an actuarial valuation performed as of July 1, 2023 and was rolled forward to the measurement dated as of June 30, 2024.

Contributions

Retirees 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, 2024, the City made payments for postemployment health benefit premiums of \$212,573.

Actuarial Assumptions

The total OPEB liability in the July 1, 2023, annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial Cost Method: Individual Entry Age Normal as a level percentage of payroll
- Discount Rate: 5.66%
- Annual Wage Increases: 2.00%
- Price Inflation: 2.50%
- Investment Rate of Return: 7.00%

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (continued)**

Actuarial Assumptions (continued)

Healthcare Trend Rate:		
Current year trend		7.25%
Ultimate trend		4.50%
Year ultimate trend is reached:		2036 and later years

Mortality Assumptions: Pub-2010 mortality tables using scale MP-2021.

Change in Net OPEB Liability

The change in the net OPEB liability for the year ended June 30, 2024 is as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at July 1, 2023	\$ 3,473,025	\$ 411,017	\$ 3,062,008
Changes for the year			
Service cost	5,755	-	5,755
Interest on total pension liability	174,118	-	174,118
Difference between expected and actual experience	(213,636)	-	(213,636)
Changes in assumptions	(378,728)	-	(378,728)
Employer contributions	-	212,573	(212,573)
Net investment income	-	42,312	(42,312)
Benefit payments, including employee refunds	(162,573)	(162,573)	-
Administrative expense	-	(904)	904
Net changes	(575,064)	91,408	(666,472)
Balances at June 30, 2024	\$ 2,897,961	\$ 502,425	\$ 2,395,536

The governmental activities and business-type activities share of the net OPEB liability were \$1,993,725 and \$401,811, respectively.

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

The following presents the net OPEB liability of the City, 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 (4.66%) or 1-percentage-point higher (6.66%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	\$ 2,729,811	\$ 2,395,536	\$ 2,119,117

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (continued)**

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trends rates that are 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Health Care Cost Trend Rate</u>	<u>1% Increase</u>
Net OPEB Liability	\$ 2,089,858	\$ 2,395,536	\$ 2,760,628

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

For the year ended June 30, 2024, the City recognized OPEB benefit of \$441,284. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on OPEB plan investments	\$ -	\$ (2,583)

Changes in Benefit Terms: No changes in benefit terms during plan year 2024.

Changes in Assumptions:

- Discount rate was decreased from 5.81% to 5.66%.
- Per-capita premiums were updated to reflect experience.

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

<u>Year Ending June 30,</u>	<u>OPEB Expense</u>
2025	\$ 790
2026	2,876
2027	(3,886)
2028	<u>(2,363)</u>
	<u>\$ (2,583)</u>

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 10 - 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 five percent of gross earnings to the plan, and the City matches their contributions at a rate of eight percent for police employees and five percent for all other employees. In accordance with these provisions, the City contributed \$81,589 for the year ended June 30, 2024.

**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 \$31,914 for the year ended June 30, 2024.

**NOTE 12 - RISK MANAGEMENT**

The City participates in a pool, the Michigan Municipal League Workers' Compensation Fund, with other municipalities for workers' compensation losses. The pool is organized under Public Act 317 of 1969, as amended. In the event the pool's claims and expenses for a policy year exceed the total normal annual premiums for said years, all members of the specific pool's policy year may be subject to special assessment to make up the deficiency. The City has not been informed of any special assessments being required.

The City also participates in a State pool, the Michigan Municipal League Liability and Property Pool, with other municipalities for property, liability, bonding, and casualty losses. The pool is organized under Public Act 138 of 1982, as amended. In the event the pool's claims and expenses for a policy year exceed the total normal annual premiums for said years, all members of the specific pool's policy year may be subject to special assessment to make up the deficiency. The City has not been informed of any special assessments being required.

**NOTE 13 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

In accordance with the Michigan Public Act 245 of 1999, the City is required to maintain a separate accounting of revenues and expenditures related to the building department functions.

The City has elected to report the financial activities of the code enforcement department in the General Fund. The following is the required information as it relates to this department for the year ended June 30, 2024:

Deficit at June 30, 2023	\$ (363,604)
Construction code revenue	149,892
Related expenditures - direct costs	(139,871)
Estimated indirect costs	<u>(60,758)</u>
Deficit at June 30, 2024	<u>\$ (414,341)</u>

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 14 - UPCOMING ACCOUNTING PRONOUNCEMENTS**

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024-2025 fiscal year.

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the government vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of circumstances disclosed and the government's vulnerability to the risk of substantial impact. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024-2025 fiscal year.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement establishes new accounting and financial reporting requirements - or modifies existing requirements - related to the following:

- a. Management's discussion and analysis (MD&A);
  - i. Requires that the information presented in MD&A be limited to the related topics discussed in five specific sections:
    - 1) Overview of the Financial Statements,
    - 2) Financial Summary,
    - 3) Detailed Analyses,
    - 4) Significant Capital Asset and Long-Term Financing Activity,
    - 5) Currently Known Facts, Decisions, or Conditions;
  - ii. Stresses detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed;
  - iii. Removes the requirement for discussion of significant variations between original and final budget amounts and between final budget amounts and actual results;
- b. Unusual or infrequent items;
- c. Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position;
  - i. Requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses and clarifies the definition of operating and nonoperating revenues and expenses;
  - ii. Requires that a subtotal for *operating income (loss) and noncapital subsidies* be presented before reporting other nonoperating revenues and expenses and defines subsidies;

**CITY OF LATHRUP VILLAGE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 14 - UPCOMING ACCOUNTING PRONOUNCEMENTS (continued)**

- d. Information about major component units in basic financial statements should be presented separately in the statement of net position and statement of activities unless it reduces the readability of the statements in which case combining statements of should be presented after the fund financial statements;
- e. Budgetary comparison information should include variances between original and final budget amounts and variances between final budget and actual amounts with explanations of significant variances required to be presented in the notes to RSI.

The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025-2026 fiscal year.

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025-2026 fiscal year.



**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF LATHRUP VILLAGE  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Property taxes	\$ 3,601,695	\$ 3,448,877	\$ 3,394,550	\$ (54,327)
Special assessments	250,000	221,735	369,377	147,642
Licenses and permits	123,500	142,422	149,763	7,341
Intergovernmental	502,818	548,046	562,911	14,865
Charges for services	259,400	189,291	193,796	4,505
Fines and forfeitures	70,000	75,000	83,068	8,068
Interest and rents	99,917	227,345	209,887	(17,458)
Other	182,889	204,581	240,193	35,612
<b>TOTAL REVENUES</b>	<b>5,090,219</b>	<b>5,057,297</b>	<b>5,203,545</b>	<b>146,248</b>
<b>EXPENDITURES</b>				
Current				
General government				
Government services	606,050	727,787	707,352	20,435
Administration	898,503	856,500	902,185	(45,685)
Buildings and grounds	127,859	142,859	142,490	369
Total general government	1,632,412	1,727,146	1,752,027	(24,881)
Public safety	2,559,061	2,613,766	2,598,553	15,213
Public works	870,784	669,309	681,532	(12,223)
Recreation and cultural	23,250	20,085	9,417	10,668
<b>TOTAL EXPENDITURES</b>	<b>5,085,507</b>	<b>5,030,306</b>	<b>5,041,529</b>	<b>(11,223)</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>4,712</b>	<b>26,991</b>	<b>162,016</b>	<b>135,025</b>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from sale of asset	-	299	299	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>4,712</b>	<b>27,290</b>	<b>162,315</b>	<b>135,025</b>
Fund balance, beginning of year	583,287	583,287	583,287	-
Fund balance, end of year	<b>\$ 587,999</b>	<b>\$ 610,577</b>	<b>\$ 745,602</b>	<b>\$ 135,025</b>

**CITY OF LATHRUP VILLAGE  
MAJOR STREET FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 404,143	\$ 404,143	\$ 408,044	\$ 3,901
Interest and rents	600	-	17,002	17,002
TOTAL REVENUES	<u>404,743</u>	<u>404,143</u>	<u>425,046</u>	<u>20,903</u>
EXPENDITURES				
Current				
Public works	270,933	445,800	450,162	(4,362)
Capital outlay	<u>300,000</u>	<u>352,400</u>	<u>349,839</u>	<u>2,561</u>
TOTAL EXPENDITURES	<u>570,933</u>	<u>798,200</u>	<u>800,001</u>	<u>(1,801)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(166,190)</u>	<u>(394,057)</u>	<u>(374,955)</u>	<u>19,102</u>
OTHER FINANCING SOURCES				
Transfer in	<u>300,000</u>	-	-	-
NET CHANGE IN FUND BALANCE	133,810	(394,057)	(374,955)	19,102
Fund balance, beginning of year	<u>1,269,447</u>	<u>1,269,447</u>	<u>1,269,447</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,403,257</u>	<u>\$ 875,390</u>	<u>\$ 894,492</u>	<u>\$ 19,102</u>

**CITY OF LATHRUP VILLAGE  
LOCAL STREET FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Intergovernmental	\$ 205,185	\$ 214,685	\$ 223,877	\$ 9,192
Interest and rents	600	-	11,001	11,001
<b>TOTAL REVENUES</b>	<u>205,785</u>	<u>214,685</u>	<u>234,878</u>	<u>20,193</u>
<b>EXPENDITURES</b>				
Current				
Public works	346,693	140,044	123,765	16,279
Capital outlay	<u>300,000</u>	<u>325,000</u>	<u>330,246</u>	<u>(5,246)</u>
<b>TOTAL EXPENDITURES</b>	<u>646,693</u>	<u>465,044</u>	<u>454,011</u>	<u>11,033</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(440,908)</u>	<u>(250,359)</u>	<u>(219,133)</u>	<u>31,226</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer in	<u>300,000</u>	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	(140,908)	(250,359)	(219,133)	31,226
Fund balance, beginning of year	<u>540,525</u>	<u>540,525</u>	<u>540,525</u>	-
Fund balance, end of year	<u>\$ 399,617</u>	<u>\$ 290,166</u>	<u>\$ 321,392</u>	<u>\$ 31,226</u>

**CITY OF LATHRUP VILLAGE  
RETIREMENT SYSTEM  
SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND RELATED RATIOS  
LAST TEN MEASUREMENT DATES  
(AMOUNTS WERE DETERMINED AS OF 12/31 OF EACH FISCAL YEAR)**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Changes in Total Pension Liability										
Service cost	\$ 33,370	\$ 58,960	\$ 56,707	\$ 58,205	\$ 59,127	\$ 61,401	\$ 65,460	\$ 82,950	\$ 84,814	\$ 102,340
Interest	627,904	610,178	615,604	610,908	623,086	623,735	637,504	612,822	588,230	576,312
Difference between expected and actual experience	19,035	272,856	22,665	(263,611)	(83,540)	(73,176)	(211,835)	252,035	29,891	-
Changes of assumptions	55,168	-	270,517	267,386	264,344	-	-	-	377,460	-
Benefit payments including employee refunds	(684,942)	(684,405)	(616,440)	(604,252)	(621,481)	(616,381)	(612,152)	(554,952)	(543,571)	(507,237)
Other	-	-	-	-	-	-	(93,953)	-	-	-
Net Change in Total Pension Liability	50,535	257,589	349,053	68,636	241,536	(4,421)	(214,976)	392,855	536,824	171,415
Total Pension Liability, beginning	8,986,549	8,728,960	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, ending	<u>\$ 9,037,084</u>	<u>\$ 8,986,549</u>	<u>\$ 8,728,960</u>	<u>\$ 8,379,907</u>	<u>\$ 8,311,271</u>	<u>\$ 8,069,735</u>	<u>\$ 8,074,156</u>	<u>\$ 8,289,132</u>	<u>\$ 7,896,277</u>	<u>\$ 7,359,453</u>
Changes in Plan Fiduciary Net Position										
Contributions - employer	292,272	\$ 294,918	\$ 258,690	\$ 211,512	\$ 199,230	\$ 157,170	\$ 100,914	\$ 74,706	\$ 64,182	\$ 53,795
Contributions - employee	22,442	26,948	28,427	29,489	30,089	31,517	38,023	135,489	49,191	61,176
Net investment income (loss)	677,538	(802,841)	891,818	846,102	784,097	(244,887)	809,627	671,396	(94,420)	409,055
Benefit payments including employee refunds	(684,942)	(684,405)	(616,440)	(604,252)	(621,481)	(616,381)	(612,152)	(554,952)	(543,571)	(507,237)
Administrative expense	(14,097)	(13,156)	(10,587)	(12,378)	(13,498)	(12,458)	(12,866)	(13,283)	(14,080)	(14,946)
Other	-	-	-	-	-	-	(93,953)	-	-	-
Net Change in Plan Fiduciary Net Position	293,213	(1,178,536)	551,908	470,473	378,437	(685,039)	229,593	313,356	(538,698)	1,843
Plan Fiduciary Net Position, beginning	6,124,856	7,303,392	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, ending	<u>\$ 6,418,069</u>	<u>\$ 6,124,856</u>	<u>\$ 7,303,392</u>	<u>\$ 6,751,484</u>	<u>\$ 6,281,011</u>	<u>\$ 5,902,574</u>	<u>\$ 6,587,613</u>	<u>\$ 6,358,020</u>	<u>\$ 6,044,664</u>	<u>\$ 6,583,362</u>
Employer's Net Pension Liability	<u>\$ 2,619,015</u>	<u>\$ 2,861,693</u>	<u>\$ 1,425,568</u>	<u>\$ 1,628,423</u>	<u>\$ 2,030,260</u>	<u>\$ 2,167,161</u>	<u>\$ 1,486,543</u>	<u>\$ 1,931,112</u>	<u>\$ 1,851,613</u>	<u>\$ 776,091</u>
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	71.02%	68.16%	83.67%	80.57%	75.57%	73.14%	81.59%	76.70%	76.55%	89.45%
Covered Payroll	\$ 309,205	\$ 366,011	\$ 385,192	\$ 447,808	\$ 457,801	\$ 477,215	\$ 504,653	\$ 647,096	\$ 723,381	\$ 877,424
Employer's Net Pension Liability as a percentage of covered payroll	847.02%	781.86%	370.09%	363.64%	443.48%	454.13%	294.57%	298.43%	255.97%	88.45%

**CITY OF LATHRUP VILLAGE  
RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYERS PENSION CONTRIBUTIONS  
LAST TEN FISCAL YEARS  
(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contributions	\$ 286,872	\$ 297,672	\$ 292,164	\$ 225,216	\$ 197,808	\$ 200,652	\$ 113,688	\$ 88,140	\$ 64,182	\$ 67,092
Contributions in relation to the actuarially determined contribution	<u>286,872</u>	<u>297,672</u>	<u>292,164</u>	<u>225,216</u>	<u>197,808</u>	<u>200,652</u>	<u>113,688</u>	<u>88,140</u>	<u>64,182</u>	<u>67,082</u>
Contribution excess (deficiency)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10)</u>
Covered payroll	\$ 309,205	\$ 322,968	\$ 321,064	\$ 461,803	\$ 457,801	\$ 477,215	\$ 504,653	\$ 647,096	\$ 723,381	\$ 877,424
Contributions as a percentage of covered payroll	92.78%	92.17%	91.00%	48.77%	43.21%	42.05%	22.53%	13.62%	8.87%	7.65%

**CITY OF LATHRUP VILLAGE**  
**RETIRED EMPLOYEES' HEALTH CARE BENEFITS**  
**SCHEDULE OF CHANGES IN CITY'S NET OPEB LIABILITY AND RELATED RATIOS**  
**LAST SEVEN FISCAL YEARS (ULTIMATELY TEN FISCAL YEARS WILL BE DISPLAYED)**  
**(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)**

	2024	2023	2022	2021	2020	2019	2018
Changes in Total OPEB Liability							
Service cost	\$ 5,755	\$ 7,977	\$ 16,282	\$ 80,712	\$ 64,528	\$ 53,004	\$ 58,875
Interest	174,118	183,331	135,804	184,803	205,246	194,817	180,037
Difference between actual and expected experience	(213,636)	(9,780)	(141,665)	(48,359)	123,103	-	-
Change in Assumptions	(378,728)	(339,497)	(2,809,918)	(299,252)	688,405	307,745	(280,471)
Benefit payments including employee refunds	(162,573)	(189,703)	(161,023)	(136,024)	(147,716)	(167,338)	(177,091)
Net Change in Total OPEB Liability	(575,064)	(347,672)	(2,960,520)	(218,120)	933,566	388,228	(218,650)
Total OPEB Liability - beginning	3,473,025	3,820,697	6,781,217	6,999,337	6,065,771	5,677,543	5,896,193
Total OPEB Liability - ending	<u>\$ 2,897,961</u>	<u>\$ 3,473,025</u>	<u>\$ 3,820,697</u>	<u>\$ 6,781,217</u>	<u>\$ 6,999,337</u>	<u>\$ 6,065,771</u>	<u>\$ 5,677,543</u>
Changes in Plan Fiduciary Net Position							
Contributions-employer	\$ 212,573	\$ 239,703	\$ 311,023	\$ 336,024	\$ -	\$ -	\$ -
Net investment income	42,312	25,334	(26,190)	13,080	-	-	-
Benefit payments including employee refunds	(162,573)	(189,703)	(161,023)	(136,024)	-	-	-
Administrative expense	(904)	(637)	(469)	(101)	-	-	-
Net Change in Plan Fiduciary Net Position	91,408	74,697	123,341	212,979	-	-	-
Plan Fiduciary Net Position - beginning	411,017	336,320	212,979	-	-	-	-
Plan Fiduciary Net Position - ending	<u>\$ 502,425</u>	<u>\$ 411,017</u>	<u>\$ 336,320</u>	<u>\$ 212,979</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Net OPEB Liability	<u>\$ 2,395,536</u>	<u>\$ 3,062,008</u>	<u>\$ 3,484,377</u>	<u>\$ 6,568,238</u>	<u>\$ 6,999,337</u>	<u>\$ 6,065,771</u>	<u>\$ 5,677,543</u>
Plan Fiduciary Net Position as a percentage of the Total OPEB Liability	17.34%	11.83%	8.80%	3.14%	0.00%	0.00%	0.00%
Covered Payroll	\$ 172,200	\$ 204,228	\$ 264,171	\$ 340,772	\$ 340,935	\$ 311,227	\$ 316,913
Employer's Net OPEB Liability as a percentage of covered payroll	1391.14%	1499.31%	1318.99%	1927.46%	2052.98%	1948.99%	1791.51%

**CITY OF LATHRUP VILLAGE  
 RETIRED EMPLOYEES' HEALTH CARE BENEFITS  
 SCHEDULE OF EMPLOYER OPEB CONTRIBUTIONS  
 LAST TEN FISCAL YEARS  
 (AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contributions	\$ 189,867	\$ 238,079	\$ 240,805	\$ 409,275	\$ 407,962	\$ 200,426	\$ 181,840	\$ 288,836	\$ 288,836	\$ 259,097
Contributions in relation to the actuarially determined contribution	<u>212,573</u>	<u>239,703</u>	<u>311,023</u>	<u>336,024</u>	<u>147,716</u>	<u>167,338</u>	<u>177,091</u>	<u>143,679</u>	<u>138,020</u>	<u>165,208</u>
Contribution excess (deficiency)	<u>\$ 22,706</u>	<u>\$ 1,624</u>	<u>\$ 70,218</u>	<u>\$ (73,251)</u>	<u>\$ (260,246)</u>	<u>\$ (33,088)</u>	<u>\$ (4,749)</u>	<u>\$ (145,157)</u>	<u>\$ (150,816)</u>	<u>\$ (93,889)</u>
Covered Payroll	\$ 172,200	\$ 204,228	\$ 264,171	\$ 340,772	\$ 340,935	\$ 311,227	\$ 316,913	\$ 723,381	\$ 723,381	\$ 877,424
Contributions as a percentage of covered payroll	123.45%	117.37%	117.74%	98.61%	43.33%	53.77%	55.88%	19.86%	19.08%	18.83%



**CITY OF LATHRUP VILLAGE  
RETIRED EMPLOYEES' HEALTH CARE BENEFITS  
SCHEDULE OF OPEB INVESTMENT RETURNS  
LAST FOUR FISCAL YEARS (ULTIMATELY TEN FISCAL YEARS WILL BE DISPLAYED)  
(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)**

	Annual Money-weighted Rate of Return - Net of <u>Investment Expense</u>
2024	10.21%
2023	7.45%
2022	(9.90)%
2021	25.11%

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

**CITY OF LATHRUP VILLAGE  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**NOTE 1 - EMPLOYEE RETIREMENT PLAN**

Changes in Assumptions

Change in discount rate from 7.25% to 7.18%.

Changes in Benefits

There were no changes of benefit terms during plan year 2023.

Actuarial Assumptions

The total pension liability in the December 31, 2023 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation: 2.50%
- Salary increases: 3.00% plus merit and longevity, 3.00% in the long-term.
- Investment rate of return: 7.18%, net of investment and administrative expense including inflation.
- Discount rate: 7.18%
- Although no specific price inflation assumptions are needed for the valuation, the 3.00% long-term wage inflation assumption would be consistent with a price inflation of 3.00 - 4.00%.
- Mortality rates used were based on a version of Pub-2010 and fully generational MP-2019.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of 2014-2018.

**NOTE 2 - OTHER POST-EMPLOYMENT BENEFIT PLAN**

Changes in Assumptions

- Discount rate was decreased from 5.81% to 5.66%.
- Per-capita premiums were updated to reflect experience.

Changes in Benefits

There were no changes in benefit terms during plan year 2024.

Actuarial Assumptions

The total OPEB liability in the July 1, 2023, annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial Cost Method: Individual Entry Age Normal as a level percentage of payroll
- Discount Rate: 5.66%
- Annual Wage Increases: 2.00%
- Price Inflation: 2.50%
- Investment Rate of Return: 7.00%
- Healthcare Trend Rate:
 

Current year trend	7.25%
Ultimate trend	4.50%
Year ultimate trend is reached:	2036 and later years

**CITY OF LATHRUP VILLAGE  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**NOTE 2 - OTHER POST-EMPLOYMENT BENEFIT PLAN (continued)**

Actuarial Assumptions (continued)

Mortality Assumptions: Pub-2010 mortality tables using scale MP-2021.

**NOTE 3 - BUDGET APPROPRIATIONS**

In required supplementary information to the financial statements, the City's budgeted expenditures in the General Fund and major special revenue funds have been shown at the functional classification level. The approved budgets of the City have been adopted at the activity level for the General Fund and total expenditures for the major special revenue funds.

During the year ended June 30, 2024, the City incurred expenditures in excess of the amounts appropriated in various funds as follows:

	<u>Amounts Appropriated</u>	<u>Amounts Expended</u>	<u>Variance</u>
General Fund			
Current			
General government			
Administration	\$ 856,500	\$ 902,185	\$ 45,685
Public works	669,309	681,532	12,223
Major Streets Fund	798,200	800,001	1,801

**OTHER SUPPLEMENTARY INFORMATION**

**CITY OF LATHRUP VILLAGE  
COMPONENT UNIT - DOWNTOWN DEVELOPMENT AUTHORITY  
BALANCE SHEET  
JUNE 30, 2024**

<b>ASSETS</b>	
Cash, cash equivalents, and investments	\$ 963,489
Receivables	9,697
Due from primary government	46,106
Prepaid expenditures	<u>802</u>
<b>TOTAL ASSETS</b>	<b><u><u>\$ 1,020,094</u></u></b>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>LIABILITIES</b>	
Accounts payable	\$ 39,032
Accrued liabilities	<u>9,895</u>
<b>TOTAL LIABILITIES</b>	<b><u>48,927</u></b>
<b>FUND BALANCE</b>	
Unassigned	<u>971,167</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u><u>\$ 1,020,094</u></u></b>

**CITY OF LATHRUP VILLAGE  
COMPONENT UNIT - DOWNTOWN DEVELOPMENT AUTHORITY  
RECONCILIATION OF THE BALANCE SHEET TO  
THE STATEMENT ON NET POSITION  
JUNE 30, 2024**

**Total fund balance - governmental fund** \$ 971,167

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

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.

The cost of capital assets is		\$ 744,350	
Accumulated depreciation is		<u>(277,782)</u>	

Capital assets, net			<u>466,568</u>
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<b>Net position of governmental activities</b>			<u><u>\$ 1,437,735</u></u>
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**CITY OF LATHRUP VILLAGE  
COMPONENT UNIT - DOWNTOWN DEVELOPMENT AUTHORITY  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2024**

REVENUES	
Taxes	\$ 517,009
Charges for services	3,025
Interest and rents	49,625
Other	<u>3,120</u>
TOTAL REVENUES	<u>572,779</u>
EXPENDITURES	
Current	
Community and economic development	<u>728,788</u>
NET CHANGE IN FUND BALANCE	(156,009)
Fund balance, beginning of year	<u>1,127,176</u>
Fund balance, end of year	<u><u>\$ 971,167</u></u>

**CITY OF LATHRUP VILLAGE  
COMPONENT UNIT - DOWNTOWN DEVELOPMENT AUTHORITY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2024**

**Net change in fund balance - governmental fund** \$ (156,009)

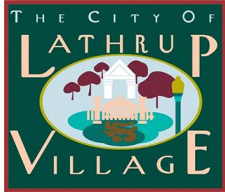
Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the

Capital outlay	\$ 358,817	
Depreciation expense	<u>(48,766)</u>	
Excess of capital outlay over depreciation expense		<u>310,051</u>

**Change in net position of governmental activities** \$ 154,042





**City of Lathrup Village**  
27400 Southfield Road  
Lathrup Village, MI 48076  
[www.lathrupvillage.org](http://www.lathrupvillage.org) | (248) 557-2600

TO: Mayor & City Council  
FROM: Mike Greene – City Administrator  
DATE: December 16<sup>th</sup>, 2024  
RE: Community Project Grant Funding Engineering – Southfield Water Main

**Background Brief:** As the Council knows, thanks to Congresswoman Tlaib, the City was allocated \$959,752 within the federal budget as part of the community project funding program for water main replacement along Southfield Road (EB 11 Mile to Lincoln). While we have been assigned this funding, we must go through the grant process to ensure the funding is spent within EPA (which oversees our funding) guidelines. NOTE: EPA guidelines require a 20% municipal match with this funding allocation which would have our minimum project cost at \$1,151,703 for full allocation reimbursement.

Part of their guidelines discusses the procurement of services and what is eligible for reimbursement. Engineering is a reimbursable expense, however, while exploring the opportunity to utilize the City’s current engineer (Giffels Webster) it was determined that if we utilized them without going through the procurement process (issuing a request for proposal (RFP)) their expense would not be reimbursable.

During the December 2<sup>nd</sup>, 2024, Study Session, staff and Council discussed their two options:

1. Issue an RFP for engineering and include that as a reimbursable cost.
  - a. With this option, the project breakdown:
    - i. ~\$951,000 – Construction (All reimbursable)
    - ii. ~\$180,000 – Engineering (City Match)
2. Utilize Giffels Webster as our project engineer and utilize all our allocation monies for construction.
  - a. With this option, the project breakdown:
    - i. ~\$1,151,700 – Construction (Reimbursable + City Match)
    - ii. ~\$180,000 – Engineering (Additional Funding)

After discussion, there was consensus to utilize Giffels Webster as the engineer for this project and utilize the grant funding and required match for construction-related activities. This method could lead to more water mains being replaced (440 linear feet of additional water main or 12” cross-connection around 150 feet).

Enclosed in your packet is an agreement for professional services via Giffels Webster. This agreement lays out all the aspects Giffels will oversee, from grant administration to design and construction engineering.

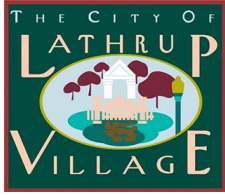
Funding note based on the DRAFT fiscal year 2023/2024 audit: As the City completed 2023/2024, its Water and Sewer fund reported a combined net position of \$8,600,840. This is a net increase of \$270,995 resulting from the current year's operations. Of the entire net position, \$7,515,288 is invested in capital assets, net of related debt, and \$1,085,552 is unrestricted (available fund balance).

**Previous Action:** 12-2-24 – Study Session Discussion

**Economic Impact:** Estimated cost of \$176,615 for engineering services.

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Kelly Garrett Mayor	Bruce Kantor Mayor Pro-Tem	Jalen Jennings Council Member	Dalton Barksdale Council Member	Jason Hammond Council Member
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**City of Lathrup Village**  
27400 Southfield Road  
Lathrup Village, MI 48076  
[www.lathrupvillage.org](http://www.lathrupvillage.org) | (248) 557-2600

**Recommendation:** It is my recommendation to approve the enclosed professional services agreement.

**Recommended Motion:**

Moved by \_\_\_\_\_ seconded by \_\_\_\_\_ to approve the Professional Services Agreement with Giffels Webster for the 2026 Southfield Road Water Main, for an estimated cost of \$176,615.

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<b>Kelly Garrett</b> Mayor	<b>Bruce Kantor</b> Mayor Pro-Tem	<b>Jalen Jennings</b> Council Member	<b>Dalton Barksdale</b> Council Member	<b>Jason Hammond</b> Council Member
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# Agreement for Professional Services

This Agreement (the “Agreement”), is effective as of December 3, 2024, between Giffels Webster, located at 1025 E. Maple Road, Suite 100, Birmingham, MI 48009 and the following person or entity (“City”):

Name & Address: City of Lathrup Village  
 27400 Southfield Road  
 Lathrup Village, MI 48076

Contact: Michael Greene, City Administrator O: (248) 557-2600 x 225  
 E: mgreene@lathrupvillage.org

Project Name & Number: 2026 Southfield Road Water Main 16496.54

Project Location: Southfield Road (Lincoln Drive to EB Eleven Mile Road)

The City and Giffels Webster enter into this Agreement for certain professional consulting and related services to be provided by Giffels Webster with respect to the above Project (“Project”). The parties agree as follows:

**I. PROJECT DESCRIPTION**

Professional surveying and engineering services related to the preparation of grant applications, bid documents, construction plans, associated permit applications, and construction administration and inspection services for the installation of a new 12-inch water main along the east side of Southfield Road from Lincoln Drive to eastbound Eleven Mile Road.

**II. SCOPE OF SERVICES**

Giffels Webster will provide consulting services for the Project, as summarized below (“Scope of Services”). Only those services summarized are included in this Agreement. Giffels Webster and the City agree that services not identified in Scope of Services are not the responsibility of Giffels Webster unless provided for under a separate written agreement or approved additional services request.

**GRANT ADMINISTRATION**

Grant administration services include providing technical assistance to the city to complete an application, supporting applications to other departments or agencies, and associated documentation needed to solicit funding from the United States Environmental Protection Agency (EPA) and assist the city with reporting requirements and documentation required throughout the bidding and construction phases of the project. Services requiring the engagement of an outside subconsultant are noted.

**EPA Application** | Assist in the preparation of all required forms and supporting documentation to be used in the solicitation of funding from the EPA.

**NEPA Application** | Perform the requisite research and submit application to the EPA to verify that no environmental impacts covered by the National Environmental Policy Act of 1969 will be encountered during construction.

**Section 106 Review** | Engagement of a subconsultant to complete all requirements necessary to submit application to the governing agencies having jurisdiction over the potential concerns related to historical preservation of the project area.

**EPA Contract Administration** | Assist in the completion of documentation required by the EPA pertaining to reporting on the financial and project status during each phase of the project.

### **PRELIMINARY DESIGN**

Preliminary design services include investigations, studies and other analysis required either as a foundation for design services or to supplement design documents related to project approvals. Services requiring the engagement of an outside subconsultant are noted.

**Topographic Survey** | Preparation of a topographic survey using conventional ground surveying techniques, subject to the details outlined below. The limits of our survey are identified in the project description.

- a. Topographic survey information to be obtained under this Agreement will include information relating to the following:
  - i. Existing utilities (from existing, available facility drawings) and elevation data where physically accessible to obtain with standard survey equipment.
  - ii. Surface elevations taken where needed to supplement the previously provided topographic survey data and planimetric maps of the city.
- b. An electronic version of the topographic survey drawing in PDF format will be provided to the City.

**Geotechnical Services** | Engagement of a subconsultant to conduct subsurface exploration services, subject to the details outlined below.

- a. Field locate soil boring locations by use of GPS and from existing site features.
- b. Contact the local on-call center to identify potential underground utility conflicts within the area of proposed soil boring locations.
- c. As directed, perform six (6) soil borings in the proposed underground utility construction area to a minimum depth of fifteen (15) feet below existing grade.
- d. Perform laboratory testing of the soil samples per industry standard ASTM standards.
- e. Prepare brief geotechnical report summarizing the findings and presenting evaluations, conclusions and recommendations.

### **DESIGN**

Design services include the preparation of detailed construction documents, including the preparation of maintenance of traffic plans required for permitting. Attendance at OE (Owner-Engineer) meetings is provided for the applicable tasks as indicated below. Final construction drawings and specifications and all other related bidding documents will be

due based on the timelines established by grants obtained by the City. Notwithstanding the preceding statement, Giffels Webster is not responsible for Project delays caused by others, including changes in project scope, or general delays by governmental permitting agencies or the City.

**Construction Documents** | Prepare detailed construction level documents, subject to the details and related tasks outlined below.

Civil Engineering

- a. Prepare detailed civil engineering plans and technical specifications for applicable erosion control, traffic control, limits of excavation, pavement removals, water main improvements, pavement repairs, and associated lawn restoration and other miscellaneous items.
- b. Present and review the construction documents in person with the City and incorporate at least one (1) round of City review.
- c. Prepare construction documents for bidding, plan review, permits and construction to include plans and specifications.

**APPROVALS**

Approval services do not include the payment of application, review or permit fees.

**Permitting** | Assistance related to the submittal of design documents prepared by Giffels Webster and subsequent approvals related to required project permits, subject to the details and related tasks outlined below.

- a. Assist the City in the preparation of permit applications.
- b. Submit plans prepared by Giffels Webster to outside approval agencies per community, county and state requirements for approval, as noted below:
  - South Oakland County Water Authority approval prior to application to the State of Michigan Department of Environment, Great Lakes & Energy (EGLE).
  - EGLE for the purpose of obtaining approval of the plans for connections to the Lathrup Village's water distribution system for an Act 399 permit.
  - Road Commission for Oakland County for the purpose of obtaining approval of the plans for work within the Southfield Road right-of-way.
  - Oakland County Water Resources Commissioner for the purpose of obtaining approval of the plans for soil erosion and sedimentation control measures required on the project, if required.
- c. Assist the City in tracking the permitting and approval process by making follow-up calls and contacts with the approval agencies. If requested, monthly updates will be provided to the City.

**PRE-CONSTRUCTION**

Pre-construction services include the preparation of bid documents required for use by the City to solicit bids from qualified construction contractors, with the assistance of Giffels Webster, to perform the work identified in the construction documents and specifications. A legal review of contracts documents is not included in Giffels Webster's scope of work

and will be coordinated by the City through City's attorney, if required. Giffels Webster will provide a cursory review of legal documents prepared by others on behalf of the City to review consistency with documents prepared by Giffels Webster.

**Bidding** | Services related to the obtaining of bids from qualified contractors.

- a. Preparation of bid documents that would include Lathrup Village standard documents or Giffels Webster typical contract agreement forms, general conditions, supplemental general conditions, invitation/advertisement to bid, instructions to bidders, bonding requirements, and a copy of detailed engineering plans, technical specifications, project specific special provisions, and other standard forms.
- b. Inclusion of all bid documents mandated by the EPA including supplemental specifications, prevailing wage requirements, etc. that are required for federally funded projects.
- c. Modification of the bid package to incorporate at least one (1) round of City review comments and provide an electronic copy of the bid documents to the City.
- d. Posting of bid documents to BidNet on behalf of the City.
- e. Answer questions and issue addenda during the bid period as requested by the City.
- f. Attendance at the public bid opening, tabulate bids, analyze results and make recommendations to the City with respect to awarding the contract.
- g. Provide three copies of the contract documents for the contractor's City's execution. An original signed copy and an electronic version of the contract documents will be provided to the city upon execution.

**CONSTRUCTION**

Services during construction and project close-out to support the City and project team. Giffels Webster will be providing construction oversight of the work representing the City. Giffels Webster will act as the City's representative to observe and quantify the progress of the executed work and to determine if the work is proceeding in accordance with the plans, specifications and contract documents between the City and the contractor for the purpose of recommending payment by the City to the contractor. Giffels Webster shall submit to the City an estimate of the cost of the Project. Giffels Webster will review, revise, and update such estimates as necessary. Giffels Webster shall advise the City if it appears that the cost of the Project may exceed the City's fixed budget for the cost of the Project and shall make recommendations for corrective action. Differing field conditions requiring plan revisions or revisions requested to reduce construction costs are not included and will be contracted separately as needed.

When Giffels Webster considers the Project substantially complete, Giffels Webster shall prepare for the City a list of incomplete or unsatisfactory items (punch list) and a schedule for their completion. Giffels Webster shall:

- Conduct inspections to determine the date or dates of Substantial Completion and the date of final completion.
- Issue Certificates of Substantial Completion and, upon Substantial Completion, prepare a list of incomplete or unsatisfactory items and schedule their completion; Giffels Webster shall then coordinate the correction and

completion of the work. Following issuance of a Certificate of Substantial Completion of the work or a designated portion thereof, Giffels Webster shall evaluate the completion of the work of the Contractor/Subcontractor(s), make a determination when the work is ready for final inspection, and conduct final inspections.

- Assist City in obtaining written warranties and related documents from the selected Contractor as required by the Contract Documents.
- Issue a final Certificate for Payment based upon a final inspection indicating that, to the best of Giffels Webster's knowledge, information, and belief, the work complies with the requirements of the Contract Documents.

Giffels Webster's inspections shall be conducted with the City to (1) check conformance of the work with the requirements of the Contract Documents and (2) verify the accuracy and completeness of the list of Work to be completed or corrected. When Substantial Completion has been achieved, as determined by Giffels Webster, Giffels Webster shall then inform the City about the balance of the contract sum remaining to be paid. Upon request of the City, and prior to the expiration of two year from the date of Substantial Completion, Giffels Webster shall, without additional compensation, conduct a meeting with the City to review the facility operations and performance for the purpose of identifying potential warranty issues and to verify adequacy of the operations and performance.

**Construction Administration** | Technical assistance related to the general administration of the construction contract, subject to the details and related tasks outlined below.

- a. Review shop drawings and material submittals provided by the contractor relating to the plans prepared by Giffels Webster and sub-consultants.
- b. Assist and advise the City at all OEC (Owner-Engineer-Contractor) meetings including pre-construction and progress meetings.
- c. Technical support in processing progress payments to contractors based on Giffels Webster's opinion of the degree of completion of the work and recommending issuance of such payments to the contractor by the City. Giffels Webster shall not be the guarantor or surety with respect to the Contractor's obligation to perform the work in accordance with the plans, specifications, and contract documents.
- d. Review all Davis-Bacon wage compliance documentation that is required to be submitted by contractors as a provision of their contract with the City.
- e. Technical assistance with agency acceptance, reports and supporting documents.

**Construction Inspection** | Technical assistance related to the daily oversight of the construction contractor's activities to verify conformance with construction documents and specifications, subject to the details outlined below.

- a. Act as the on-site representative during the construction process coordinating daily with the project lead and supporting subconsultants.
- b. Monitor and record the daily activities of all construction operations involved in the project.
- c. Perform wage rate interviews of the contractor's employees working on the project.
- d. Coordinate the requisite material testing with the subconsultant.

**Construction Layout** | Provide surveying layout services for the improvements reflected in the construction documents prepared by Giffels Webster. One set of line and grade stakes will be set for each improvement based on being staked one construction operation at a time and in an organized construction sequence. If any staking is destroyed by an act of God or parties other than the surveyor, the cost of re-staking shall be paid by the City as additional services.

**Material Testing** | Engagement of a sub-consultant to conduct material testing services, subject to the details outlined below. The scheduling of requested services is to be directed by Giffels Webster. All test methods are in accord with ASTM or other indicated procedures. Standard Project Engineer review of reports will be provided.

- a. Subgrade - Pavement/Slabs
  1. In-place density (compaction) testing using nuclear method.
- b. Engineered Backfill and Aggregate Base
  1. In-place density (compaction) testing using nuclear method.
  2. Material sampling and gradation testing of borrow materials.
  3. Maximum density determinations (Proctor).
- c. Hot Mix Asphalt
  1. In-place density (compaction) testing using nuclear method.
  2. Material sampling and testing, as requested.
  3. Maximum density determinations (Proctor).
- d. Concrete - Field
  1. Sampling and testing of concrete.
  2. Sampling and testing for slump, entrained air, concrete temperature, and air temperature.
  3. Sampling and molding compressive strength test cylinders.
- f. Concrete - Laboratory
  1. Compressive strength testing of field-molded test cylinders.

**Record Drawings** | Preparation of record drawings reflecting the as-built condition of improvements constructed by the selected contractor, subject to the details and related tasks outlined below.

- a. Obtain structure locations from field survey data for the water main improvements designed by Giffels Webster and add this information to the construction plans.

### **EXCLUSIONS**

In addition to the clarifications identified above, the following services are specifically excluded for our scope of work unless a separate written agreement is made between Giffels Webster and the City.

- A. Environmental site assessments.
- B. Completion of detailed tree tagging and/or assessment.
- C. Preparation of detailed due diligence reports, including videotaping of sewers and/or site conditions.
- D. Preparation of traffic impact assessments or impact studies.
- E. Design of traffic signals and pedestrian signals.



**III. COMPENSATION**

The fees associated with each task identified in our Scope of Services are summarized below. The City shall pay all costs of review, inspection (by others), permit and bond fees, as well as any other fees not specifically covered by the terms of this Agreement.

Task	Basis	Fee
<b>GRANT ADMINISTRATION</b>		
EPA Application	Time & Expense	\$ 6,200.00
NEPA Application	Time & Expense	\$ 3,000.00
Section 106 Review	Time & Expense	\$ 2,000.00
EPA Contract Administration	Time & Expense	\$ 9,200.00
<b>PRELIMINARY DESIGN</b>		
Topographic Survey	Time & Expense	\$ 1,500.00
Geotechnical Services	Lump Sum	\$ 10,350.00
<b>DESIGN</b>		
Construction Documents	Lump Sum	\$ 45,150.00
<b>APPROVALS</b>		
Permitting	Time & Expense	\$ 2,240.00
<b>PRE-CONSTRUCTION</b>		
Bidding	Lump Sum	\$ 7,400.00
<b>CONSTRUCTION</b>		
Construction Administration *	Time & Expense	\$ 22,640.00
Construction Inspection *	Time & Expense	\$ 45,960.00
Construction Layout	Time & Expense	\$ 5,825.00
Material Testing	Time & Expense	\$ 10,350.00
Record Drawings	Lump Sum	\$ 4,800.00
<b>TOTAL:</b>		<b>\$ 176,615.00</b>

\* Fees associated with Construction Administration and Construction Inspection services are based on an eight (8) week construction schedule.

**IV. TERMS AND CONDITIONS**

**a. REIMBURSABLE EXPENSES**

Giffels Webster's fees outlined above do not include reimbursable expenses, which include shipping, handling, postage and delivery fees, out of town travel, outside reproduction (drawings, reports or other deliverables not being used internally by Giffels Webster for the completion of our effort) and subconsultant costs (if not expressly included in the Scope of Services). The City agrees to reimburse Giffels Webster for reimbursable expenses at cost plus 5%.

**b. INVOICING**

Time and expense portions of this Agreement will be invoiced in accordance with Exhibit A | Bill Rate Schedule. Lump sum portions will be invoiced on a percentage completion-to-date basis. Progress invoices for all work will be submitted to the City monthly and a final bill will be submitted upon completion of the services.

Giffels Webster reserves the right to add a 10% late fee if payment is not received within 30 days of the date of the invoice and may suspend and terminate work under this Agreement upon failure of the City to pay invoices as due. The City agrees to review invoices upon receipt and forward all requests for amendments or clarifications in writing to Giffels Webster within 30 days of the date of the invoice. Payment will be made within 15 days of the City's receipt of clarifications or revisions agreed to as a result of such requests.

**c. STANDARD OF CARE**

All services performed by Giffels Webster will be conducted in a manner consistent with that level of care and skill ordinarily exercised by members of the profession currently practicing under similar circumstances at the same time and in the same locality. No warranty, express or implied, is made or intended by this proposal to provide consulting services. Actual conditions may vary from those reasonably expected and Giffels Webster's data, interpretations and recommendations are based solely on the information readily available.

**d. RESPONSIBILITY FOR RESILIENT DESIGN**

Giffels Webster will design in compliance with existing codes and regulations in place and applicable to the design services at the time the design is prepared. The City acknowledges that climate change may result in disruptive events that exceed the requirements of the existing codes and regulations and that Giffels Webster cannot anticipate these events. The City agrees that Giffels Webster is not liable for changes in the environment or site that exceed existing and applicable codes if they are not identified in writing as required design or study parameters at the time the services are provided.

**e. INSURANCE**

Giffels Webster and its agents, staff and contracted consultants are protected by worker's compensation insurance. Giffels Webster has such coverage under public liability, professional liability and property damage insurance policies which it deems to be adequate. Giffels Webster shall not be responsible for any loss, damage or liability beyond the amounts, limits and conditions of such insurance.

**f. LIABILITY**

To the fullest extent permitted by law and notwithstanding any other provision of this Agreement, the total liability in the aggregate of Giffels Webster and Giffels Webster's officers, directors, partners, employers, agents, and contracted consultants to the City and anyone claiming by, through or under the City for any and all claims, losses, costs, or damages whatsoever arising out of, resulting from or in any way related to the Project or the Agreement from any cause or causes, including, but not limited to the

negligence, professional errors or omissions, strict liability or breach of contract, or warranty expressed or implied, shall not exceed the total compensation received by Giffels Webster under this Agreement.

Giffels Webster is not responsible for any unauthorized deviation from the plans, specification or contract documents. Giffels Webster shall not be liable to the City for any indirect damages, whether such liability arises in contract or warranty, tort, including negligence, strict or statutory liability, or any other cause of action. Giffels Webster shall not be responsible for the acts or omissions of any Contractor, or of any of their subcontractors, suppliers, or of any other individual or entity performing or furnishing any of the work.

The City and Giffels Webster waive all consequential or special damages, including, but not limited to, loss of use, profits, revenue, business opportunity, or production, for claims, disputes, or other matters arising out of or relating to this Agreement, regardless of whether such claim or dispute is based upon breach of contract, willful misconduct or negligent act or omission of either of them or their employees, agents, subconsultants, or other legal theory, or disruptive climate events even if the affected party has knowledge of the possibility of such damages.

**g. DATA COLLECTION**

The means, methods and selection of technologies used in the collection of field data are at the sole discretion of Giffels Webster. The City understands that some technologies automatically collect data that may not be required by Giffels Webster to complete the services included in this Agreement. The City further understands that Giffels Webster does not review data that is not directly related to the scope of services including in this Agreement, and City agrees that Giffels Webster has no responsibility to do so and that Giffels Webster has no responsibility to advise the City of any deficiencies that might be found if that data were reviewed.

**h. PUBLIC AGENCY APPROVALS**

Giffels Webster shall not be liable for damages resulting from the actions or inactions of public agencies including, but not limited to, permit processing, environmental impact reports, zoning matters, use or conditional use permits and building permits. Giffels Webster shall only act as an advisor to the City in the governmental and public relations aspects of the Project. The City understands that if construction documents are bid and/or awarded prior to the completion of public agency reviews, there may be increases in construction costs and change orders for which Giffels Webster has no responsibility.

**i. INSTRUMENTS OF SERVICE**

The City acknowledges that Giffels Webster's drawings, plans, specifications, and other similar documents, whether in written, graphic, or electronic form, are instruments of professional service (the "Instruments") and not products. Giffels Webster and its contracted consultants shall be deemed the authors and owners of their respective Instruments and shall retain all common law, statutory and other reserved rights, including copyrights and trademarks. Upon full payment of Giffels

Webster's compensation for this Project, a license to use the Instruments for their intended purpose related to this Project shall be transferred to the City.

Giffels Webster shall not be deprived of the right to retain reproducible copies of the Instruments and the right to reuse information contained in them in the normal course of Giffels Webster's practice. The City recognizes that the Instruments shall not be reused for additions, modifications, or renovations on this Project or for any new project without the written approval of Giffels Webster. The City agrees to waive any claim against Giffels Webster and to defend, indemnify, and hold the Giffels Webster harmless from any claim or liability for injury or loss allegedly arising from any reuse of the Instruments by the City or any agent of the City without Giffels Webster's approval. The City further agrees to compensate Giffels Webster for any time spent or expenses incurred in defense of any such claim, in accordance with Giffels Webster's prevailing fee schedule and expense reimbursement policy at the time of such claim and to pay Giffels Webster's reasonable attorney fees incurred in the defense of such claim.

**j. ELECTRONIC DATA**

CADD files and other electronic data shared by Giffels Webster ("Data") are components of the Instruments and are only for the City's benefit related to this Project and for a specific use. The City agrees that the delivery of Data does not in any way provide or imply an express warranty or guarantee to anyone that all dimensions and details are exact or to indicate that the use the Data implies the review and approval by Giffels Webster for any future use.

There is no representation of the suitability of the Data for other purposes, or of the durability of the Data or the medium on which the Data is furnished. Any use for a purpose other than that for which the Data is intended shall be at the receiver's risk, and the receiver shall protect and indemnify Giffels Webster from any claims, costs, losses, or damages (including Giffels Webster's reasonable attorney fees). Transfer of the Data does not transfer any license to use the underlying software or extinguish the rights of Giffels Webster to reuse the Data in the general course of a professional practice.

The City hereby agrees that it will only rely upon Instruments that are printed copies containing the signatures and seals of the design professionals responsible for the work. The City understands that Data provided by Giffels Webster may vary slightly from the information which is contained in the approved signed and sealed Instruments. In such cases, City understands that the information in the signed and sealed printed copies supersedes Data shared by Giffels Webster.

**k. COST ESTIMATES**

Giffels Webster has no control over (a) the cost of labor, material or equipment; (b) the means, methods and procedures of the Contractor's work; or (c) the results of competitive bidding. Giffels Webster's estimates of probable cost are based on Giffels Webster's experience and qualifications and represent its judgment as a design professional and are not guarantees that construction costs will not vary from cost

estimates. If the City wishes greater assurance as to probable construction cost, the City should employ an independent cost estimator at the City's cost. The earthwork cut and fill quantities determined by Giffels Webster are to be considered estimates only. The City acknowledges that calculating cuts and fills is not an exact science due to variations in topsoil thickness, shrinkage, compaction methods, material inconsistencies and other natural conditions.

**I. METHODS AND PROCEDURES**

Giffels Webster shall not be responsible for the means, methods, techniques, sequences, or procedures of construction selected by the City, or the safety precautions and safety programs incidental to the work of the City. Giffels Webster shall not be responsible for the job safety or site safety of the Project and shall not be responsible for compliance with safety programs and related OSHA or MIOSHA regulations required to be followed by the contractor or its employees, subcontractors and agents. Jobsite safety shall be the sole responsibility of the City and their contractor. Similarly, Giffels Webster shall not be liable for the actions or inactions of the City's contractor(s).

The City and Giffels Webster mutually acknowledge that the services provided under this Agreement are provided solely for the Owner's benefit. The parties further acknowledge that nothing in this Agreement is deemed to give any third party a claim or right of action against either party which is not otherwise specified in the agreement.

**m. CERTIFICATIONS**

If the City requests Giffels Webster to execute certificates, the proposed language of such certificates shall be submitted to Giffels Webster for review at least 14 days prior to the requested dates of execution. Giffels Webster shall not be required to execute certificates that would require knowledge, services or responsibilities beyond the scope of this Agreement or require Giffels Webster to certify, guarantee or warrant the existence of conditions whose existence Giffels Webster cannot ascertain. The City agrees not to make the resolution of any dispute with Giffels Webster or the payment of any amount due to Giffels Webster in any way contingent upon Giffels Webster signing any such documents.

**n. HAZARDOUS SUBSTANCES**

Giffels Webster and the City agree that the discovery of unanticipated hazardous substances constitutes a changed condition, which requires the renegotiation of the Scope of Work or termination of this Agreement. Giffels Webster and the City also agree that the discovery of unanticipated hazardous substances may make it necessary to take immediate measures to protect health and safety. The City agrees to compensate Giffels Webster for the additional cost of those measures. In addition, the City waives any claim against Giffels Webster and agrees to defend, indemnify, and hold Giffels Webster harmless from any claim or injury or loss arising from Giffels Webster's discovery of unanticipated hazardous substances. It is understood and agreed that Giffels Webster is not, and has no responsibility as, a handler, generator, operator, treater, storer, transporter, or arranger for transport or disposal of hazardous

or toxic substances found or identified at the site, and that Giffels Webster shall not be responsible to arrange for any of the same.

**o. RIGHT-OF-ENTRY**

The City will arrange for right-of-entry and access to the property for the purpose of performing studies, tests, surveying and evaluations required in accordance with this Agreement. While Giffels Webster will take reasonable precautions to minimize any damage to the property, it is understood by the City that some damage may occur, the correction of which is not Giffels Webster's responsibility under this Agreement, or otherwise.

**p. ASSIGNMENT**

Neither the City nor Giffels Webster may delegate or assign its duties or rights under this Agreement without the written consent of the other party, such consent not to be unreasonably withheld.

**q. DELAYS**

If Giffels Webster is delayed at any time in the progress of the services by any reason beyond its control, including any act or omission of the City, by any act or omission of a contractor or by adverse weather or other conditions not reasonably anticipated, the time for completion of the services shall be extended by a time equal to the time of such delay and an equitable adjustment in Giffels Webster's fee shall be made as may be reasonable under the circumstances.

**r. CHANGES TO THE AGREEMENT**

The City and Giffels Webster agree that the discovery of unanticipated or changed conditions may require a renegotiation of the Scope of Services, or termination of the Agreement. Furthermore, changes in the scope of the project or to any of the assumptions used in the preparation of the Agreement may also require a renegotiation of the Scope of Services. In the event that the Agreement is changed, Giffels Webster shall be entitled to an appropriate adjustment in schedule and compensation. If renegotiated terms cannot be agreed to, the City agrees that Giffels Webster has the right to terminate this Agreement.

**s. TERMINATION**

Either party may terminate this Agreement, on at least 5 days written notice to the other, in the event of the other party's breach of the Agreement. In addition, wholly without reference to breach, any party may terminate this Agreement on 10 days written notice to the other (without cause). In the event of termination, Giffels Webster shall be paid for all services rendered and all costs incurred up to the date of termination, in accordance with the compensation provisions of this Agreement. The City shall also reimburse Giffels Webster for all termination expenses.

**t. RECOVERY OF COSTS**

In the event that legal action is brought by either party against the other in the courts (including an action to enforce or interpret any aspect of this Agreement), the prevailing party shall be reimbursed by the other for the prevailing party's legal cost, in addition

to whatever other judgments or settlement sums, if any, may be due. Such legal costs shall include, but not be limited to, reasonable attorney's fees, court costs, expert witness fees, and other documented expenses.

**u. PHOTOGRAPHY**


The City permits the taking and use of photographs of by Giffels Webster (or Giffels Webster's agent) of the City's project site; and irrevocably grants to Giffels Webster and its legal representatives, agents, and assigns full perpetual rights to take and use such photographs in Giffels Webster's advertising, trade, or for any purpose. The City also consents to the use of any printed matter in conjunction therewith and hereby waives any right to inspect or approve the finished product or products, or the advertising copy or other published matter that may be used in connection therewith, or the use to which it may be put. This authorization shall be binding upon the City and legal representatives, successors, and assigns.

**V. ACCEPTANCE AND AUTHORIZATION TO PROCEED**

The City certifies that the person executing this Agreement is authorized to sign on behalf of the City's organization. The City understands that this Agreement includes Exhibit A | Bill Rate Schedule and all executed additional service requests. The City also certifies that, if it is a business entity, it is registered and in good standing with the State of Michigan, is authorized to conduct business in Michigan and is adequately capitalized to meet the financial obligations of this Agreement. If the City agrees with the terms of this Agreement, the City should sign both copies of the Agreement and return one copy to Giffels Webster. Giffels Webster's receipt of the signed Agreement from the City will constitute a written notice to proceed unless otherwise indicated in writing by the City.

**GIFFELS WEBSTER**

**CITY OF LATHRUP VILLAGE**

BY:  Justin Wellman  
Name: Justin R Wellman, PE  
Title: Partner  
Date: December 3, 2024

BY: \_\_\_\_\_  
Name: Michael Greene  
Title: City Administrator  
Date: \_\_\_\_\_

**EXHIBIT A  
 BILL RATE SCHEDULE (CY 2025\*)**

All work will be billed according to the following minimum rate schedule unless specific agreement is made in writing with an officer of Giffels Webster for another basis of charges. Time and material agreements will be invoiced in accordance with the rates identified below while lump sum portions of Agreements will be invoiced on a percentage completion-to-date basis.

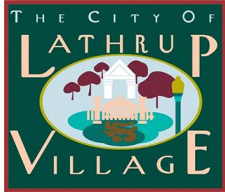
Partner	\$ 180	GIS Specialist	\$ 104
Partner Emeritus	\$ 172	GIS Analyst	\$ 85
Senior Project Manager	\$ 148	Senior Landscape Architect	\$ 140
Project Manager	\$ 140	Landscape Architect	\$ 124
Lead Engineer	\$ 132	Senior Landscape Designer	\$ 120
Senior Engineer	\$ 124	Landscape Designer	\$ 116
Project Engineer	\$ 116	Survey Manager	\$ 130
Staff Engineer	\$ 104	Lead Surveyor	\$ 130
Senior Construction Administrator	\$ 124	Senior Surveyor	\$ 120
Construction Administrator	\$ 118	Project Surveyor	\$ 110
Senior Construction Inspector	\$ 110	Staff Surveyor	\$ 95
Construction Inspector	\$ 104	Lead Technician	\$ 115
Senior Traffic Engineer	\$ 148	Senior Technician	\$ 105
Traffic Engineer	\$ 124	Project Technician	\$ 95
Principal Planner	\$ 148	Staff Technician	\$ 85
Senior Planner	\$ 140	Construction Layout Crew	\$ 190
Associate Planner	\$ 124	Instrument Layout Crew	\$ 150
Staff Planner	\$ 116	Survey Crew	\$ 185
GIS Manager	\$ 140	Instrument Crew	\$ 145
Senior GIS Specialist	\$ 124	Intern	\$ 58

\* Rates identified above are for CY 2025 and are subject to change in CY 2026 (maximum increase of 4% unless otherwise negotiated with the City).

Notes to the Billing Rate Schedule:

1. The assignment of personnel is solely the responsibility of Giffels Webster.
2. These rates include charges for computer and survey equipment, local travel, stakes, staff benefits, internal printing costs, telephone, fax and other overhead costs and profit.
3. Outside services not normally provided by Giffels Webster, and other reimbursable expenses (special equipment, printing, reproduction, printing and reproduction, out-of-town travel, shipping and subcontracted services) used for this project will be billed at cost plus 5% and are not included in the above hourly charge rates.
4. Overtime work (over 8 hours per day) will be invoiced at a rate equal to 1.5 times the above scheduled rate.





**City of Lathrup Village**  
27400 Southfield Road  
Lathrup Village, MI 48076  
[www.lathrupvillage.org](http://www.lathrupvillage.org) | (248) 557-2600

TO: Mayor & City Council  
FROM: Mike Greene – City Administrator  
DATE: December 16<sup>th</sup>, 2024  
RE: MDOT Contract – EB 11-Mile Paving Project

**Background Brief:** In September 2024 City Council approved a budget amendment for the City’s funding match as part of the EB 11-Mile Oakland County Federal Aid Committee project. The next step in the process of this project is entering into a contract with the Michigan Department of Transportation (MDOT) outlining the project.

Staff and Consulting Engineers have reviewed this contract and it resembles typical MDOT agreements.

**Previous Action:** 9-23-24 – City Council approved a budget amendment to add \$220,000 to 202-702-000-858-000 (Road Construction) for the Eastbound 11-Mile Oakland County Federal Aid Committee project.

**Economic Impact:** N/A

**Recommendation:** It is my recommendation approve the MDOT Contract

**Recommended Motion:**

Moved by \_\_\_\_\_ seconded by \_\_\_\_\_ to approve the contract with the Michigan Department of Transportation (MDOT) for the Eastbound 11-Mile Paving Project and authorize the City Administrator to sign.

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Kelly Garrett Mayor	Bruce Kantor Mayor Pro-Tem	Jalen Jennings Council Member	Dalton Barksdale Council Member	Jason Hammond Council Member
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STP

DA

Control Section	STU 63000
Job Number	215128CON
Project	25A0057
CFDA No.	20.205 (Highway Research Planning & Construction)
Contract No.	24-5466

PART I

THIS CONTRACT, consisting of PART I and PART II (Standard Agreement Provisions), is made by and between the MICHIGAN DEPARTMENT OF TRANSPORTATION, hereinafter referred to as the "DEPARTMENT"; and the CITY OF LATHRUP VILLAGE, a Michigan municipal corporation, hereinafter referred to as the "REQUESTING PARTY"; for the purpose of fixing the rights and obligations of the parties in agreeing to the following improvements, in Lathrup Village, Michigan, hereinafter referred to as the "PROJECT" and estimated in detail on EXHIBIT "I", dated November 8, 2024, attached hereto and made a part hereof:

Hot mix asphalt cold milling and resurfacing along eastbound 11 Mile Road from Southfield Road to the east city limits including concrete curb and gutter, curb ramps, sidewalk, structure adjustments, permanent signing and pavement markings; and all together with necessary related work.

WITNESSETH:

WHEREAS, pursuant to Federal law, monies have been provided for the performance of certain improvements on public roads; and

WHEREAS, the reference "FHWA" in PART I and PART II refers to the United States Department of Transportation, Federal Highway Administration; and

WHEREAS, the PROJECT, or portions of the PROJECT, at the request of the REQUESTING PARTY, are being programmed with the FHWA, for implementation with the use of Federal Funds under the following Federal program(s) or funding:

SURFACE TRANSPORTATION PROGRAM

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WHEREAS, the parties hereto have reached an understanding with each other regarding the performance of the PROJECT work and desire to set forth this understanding in the form of a written contract.

NOW, THEREFORE, in consideration of the premises and of the mutual undertakings of the parties and in conformity with applicable law, it is agreed:

1. The parties hereto shall undertake and complete the PROJECT in accordance with the terms of this contract.

2. The term "PROJECT COST", as herein used, is hereby defined as the cost of the physical construction necessary for the completion of the PROJECT, including any other costs incurred by the DEPARTMENT as a result of this contract, except for construction engineering and inspection.

No charges will be made by the DEPARTMENT to the PROJECT for any inspection work or construction engineering.

The Michigan Department of Environment, Great Lakes, and Energy has informed the DEPARTMENT that it adopted new administrative rules (R 325.10101, et. seq.) which prohibit any governmental agency from connecting and/or reconnecting lead and/or galvanized service lines to existing and/or new water main. Questions regarding these administrative rules should be directed to the Michigan Department of Environment, Great Lakes, and Energy. The cost associated with replacement of any lead and/or galvanized service lines, including but not limited to contractor claims, will be the sole responsibility of the REQUESTING PARTY.

The costs incurred by the REQUESTING PARTY for preliminary engineering, construction engineering, construction materials testing, inspection, and right-of-way are excluded from the PROJECT COST as defined by this contract.

3. The DEPARTMENT is authorized by the REQUESTING PARTY to administer on behalf of the REQUESTING PARTY all phases of the PROJECT including advertising and awarding the construction contract for the PROJECT or portions of the PROJECT. Such administration shall be in accordance with PART II, Section II of this contract.

Any items of the PROJECT COST incurred by the DEPARTMENT may be charged to the PROJECT.

4. The REQUESTING PARTY, at no cost to the PROJECT or to the DEPARTMENT, shall:

A. Design or cause to be designed the plans for the PROJECT.

- B. Appoint a project engineer who shall be in responsible charge of the PROJECT and ensure that the plans and specifications are followed.
- C. Perform or cause to be performed the construction engineering, construction materials testing, and inspection services necessary for the completion of the PROJECT.

The REQUESTING PARTY will furnish the DEPARTMENT proposed timing sequences for trunkline signals that, if any, are being made part of the improvement. No timing adjustments shall be made by the REQUESTING PARTY at any trunkline intersection, without prior issuances by the DEPARTMENT of Standard Traffic Signal Timing Permits.

5. The PROJECT COST shall be met in part by contributions by the Federal Government. Federal Surface Transportation Funds shall be applied to the eligible items of the PROJECT COST at the established Federal participation ratio equal to 56.7 percent. The balance of the PROJECT COST, after deduction of Federal Funds, shall be charged to and paid by the REQUESTING PARTY in the manner and at the times hereinafter set forth.

Any items of PROJECT COST not reimbursed by Federal Funds will be the sole responsibility of the REQUESTING PARTY.

6. No working capital deposit will be required for this PROJECT.

In order to fulfill the obligations assumed by the REQUESTING PARTY under the provisions of this contract, the REQUESTING PARTY shall make prompt payments of its share of the PROJECT COST upon receipt of progress billings from the DEPARTMENT as herein provided. All payments will be made within 30 days of receipt of billings from the DEPARTMENT. Billings to the REQUESTING PARTY will be based upon the REQUESTING PARTY'S share of the actual costs incurred less Federal Funds earned as the PROJECT progresses.

7. Upon completion of construction of the PROJECT, the REQUESTING PARTY will promptly cause to be enacted and enforced such ordinances or regulations as may be necessary to prohibit parking in the roadway right-of-way throughout the limits of the PROJECT.

8. The performance of the entire PROJECT under this contract, whether Federally funded or not, will be subject to the provisions and requirements of PART II that are applicable to a Federally funded project.

In the event of any discrepancies between PART I and PART II of this contract, the provisions of PART I shall prevail.

Buy America Requirements (23 CFR 365.410) shall apply to the PROJECT and will be adhered to, as applicable, by the parties hereto.

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9. The REQUESTING PARTY certifies that it is not aware if and has no reason to believe that the property on which the work is to be performed under this agreement is a facility, as defined by the Michigan Natural Resources and Environmental Protection Act [(NREPA), PA 451, 1994, as amended 2012]; MCL 324.20101(1)(s). The REQUESTING PARTY also certifies that it is not a liable party pursuant to either Part 201 or Part 213 of NREPA, MCL 324.20126 et seq. and MCL 324.21323a et seq. The REQUESTING PARTY is a local unit of government that has acquired or will acquire property for the use of either a transportation corridor or public right-of-way and was not responsible for any activities causing a release or threat of release of any hazardous materials at or on the property. The REQUESTING PARTY is not a person who is liable for response activity costs, pursuant to MCL 324.20101 (vv) and (ww).

10. If, subsequent to execution of this contract, previously unknown hazardous substances are discovered within the PROJECT limits, which require environmental remediation pursuant to either state or federal law, the REQUESTING PARTY, in addition to reporting that fact to the Michigan Department of Environment, Great Lakes, and Energy, shall immediately notify the DEPARTMENT, both orally and in writing of such discovery. The DEPARTMENT shall consult with the REQUESTING PARTY to determine if it is willing to pay for the cost of remediation and, with the FHWA, to determine the eligibility, for reimbursement, of the remediation costs. The REQUESTING PARTY shall be charged for and shall pay all costs associated with such remediation, including all delay costs of the contractor for the PROJECT, in the event that remediation and delay costs are not deemed eligible by the FHWA. If the REQUESTING PARTY refuses to participate in the cost of remediation, the DEPARTMENT shall terminate the PROJECT. The parties agree that any costs or damages that the DEPARTMENT incurs as a result of such termination shall be considered a PROJECT COST.

11. If federal and/or state funds administered by the DEPARTMENT are used to pay the cost of remediating any hazardous substances discovered after the execution of this contract and if there is a reasonable likelihood of recovery, the REQUESTING PARTY, in cooperation with the Michigan Department of Environment, Great Lakes, and Energy and the DEPARTMENT, shall make a diligent effort to recover such costs from all other possible entities. If recovery is made, the DEPARTMENT shall be reimbursed from such recovery for the proportionate share of the amount paid by the FHWA and/or the DEPARTMENT and the DEPARTMENT shall credit such sums to the appropriate funding source.

12. The DEPARTMENT'S sole reason for entering into this contract is to enable the REQUESTING PARTY to obtain and use funds provided by the Federal Highway Administration pursuant to Title 23 of the United States Code.

Any and all approvals of, reviews of, and recommendations regarding contracts, agreements, permits, plans, specifications, or documents, of any nature, or any inspections of work by the DEPARTMENT or its agents pursuant to the terms of this contract are done to assist the REQUESTING PARTY in meeting program guidelines in order to qualify for available funds. Such approvals, reviews, inspections and recommendations by the DEPARTMENT or its agents

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shall not relieve the REQUESTING PARTY and the local agencies, as applicable, of their ultimate control and shall not be construed as a warranty of their propriety or that the DEPARTMENT or its agents is assuming any liability, control or jurisdiction.

The providing of recommendations or advice by the DEPARTMENT or its agents does not relieve the REQUESTING PARTY and the local agencies, as applicable of their exclusive jurisdiction of the highway and responsibility under MCL 691.1402 et seq., as amended.

When providing approvals, reviews and recommendations under this contract, the DEPARTMENT or its agents is performing a governmental function, as that term is defined in MCL 691.1401 et seq., as amended, which is incidental to the completion of the PROJECT.

Upon completion of the PROJECT, the REQUESTING PARTY shall accept the facilities constructed as built to specifications within the contract documents. It is understood that the REQUESTING PARTY shall own the facilities and shall operate and maintain the facilities in accordance with all applicable Federal and State laws and regulations, including, but not limited to, Title II of the Americans with Disabilities Act (ADA), 42 USC 12131 et seq., and its associated regulations and standards, and DEPARTMENT Road and Bridge Standard Plans and the Standard Specifications for Construction.

13. The DEPARTMENT, by executing this contract, and rendering services pursuant to this contract, has not and does not assume jurisdiction of the highway, described as the PROJECT for purposes of MCL 691.1402 et seq., as amended. Exclusive jurisdiction of such highway for the purposes of MCL 691.1402 et seq., as amended, rests with the REQUESTING PARTY and other local agencies having respective jurisdiction.

14. The REQUESTING PARTY shall approve all of the plans and specifications to be used on the PROJECT and shall be deemed to have approved all changes to the plans and specifications when put into effect. It is agreed that ultimate responsibility and control over the PROJECT rests with the REQUESTING PARTY and local agencies, as applicable.

15. The REQUESTING PARTY agrees that the costs reported to the DEPARTMENT for this contract will represent only those items that are properly chargeable in accordance with this contract. The REQUESTING PARTY also certifies that it has read the contract terms and has made itself aware of the applicable laws, regulations, and terms of this contract that apply to the reporting of costs incurred under the terms of this contract.

16. Each party to this contract will remain responsible for any and all claims arising out of its own acts and/or omissions during the performance of the contract, as provided by this contract or by law. In addition, this is not intended to increase or decrease either party's liability for or immunity from tort claims. This contract is also not intended to nor will it be interpreted as giving either party a right of indemnification, either by contract or by law, for claims arising out of the performance of this contract.

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17. The parties shall promptly provide comprehensive assistance and cooperation in defending and resolving any claims brought against the DEPARTMENT by the contractor, vendors or suppliers as a result of the DEPARTMENT'S award of the construction contract for the PROJECT. Costs incurred by the DEPARTMENT in defending or resolving such claims shall be considered PROJECT COSTS.

18. The DEPARTMENT shall require the contractor who is awarded the contract for the construction of the PROJECT to provide insurance in the amounts specified and in accordance with the DEPARTMENT'S current Standard Specifications for Construction and to:

- A. Maintain bodily injury and property damage insurance for the duration of the PROJECT.
- B. Provide owner's protective liability insurance naming as insureds the State of Michigan, the Michigan State Transportation Commission, the DEPARTMENT and its officials, agents and employees, the REQUESTING PARTY and any other county, county road commission, or municipality in whose jurisdiction the PROJECT is located, and their employees, for the duration of the PROJECT and to provide, upon request, copies of certificates of insurance to the insureds. It is understood that the DEPARTMENT does not assume jurisdiction of the highway described as the PROJECT as a result of being named as an insured on the owner's protective liability insurance policy.
- C. Comply with the requirements of notice of cancellation and reduction of insurance set forth in the current standard specifications for construction and to provide, upon request, copies of notices and reports prepared to those insured.

19. This contract shall become binding on the parties hereto and of full force and effect upon the signing thereof by the duly authorized officials for the parties hereto and upon the adoption of the necessary resolutions approving said contract and authorizing the signatures thereto of the respective officials of the REQUESTING PARTY, a certified copy of which resolution shall be attached to this contract.

IN WITNESS WHEREOF, the parties hereto have caused this contract to be executed as written below.

CITY OF LATHRUP VILLAGE

MICHIGAN DEPARTMENT OF TRANSPORTATION

By \_\_\_\_\_  
Title:

By \_\_\_\_\_  
*for* Department Director MDOT

By \_\_\_\_\_  
Title:



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November 8, 2024

EXHIBIT I

CONTROL SECTION	STU 63000
JOB NUMBER	215128CON
PROJECT	25A0057

ESTIMATED COST

CONTRACTED WORK	
Estimated Cost	\$375,380

COST PARTICIPATION

GRAND TOTAL ESTIMATED COST	\$375,380
Less Federal Funds	<u>\$212,840</u>
BALANCE (REQUESTING PARTY'S SHARE)	\$162,540

NO DEPOSIT

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DOT

TYPE B  
BUREAU OF HIGHWAYS  
03-15-93

PART II

STANDARD AGREEMENT PROVISIONS

SECTION I COMPLIANCE WITH REGULATIONS AND DIRECTIVES

SECTION II PROJECT ADMINISTRATION AND SUPERVISION

SECTION III ACCOUNTING AND BILLING

SECTION IV MAINTENANCE AND OPERATION

SECTION V SPECIAL PROGRAM AND PROJECT CONDITIONS

## SECTION I

## COMPLIANCE WITH REGULATIONS AND DIRECTIVES

- A. To qualify for eligible cost, all work shall be documented in accordance with the requirements and procedures of the DEPARTMENT.
- B. All work on projects for which reimbursement with Federal funds is requested shall be performed in accordance with the requirements and guidelines set forth in the following Directives of the Federal-Aid Policy Guide (FAPG) of the FHWA, as applicable, and as referenced in pertinent sections of Title 23 and Title 49 of the Code of Federal Regulations (CFR), and all supplements and amendments thereto.
1. Engineering
    - a. FAPG (6012.1): Preliminary Engineering
    - b. FAPG (23 CFR 172): Administration of Engineering and Design Related Service Contracts
    - c. FAPG (23 CFR 635A): Contract Procedures
    - d. FAPG (49 CFR 18.22): Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments—Allowable Costs
  2. Construction
    - a. FAPG (23 CFR 140E): Administrative Settlement Costs-Contract Claims
    - b. FAPG (23 CFR 140B): Construction Engineering Costs
    - c. FAPG (23 CFR 17): Recordkeeping and Retention Requirements for Federal-Aid Highway Records of State Highway Agencies
    - d. FAPG (23 CFR 635A): Contract Procedures
    - e. FAPG (23 CFR 635B): Force Account Construction
    - f. FAPG (23 CFR 645A): Utility Relocations, Adjustments and Reimbursement

- g. FAPG (23 CFR 645B): Accommodation of Utilities (PPM 30-4.1)
  - h. FAPG (23 CFR 655F): Traffic Control Devices on Federal-Aid and other Streets and Highways
  - i. FAPG (49 CFR 18.22): Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments--Allowable Costs
3. Modification Or Construction Of Railroad Facilities
- a. FAPG (23 CFR 140I): Reimbursement for Railroad Work
  - b. FAPG (23 CFR 646B): Railroad Highway Projects
- C. In conformance with FAPG (23 CFR 630C) Project Agreements, the political subdivisions party to this contract, on those Federally funded projects which exceed a total cost of \$100,000.00 stipulate the following with respect to their specific jurisdictions:
- 1. That any facility to be utilized in performance under or to benefit from this contract is not listed on the Environmental Protection Agency (EPA) List of Violating Facilities issued pursuant to the requirements of the Federal Clean Air Act, as amended, and the Federal Water Pollution Control Act, as amended.
  - 2. That they each agree to comply with all of the requirements of Section 114 of the Federal Clean Air Act and Section 308 of the Federal Water Pollution Control Act, and all regulations and guidelines issued thereunder.
  - 3. That as a condition of Federal aid pursuant to this contract they shall notify the DEPARTMENT of the receipt of any advice indicating that a facility to be utilized in performance under or to benefit from this contract is under consideration to be listed on the EPA List of Violating Facilities.
- D. Ensure that the PROJECT is constructed in accordance with and incorporates all committed environmental impact mitigation measures listed in approved environmental documents unless modified or deleted by approval of the FHWA.
- E. All the requirements, guidelines, conditions and restrictions noted in all other pertinent Directives and Instructional Memoranda of the FHWA will apply to this contract and will be adhered to, as applicable, by the parties hereto.

## SECTION II

## PROJECT ADMINISTRATION AND SUPERVISION

- A. The DEPARTMENT shall provide such administrative guidance as it determines is required by the PROJECT in order to facilitate the obtaining of available federal and/or state funds.
- B. The DEPARTMENT will advertise and award all contracted portions of the PROJECT work. Prior to advertising of the PROJECT for receipt of bids, the REQUESTING PARTY may delete any portion or all of the PROJECT work. After receipt of bids for the PROJECT, the REQUESTING PARTY shall have the right to reject the amount bid for the PROJECT prior to the award of the contract for the PROJECT only if such amount exceeds by ten percent (10%) the final engineer's estimate therefor. If such rejection of the bids is not received in writing within two (2) weeks after letting, the DEPARTMENT will assume concurrence. The DEPARTMENT may, upon request, readvertise the PROJECT. Should the REQUESTING PARTY so request in writing within the aforesaid two (2) week period after letting, the PROJECT will be cancelled and the DEPARTMENT will refund the unused balance of the deposit less all costs incurred by the DEPARTMENT.
- C. The DEPARTMENT will perform such inspection services on PROJECT work performed by the REQUESTING PARTY with its own forces as is required to ensure compliance with the approved plans & specifications.
- D. On those projects funded with Federal monies, the DEPARTMENT shall as may be required secure from the FHWA approval of plans and specifications, and such cost estimates for FHWA participation in the PROJECT COST.
- E. All work in connection with the PROJECT shall be performed in conformance with the Michigan Department of Transportation Standard Specifications for Construction, and the supplemental specifications, Special Provisions and plans pertaining to the PROJECT and all materials furnished and used in the construction of the PROJECT shall conform to the aforesaid specifications. No extra work shall be performed nor changes in plans and specifications made until said work or changes are approved by the project engineer and authorized by the DEPARTMENT.

- F. Should it be necessary or desirable that portions of the work covered by this contract be accomplished by a consulting firm, a railway company, or governmental agency, firm, person, or corporation, under a subcontract with the REQUESTING PARTY at PROJECT expense, such subcontracted arrangements will be covered by formal written agreement between the REQUESTING PARTY and that party.

This formal written agreement shall: include a reference to the specific prime contract to which it pertains; include provisions which clearly set forth the maximum reimbursable and the basis of payment; provide for the maintenance of accounting records in accordance with generally accepted accounting principles, which clearly document the actual cost of the services provided; provide that costs eligible for reimbursement shall be in accordance with clearly defined cost criteria such as 49 CFR Part 18, 48 CFR Part 31, 23 CFR Part 140, OMB Circular A-87, etc. as applicable; provide for access to the department or its representatives to inspect and audit all data and records related to the agreement for a minimum of three years after the department's final payment to the local unit.

All such agreements will be submitted for approval by the DEPARTMENT and, if applicable, by the FHWA prior to execution thereof, except for agreements for amounts less than \$100,000 for preliminary engineering and testing services executed under and in accordance with the provisions of the "Small Purchase Procedures" FAPG (23 CFR 172), which do not require prior approval of the DEPARTMENT or the FHWA.

Any such approval by the DEPARTMENT shall in no way be construed as a warranty of the subcontractor's qualifications, financial integrity, or ability to perform the work being subcontracted.

- G. The REQUESTING PARTY, at no cost to the PROJECT or the DEPARTMENT, shall make such arrangements with railway companies, utilities, etc., as may be necessary for the performance of work required for the PROJECT but for which Federal or other reimbursement will not be requested.
- H. The REQUESTING PARTY, at no cost to the PROJECT, or the DEPARTMENT, shall secure, as necessary, all agreements and approvals of the PROJECT with railway companies, the Railroad Safety & Tariffs Division of the DEPARTMENT and other concerned governmental agencies other than the FHWA, and will forward same to the DEPARTMENT for such reviews and approvals as may be required.
- I. No PROJECT work for which reimbursement will be requested by the REQUESTING PARTY is to be subcontracted or performed until the DEPARTMENT gives written notification that such work may commence.

- J. The REQUESTING PARTY shall be responsible for the payment of all costs and expenses incurred in the performance of the work it agrees to undertake and perform.
- K. The REQUESTING PARTY shall pay directly to the party performing the work all billings for the services performed on the PROJECT which are authorized by or through the REQUESTING PARTY.
- L. The REQUESTING PARTY shall submit to the DEPARTMENT all paid billings for which reimbursement is desired in accordance with DEPARTMENT procedures.
- M. All work by a consulting firm will be performed in compliance with the applicable provisions of 1980 PA 299, Subsection 2001, MCL 339.2001; MSA 18.425(2001), as well as in accordance with the provisions of all previously cited Directives of the FHWA.
- N. The project engineer shall be subject to such administrative guidance as may be deemed necessary to ensure compliance with program requirement and, in those instances where a consultant firm is retained to provide engineering and inspection services, the personnel performing those services shall be subject to the same conditions.
- O. The DEPARTMENT, in administering the PROJECT in accordance with applicable Federal and State requirements and regulations, neither assumes nor becomes liable for any obligations undertaken or arising between the REQUESTING PARTY and any other party with respect to the PROJECT.
- P. In the event it is determined by the DEPARTMENT that there will be either insufficient Federal funds or insufficient time to properly administer such funds for the entire PROJECT or portions thereof, the DEPARTMENT, prior to advertising or issuing authorization for work performance, may cancel the PROJECT, or any portion thereof, and upon written notice to the parties this contract shall be void and of no effect with respect to that cancelled portion of the PROJECT. Any PROJECT deposits previously made by the parties on the cancelled portions of the PROJECT will be promptly refunded.
- Q. Those projects funded with Federal monies will be subject to inspection at all times by the DEPARTMENT and the FHWA.

## SECTION III

## ACCOUNTING AND BILLING

## A. Procedures for billing for work undertaken by the REQUESTING PARTY:

1. The REQUESTING PARTY shall establish and maintain accurate records, in accordance with generally accepted accounting principles, of all expenses incurred for which payment is sought or made under this contract, said records to be hereinafter referred to as the "RECORDS". Separate accounts shall be established and maintained for all costs incurred under this contract.

The REQUESTING PARTY shall maintain the RECORDS for at least three (3) years from the date of final payment of Federal Aid made by the DEPARTMENT under this contract. In the event of a dispute with regard to the allowable expenses or any other issue under this contract, the REQUESTING PARTY shall thereafter continue to maintain the RECORDS at least until that dispute has been finally decided and the time for all available challenges or appeals of that decision has expired.

The DEPARTMENT, or its representative, may inspect, copy, or audit the RECORDS at any reasonable time after giving reasonable notice.

If any part of the work is subcontracted, the REQUESTING PARTY shall assure compliance with the above for all subcontracted work.

In the event that an audit performed by or on behalf of the DEPARTMENT indicates an adjustment to the costs reported under this contract, or questions the allowability of an item of expense, the DEPARTMENT shall promptly submit to the REQUESTING PARTY, a Notice of Audit Results and a copy of the audit report which may supplement or modify any tentative findings verbally communicated to the REQUESTING PARTY at the completion of an audit.

Within sixty (60) days after the date of the Notice of Audit Results, the REQUESTING PARTY shall: (a) respond in writing to the responsible Bureau or the DEPARTMENT indicating whether or not it concurs with the audit report, (b) clearly explain the nature and basis for any disagreement as to a disallowed item of expense and, (c) submit to the DEPARTMENT a written explanation as to any questioned or no opinion expressed item of expense, hereinafter referred to as the "RESPONSE". The RESPONSE shall be clearly stated and provide any supporting documentation necessary to resolve any disagreement or questioned or no opinion expressed item of expense. Where the documentation is voluminous, the REQUESTING PARTY may supply appropriate excerpts and make alternate



arrangements to conveniently and reasonably make that documentation available for review by the DEPARTMENT. The RESPONSE shall refer to and apply the language of the contract. The REQUESTING PARTY agrees that failure to submit a RESPONSE within the sixty (60) day period constitutes agreement with any disallowance of an item of expense and authorizes the DEPARTMENT to finally disallow any items of questioned or no opinion expressed cost.

The DEPARTMENT shall make its decision with regard to any Notice of Audit Results and RESPONSE within one hundred twenty (120) days after the date of the Notice of Audit Results. If the DEPARTMENT determines that an overpayment has been made to the REQUESTING PARTY, the REQUESTING PARTY shall repay that amount to the DEPARTMENT or reach agreement with the DEPARTMENT on a repayment schedule within thirty (30) days after the date of an invoice from the DEPARTMENT. If the REQUESTING PARTY fails to repay the overpayment or reach agreement with the DEPARTMENT on a repayment schedule within the thirty (30) day period, the REQUESTING PARTY agrees that the DEPARTMENT shall deduct all or a portion of the overpayment from any funds then or thereafter payable by the DEPARTMENT to the REQUESTING PARTY under this contract or any other agreement, or payable to the REQUESTING PARTY under the terms of 1951 PA 51, as applicable. Interest will be assessed on any partial payments or repayment schedules based on the unpaid balance at the end of each month until the balance is paid in full. The assessment of interest will begin thirty (30) days from the date of the invoice. The rate of interest will be based on the Michigan Department of Treasury common cash funds interest earnings. The rate of interest will be reviewed annually by the DEPARTMENT and adjusted as necessary based on the Michigan Department of Treasury common cash funds interest earnings. The REQUESTING PARTY expressly consents to this withholding or offsetting of funds under those circumstances, reserving the right to file a lawsuit in the Court of Claims to contest the DEPARTMENT'S decision only as to any item of expense the disallowance of which was disputed by the REQUESTING PARTY in a timely filed RESPONSE.

The REQUESTING PARTY shall comply with the Single Audit Act of 1984, as amended, including, but not limited to, the Single Audit Amendments of 1996 (31 USC 7501-7507).

The REQUESTING PARTY shall adhere to the following requirements associated with audits of accounts and records:

- a. Agencies expending a total of \$500,000 or more in federal funds, from one or more funding sources in its fiscal year, shall comply with the requirements of the federal Office of Management and Budget (OMB) Circular A-133, as revised or amended.

The agency shall submit two copies of:

- The Reporting Package
- The Data Collection Form
- The management letter to the agency, if one issued by the audit firm

The OMB Circular A-133 audit must be submitted to the address below in accordance with the time frame established in the circular, as revised or amended.

b. Agencies expending less than \$500,000 in federal funds must submit a letter to the Department advising that a circular audit was not required. The letter shall indicate the applicable fiscal year, the amount of federal funds spent, the name(s) of the Department federal programs, and the CFDA grant number(s). This information must also be submitted to the address below.

c. Address: Michigan Department of Education  
 Accounting Service Center  
 Hannah Building  
 608 Allegan Street  
 Lansing, MI 48909

d. Agencies must also comply with applicable State laws and regulations relative to audit requirements.

e. Agencies shall not charge audit costs to Department's federal programs which are not in accordance with the OMB Circular A-133 requirements.

f. All agencies are subject to the federally required monitoring activities, which may include limited scope reviews and other on-site monitoring.

2. Agreed Unit Prices Work - All billings for work undertaken by the REQUESTING PARTY on an agreed unit price basis will be submitted in accordance with the Michigan Department of Transportation Standard Specifications for Construction and pertinent FAPG Directives and Guidelines of the FHWA.

3. Force Account Work and Subcontracted Work - All billings submitted to the DEPARTMENT for Federal reimbursement for items of work performed on a force account basis or by any subcontract with a consulting firm, railway company, governmental agency or other party, under the terms of this contract, shall be prepared in accordance with the provisions of the pertinent FHPM Directives and the procedures of the DEPARTMENT. Progress billings may be submitted monthly during the time work is being performed provided, however, that no bill of a lesser amount than \$1,000.00 shall be submitted unless it is a final

or end of fiscal year billing. All billings shall be labeled either "Progress Bill Number \_\_\_\_\_", or "Final Billing".

- 4. Final billing under this contract shall be submitted in a timely manner but not later than six months after completion of the work. Billings for work submitted later than six months after completion of the work will not be paid.
- 5. Upon receipt of billings for reimbursement for work undertaken by the REQUESTING PARTY on projects funded with Federal monies, the DEPARTMENT will act as billing agent for the REQUESTING PARTY, consolidating said billings with those for its own force account work and presenting these consolidated billings to the FHWA for payment. Upon receipt of reimbursement from the FHWA, the DEPARTMENT will promptly forward to the REQUESTING PARTY its share of said reimbursement.
- 6. Upon receipt of billings for reimbursement for work undertaken by the REQUESTING PARTY on projects funded with non-Federal monies, the DEPARTMENT will promptly forward to the REQUESTING PARTY reimbursement of eligible costs.

B. Payment of Contracted and DEPARTMENT Costs:

- 1. As work on the PROJECT commences, the initial payments for contracted work and/or costs incurred by the DEPARTMENT will be made from the working capital deposit. Receipt of progress payments of Federal funds, and where applicable, State Critical Bridge funds, will be used to replenish the working capital deposit. The REQUESTING PARTY shall make prompt payments of its share of the contracted and/or DEPARTMENT incurred portion of the PROJECT COST upon receipt of progress billings from the DEPARTMENT. Progress billings will be based upon the REQUESTING PARTY'S share of the actual costs incurred as work on the PROJECT progresses and will be submitted, as required, until it is determined by the DEPARTMENT that there is sufficient available working capital to meet the remaining anticipated PROJECT COSTS. All progress payments will be made within thirty (30) days of receipt of billings. No monthly billing of a lesser amount than \$1,000.00 will be made unless it is a final or end of fiscal year billing. Should the DEPARTMENT determine that the available working capital exceeds the remaining anticipated PROJECT COSTS, the DEPARTMENT may reimburse the REQUESTING PARTY such excess. Upon completion of the PROJECT, payment of all PROJECT COSTS, receipt of all applicable monies from the FHWA, and completion of necessary audits, the REQUESTING PARTY will be reimbursed the balance of its deposit.

2. In the event that the bid, plus contingencies, for the contracted, and/or the DEPARTMENT incurred portion of the PROJECT work exceeds the estimated cost therefor as established by this contract, the REQUESTING PARTY may be advised and billed for the additional amount of its share.

C. General Conditions:

1. The DEPARTMENT, in accordance with its procedures in existence and covering the time period involved, shall make payment for interest earned on the balance of working capital deposits for all projects on account with the DEPARTMENT. The REQUESTING PARTY in accordance with DEPARTMENT procedures in existence and covering the time period involved, shall make payment for interest owed on any deficit balance of working capital deposits for all projects on account with the DEPARTMENT. This payment or billing is processed on an annual basis corresponding to the State of Michigan fiscal year. Upon receipt of billing for interest incurred, the REQUESTING PARTY promises and shall promptly pay the DEPARTMENT said amount.
2. Pursuant to the authority granted by law, the REQUESTING PARTY hereby irrevocably pledges a sufficient amount of funds received by it from the Michigan Transportation Fund to meet its obligations as specified in PART I and PART II. If the REQUESTING PARTY shall fail to make any of its required payments when due, as specified herein, the DEPARTMENT shall immediately notify the REQUESTING PARTY and the State Treasurer of the State of Michigan or such other state officer or agency having charge and control over disbursement of the Michigan Transportation Fund, pursuant to law, of the fact of such default and the amount thereof, and, if such default is not cured by payment within ten (10) days, said State Treasurer or other state officer or agency is then authorized and directed to withhold from the first of such monies thereafter allocated by law to the REQUESTING PARTY from the Michigan Transportation Fund sufficient monies to remove the default, and to credit the REQUESTING PARTY with payment thereof, and to notify the REQUESTING PARTY in writing of such fact.
3. Upon completion of all work under this contract and final audit by the DEPARTMENT or the FHWA, the REQUESTING PARTY promises to promptly repay the DEPARTMENT for any disallowed items of costs previously disbursed by the DEPARTMENT. The REQUESTING PARTY pledges its future receipts from the Michigan Transportation Fund for repayment of all disallowed items and, upon failure to make repayment for any disallowed items within ninety (90) days of demand made by the DEPARTMENT, the DEPARTMENT is hereby authorized to withhold an equal amount from the REQUESTING PARTY'S share of any future distribution of Michigan Transportation Funds in settlement of said claim.

4. The DEPARTMENT shall maintain and keep accurate records and accounts relative to the cost of the PROJECT and upon completion of the PROJECT, payment of all items of PROJECT COST, receipt of all Federal Aid, if any, and completion of final audit by the DEPARTMENT and if applicable, by the FHWA, shall make final accounting to the REQUESTING PARTY. The final PROJECT accounting will not include interest earned or charged on working capital deposited for the PROJECT which will be accounted for separately at the close of the State of Michigan fiscal year and as set forth in Section C(1).
5. The costs of engineering and other services performed on those projects involving specific program funds and one hundred percent (100%) local funds will be apportioned to the respective portions of that project in the same ratio as the actual direct construction costs unless otherwise specified in PART I.

SECTION IV

MAINTENANCE AND OPERATION

A. Upon completion of construction of each part of the PROJECT, at no cost to the DEPARTMENT or the PROJECT, each of the parties hereto, within their respective jurisdictions, will make the following provisions for the maintenance and operation of the completed PROJECT:

1. All Projects:

Properly maintain and operate each part of the project, making ample provisions each year for the performance of such maintenance work as may be required, except as qualified in paragraph 2b of this section.

2. Projects Financed in Part with Federal Monies:

a. Sign and mark each part of the PROJECT, in accordance with the current Michigan Manual of Uniform Traffic control Devices, and will not install, or permit to be installed, any signs, signals or markings not in conformance with the standards approved by the FHWA, pursuant to 23 USC 109(d).

b. Remove, prior to completion of the PROJECT, all encroachments from the roadway right-of-way within the limits of each part of the PROJECT.

With respect to new or existing utility installations within the right-of-way of Federal Aid projects and pursuant to FAPG (23 CFR 645B): Occupancy of non-limited access right-of-way may be allowed based on consideration for traffic safety and necessary preservation of roadside space and aesthetic quality. Longitudinal occupancy of non-limited access right-of-way by private lines will require a finding of significant economic hardship, the unavailability of practicable alternatives or other extenuating circumstances.

c. Cause to be enacted, maintained and enforced, ordinances and regulations for proper traffic operations in accordance with the plans of the PROJECT.

d. Make no changes to ordinances or regulations enacted, or traffic controls installed in conjunction with the PROJECT work without prior review by the DEPARTMENT and approval of the FHWA, if required.

- B. On projects for the removal of roadside obstacles, the parties, upon completion of construction of each part of the PROJECT, at no cost to the PROJECT or the DEPARTMENT, will, within their respective jurisdictions, take such action as is necessary to assure that the roadway right-of-way, cleared as the PROJECT, will be maintained free of such obstacles.
- C. On projects for the construction of bikeways, the parties will enact no ordinances or regulations prohibiting the use of bicycles on the facility hereinbefore described as the PROJECT, and will amend any existing restrictive ordinances in this regard so as to allow use of this facility by bicycles. No motorized vehicles shall be permitted on such bikeways or walkways constructed as the PROJECT except those for maintenance purposes.
- D. Failure of the parties hereto to fulfill their respective responsibilities as outlined herein may disqualify that party from future Federal-aid participation in projects on roads or streets for which it has maintenance responsibility. Federal Aid may be withheld until such time as deficiencies in regulations have been corrected, and the improvements constructed as the PROJECT are brought to a satisfactory condition of maintenance.

## SECTION V

## SPECIAL PROGRAM AND PROJECT CONDITIONS

- A. Those projects for which the REQUESTING PARTY has been reimbursed with Federal monies for the acquisition of right-of-way must be under construction by the close of the twentieth (20th) fiscal year following the fiscal year in which the FHWA and the DEPARTMENT projects agreement covering that work is executed, or the REQUESTING PARTY may be required to repay to the DEPARTMENT, for forwarding to the FHWA, all monies distributed as the FHWA'S contribution to that right-of-way.
- B. Those projects for which the REQUESTING PARTY has been reimbursed with Federal monies for the performance of preliminary engineering must be under construction by the close of the tenth (10th) fiscal year following the fiscal year in which the FHWA and the DEPARTMENT projects agreement covering that work is executed, or the REQUESTING PARTY may be required to repay to the DEPARTMENT, for forwarding to the FHWA, all monies distributed as the FHWA'S contribution to that preliminary engineering.
- C. On those projects funded with Federal monies, the REQUESTING PARTY, at no cost to the PROJECT or the DEPARTMENT, will provide such accident information as is available and such other information as may be required under the program in order to make the proper assessment of the safety benefits derived from the work performed as the PROJECT. The REQUESTING PARTY will cooperate with the DEPARTMENT in the development of reports and such analysis as may be required and will, when requested by the DEPARTMENT, forward to the DEPARTMENT, in such form as is necessary, the required information.
- D. In connection with the performance of PROJECT work under this contract the parties hereto (hereinafter in Appendix "A" referred to as the "contractor") agree to comply with the State of Michigan provisions for "Prohibition of Discrimination in State Contracts", as set forth in Appendix A, attached hereto and made a part hereof. The parties further covenant that they will comply with the Civil Rights Acts of 1964, being P.L. 88-352, 78 Stat. 241, as amended, being Title 42 U.S.C. Sections 1971, 1975a-1975d, and 2000a-2000h-6 and the Regulations of the United States Department of Transportation (49 C.F.R. Part 21) issued pursuant to said Act, including Appendix "B", attached hereto and made a part hereof, and will require similar covenants on the part of any contractor or subcontractor employed in the performance of this contract.
- E. The parties will carry out the applicable requirements of the DEPARTMENT'S Disadvantaged Business Enterprise (DBE) program and 49 CFR, Part 26, including, but not limited to, those requirements set forth in Appendix C.



**APPENDIX A**  
**PROHIBITION OF DISCRIMINATION IN STATE CONTRACTS**

In connection with the performance of work under this contract; the contractor agrees as follows:

1. In accordance with Public Act 453 of 1976 (Elliott-Larsen Civil Rights Act), the contractor shall not discriminate against an employee or applicant for employment with respect to hire, tenure, treatment, terms, conditions, or privileges of employment or a matter directly or indirectly related to employment because of race, color, religion, national origin, age, sex, height, weight, or marital status. A breach of this covenant will be regarded as a material breach of this contract. Further, in accordance with Public Act 220 of 1976 (Persons with Disabilities Civil Rights Act), as amended by Public Act 478 of 1980, the contractor shall not discriminate against any employee or applicant for employment with respect to hire, tenure, terms, conditions, or privileges of employment or a matter directly or indirectly related to employment because of a disability that is unrelated to the individual's ability to perform the duties of a particular job or position. A breach of the above covenants will be regarded as a material breach of this contract.
2. The contractor hereby agrees that any and all subcontracts to this contract, whereby a portion of the work set forth in this contract is to be performed, shall contain a covenant the same as hereinabove set forth in Section 1 of this Appendix.
3. The contractor will take affirmative action to ensure that applicants for employment and employees are treated without regard to their race, color, religion, national origin, age, sex, height, weight, marital status, or any disability that is unrelated to the individual's ability to perform the duties of a particular job or position. Such action shall include, but not be limited to, the following: employment; treatment; upgrading; demotion or transfer; recruitment; advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.
4. The contractor shall, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, national origin, age, sex, height, weight, marital status, or disability that is unrelated to the individual's ability to perform the duties of a particular job or position.
5. The contractor or its collective bargaining representative shall send to each labor union or representative of workers with which the contractor has a collective bargaining agreement or other contract or understanding a notice advising such labor union or workers' representative of the contractor's commitments under this Appendix.
6. The contractor shall comply with all relevant published rules, regulations, directives, and orders of the Michigan Civil Rights Commission that may be in effect prior to the taking of bids for any individual state project.

7. The contractor shall furnish and file compliance reports within such time and upon such forms as provided by the Michigan Civil Rights Commission; said forms may also elicit information as to the practices, policies, program, and employment statistics of each subcontractor, as well as the contractor itself, and said contractor shall permit access to the contractor's books, records, and accounts by the Michigan Civil Rights Commission and/or its agent for the purposes of investigation to ascertain compliance under this contract and relevant rules, regulations, and orders of the Michigan Civil Rights Commission.
8. In the event that the Michigan Civil Rights Commission finds, after a hearing held pursuant to its rules, that a contractor has not complied with the contractual obligations under this contract, the Michigan Civil Rights Commission may, as a part of its order based upon such findings, certify said findings to the State Administrative Board of the State of Michigan, which State Administrative Board may order the cancellation of the contract found to have been violated and/or declare the contractor ineligible for future contracts with the state and its political and civil subdivisions, departments, and officers, including the governing boards of institutions of higher education, until the contractor complies with said order of the Michigan Civil Rights Commission. Notice of said declaration of future ineligibility may be given to any or all of the persons with whom the contractor is declared ineligible to contract as a contracting party in future contracts. In any case before the Michigan Civil Rights Commission in which cancellation of an existing contract is a possibility, the contracting agency shall be notified of such possible remedy and shall be given the option by the Michigan Civil Rights Commission to participate in such proceedings.
9. The contractor shall include or incorporate by reference, the provisions of the foregoing paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Michigan Civil Rights Commission; all subcontracts and purchase orders will also state that said provisions will be binding upon each subcontractor or supplier.

Revised June 2011

**APPENDIX B**  
**TITLE VI ASSURANCE**

During the performance of this contract, the contractor, for itself, its assignees, and its successors in interest (hereinafter referred to as the "contractor"), agrees as follows:

1. **Compliance with Regulations:** For all federally assisted programs, the contractor shall comply with the nondiscrimination regulations set forth in 49 CFR Part 21, as may be amended from time to time (hereinafter referred to as the Regulations). Such Regulations are incorporated herein by reference and made a part of this contract.
2. **Nondiscrimination:** The contractor, with regard to the work performed under the contract, shall not discriminate on the grounds of race, color, sex, or national origin in the selection, retention, and treatment of subcontractors, including procurements of materials and leases of equipment. The contractor shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices, when the contractor covers a program set forth in Appendix B of the Regulations.
3. **Solicitation for Subcontracts, Including Procurements of Materials and Equipment:** All solicitations made by the contractor, either by competitive bidding or by negotiation for subcontract work, including procurement of materials or leases of equipment, must include a notification to each potential subcontractor or supplier of the contractor's obligations under the contract and the Regulations relative to nondiscrimination on the grounds of race, color, or national origin.
4. **Information and Reports:** The contractor shall provide all information and reports required by the Regulations or directives issued pursuant thereto and shall permit access to its books, records, accounts, other sources of information, and facilities as may be determined to be pertinent by the Department or the United States Department of Transportation (USDOT) in order to ascertain compliance with such Regulations or directives. If required information concerning the contractor is in the exclusive possession of another who fails or refuses to furnish the required information, the contractor shall certify to the Department or the USDOT, as appropriate, and shall set forth the efforts that it made to obtain the information.
5. **Sanctions for Noncompliance:** In the event of the contractor's noncompliance with the nondiscrimination provisions of this contract, the Department shall impose such contract sanctions as it or the USDOT may determine to be appropriate, including, but not limited to, the following:
  - a. Withholding payments to the contractor until the contractor complies; and/or
  - b. Canceling, terminating, or suspending the contract, in whole or in part.

6. **Incorporation of Provisions:** The contractor shall include the provisions of Sections (1) through (6) in every subcontract, including procurement of material and leases of equipment, unless exempt by the Regulations or directives issued pursuant thereto. The contractor shall take such action with respect to any subcontract or procurement as the Department or the USDOT may direct as a means of enforcing such provisions, including sanctions for non-compliance, provided, however, that in the event a contractor becomes involved in or is threatened with litigation from a subcontractor or supplier as a result of such direction, the contractor may request the Department to enter into such litigation to protect the interests of the state. In addition, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

Revised June 2011

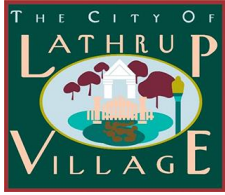
**APPENDIX C****TO BE INCLUDED IN ALL FINANCIAL ASSISTANCE  
AGREEMENTS WITH LOCAL AGENCIES****Assurance that Recipients and Contractors Must Make  
(Excerpts from US DOT Regulation 49 CFR 26.13)**

- A. Each financial assistance agreement signed with a DOT operating administration (or a primary recipient) must include the following assurance:**

The recipient shall not discriminate on the basis of race, color, national origin, or sex in the award and performance of any US DOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR Part 26. The recipient shall take all necessary and reasonable steps under 49 CFR Part 26 to ensure nondiscrimination in the award and administration of US DOT-assisted contracts. The recipient's DBE program, as required by 49 CFR Part 26 and as approved by US DOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of this agreement. Upon notification to the recipient of its failure to carry out its approved program, the department may impose sanctions as provided for under Part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et seq.).

- B. Each contract MDOT signs with a contractor (and each subcontract the prime contractor signs with a subcontractor) must include the following assurance:**

The contractor, sub recipient or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of US DOT-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the recipient deems appropriate.



**City of Lathrup Village**  
27400 Southfield Road  
Lathrup Village, MI 48076  
[www.lathrupvillage.org](http://www.lathrupvillage.org) | (248) 557-2600

TO: Mayor & City Council  
FROM: Mike Greene – City Administrator  
DATE: December 16, 2024  
RE: Special Assessment Resolution & Set Public Hearing

**Background Brief:** At the end of each year, there are delinquent water/sewer, sidewalks, nuisance cuts, ditch and culvert, and other bills. This starts the process of moving these delinquent amounts to the 2025 tax roll.

By adopting the enclosed resolution, the City Council will set the necessary public hearing for their January meeting.

Property owners would then have until March 31<sup>st</sup>, 2025, to pay any outstanding balances before the delinquent amounts are forwarded to Oakland County to be placed on tax bills.

**Previous Action:** N/A

**Economic Impact:** \$334,602.09 in unpaid bills to taxes.

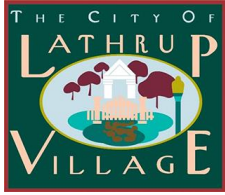
**Recommendation:** It is my recommendation to approve the enclosed resolution and set a public hearing.

**Recommended Motion:**

Moved by Council Member \_\_\_\_\_ seconded by Council Member \_\_\_\_\_  
to adopt the attached resolution and set the Public Hearing for Special Assessments for January 27, 2025,  
at 7:30 PM.

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Kelly Garrett Mayor	Bruce Kantor Mayor Pro-Tem	Jalen Jennings Council Member	Dalton Barksdale Council Member	Jason Hammond Council Member
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**City of Lathrup Village**  
27400 Southfield Road  
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**RESOLUTION #2024-19**  
**TENTATIVE SPECIAL ASSESSMENT ROLL FOR GENERAL PURPOSES**

**Whereas**, the Administrator has reported to the City Council those costs and expenses of General Purposes, delinquent water/sewer bills, sidewalks, nuisance cuts, ditch and culvert, and others incurred by the City which remain unpaid by the owners or other parties in interest from whom said sums are due, and the City Council has elected to proceed to the collection of same by Special Assessment, and;

**Whereas**, the City Administrator report has been deemed to be a Tentative Special Assessment Roll showing the amounts of the cost assessable against each parcel;

**Be It Therefore Resolved:**

1. That the Tentative Special Assessment Roll be approved as submitted by the City Administrator and is directed to receive and file the Roll for public inspection and review;
2. That January 27<sup>th</sup>, 2025 at 7:30 PM in the Municipal Building at 27400 Southfield Road, Lathrup Village, Michigan 48076, be set as the time and place of a Public Hearing for the purposes of reviewing the Tentative Roll and to afford a hearing to all interested persons all matters bearing upon any needful correction or revision to the Roll and the Property of its confirmation;
3. That the City Administrator be authorized and directed to give proper notice of the hearing by mail and publication as provided by law.

I, Alisa Emanuel, City Clerk, for the City of Lathrup Village, Michigan, hereby certify that the above resolution was adopted at a Regular Meeting held on December 16<sup>th</sup>, 2024.

\_\_\_\_\_  
Alisa Emanuel – City Clerk

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<b>Kelly Garrett</b> Mayor	<b>Bruce Kantor</b> Mayor Pro-Tem	<b>Jalen Jennings</b> Council Member	<b>Dalton Barksdale</b> Council Member	<b>Jason Hammond</b> Council Member
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Mr Bill's Koll to TAXES

Item 9E.

Status	Account Number	Past Due/Shutoff Amount
Success	ALHA-018810-0000-01	\$ 1,388.47
Success	AVIL-017401-0000-01	\$ 2,048.72
Success	AVIL-017415-0000-03	\$ 1,156.92
Success	AVIL-017641-0000-01	\$ 559.33
Success	BLAC-028672-0000-03	\$ 1,000.00
Success	BLAC-028678-0000-02	\$ 2,008.83
Success	BLAC-028728-0000-02	\$ 843.16
Success	BLAC-028750-0000-02	\$ 427.96
Success	BLOO-026779-0000-02	\$ 921.41
Success	BLOO-026861-0000-03	\$ 583.44
Success	BLOO-027375-0000-01	\$ 1,000.00
Success	BLOO-028560-0000-03	\$ 1,210.50
Success	BLOO-028725-0000-02	\$ 4,950.56
Success	BLOO-028761-0000-03	\$ 465.42
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Success	BUNG-018586-0000-02	\$ 1,257.95
Success	BUNG-018625-0000-01	\$ 1,122.95
Success	BUNG-018800-0000-01	\$ 587.06
Success	BUNG-018830-0000-03	\$ 1,975.75
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Success	BUNG-019041-0000-02	\$ 1,133.11
Success	CALE-027500-0000-01	\$ 869.87
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Success	CALE-027705-0000-03	\$ 965.23
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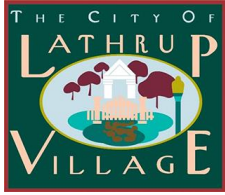
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Success	MEAB-027035-0000-04	\$ 6,309.19
Success	MEAD-018130-0000-01	\$ 403.11
Success	MEAD-018241-0000-01	\$ 865.39
Success	MEAD-018254-0000-01	\$ 1,599.06
Success	MEAD-018271-0000-02	\$ 1,790.00
Success	MIDD-018421-0000-02	\$ 2,495.94
Success	MIDD-018458-0000-01	\$ 223.88
Success	MIDD-018459-0000-01	\$ 1,380.69

Success	MIDD-018681-0000-01	\$	1,027.21
Success	MIDD-018866-0000-01	\$	8,091.93
Success	MORN-027401-0000-01	\$	965.31
Success	MORN-027415-0000-01	\$	389.54
Success	MORN-027441-0000-03	\$	539.25
Success	MORN-027501-0000-01	\$	931.64
Success	MORN-027604-0000-02	\$	1,405.02
Success	MORN-027681-0000-02	\$	573.47
Success	RACK-027237-0000-01	\$	537.31
Success	RACK-027600-0000-01	\$	2,008.40
Success	RACK-027653-0000-01	\$	2,014.47
Success	RACK-027745-0000-01	\$	1,130.53
Success	RACK-027851-0000-01	\$	939.38
Success	RACT-018911-0000-03	\$	672.42
Success	RACT-018941-0000-03	\$	1,230.43
Success	RAIC-027400-0000-01	\$	497.03
Success	RAIC-027453-0000-01	\$	980.74
Success	RAIC-027520-0000-02	\$	575.80
Success	RAIC-027544-0000-01	\$	3,452.32
Success	RAIC-027568-0000-01	\$	1,214.20
Success	RAIC-027786-0000-01	\$	1,053.74
Success	RAIC-027828-0000-01	\$	2,978.41
Success	RAID-017311-0000-01	\$	2,741.62
Success	RAID-017530-0000-02	\$	250.00
Success	RAID-017555-0000-01	\$	898.33
Success	RAID-017575-0000-03	\$	790.64
Success	RAID-017600-0000-02	\$	2,452.17
Success	RAID-017617-0000-01	\$	895.46
Success	RAID-018130-0000-02	\$	970.08
Success	RAID-018207-0000-01	\$	906.77
Success	RAID-018230-0000-02	\$	874.27
Success	RAID-018241-0000-01	\$	475.54
Success	RAID-018266-0000-04	\$	910.10
Success	RAID-018281-0000-01	\$	2,965.31
Success	RAID-018330-0000-01	\$	1,366.53
Success	RAID-018641-0000-01	\$	1,465.36
Success	RAID-018654-0000-02	\$	985.44
Success	RAID-018679-0000-01	\$	1,057.02
Success	RAID-018846-0000-02	\$	279.71
Success	RAID-018855-0000-02	\$	225.44
Success	RAID-018866-0000-02	\$	301.71
Success	RAID-019251-0000-01	\$	274.49
Success	RAID-019331-0000-01	\$	1,274.61
Success	RAMS-017555-0000-02	\$	229.81
Success	RAMS-017562-0000-02	\$	445.88
Success	RAMS-017578-0000-01	\$	686.03
Success	RAMS-017586-0000-01	\$	681.77
Success	RAMS-017590-0000-01	\$	1,073.93
Success	RAMS-017611-0000-01	\$	7,234.76

Success	RAMS-017630-0000-01	\$	2,131.35
Success	RAMS-018180-0000-03	\$	1,326.75
Success	RAMS-018190-0000-01	\$	1,527.16
Success	RAMS-018232-0000-01	\$	1,174.65
Success	REDR-027230-0000-02	\$	378.20
Success	REDR-027330-0000-01	\$	1,170.79
Success	REDW-017370-0000-01	\$	596.98
Success	REDW-017380-0000-02	\$	566.96
Success	REDW-018140-0000-02	\$	651.78
Success	REDW-018171-0000-01	\$	523.54
Success	ROSE-017380-0000-03	\$	596.30
Success	ROSE-017590-0000-04	\$	1,499.11
Success	ROSE-018140-0000-01	\$	907.79
Success	ROSE-018170-0000-01	\$	734.18
Success	ROSE-018245-0000-01	\$	822.93
Success	ROSE-018421-0000-01	\$	490.17
Success	ROSE-018441-0000-02	\$	981.79
Success	ROSE-018490-0000-02	\$	1,029.37
Success	ROSE-018520-0000-03	\$	303.70
Success	SACT-027839-0000-03	\$	578.12
Success	SANA-018161-0000-03	\$	873.84
Success	SANA-018251-0000-01	\$	561.26
Success	SANA-018411-0000-01	\$	873.99
Success	SANA-018470-0000-01	\$	1,427.57
Success	SANA-018496-0000-01	\$	961.42
Success	SANA-018520-0000-01	\$	1,558.90
Success	SANB-027251-0000-02	\$	1,175.54
Success	SANB-027620-0000-02	\$	1,096.62
Success	SANB-027772-0000-02	\$	619.47
Success	SANB-027821-0000-01	\$	226.73
Success	SANB-028250-0000-01	\$	994.81
Success	SANB-028771-0000-01	\$	1,624.98
Success	SAND-018512-0000-02	\$	1,320.10
Success	SAND-018531-0000-01	\$	746.22
Success	SAND-018551-0000-02	\$	6,222.37
Success	SAND-018650-0000-03	\$	869.13
Success	SAND-018753-0000-02	\$	1,043.48
Success	SAND-018793-0000-02	\$	222.92
Success	SAND-018830-0000-01	\$	1,922.46
Success	SAND-018837-0000-01	\$	1,369.43
Success	SAND-018853-0000-01	\$	1,022.43
Success	SANQ-018475-0000-01	\$	1,330.90
Success	SANQ-018530-0000-02	\$	204.92
Success	SANQ-018856-0000-03	\$	1,322.03
Success	SANR-017411-0000-01	\$	401.23
Success	SANR-017540-0000-01	\$	1,027.01
Success	SANR-018154-0000-01	\$	238.98
Success	SARA-018511-0000-02	\$	891.80
Success	SARA-018525-0000-01	\$	993.68

Success	SARA-019081-0000-02	\$	994.59
Success	SOME-028691-0000-01	\$	936.05
Success	SOME-028715-0000-03	\$	1,114.69
Success	SOME-028785-0000-01	\$	372.22
Success	SOUT-026421-0000-01	\$	999.55
Success	SOUT-026601-0000-01	\$	533.63
Success	SOUT-026631-0000-03	\$	598.90
Success	SOUT-026647-0000-01	\$	917.23
Success	SOUT-027330-0000-03	\$	1,088.26
Success	SOUT-027411-0000-03	\$	644.32
Success	SOUT-028505-0000-01	\$	1,088.26
Success	SOUT-028550-0000-01	\$	2,814.62
Success	SOUT-028625-0000-01	\$	1,088.26
Success	SOUT-028631-0000-01	\$	677.19
Success	SOUT-028635-0000-01	\$	707.55
Success	SOUT-028641-0000-01	\$	677.19
Success	SOUT-028851-0000-02	\$	2,146.35
Success	SOUT-028861-0000-01	\$	1,461.44
Success	SOUT-028901-0000-01	\$	210.30
Success	SUNB-018833-0000-01	\$	1,160.27
Success	SUNB-018844-0000-03	\$	371.41
Success	SUNB-018850-0000-01	\$	1,714.76
Success	SUNB-018860-0000-06	\$	1,038.95
Success	SUNB-018878-0000-01	\$	313.57
Success	SUNN-017560-0000-03	\$	996.12
Success	SUNN-018120-0000-01	\$	891.80
Success	SUNN-018151-0000-04	\$	891.80
Success	SUNN-018168-0000-03	\$	1,361.86
Success	SUNN-018189-0000-01	\$	1,133.15
Success	SUNN-018725-0000-02	\$	1,860.53
Success	SUNN-018756-0000-01	\$	1,189.87
Success	SUNN-018763-0000-01	\$	423.63
Success	SUNN-018791-0000-02	\$	1,152.39
Success	SUNN-018800-0000-01	\$	233.13
Success	SUNN-019322-0000-01	\$	580.49
Success	SUNN-019439-0000-02	\$	589.05
Success	SUNS-027245-0000-01	\$	1,522.22
Success	SUNS-027427-0000-03	\$	714.09
Success	SUNS-027751-0000-03	\$	1,713.82
Success	SUNS-028000-0000-02	\$	906.44
Success	SUNS-028025-0000-01	\$	5,292.41
Success	SUNS-028041-0000-02	\$	1,229.14
Success	SUNS-028077-0000-01	\$	520.09
Success	SUNS-028095-0000-01	\$	1,239.16
Success	SUNS-028252-0000-03	\$	891.80
Success	SUNS-028456-0000-02	\$	1,979.60
Success	SUNS-028534-0000-03	\$	1,996.77
Success	TWEL-017641-0000-01	\$	1,004.38
Success	TWEL-017655-0000-01	\$	2,342.24

Success	WILT-017371-0000-01	\$	639.77
Success	WILT-017381-0000-02	\$	839.42
Success	WILT-017435-0000-02	\$	1,112.77
Success	WILT-017640-0000-02	\$	1,666.37
Success	WILT-017656-0000-02	\$	1,252.32
Success	WILT-018150-0000-03	\$	340.20
Success	WILT-018180-0000-01	\$	1,319.98
Success	WILT-018741-0000-02	\$	999.56
Success	WILT-018755-0000-02	\$	2,109.49
Success	WILT-018820-0000-02	\$	244.72
Success	WILT-019120-0000-02	\$	3,544.51
Success	WOOD-028275-0000-02	\$	1,062.94
		\$	334,602.09



**City of Lathrup Village**  
27400 Southfield Road  
Lathrup Village, MI 48076  
[www.lathrupvillage.org](http://www.lathrupvillage.org) | (248) 557-2600

TO: Mayor & City Council  
FROM: Mike Greene – City Administrator  
DATE: December 16<sup>th</sup>, 2024  
RE: Voter Challenge Charity

**Background Brief:** Each major election, Nat Pernick, of Pathology Outlines, puts on a voter challenge to surrounding communities and donates money to a charity of their choosing if they meet a specific voter turnout threshold. Lathrup Village had a reported voter turnout of 77.56% and with that, Mr. Pernick is willing to donate \$250 to a charity of the City’s choosing.

**Previous Action:** 12-2-24 – Study Session Discussion. This discussion led to the recommendation of seeking public input on which charity should receive these funds and then take an official vote at a regular Council meeting.

**Economic Impact:** N/A

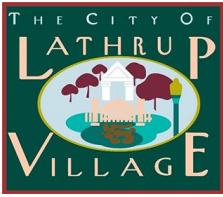
**Recommendation:** N/A

**Recommended Motion:**

Moved by \_\_\_\_\_ seconded by \_\_\_\_\_ to direct Voter Challenge Charity to donate \$250 to \_\_\_\_\_ on behalf of the City of Lathrup Village.

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Kelly Garrett Mayor	Bruce Kantor Mayor Pro-Tem	Jalen Jennings Council Member	Dalton Barksdale Council Member	Jason Hammond Council Member
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City of Lathrup Village
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TO: Mayor & City Council
FROM: Mike Greene – City Administrator
DATE: December 16th, 2024
RE: Council Meeting Dates & City Observed Holidays

Background Brief: Each December, the City Council approves their upcoming calendar year calendar and City observed holidays. Based on the 12-2-24 Study Session discussion, the proposed calendar 2025 is below. The calendar reflects hosting meetings on the 1st and 3rd Monday of each month unless it conflicts with an approved holiday.

Table with 2 columns: Study Session – 6:00 PM, Study Session – 6:00 PM Regular Meeting – 7:30 PM. Rows list dates from January 6 to December 15.

City Observed Holidays

- New Year's Day – January 1st
Martin Luther King Day – 3rd Monday in Jan
Presidents Day – 3rd Monday in Feb.
Good Friday
Memorial Day – 4th Monday in May
Juneteenth – June 19th
Independence Day – July 4th
Labor Day – 1st Monday in September
Indigenous Peoples' Day – 2nd Monday in Oct.
Veteran's Day – November 11th
Thanksgiving Day – 4th Thursday in Nov.
Friday After Thanksgiving Day
Christmas Eve Day – December 24th
Christmas Day – December 25th
New Year's Eve Day – December 31st

When a holiday falls on a Saturday, the preceding Friday will be observed as a holiday. When a holiday falls on a Sunday, the following Monday will be observed as a holiday.

Previous Action: 12-2-24 Study Session Discussion

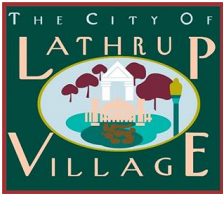
Recommendation: It is my recommendation to approve the 2025 City Council Meeting Dates & City Observed Holidays.

Recommended Motion:

Moved by \_\_\_\_\_ seconded by \_\_\_\_\_ to approve the 2025 City Council Meeting Dates & City Observed Holidays as presented.

Kelly Garrett Mayor, Bruce Kantor Mayor Pro-Tem, Jalen Jennings Council Member, Dalton Barksdale Council Member, Jason Hammond Council Member





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TO: Mayor & City Council  
FROM: Mike Greene – City Administrator  
DATE: December 16<sup>th</sup>, 2024  
RE: 2025 City Council Board Appointments

**Background Brief:** Each December, the City Council appoints members of the Council to the various City boards/commissions as City Council Liaisons. These boards/commissions consist of:

- Downtown Development Authority (Alternate)
- Planning Commission
- Parks & Recreation
- Tree Committee
- Election Commission
- Southfield School Board

**Previous Action:** 12-18-23 City Council Meeting

**Economic Impact:** N/A

**Recommendation:** N/A

**Recommended Motion:**

Moved by \_\_\_\_\_ seconded by \_\_\_\_\_ to appoint \_\_\_\_\_ to the DDA as an alternate.

Moved by \_\_\_\_\_ seconded by \_\_\_\_\_ to appoint \_\_\_\_\_ to the Planning Commission.

Moved by \_\_\_\_\_ seconded by \_\_\_\_\_ to appoint \_\_\_\_\_ to the Parks & Recreation Committee.

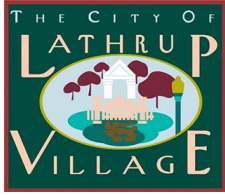
Moved by \_\_\_\_\_ seconded by \_\_\_\_\_ to appoint \_\_\_\_\_ to the Tree Committee.

Moved by \_\_\_\_\_ seconded by \_\_\_\_\_ to appoint \_\_\_\_\_ to the Election Commission.

Moved by \_\_\_\_\_ seconded by \_\_\_\_\_ to appoint \_\_\_\_\_ as the Southfield School Board Liaison.

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Kelly Garrett Mayor	Bruce Kantor Mayor Pro-Tem	Jalen Jennings Council Member	Dalton Barksdale Council Member	Jason Hammond Council Member
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TO: Mayor & City Council  
FROM: Mike Greene – City Administrator  
DATE: December 16, 2024  
RE: Board of Review Meeting Dates

**Background Brief:** Each December, the City Council reviews and approves Board of Review meeting dates for the upcoming calendar year. Below are the recommended dates and times:

**First Session – Tuesday, March 4, 2025, commencing at 8:30 AM until 12:00 PM (noon) and 1:00 PM until 5:30 PM,** in City Hall, 27400 Southfield Road, Lathrup Village, MI, and continuing in session for at least the minimum period required by law and until all necessary business of the meetings have been completed according to MSA 7.29.

**Second Session – Tuesday, March 11, 2025, commencing at 1:00 PM until 4:00 PM and 6:00 PM until 9 PM** in City Hall, 27400 Southfield Road, Lathrup Village, MI, and continuing in session for at least the minimum period required by law and until all necessary business of the meetings have been completed according to MSA 7.30.

**Summer & Winter Sessions – On Tuesday, July 15, 2025, at 9:00 AM and on Tuesday, December 9, 2025, at 9:00 AM** in City Hall, 27400 Southfield Road, Lathrup Village, MI, commencing at 2:00 PM for the purpose of correcting clerical errors and mutual mistakes of fact in the Roll and conducting such additional business as is authorized and permitted by the General Property Tax Act if and when there is a volume of business to be transacted at such sessions according to MSA 7.97(2).

**Previous Action:** N/A

**Economic Impact:** N/A

**Recommendation:** It is my recommendation to approve the recommended dates/times.

**Recommended Motion:**  
Moved by Council Member \_\_\_\_\_ seconded by Council Member \_\_\_\_\_  
to approve the 2025 Board of Review schedule as presented.

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Kelly Garrett Mayor	Bruce Kantor Mayor Pro-Tem	Jalen Jennings Council Member	Dalton Barksdale Council Member	Jason Hammond Council Member
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