



City Council Regular Meeting

Monday, November 24, 2025 at 7:30 PM

27400 Southfield Road, Lathrup Village, Michigan 48076

1. **Call to Order** by Mayor Garrett
2. **Pledge of Allegiance**
3. **Officials' Comments & Reports**
4. **Adjournment Sine Die of 2023-2025 City Council**
5. **Call to Order of the 2025-2027 City Council by the City Clerk**
6. **City Clerk Announces Election Results & Administers the Oath of Office**
7. **Election of Officers**
 - [A.](#) Election of Mayor by Written Ballot
 - B. Election of Mayor Pro-Tem by Written Ballot
8. **Oath of Office for Mayor & Mayor Pro-Tem**
9. **Call to Order by Mayor**
10. **Roll Call**
11. **Approval of Agenda**
12. **Presentations**
 - A. LVPD Service Awards
 - B. LVPD New Officers Introduction
 - [C.](#) Fiscal Year 2024-2025 Audit - Maner Costerisan
13. **Public Comment for Items on the Agenda** (speakers are limited to 3 minutes)
14. **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. 10-20-25 - City Council Study Session

ii. 10-20-25 - City Council Regular Meeting

B. Building & Code Enforcement Reports

C. Finance Department Reports

D. Community & Economic Development Report

E. LVPD Monthly Reports

15. Public Hearings

A. Community Development Block Grant Funds - Project Year 2026

16. Action Requests - For Consideration / Approval

A. Request to Approve Resolution #2025-19 - Community Development Block Grant Project Year 2026

B. Request to Receive & File the Fiscal Year 2024-2025 Audit

C. Request to Approve the Cancellation of the Library Contract between the City of Lathrup Village and City of Southfield

D. First Reading - Ordinance #2025-10 - An Ordinance to Amend Article 18. Business, by Adding a new Article, Article VIII. Outdoor Collection Boxes, to Provide for the Licensing & Regulation of Outdoor Collection Boxes

E. Request to Approve Zoning Ordinance Amendment - Cryptocurrency ATMs

F. Request to Approve DPS Building Gutter Replacement

G. Request to Appoint Downtown Development Authority Board Member

17. City Administrator Report

18. City Attorney Report

19. Reports of Boards, Commissions, and Committees

a. Downtown Development Authority

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

20. Unfinished / New Business

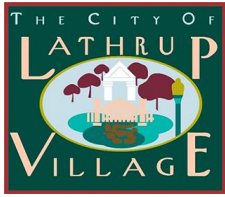
21. Public Comment (speakers are limited to 3 minutes)

22. Mayor and Council Comments

23. 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.
- Attendees are permitted to make video and sound recordings of the public meeting. However, video recording devices shall only be permitted in a designated area, and the device shall remain there through the duration of the meeting.
- 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
 27400 Southfield Road
 Lathrup Village, MI 48076
www.lathrupvillage.org | (248) 557-2600

TO: Mayor & City Council
 FROM: Mike Greene – City Administrator
 DATE: November 24, 2025
 RE: Election of Mayor & Mayor Pro-Tem

Background Brief: Charter Section 3.4 – Election of Mayor; Mayor Pro Tem.

The Council shall, at its first meeting following each city election, and after the newly elected members take office, elect one of its members to serve as Mayor and one to serve as Mayor Pro Tem., both for a term expiring at the first Council meeting following each regular city election when the election of a Mayor and Mayor Pro Tem. shall be completed as hereinafter provided. **Such election shall be by written ballot and by majority vote of the members of the Council in office at the time.** Provided, however, each officer shall continue in office until his successor has been selected and sworn in.

In the event of absence or disability of both the Mayor and Mayor Pro Tem., the Council may designate another of its members to serve as Acting Mayor during such absence or disability.

Previous Action: N/A

Economic Impact: N/A

Recommendation: N/A

Recommended Motion: Proceed with written ballot.

Kelly Garrett
Mayor

Bruce Kantor
Mayor Pro-Tem

Jalen Jennings
Council Member

Jason Hammond
Council Member

John Sousanis
Council Member

City of Lathrup Village, Michigan

Audit Presentation for the Year Ended June 30, 2025

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



Independent Auditor's Report



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, 2025

- Assets
- Liabilities
- Deferred Inflows
- Fund Balance

Governmental Fund Balance



Total Fund Balance

- \$2,700,537

Fund Balance Classifications



Five Possible Classifications

- Nonspendable
- Restricted
- Committed
- Assigned
- Unassigned

Unrestricted Fund Balance



Assigned + Unassigned

- Assigned fund balance = None in current year
- Unassigned fund balance = \$603,068

Fund Balance/ Expenditures



1.25 Month of Operations

- \$603,068/ \$5,781,855 = 10.4%

General Fund

Item 12C.

Statement of Revenues, Expenditures, and Changes in Fund Balances

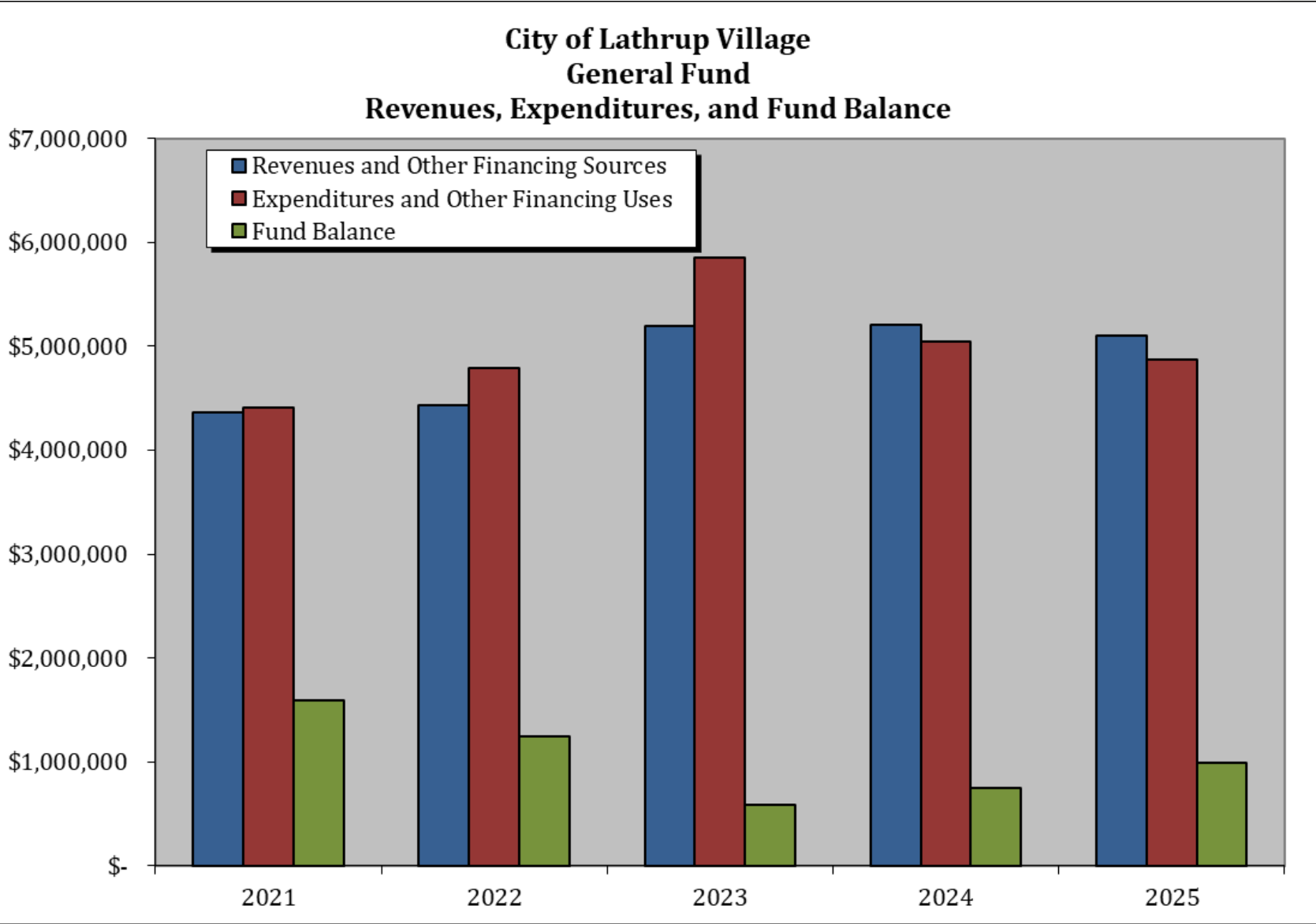
Total Revenues = \$5,082,379

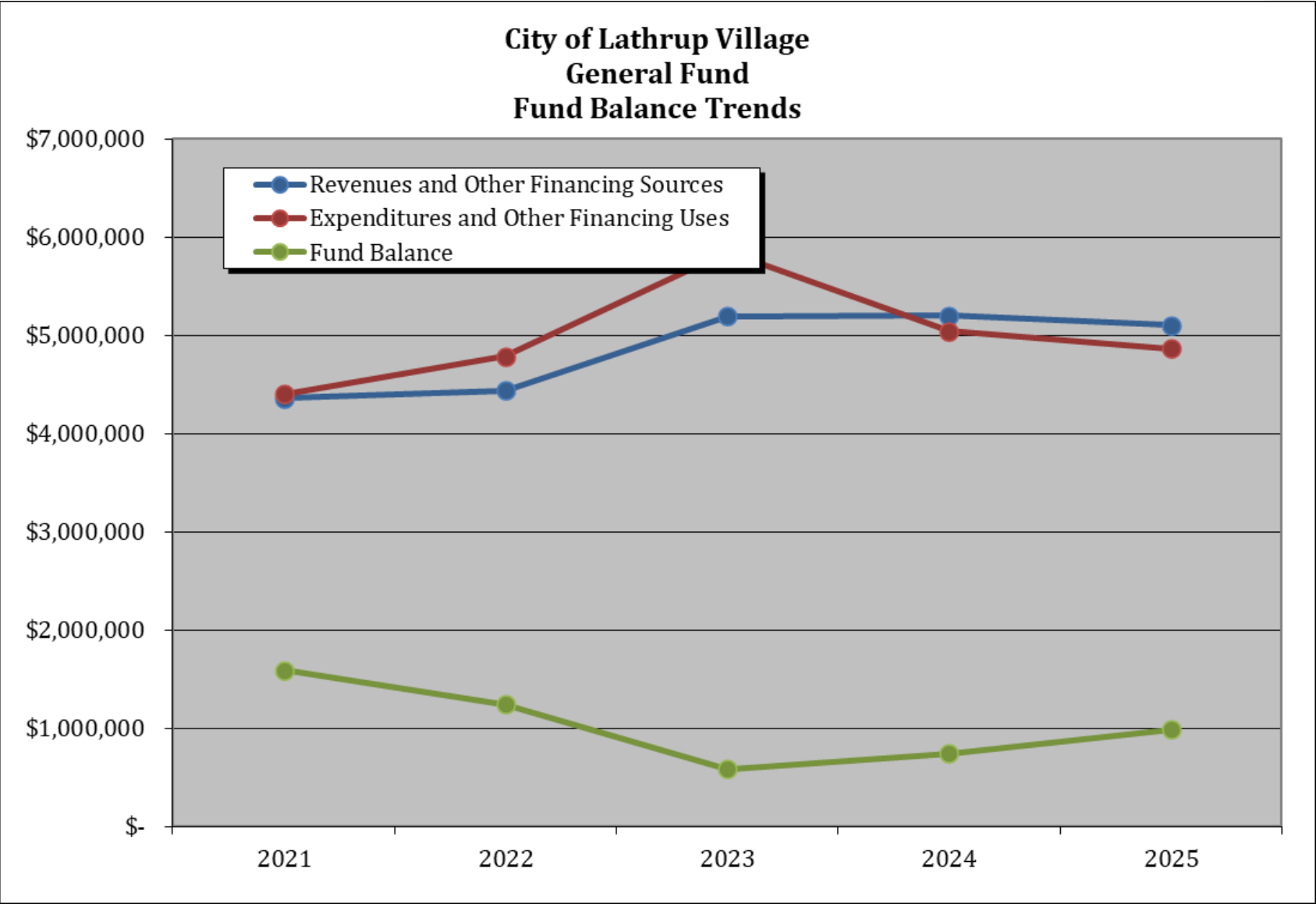
Expenditures = \$4,866,379

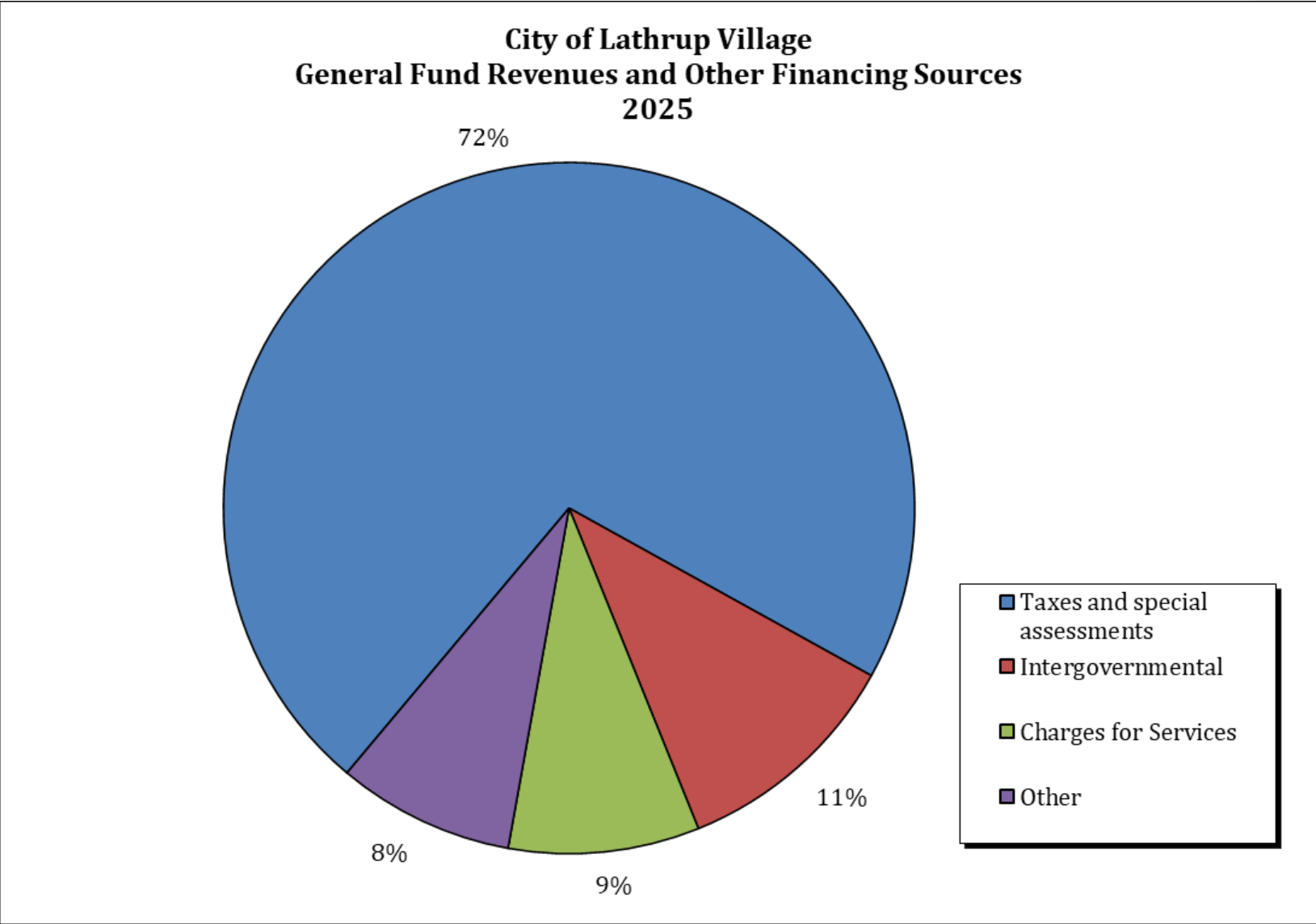
Other Financing Sources (Uses) = \$24,854

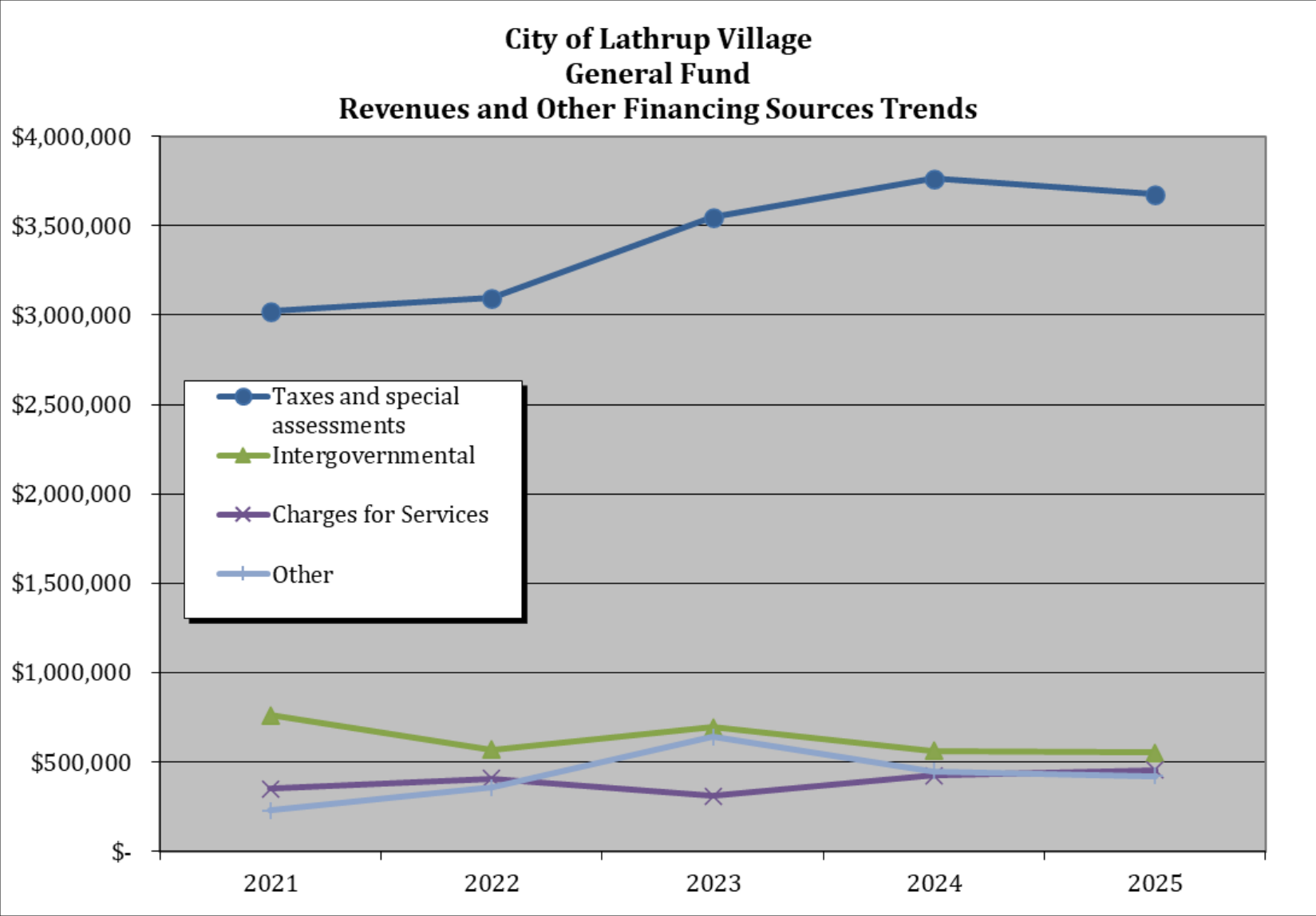
Net Change in Fund Balance = \$240,854

Ending Fund Balance = \$986,456

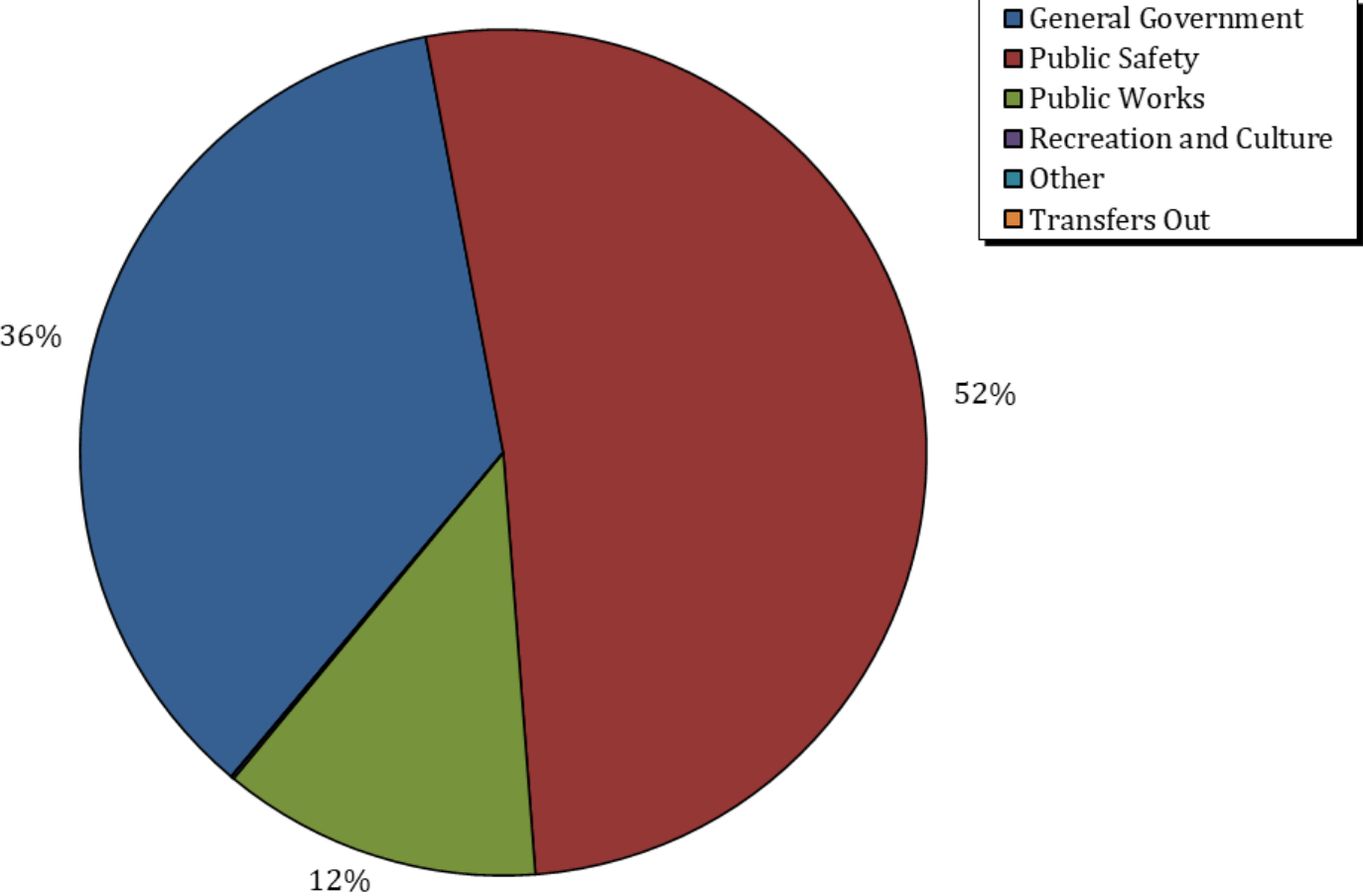


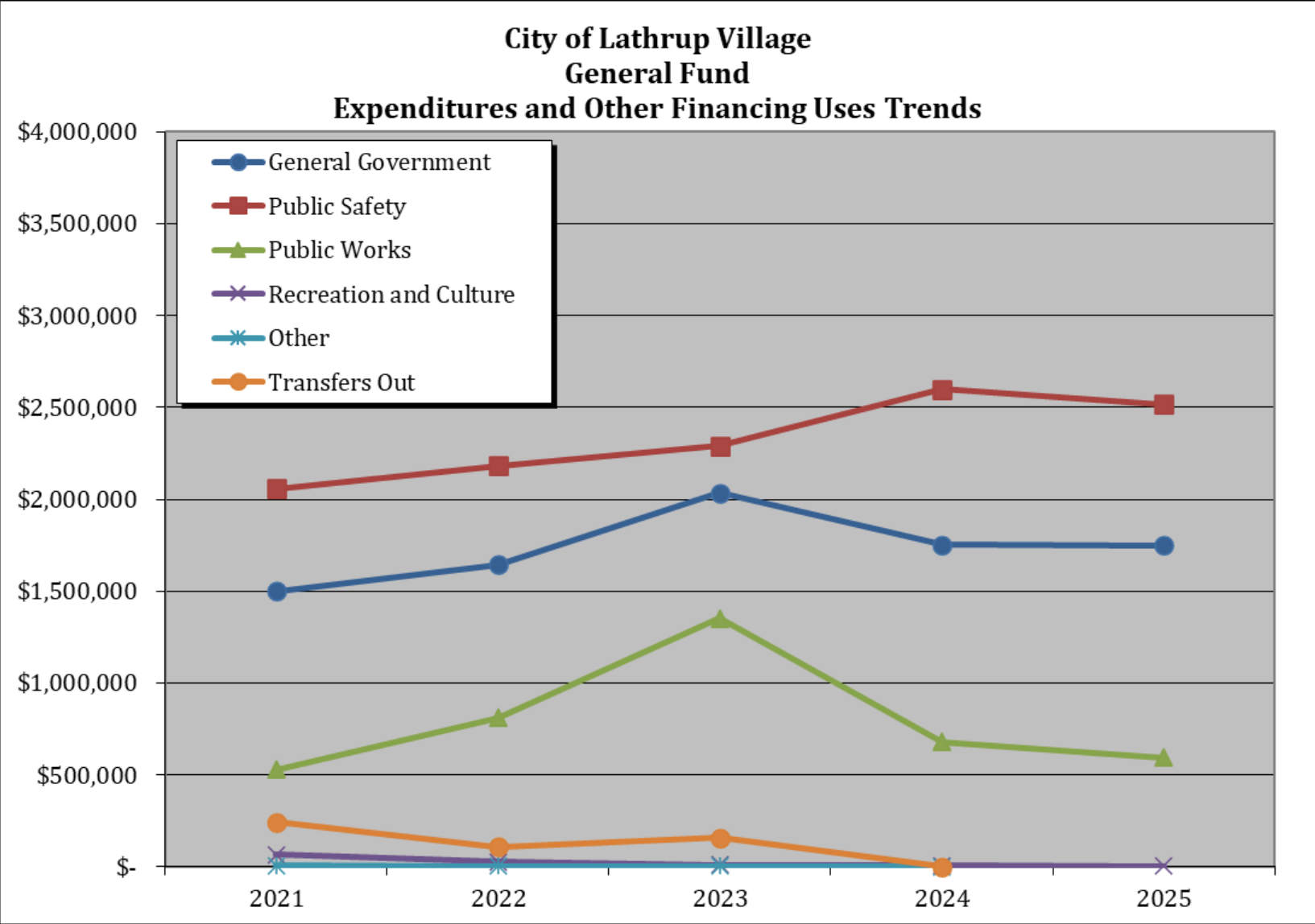






City of Lathrup Village
General Fund Expenditures and Other Financing Uses
2025





Water and Sewer Fund

Statement of Revenues, Expenses, and Changes in Net Position

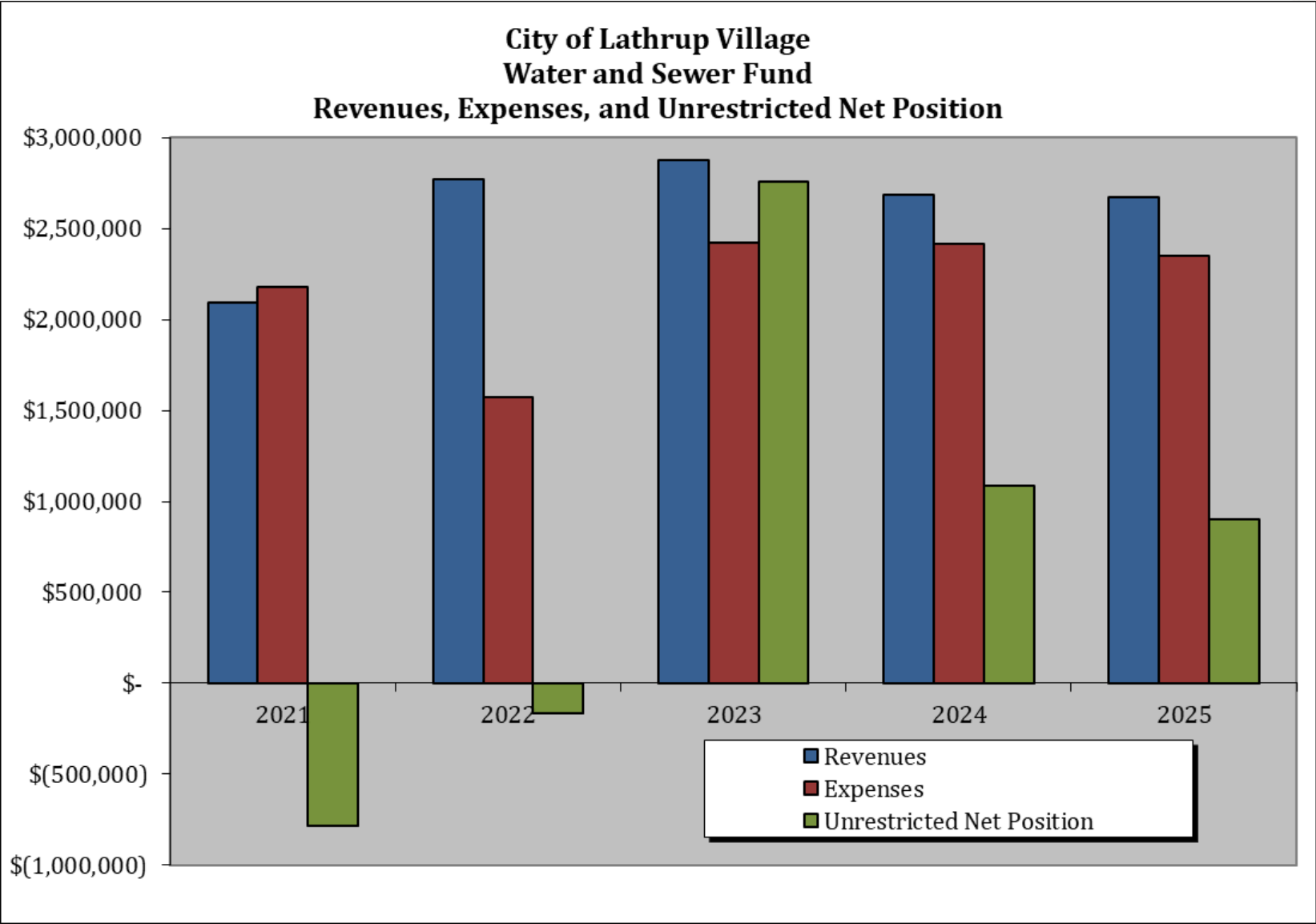
Total Operating Revenues = \$2,200,702

Total Operating Expenses = \$2,196,612

Nonoperating Revenues (Expenses) = \$323,216

Net Change in Net Position = \$327,306

Ending Total Net Position = \$8,928,146



Upcoming Accounting Standards

Pages 55-56

Note 16

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

**GASB 103 –
*Financial
Reporting Model
Improvements***

**GASB 104 –
*Disclosure of
Certain Capital
Assets***

Pension

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Changes in Total Pension Liability										
Service cost	\$ 34,374	\$ 33,370	\$ 58,960	\$ 56,707	\$ 58,205	\$ 59,127	\$ 61,401	\$ 65,460	\$ 82,950	\$ 84,814
Interest	623,164	627,904	610,178	615,604	610,908	623,086	623,735	637,504	612,822	588,230
Difference between expected and actual experience	32,699	19,035	272,856	22,665	(263,611)	(83,540)	(73,176)	(211,835)	252,035	29,891
Changes of assumptions	(19,825)	55,168	-	270,517	267,386	264,344	-	-	-	377,460
Benefit payments including employee refunds	(750,212)	(684,942)	(684,405)	(616,440)	(604,252)	(621,481)	(616,381)	(612,152)	(554,952)	(543,571)
Other	-	-	-	-	-	-	-	(93,953)	-	-
Net Change in Total Pension Liability	(79,800)	50,535	257,589	349,053	68,636	241,536	(4,421)	(214,976)	392,855	536,824
Total Pension Liability, beginning	9,037,084	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
Total Pension Liability, ending	<u>\$ 8,957,284</u>	<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>
Changes in Plan Fiduciary Net Position										
Contributions - employer	312,480	\$ 292,272	\$ 294,918	\$ 258,690	\$ 211,512	\$ 199,230	\$ 157,170	\$ 100,914	\$ 74,706	\$ 64,182
Contributions - employee	18,036	22,442	26,948	28,427	29,489	30,089	31,517	38,023	135,489	49,191
Net investment income (loss)	472,255	677,538	(802,841)	891,818	846,102	784,097	(244,887)	809,627	671,396	(94,420)
Benefit payments including employee refunds	(750,212)	(684,942)	(684,405)	(616,440)	(604,252)	(621,481)	(616,381)	(612,152)	(554,952)	(543,571)
Administrative expense	(13,890)	(14,097)	(13,156)	(10,587)	(12,378)	(13,498)	(12,458)	(12,866)	(13,283)	(14,080)
Other	-	-	-	-	-	-	-	(93,953)	-	-
Net Change in Plan Fiduciary Net Position	38,669	293,213	(1,178,536)	551,908	470,473	378,437	(685,039)	229,593	313,356	(538,698)
Plan Fiduciary Net Position, beginning	6,418,069	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
Plan Fiduciary Net Position, ending	<u>\$ 6,456,738</u>	<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>
Employer's Net Pension Liability	<u>\$ 2,500,546</u>	<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>
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	72.08%	71.02%	68.16%	83.67%	80.57%	75.57%	73.14%	81.59%	76.70%	76.55%
Covered Payroll	\$ 229,007	\$ 309,205	\$ 366,011	\$ 385,192	\$ 447,808	\$ 457,801	\$ 477,215	\$ 504,653	\$ 647,096	\$ 723,381
Employer's Net Pension Liability as a percentage of covered payroll	1091.91%	847.02%	781.86%	370.09%	363.64%	443.48%	454.13%	294.57%	298.43%	255.97%

	2025	2024	2023	2022	2021	2020	2019	2018
Changes in Total OPEB Liability								
Service cost	\$ 6,035	\$ 5,755	\$ 7,977	\$ 16,282	\$ 80,712	\$ 64,528	\$ 53,004	\$ 58,875
Interest	159,324	174,118	183,331	135,804	184,803	205,246	194,817	180,037
Difference between actual and expected experience	14,829	(213,636)	(9,780)	(141,665)	(48,359)	123,103	-	-
Change in Assumptions	(280,506)	(378,728)	(339,497)	(2,809,918)	(299,252)	688,405	307,745	(280,471)
Benefit payments including employee refunds	(178,199)	(162,573)	(189,703)	(161,023)	(136,024)	(147,716)	(167,338)	(177,091)
Net Change in Total OPEB Liability	(278,517)	(575,064)	(347,672)	(2,960,520)	(218,120)	933,566	388,228	(218,650)
Total OPEB Liability - beginning	2,897,961	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>\$ 2,619,444</u>	<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	\$ 228,199	\$ 212,573	\$ 239,703	\$ 311,023	\$ 336,024	\$ -	\$ -	\$ -
Net investment income	50,323	42,312	25,334	(26,190)	13,080	-	-	-
Benefit payments including employee refunds	(178,199)	(162,573)	(189,703)	(161,023)	(136,024)	-	-	-
Administrative expense	(1,108)	(904)	(637)	(469)	(101)	-	-	-
Net Change in Plan Fiduciary Net Position	99,215	91,408	74,697	123,341	212,979	-	-	-
Plan Fiduciary Net Position - beginning	502,425	411,017	336,320	212,979	-	-	-	-
Plan Fiduciary Net Position - ending	<u>\$ 601,640</u>	<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>\$ 2,017,804</u>	<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	22.97%	17.34%	11.83%	8.80%	3.14%	0.00%	0.00%	0.00%
Covered Payroll	\$ 229,007	\$ 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	881.11%	1391.14%	1499.31%	1318.99%	1927.46%	2052.98%	1948.99%	1791.51%

Findings – Management Letter

Prior Year – 5 findings in the previous year

Current Year Findings – 2 in current year

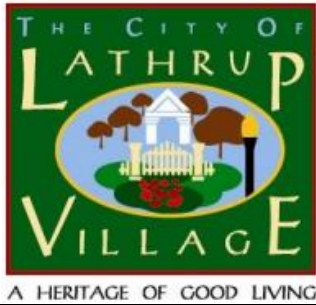
- Material Journal Entries Proposed by Auditors
- Disaster Recovery Plan

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

Tyler P. Baker, CPA, CGFM
Senior Manager

tbaker@manercpa.com





City Council Study Session

Monday, October 20, 2025 at 6:00 PM

27400 Southfield Road, Lathrup Village, Michigan 48076

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

2. **Discussion Items**

A. Deer in the Community

Mayor Garrett, Councilmembers, City Administrator Greene, and Attorney Baker discussed:

- City Administrator Greene suggested waiting to see what happens after neighboring communities do their Deer Cull
- Once the Deer Cull is done in Southfield, it will probably reduce the number here

B. Sign Ordinance Relief

Mayor Garrett, Councilmembers, City Administrator Greene, and Attorney Baker discussed:

- Monument signs for plazas further back
- Increasing the amount of time the signs can be there
- Having the Planning Commission weigh in on the ordinance
- Having the residents' opinion, and if it is consistent with the Master Plan
- This is a General Ordinance, not a Zoning Ordinance
- Planning Commission to do the fact-finding, and then add to a future agenda
- Pushing this off (delaying it) will not help anyone having issues now

C. Board & Commission Attendance Policy

Mayor Garrett, Councilmembers, City Administrator Greene, and Attorney Baker discussed:

- This has been brought up a few times
- The Charter has wording regarding attendance and is controlling, and each Board has its own By-Laws
- The Committees, Commissions, and Boards need to enforce the policy
- Making sure all members are aware of the policy
- Joint training sessions for new members
- The wording only mentions unexcused absences
- Excused absences should be addressed as well, and how to add that into the Charter

- Absences need to be called into the City Administrator and Mayor Garrett at least 24 hours in advance
- The DDA Director and Project Coordinator did make an orientation document for each board that includes attendance

D. Parks & Recreation Mission Statement

Mayor Garrett read a letter from Nicole Lowry, President of the Parks & Recreation Committee, and then the concerns in the letter, along with items from previous meetings regarding the Parks & Recreation Committee, were discussed.

Mayor Garrett, Councilmembers, City Administrator Greene, and Attorney Baker discussed:

- DIA Inside Out and the Parks & Recreation role and the City role
- Asking the Committee to assess the conditions of the City Parks
- The Challenge of collecting funds as Volunteers for Parks & Recreation events
- The Parks and Recreation concerned with scheduling the Community Room
- Once a year, as part of the By-Laws, the Parks & Recreation Committee is supposed to do a quick assessment of the Parks, and there is no City staff due to funding.
- City staff can't make it to all the events to collect the money at the door
- The City does not have the money for a staff-paid Parks & Recreation Committee member
- Having a mission and vision statement
- Example Mission and Vision statements that Mayor Garrett put together were read, as a starting point, to which Parks & Recreation Committee members can give feedback.
- Residents' input and the Master Plan to be taken into consideration for the Mission and Vision statements
- Originally, the Volunteers were advisors and support for an actual staff-led Department
- Other Parks & Recreation-related items not being addressed, like walkability
- City Council Liaison, DDA, and the Parks & Recreation Committee -reevaluating the Mission and Vision together
- Taking into consideration that the staff member position was discontinued due to funding and with current financial concerns, residents would have to choose between Public Safety and Parks & Recreation
- Where the City Council falls in aspect of Parks & Recreation
- There are some Millages for Parks & Recreation in some Communities
- Christina Schindler from the Parks & Recreation Committee spoke and said that the DIA Inside Out was all through the efforts of the Parks & Recreation Committee reaching out and doing the work, getting approved for it again, and about not seeing more City Council and Mayoral support at events
- Looking for Grants for the Parks & Recreation Committee work, but most want to donate/award to a 501C3 not a City
- The approval of 4 hours a week for a staff member was tabled by the DDA Board
- Making sure the Parks & Recreation Committee is notified when the tabled request comes up again with the DDA, so that they can be in attendance and there to answer any questions and advocate for the help that they need
- Putting together a Job description for a member with dialogue between the City Council and Parks and Recreation Committee members

E. Regular Meeting Agenda Items

Mayor Pro Tem Kantor asked a question about the Solar Ordinance, and CED/DDA Project Coordinator Kennedy answered it.

Councilmember Hammond shared that he had questions regarding the appointment of the Police Chief regarding other candidates, the length of the contract, and if there were any negative actions against Lt. Zang during his career, and found there were none.

3. Public Comments

Karen Harris promoted the book Remarkable Women of Oakland County by Christine Blackwell, and that Louise Lathrup Kelley, who is written about in the book, and Robin Roberts is a contributor.

Jonathan Tara commented in part that he thinks there should be a comprehensive inspection of City Hall, mentioning issues with the back doors of the Community Room, that items should not be in the way of the emergency exits, that there is a problem with cars backed up on Southfield Road blocking Goldengate, and asked about Clear Cutting on Sunset behind Lane Bryant.

Laurie Kunz expressed in part that Study Sessions be recorded, and her belief that otherwise it gives City Council the ability to talk about residents, and referenced what happened after she talked at the last Study Session, and that she thought Mayor Garrett was not promoting the Lathrup Village Women's Group Estate Sale nicely.

Christina Schindler, Bungalow Dr., expressed as a volunteer herself (Parks & Recreation Committee), her thanks to Council for all they do as volunteers.

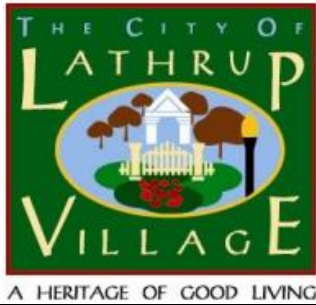
4. Mayor and Council Comments

- Mayor Garrett, read two acknowledgments that she received from U.S. Representative Haley Stevens, and from New Hope Missionary Baptist Church in Southfield
- Responded that she mentioned the Estate Sale so people who were in attendance would know about it, and that she believes Laurie is trying to pit people against one another. (Laurie Kunz commented back to Mayor Garrett, and there was a brief exchange)

Mayor Pro Tem Kantor asked for fund balances every month.

Councilmember Hammond asked for a recording of the Study Session meetings to be on the November Council agenda, and thinks that there are lower costs available to record them than the current option.

5. Adjourn 7:18 pm



City Council Regular Meeting

Monday, October 20, 2025 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: Garrett, Kantor, Mannarino Thompson, Hammond

Absent: Jennings

Also Present: CA Greene, Attorney Baker, City Clerk Emanuel, DDA Director Colson

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

Yes: Garrett, Mannarino-Thompson, Kantor, Hammond

No: N/A

Motion carried.

3. **Pledge of Allegiance**
4. **Approval of Agenda**

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

Yes: Garrett, Mannarino Thompson, Kantor, Hammond

No: N/A

Motion carried.

5. **Presentations**

A. Proclamation - Family Court Awareness Month

Gwen Thomas, who is an advocate for families and spoke on behalf of Protective Parents of Michigan, shared in part that November is Family Court Awareness Month, and that not all Judges are aware of the background in custody cases, not trained on all aspects of Domestic Violence concerns in Family Court including being culturally conscious of the situations, and taking into account the post separation issues.

Proclamation for November 2025 to be Family Court Awareness Month in Lathrup Village was read by Mayor Garrett.

B. Proclamation – Constitution Week of September 17th – 23rd, 2025

Proclamation for September 17th – 23rd, 2025, as Constitution Week in Lathrup Village was read by Mayor Garrett.

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

7. **Consent Agenda**

A. Approval of Minutes

- i. 9-15-25 - City Council Study Session
- ii. 9-15-25 - City Council Regular Meeting

iii. 10-6-25 - City Council Special Meeting

- B. Building & Code Enforcement Reports
- C. Finance Department Reports
- D. Police Department monthly reports
- E. Community & Economic Development Report

Moved by Mayor Pro Tem Kantor, seconded by Councilmember Hammond, to approve the Consent Agenda.

Yes: Garrett, Mannarino Thompson, Kantor, Hammond

No: N/A

Motion carried.

8. Action Requests - For Consideration / Approval

A. Request to Appoint Lathrup Village Police Chief & Approve Employment Agreement

Moved by Mayor Pro Tem Kantor, seconded by Councilmember Hammond, to confirm Lt. Michael Zang as Police Chief for the City of Lathrup Village, effective January 1, 2026, and approve the employment agreement, as presented.

Yes: Garrett, Mannarino Thompson, Kantor, Hammond

No: N/A

Motion carried.

B. Request to Approve Support of the Transportation Alternatives Program Grant Application for 11-Mile Crosswalk Enhancements

Moved by Councilmember Hammond, seconded by Mayor Pro Tem Kantor, to approve the support of the SEMCOG Safe Street Now TAP-Transportation Alternatives Program Grant Application for 11 Mile crosswalk, visibility, signage, and curb enhancements.

Yes: Garrett, Mannarino Thompson, Kantor, Hammond

No: N/A

Motion carried.

C. Request to Approve Zoning Ordinance Amendment - Solar & Battery Energy Systems

Moved by Mayor Pro Tem Kantor, seconded by Councilmember Hammond, to approve the Zoning Ordinance Amendment Solar & Battery Energy Systems.

Yes: Garrett, Mannarino Thompson, Kantor, Hammond

No: N/A

Motion carried.

D. Request to Approve Agreement with the City of Ferndale Regarding Use of Southwest Storage Area

Moved by Councilmember Hammond, seconded by Mayor Pro Tem Kantor, to approve the Agreement between the City of Lathrup Village and the City of Ferndale Regarding use of Southwest Storage Area.

Yes: Garrett, Mannarino Thompson, Kantor, Hammond

No: N/A

Motion carried.

9. **City Administrator Report** None

10. **City Attorney Report** None

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

- a. Downtown Development Authority – There is a proposal for the Triangle lot on the East side, which is a greenhouse with some Orchards around it, so nearby residents won't see the greenhouse and low traffic. There will also be classes on gardening, and the proposal will be discussed at the November meeting. There was an LVMF-Lathrup Village Music Festival post-debrief, and there are already financial commitments for next year.
- b. Planning Commission - meeting tomorrow with a discussion of the Crypto Currency ATM ordinance language.
- c. Parks & Recreation – meeting tomorrow at 5:00 pm. Ghostly Glow Sunday, October 26th, from 3:00 pm – 5:00 pm. Last week, there were 9 teams in the Puzzle event. Congratulations to the Lathrup Village Women's Club for their Estate Sale.
- d. Tree Committee - No Report
- e. Southfield School Board - No Report
- f. Finance Review Committee – Had an event yesterday, at Bigby Coffee for residents to ask questions, Town Hall tomorrow at 7:00 pm, and the final about Town Hall about Headlee is October 30th at 7:00 pm.

12. **Unfinished / New Business** None

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

Lauren Beras, thanked Councilmember Mannarino Thompson for her work on the Council, shared support for Lt. Zang being appointed Chief of Police, mentioned a large turnout at the protest that Kim Hodge organized, and that Kim promoted the Estate Sale to people at the protest, referenced that Mayor Garrett had also promoted the Estate Sale at the last Study Session, and Lauren said she purchased items at the Estate Sale. Lauren also asked the City Council to clarify a letter that is going around about Lathrup Village.

Jonathan Tara, (with several handouts found around his neighborhood in his hand), commented in part: that the community is being littered every week, with the advertisements in plastic bags, it encourages copy cats, and the signs for 248 brick and mortar repair in the right of way have been picked up, and he also suggested that the City look at trees that are blocking people's views in the Community and that he will put some in See, Click, Fix.

Karen Harris promoted the book Remarkable Women of Oakland County by Christine Blackwell, and that Louise Lathrup Kelley, is written about in the book, and Robin Roberts is a contributor.

John Sousanis, Rainbow Drive, spoke in part: on the Solar ordinance, and having a package to share with residents who are looking into it, support for Lt. Zang being Chief, and also suggested that there is more to the process of candidate selection, and going through the process of multiple candidates adds value to the candidate who gets the job and to other candidates who don't get it and gives information to the City by being exposed to different ideas.

Mayor Garrett asked Mr. Sousanis if he remembered what the City went through before hiring Chief McKee, and that it is expensive to go through many candidates, and the best candidate was Chief McKee, and that she thought that by doing the process, it made Chief McKee think that she did not have confidence in him. It is important to build up the morale of people who are already here.

John Sousanis responded, in part, that he went through a situation where, even though he was next in line because there was a succession plan, he went through the process, and it was beneficial, and if everyone knows the process, it won't offend any candidate.

CED/DDA Project Coordinator Kennedy mentioned that there is a document through MI EGLE that he will put up on the website, and then exchange it for one that he is working on.

14. **Mayor and Council Comments**

Mayor Garrett:

- Mentioned that she signed up for the Southfield Chamber of Commerce Bowling Tournament on Oct. 30 and is looking for a few more bowlers
- That reading the two acknowledgements that she received is not to be self-serving, but to show that she is consistently advocating for Lathrup Village, and over the last eight years Lathrup Village, has received approximately 7.2 million dollars from federal and state grants, and she read a thank you from U. S. Representative Haley Stevens, and an award from New Hope Missionary Baptist Church, for support of their Community Day that helped children in need
- Thanked Councilmember Mannarino Thompson for her work on the Council

City Administrator Greene, responded to Lauren Beras's question regarding a letter that is circulating saying in part: that "the General Fund realized \$146,248 more in revenues and other financing sources than anticipated for the fiscal year, General Fund operations also expended \$11,223 less than the approved expenditures and other financing uses," and mentioned that the timing of bills can hit the previous fiscal year.

Mayor Pro Tem:

- Reiterated that there is a Town Hall tomorrow at City Hall at 7:00 pm
- There is confusion related to the documents that were originally put out regarding the Headlee Override, and they referenced the prior tax year, which is the old chart
- There are updated charts online that will show how much the Headlee will cost you relative to the 2025 tax year
- Offered condolences to the family of Georgia Rasmussen
- Thanked Councilmember Mannarino Thompson for her work on the City Council

Councilmember Mannarino Thompson commented that she was thankful for the opportunity to serve and thanked the residents who are engaged, interested, and involved in the community.

Councilmember Hammond thanked Councilmember Mannarino Thompson for her balanced and unbiased work on Council, and read an email from Diane Anderson regarding a tribute to Pfc. William H. Beske, Jr., to replace a memorial to him that is missing, which was facilitated by Timothy Hillman.

15. **Adjourn**

Moved to adjourn at 8:39 PM by Councilmember Hammond, seconded by Mayor Pro Tem Kantor.

Permits Issued: October 2025

Building

Permit #	Issue Date	Property Owner	Job Address	Parcel #	Permit Fees	Const. Value
PB250092	10/03/2025	KAYLOR, MARY	18734 WILTSHIRE BLVD	40-24-14-205-010	\$1,372.80	\$65,000
Work Description: NEW ADDITION TO HOME: BATHROOM AND CLOSET, NEW ROOF, ELECTRICAL, PLUMBING, MECHANICAL. APPROX. 221 SQ. FT.						
PB250099	10/29/2025	SURNOW CO	26720 SOUTHFIELD RD	40-24-24-103-032	\$345.00	\$6,000
Work Description: We are downsizing a room measuring 12'6 "x7' 1 1/2" into a bathroom measuring 7' 2"x7' 1 1/2". This wall is a non loadbearing wall/partition. The construction of the new partition will be similar to that of the existing partition (5/8" GYP. BD. ON EACH SIDE OF 25 GA. 1 3 5/8" METAL STUDS AT 16" O.C.).						
PB250106	10/10/2025	LAMAS, MERITA	18774 SUNNYBROOK AVE	40-24-14-453-012	\$521.92	\$18,528
Work Description: Installing 100' basement waterproofing, 1 sump pump discharging 20' to front yard						
PB250110	10/15/2025	CUSHMAN, MARK ANTHONY	27475 LATHRUP BLVD	40-24-13-306-016	\$210.00	\$33,430
Work Description: Remove existing shingles & install new roof/ventilation (House with attached garage, working on house only)						

Total Permits For Type: 4

Total Fees For Type: \$2,449.72

Total Const. Value For Type: \$122,958

Demolition

Permit #	Issue Date	Property Owner	Job Address	Parcel #	Permit Fees	Const. Value
PB250107	10/20/2025	SMITH, FRANK	18740 LACROSSE AVE	40-24-14-204-012	\$575.00	\$0
Work Description: Demolish entire structure to full depth. Backfill, grade seed and straw.						

Total Permits For Type: 1

Total Fees For Type: \$575.00

Total Const. Value For Type: \$0

Electrical

Permit #	Issue Date	Property Owner	Job Address	Parcel #	Permit Fees	Const. Value
PE250102	10/08/2025	LITTLE, DOUGLAS	19601 SAN JOSE BLVD	40-24-14-304-025	\$0.00	\$0
Work Description: 200A Underground Meter - 100A Weather-Rated Panel w Dedicated Gate Power Circuit for the City of Lathrup Village						
PE250106	10/21/2025	ABRAHAM, SHARRON	26336 LATHRUP BLVD	40-24-24-155-006	\$182.00	\$0
REPLACE FURNACE & AC						

PE250108	10/27/2025	JACOBS, BENJAMIN	27427 LATHRUP BLVD	40-24-13-306-018	\$295.00	\$0
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Work Description: wiring of bathroom and laundry room. Change electrical service to a 200 amp panel.

PE250109	10/30/2025	PROFIT, GAIL	28725 SUNSET W BLVD	40-24-14-204-007	\$245.00	\$0
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Work Description: Generator & ATS info: 22kw/200 amp

Total Permits For Type: 4

Total Fees For Type: \$722.00

Total Const. Value For Type: \$0

Electrical Reconnect

Permit #	Issue Date	Property Owner	Job Address	Parcel #	Permit Fees	Const. Value
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PE250103	10/14/2025	CANADAY, CHARLOTTE	28611 LATHRUP BLVD	40-24-13-105-016	\$135.00	\$0
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Work Description: furnace and a/c replacement

Total Permits For Type: 1

Total Fees For Type: \$135.00

Total Const. Value For Type: \$0

EXTRA CEMENT PERMIT

Permit #	Issue Date	Property Owner	Job Address	Parcel #	Permit Fees	Const. Value
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PEXC-25-018	10/06/2025	DIANE C DAMSKEY REVOCAL	28624 ELDORADO PL	40-24-14-228-008	\$210.00	\$0
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Work Description: Replacing the front walkway and entire driveway including the sidewalk and approach. We are also installing a new culvert under the apron.

PEXC-25-019	10/14/2025	HINES, KELSEY MARTHA	18530 DOLORES AVE	40-24-14-254-007	\$160.00	\$0
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Work Description: Replacment of driveway
Replacement of service walks
Replacement of patio
Everything staying same dimensions

Total Permits For Type: 2

Total Fees For Type: \$370.00

Total Const. Value For Type: \$0

Fence

Permit #	Issue Date	Property Owner	Job Address	Parcel #	Permit Fees	Const. Value
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PF-25-027	10/06/2025	BUSTO, JONATAN MARTINEZ	28511 LATHRUP BLVD	40-24-13-107-016	\$160.00	\$0
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Work Description: 101 FT VINYL FENCE, 6 FT TALL

Item 14B.

PF-25-028 10/17/2025 MLYNAREK, ALLYSON 27720 BLOOMFIELD DR 40-24-14-403-010 \$160.00 \$0

Work Description: INSTALL- 215' OF 4' HIGH ALUMINUM EFF-20 ALUMINUM FENCE W/ 1- 4' HIGH X 4' WIDE GATE AND 1- 5' WIDE X 4' HIGH GATE

Total Permits For Type: 2

Total Fees For Type: \$320.00

Total Const. Value For Type: \$0

Mechanical

Permit #	Issue Date	Property Owner	Job Address	Parcel #	Permit Fees	Const. Value
PM250069	10/03/2025	ATKINS, DWAYNE	27934 CALIFORNIA NE DR	40-24-13-155-011	\$215.00	\$0
Work Description: A/C, FURNACE, HUMIDIFIER						
PM250070	10/03/2025	SKYWAY HOLDINGS, LLC 2855	28551 SOUTHFIELD RD 200	40-24-14-232-027	\$175.00	\$0
Work Description: FURNACE & A/C						
PM250072	10/06/2025	WALTON, RICHARD	17570 RAMSGATE DR	40-24-24-103-029	\$255.00	\$0
Work Description: Remove and replace furnace and AC Hook to existing electric						
PM250073	10/14/2025	CANADAY, CHARLOTTE	28611 LATHRUP BLVD	40-24-13-105-016	\$190.00	\$0
Work Description: furnace and a/c replacement						
PM250074	10/14/2025	JACOBS, BENJAMIN	27427 LATHRUP BLVD	40-24-13-306-018	\$237.00	\$0
Work Description: vent dryer, vent bath fan, new gas line to dryer add one new heat run to bathroom and laundry room on 1st floor						
PM250075	10/21/2025	ABRAHAM, SHARRON	26336 LATHRUP BLVD	40-24-24-155-006	\$200.00	\$0
Work Description: REPLACE FURNACE AND AC						
PM250077	10/30/2025	PROFIT, GAIL	28725 SUNSET W BLVD	40-24-14-204-007	\$225.00	\$0
Work Description: Generator 22kw						

Total Permits For Type: 7

Total Fees For Type: \$1,497.00

Total Const. Value For Type: \$0

Outside Refuse Container

Permit #	Issue Date	Property Owner	Job Address	Parcel #	Permit Fees	Const. Value
PORC-25017	10/22/2025	PERREMAN, DEAN M	27450 LATHRUP BLVD	40-24-13-355-010	\$25.00	\$0
Work Description: STORAGE POD						

Work Description: This is for a dumpster for a roofing project at this address

Total Permits For Type: 2
Total Fees For Type: \$50.00
Total Const. Value For Type: \$0

Peddlers/Solicitors/Canvassers

Permit #	Issue Date	Property Owner	Job Address	Parcel #	Permit Fees	Const. Value
PPSC-25-03	10/06/2025	CITY OF LATHRUP VILLAGE	27400 SOUTHFIELD RD	40-24-14-127-015	\$100.00	\$0

Work Description: PEDDLER'S PERMIT POWER HOME REMODELING WITH ONLY 2 PEOPLE FROM THIS COMPANY APPROVED TO GO DOOR TO DOOR: MATTHEW JAMES BROWN AND KHALIL KENNETH BEAN FOR 90 DAYS, ISSUED OCT. 6, 2025, EXPIRES JAN. 5, 2026

Total Permits For Type: 1
Total Fees For Type: \$100.00
Total Const. Value For Type: \$0

Plumbing

Permit #	Issue Date	Property Owner	Job Address	Parcel #	Permit Fees	Const. Value
PP250049	10/03/2025	BENJAMIN, AARON	17310 RAINBOW DR	40-24-24-156-016	\$140.00	\$0

Work Description: backflow for lawn irrigation

PP250050	10/02/2025	LEVICY, DIANA	27640 MORNINGSIDE PLZ	40-24-14-328-003	\$160.00	\$0
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Work Description: Water back up sump pump and RPZ valve

Total Permits For Type: 2
Total Fees For Type: \$300.00
Total Const. Value For Type: \$0

Roofing Permit

Permit #	Issue Date	Property Owner	Job Address	Parcel #	Permit Fees	Const. Value
PB250108	10/14/2025	CAREY, PAUL R	26751 MEADOWBROOK WAY	40-24-23-228-009	\$210.00	\$22,000

Work Description: Tear-off and re-roof

PB250113	10/20/2025	MCKINNEY, MARY	18775 CAMBRIDGE BLVD	40-24-14-453-004	\$210.00	\$35,000
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Work Description: Remove and re-shingle roof on main home. Using Timberline HDZ shingles in the color Shakedown. Inspect and replace decking as necessary. Install proper venting, synthetic underlayment, snow & ice guard, flashing, and boots if needed.

Total Permits For Type: 2
Total Fees For Type: \$420.00
Total Const. Value For Type: \$57,000

Shed

Permit #	Issue Date	Property Owner	Job Address	Parcel #	Permit Fees	Const. Value
PSHED-25-004	10/06/2025	BUSTO, JONATAN MARTINEZ	28511 LATHRUP BLVD	40-24-13-107-016	\$160.00	\$0
Work Description: 10 X 16' SHED TO BE PLACED ON EXISTING SLAB						

Total Permits For Type: 1
Total Fees For Type: \$160.00
Total Const. Value For Type: \$0

Sign

Permit #	Issue Date	Property Owner	Job Address	Parcel #	Permit Fees	Const. Value
PS25013	10/22/2025	HALLE PROPERTIES LLC	27000 SOUTHFIELD RD	40-24-13-359-052	\$200.00	\$15,000
Work Description: Remove all building signs and replace with new signage						

Total Permits For Type: 1
Total Fees For Type: \$200.00
Total Const. Value For Type: \$15,000

Window Permit

Permit #	Issue Date	Property Owner	Job Address	Parcel #	Permit Fees	Const. Value
PB250105	10/21/2025	HOOPER, JAUN	26710 LATHRUP BLVD	40-24-24-105-007	\$155.00	\$3,061
Work Description: REPLACING PATIO DOOR, LIKE FOR LIKE, NO STRUCTURAL CHANGE						
PB250112	10/20/2025	HUTCHERSON, FRANK	27360 RAINBOW CIR	40-24-14-377-002	\$155.00	\$20,000
Work Description: Custom build and install 8 new windows. Custom deluxe all windows on outside with baked acrylic aluminum. Windows to include safety locks, and vent locks.						

Total Permits For Type: 2
Total Fees For Type: \$310.00
Total Const. Value For Type: \$23,061

Report Summary

Item 14B.

Grand Total Permit Fees: \$7,608.72

Grand Total Permits: 32

Grand Total Const. Value: \$218,019

Permit.Status = ISSUED AND
Permit.DateIssued in <Previous month>
[10/01/25 - 10/31/25]

Residential Enforcement Report October 2025

Address	Property Owner	Violation	Violation Type	Status/Action
28521 SUNSET W BLVD	THUWAINI, RANA	TRAILER STORED IN PUBLIC VIEW/RIGHTOF WAY - REMOVE FROM PUBLIC VIEW	Trailer Storage Violation	Complied

Records: 1

DDA Code Enforcement Report October 2025

Item 14B.

Address	Property Owner	Violation	Category	Status
26221 SOUTHFIELD RD	QMJ BUILDING, LLC	PALLETS/BUILDING MATERIALS STORED IN PUBLIC VIEW - REMOVE FROM PUBLIC VIEW	Debris	Complied
<p>308.1 Accumulation of rubbish or garbage. Exterior property and premises, and the interior of every structure, shall be free from any accumulation of rubbish or garbage.</p> <p>INSPECTOR COMMENTS: PALLETS/BUILDING MATERIALS STORED IN PUBLIC VIEW - REMOVE FROM PUBLIC VIEW</p>				
26026 SOUTHFIELD RD	JRY PROPERTIES, LLC	PARKING LOT AND AREA AROUND DONATION BINS CONTINUE TO ACCUMULATE RUBBISH AND GARBAGE - ABATEMENT ACTION AND REGULAR MAINTENANCE REQUIRED	Accumulation of Rubbish or Garbage	Complied
<p>308.1 Accumulation of rubbish or garbage. Exterior property and premises, and the interior of every structure, shall be free from any accumulation of rubbish or garbage.</p> <p>INSPECTOR COMMENTS: PARKING LOT AND AREA AROUND DONATION BINS CONTINUE TO ACCUMULATE RUBBISH AND GARBAGE - ABATEMENT ACTION AND REGULAR MAINTENANCE REQUIRED</p>				
28901 SOUTHFIELD RD	SOUTHFIELD LLC	BANNERS NOT PERMITTED - REMOVE FROM EXTERIOR WALL	Sign Violation	Door Tagged, Letter Sent
<p>Sec. 52-28. - Prohibited signs. The following signs are prohibited:</p> <p>(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</p> <p>INSPECTOR COMMENTS: BANNERS NOT PERMITTED - REMOVE FROM EXTERIOR WALL</p>				
17550 W 11 MILE RD	17550 ELEVEN MILE LLC	SIDEWALK PARALLEL TO 11 MILE RD HAS DEPRESSION/SINKING CAUSING WATER TO POOL/ICE TO FORM - SIDEWALK LEVELING REQUIRED	Sidewalk	Letter Sent

DDA Code Enforcement Report October 2025

AddressProperty OwnerViolationCategoryStatus

Sec. 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.

INSPECTOR COMMENTS: SIDEWALK PARALLEL TO 11 MILE RD HAS DEPRESSION/SINKING CAUSING WATER TO POOL/ICE TO FORM - SIDEWALK LEVELING REQUIRED

17550 W 11 MILE RD A17550 ELEVEN MILE LLCCURRENT 2025 BUSINESS LICENSE REQUIREDOperating Without Business LicenseLetter Sent

Sec. 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: CURRENT 2025 BUSINESS LICENSE REQUIRED

28000 SOUTHFIELD RD ST MEEMIC INSURANCEOPERATING WITHOUT BUSINESS LICENSE - BUSINESS LICENSE REQUIREDOperating Without Business LicenseComplied

Sec. 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 BUSINESS LICENSE - BUSINESS LICENSE REQUIRED

26060 SOUTHFIELD RD AJL VENTURES LLCMAKE REPAIR TO EXPOSED ELECTRICAL WIRING AT OPEN JUNCTION BOX - LIGHT POLE AT NORTHEAST PORTION OF PARKING LOT (REAR)Dangerous Structure or PremisesComplied

605.1 Installation.

DDA Code Enforcement Report October 2025

Address	Property Owner	Violation	Category	Status
Electrical equipment, wiring and appliances shall be properly installed and maintained in a safe and approved manner.				
INSPECTOR COMMENTS: MAKE REPAIR TO EXPOSED ELECTRICAL WIRING AT OPEN JUNCTION BOX - LIGHT POLE AT NORTHEAST PORTION OF PARKING LOT (REAR)				
304.1 General.				
The exterior of a structure shall be maintained in good repair, structurally sound and sanitary so as not to pose a threat to the public health, safety or welfare.				
INSPECTOR COMMENTS: MAKE REPAIR TO EXPOSED ELECTRICAL WIRING AT OPEN JUNCTION BOX - LIGHT POLE AT NORTHEAST PORTION OF PARKING LOT (REAR)				

Records: 7

Memorandum

To: Mayor and City Council

From: Mike Greene, City Administrator

Date: November 14, 2025

Re: Monthly Approval of Disbursements

Attached are reports for the Cities Monthly Disbursements for the Month of October 2025.

MOTION:

OCTOBER DISBURSEMENTS W/ SALARY INCLUDED			
FUND			
101	GENERAL FUND	\$	630,955.56
FUND			
202	MAJOR ROADS	\$	10,325.53
FUND			
203	LOCAL ROADS	\$	7,914.94
FUND			
258	CAPITAL FUND	\$	-
FUND			
397	ROAD MILLAGE FUND	\$	-
FUND			
494	DOWNTOWN DEV. AUTH	\$	50,205.93
FUND			
592	WATER & SEW	\$	297,973.29
TOTAL DISBURSEMENTS		\$	997,375.25

BUDGET REPORT (REVENUES VERSUS EXPENDITURES) FOR MONTH ENDED OCTOBER 31, 2025

	Revenues Through 10/31/2025	Expenses Through 10/30/2025	Revenues Over (Under) Expenses
101-GENERAL FUND	4,201,889	1,921,122	2,280,767
202-MAJOR STREET FUND	86,764	162,962	(76,198)
203-LOCAL STREET FUND	82,161	50,459	31,702
397-ROADS MILLAGE BOND FUND	667,408	81,375	586,033
494-DOWNTOWN DEVELOPMENT AUTHORITY	405,219	150,749	254,471
592-WATER & SEWER FUND	1,132,599	953,775	178,824
GRAND TOTAL ALL FUNDS	6,576,041	3,320,443	3,255,598

CITY OF LATHRUP VILLAGE
Disbursement Report

Period covered 10/01/2025-10/15/2025

Gross Payroll:

Payroll Department	Amount	Personnel
Admin	\$24,092.45	Greene, Miller, Townsend, Bobcean, Colliau, Emanuel, Singleton
DDA	\$4,429.17	Colson, Kennedy
Bldg Mnt	\$0.00	
Police	\$49,410.04	Alexander, Button, Gijsbers, Cehic, Mateyak, Huston, Hutson, Cory, Lawrence, McKee Roberts, Stajich, Tackett, Zang
DPS	\$0.00	
Water	\$0.00	
Recreation	\$0.00	

Total Gross \$77,931.66

Deductions \$34,855.56

Net Payroll \$43,076.10

* Fund Totals Include Gross Payroll

General Fund	\$73,502.49
Major Road Fund	\$0.00
Local Road Fund	\$0.00
Capital Acquisition Fund	\$0.00
Road Bond	\$0.00
Downtown Development Authority	\$4,429.17
Water & Sewer Fund	\$0.00
Total	\$77,931.66

CITY OF LATHRUP VILLAGE
Disbursement Report

Period covered 10/15/2025-10/30/2025

Gross Payroll:

Payroll Department	Amount	Personnel
Admin	\$24,092.45	Greene, Miller, Townsend, Bobcean, Colliau, Emanuel, Singleton
DDA	\$4,754.17	Colson, Kennedy
Bldg Mnt	\$0.00	
Police	\$50,721.14	Alexander, Button, Cehic, Cory, Mateyak, Gijsbers, Holley, Huston, Hutson, Lawrence, McKee, Moilanen, Roberts, Stajich, Tackett, Zang
DPS	\$0.00	
Water	\$0.00	
Recreation	\$0.00	

Total Gross \$79,567.76

Deductions \$36,491.66

Net Payroll \$43,076.10

* Fund Totals Include Gross Payroll

General Fund	\$557,453.07
Major Road Fund	\$10,325.53
Local Road Fund	\$7,914.94
Capital Acquisition Fund	\$0.00
Road Bond	\$0.00
Downtown Development Authority	\$45,776.76
Water & Sewer Fund	\$297,973.29
Total	\$919,443.59

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 000.000					
101-000.000-028.096	TAXES RECEIVABLE-PERSONAL PRO	OAKLAND COUNTY TREASURER	10350 CITY OF LATHRUP VILLAGE	877.73	51895
101-000.000-232.000	EMPLOYEE PAYROLL-MEDICAL W/H	POLICE & FIREMEN'S INS.	POLICE OFFICERS - GROUP BILLING 21115	56.34	51898
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	LATREVION HALL	COMMUNITY ROOM DEPOSIT REFUND	300.00	51884
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	LORI JENNINGS	COMMUNITY ROOM DEPOSIT REFUND	300.00	51885
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	SHARDAYA FUQUAY	COMMUNITY ROOM SECURITY DEPOSIT	300.00	51965
101-000.000-246.000	POLICE UNION DUES	COMMAND OFFICERS ASSN. O	DUES TACKETT/ZANG	132.52	51862
101-000.000-246.000	POLICE UNION DUES	MICHIGAN ASSOCIATION OF	4TH QUARTER (OCT-DEC) PORAC 2025	180.00	51950
101-000.000-246.000	POLICE UNION DUES	MICHIGAN ASSOCIATION OF	OCTOBER 2025 UNION DUES	609.84	51950
101-000.000-246.000	POLICE UNION DUES	MICHIGAN ASSOCIATION OF	NOVEMBER 2025 UNION DUES	677.60	51950
101-000.000-295.000	DEFERRED REVENUE-PERSONAL PRO	OAKLAND COUNTY TREASURER	10350 CITY OF LATHRUP VILLAGE	(877.73)	51895
101-000.000-344.000	MISSION SQUARE-DEF COMP	MISSIONSQUARE - 300179	ICMA DEF COMP 457	2,860.98	51891
101-000.000-344.000	MISSION SQUARE-DEF COMP	MISSIONSQUARE - 300179	ICMA DEF COMP 457	3,845.15	51953
101-000.000-409.000	DELQ PERSONAL PROPERTY REVENU	OAKLAND COUNTY TREASURER	10350 CITY OF LATHRUP VILLAGE	877.73	51895
101-000.000-415.000	MISCELLANEOUS REVENUE	FNBO	CC EXPENSE - SCOTT MCKEE	18.75	51880
101-000.000-475.000	COMM ROOM & BLDG RENT REVENUE	LSO DANCE FOUNDATION	FEE REDUCTION UP TO 30% APPROVED FOR	150.00	51886
101-000.000-475.000	COMM ROOM & BLDG RENT REVENUE	TAMIYAH HARRIS	COMMUNITY ROOM REFUND	890.00	51906
Total For Dept 000.000				11,198.91	
Dept 100.000 GOVERNMENT SERVICES					
101-100.000-726.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	49.57	4
101-100.000-726.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	22.88	4
101-100.000-726.000	OFFICE SUPPLIES	FNBO	CC EXPENSE - MICHAEL GREENE	99.00	51940
101-100.000-726.000	OFFICE SUPPLIES	FNBO	CC EXPENSE - ALISA EMANUEL	106.08	51977
101-100.000-732.000	CODE ENFORCEMENT	FNBO	CC EXPENSE - MICHAEL GREENE	40.00	51940
101-100.000-803.000	MEMBERSHIPS & MEETINGS	CITY OF HOLLAND	FALL SEMINAR 2025	60.00	51856
101-100.000-804.000	BUILDING TRADE INSPECTION	GIFFELS-WEBSTER ENG INC	SOUTHFIELD/MARGATE HAWK SIGNAL DESIGN	6,886.42	51942
101-100.000-804.000	BUILDING TRADE INSPECTION	MCKENNA & ASSOC.	BUILDINDG INSPECTIONS PERFORMED	4,343.72	51949
101-100.000-804.000	BUILDING TRADE INSPECTION	MCKENNA & ASSOC.	LATHRUP VILLAGE PLUMBING, MECHANICAL	3,445.00	51949
101-100.000-805.000	CABLE TELEVISION	COMCAST	UTILITIES ACCT 28700	93.93	51859
101-100.000-805.000	CABLE TELEVISION	C V STUDIOS	LVTV SERVICES	4,974.00	51919
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLIFTON GRANT	COMMUNITY ROOM AND ADDITIONAL WORK	837.50	51858
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLIFTON GRANT	COMMUNITY ROOM AND ADDITIONAL WORK	835.00	51930
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLS CONTINENTAL LINEN SE	CLEANING SUPPLIES	58.98	51931
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	FNBO	CC EXPENSE - MICHAEL GREENE	103.86	51940
101-100.000-810.000	AUDITING & ACCOUNTING	MANER COSTERISAN	2025 AUDIT	10,160.10	51948
101-100.000-822.000	TRAINING	MICHIGAN MUNICIPAL TREAS	REGISTRATION FEE - TREASURE TOOLKIT -	69.00	51952
101-100.000-840.000	LIBRARY PAYMENT	CITY OF SOUTHFIELD	LIBRARY SERVIES PROVIDED BY THE SOUTH	59,969.00	51929
101-100.000-848.000	GOVERNMENT OPERATIONS	ADP, INC	WORKFORCE NOW ESSENTIAL TIME AND ATTE	121.90	51852
101-100.000-848.000	GOVERNMENT OPERATIONS	RICOH	PRINTER 10/26/25-11/25-25	146.50	51900
101-100.000-848.000	GOVERNMENT OPERATIONS	FNBO	CC EXPENSE - MICHAEL GREENE	55.08	51940
101-100.000-848.001	TECHNOLOGY	BSB COMMUNICATIONS, INC.	REMOTE SERVICES	87.50	5
101-100.000-848.001	TECHNOLOGY	BS & A SOFTWARE	PERMIT APPLICATION (7/9/2025 - 10/3/2	218.00	51918
101-100.000-848.001	TECHNOLOGY	POINT & PAY	MONTHLY FEE SEPTEMBER	50.00	51961
101-100.000-850.000	TELEPHONE EXPENDITURES	BSB COMMUNICATIONS, INC.	EQUIPMENT	1,515.80	51853
101-100.000-850.000	TELEPHONE EXPENDITURES	COMCAST	UTILITIES ACCT 28700	93.92	51859
101-100.000-850.000	TELEPHONE EXPENDITURES	INTERMEDIA.NET INC	TECHONLOGY MONTHLY CHARGES 09/02/25-1	641.52	51881
101-100.000-850.000	TELEPHONE EXPENDITURES	VERIZON WIRELESS	CELLULAR SERVICES	213.46	51973
Total For Dept 100.000 GOVERNMENT SERVICES				95,297.72	
Dept 101.000 ADMINISTRATION					
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS (RHS) PLAN	327.46	51892
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	HEALTH CARE 11/01/25-11/30/25 GROUP 1	1,017.95	51911
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS BLUE SHIELD	RETIREE HEALTH CARE 11/01/25-11/30/25	448.65	5191

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 101.000 ADMINISTRATION					
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS (RHS) PLAN	327.46	51954
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPA	INSURANCE	224.17	51968
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	HEALTH CARE 11/01/25-11/30/25 GROUP 1	5,545.27	51979
101-101.000-717.000	CODE ENFORCEMENT LEGAL	BAKER LEGAL	LEGAL SERVICES BILLING FOR AUGUST 1 -	715.00	3
101-101.000-718.000	ELECTIONS	C & G NEWSPAPERS	NEWSPAPER AD NOTICE OF ELECTION & PUB	348.00	51854
101-101.000-718.000	ELECTIONS	PRINTING SYSTEMS, INC.	HART BALLOTS	964.79	51899
101-101.000-718.000	ELECTIONS	PRINTING SYSTEMS, INC.	ELECTION DAY KITS	75.14	51899
101-101.000-718.000	ELECTIONS	CITY OF SOUTHFIELD	JOINT NEWSPAPER AD BETWEEN CITY OF SO	436.20	51909
101-101.000-718.000	ELECTIONS	LOWER PENINSULA STRIPING	PRECINT LOT ADA COMPLIANT SEALCOATING	4,900.00	7
101-101.000-718.000	ELECTIONS	ALISA EMANUEL	ELECTION ITEMS	6.93	51910
101-101.000-718.000	ELECTIONS	FNBO	CC EXPENSE - MICHAEL GREENE	13.40	51940
101-101.000-718.000	ELECTIONS	PRINTING SYSTEMS, INC.	EARLY VOTING POSTCARD	101.03	51963
101-101.000-718.000	ELECTIONS	FNBO	CC EXPENSE - ALISA EMANUEL	16.99	51977
101-101.000-719.000	OFFICIALS EXPENSE	MYKALE L. GARRETT	SOUTHFIELD CHAMBER - ANNUAL BUSINESS	140.00	51957
101-101.000-722.000	LEGAL SERVICES	BAKER LEGAL	LEGAL SERVICES BILLING FOR AUGUST 1 -	4,970.00	3
101-101.000-722.000	LEGAL SERVICES	STEVEN H. SCHWARTZ & ASS	LEGAL SERVICES RENEDERED THROUGH 9/30	2,550.00	51905
101-101.000-803.000	MEMBERSHIPS & MEETINGS	FNBO	CC EXPENSE - MICHELLE TOWNSEND	329.00	51940
Total For Dept 101.000 ADMINISTRATION				23,457.44	
Dept 201.000 BUILDING & GROUNDS					
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	SPOUSAL SUPPORT	601.75	51858
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	GENERAL MAINTENANCE	467.02	51858
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	SPOUSAL SUPPORT	601.75	51930
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	GENERAL MAINTENANCE	467.02	51930
101-201.000-920.000	UTILITIES	CONSUMERS ENERGY	UTILITIES 09/09/25-10/07/25 ACCT 2370	18.00	51863
101-201.000-920.000	UTILITIES	CONSUMERS ENERGY	UTILITIES 09/09/25-10/07/25 ACCT 0920	177.79	51865
101-201.000-920.000	UTILITIES	DTE ENERGY	UTILITIES AUG 29-SEP 29, 2025 ACCT 28	1,618.70	51868
101-201.000-920.000	UTILITIES	DTE ENERGY	UTILITIES AUG 29-SEP 29, 2025 ACCT 52	77.92	51869
101-201.000-920.000	UTILITIES	DTE ENERGY	UTILITIES AUG 29-SEP 29, 2025 ACCT 24	205.39	51870
101-201.000-920.000	UTILITIES	DTE ENERGY	UTILITIES AUG 29-SEP 29, 2025 ACCT 37	47.15	51871
101-201.000-920.000	UTILITIES	DTE ENERGY	UTILITIES 09/01/25-09/30/25 ACCT 8969	2,248.58	51874
101-201.000-920.000	UTILITIES	CITY OF LATHRUP VILLAGE,	UTILITIES ACCT TWEL-019101-0000-01	86.19	51925
101-201.000-920.000	UTILITIES	CITY OF LATHRUP VILLAGE,	UTILITIES ACCT SOUT-027400-0000-01	207.76	51927
101-201.000-920.000	UTILITIES	CITY OF LATHRUP VILLAGE,	UTILITIES ACCT SOUT-027400-000-02	77.08	51928
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	FIRE EXTINGUISHER SALES	SEMI-ANNUAL INSPECTION & TAG CITY HAL	220.45	51877
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	FIRE EXTINGUISHER SALES	ANNULA INSPECTION& TAG CITY HALL FIRE	209.76	51879
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	KONE INC.	ELEVATOR MAINTENANCE	272.00	51882
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	43.66	4
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	HOME DEPOT CREDIT SERVIC	OVERPAYMENT	(13.03)	
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	J.C. EHRLICH	PEST CONTROL	131.63	51944
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	MISTER MAT RENTAL SERVIC	MAT RENTAL	196.40	51956
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	POWERVAC	GREASE TRAP PUMPOUT-SEMI ANNUAL PM SE	216.00	51962
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	POWERVAC	GREASE TRAP PUMPOUT SEMI ANNUAL PM SE	266.00	51962
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	DOORS OF PONTIAC, INC.	INSTALLATION OF REINFORCEMENT PIVOT	420.00	51976
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	FNBO	CC EXPENSE - ALISA EMANUEL	34.19	51977
Total For Dept 201.000 BUILDING & GROUNDS				8,899.16	
Dept 301.000 PUBLIC SAFETY					
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BRIAN AVEDISIAN	SOCIAL SECURITY RETIREE OBLIGATION	555.00	51850
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS (RHS) PLAN	48.62	51892
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803061	HEALTH SAVINGS (RHS) PLAN	991.39	51893
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS BLUE SHIELD	RETIREE HEALTH CARE 11/01/25-11/30/25	2,691.90	51914
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS-BLUE SHIELD	HEALTH CARE GROUP 7006048 DIVISION 00	8,703.75	5191

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Fund 101 GENERAL FUND					
Dept 301.000 PUBLIC SAFETY					
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS-BLUE SHIELD	HEALTH CARE GROUP 7006048 DIVISION 00	3,617.72	51916
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BRIAN AVEDISIAN	SOCIAL SECURITY RETIREE OBLIGATION (P	314.86	51917
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS (RHS) PLAN	48.62	51954
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803061	HEALTH SAVINGS (RHS) PLAN	991.39	51955
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPA	INSURANCE	594.82	51968
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	HEALTH CARE 11/01/25-11/30/25 GROUP 1	6,627.37	51979
101-301.000-710.000	UNEMPLOYMENT INSURANCE	MICHIGAN MUNICIPAL LEAGU	UNEMPLOYMENT FUND	10.80	51951
101-301.000-726.000	OFFICE SUPPLIES	ZIP ETC.INC.	PRINTING SERVICES	231.00	51975
101-301.000-727.000	ROAD SUPPLIES	FNBO	CC EXPENSE - SCOTT MCKEE	94.48	51940
101-301.000-729.000	OFFICE MACHINE MAINTENANCE	XEROX CORPORATION	OFFICE MACHINE MAINTENANCE	115.39	51974
101-301.000-803.000	MEMBERSHIPS & MEETINGS	FRATERNAL ORDER OF POLIC	ACTIVE MEMBER DUES	75.00	51941
101-301.000-822.000	TRAINING	FNBO	CC EXPENSE - SCOTT MCKEE	205.80	51880
101-301.000-822.000	TRAINING	FNBO	CC EXPENSE - SCOTT MCKEE	228.65	51940
101-301.000-823.000	FIREARMS TRAINING	VANCE OUTDOORS, INC.	WINCHESTER AMMO	486.50	51907
101-301.000-826.000	COMMUNITY POLICING	FNBO	CC EXPENSE - SCOTT MCKEE	119.88	51880
101-301.000-828.000	FIRE SERVICE/DISPATCH CONTRACT	CITY OF SOUTHFIELD	FIRE SERVICE CONTRACT 1ST QUARTER	188,680.48	51857
101-301.000-836.000	PRISONER LOCKUP	CITY OF BERKLEY	PRISONER BOARD	1,300.00	51923
101-301.000-839.000	CPE - CONTINUED PROFESSIONAL ED	DEWOLF & ASSOCIATES	FTO BASIC	845.00	51933
101-301.000-848.001	TECHNOLOGY	MIDWEST PUBLIC SAFETY GR	GETAC BWC 8 PORT MULTIDOCK/GETAC BCW	16,674.00	51890
101-301.000-850.000	TELEPHONE EXPENDITURES	COMCAST	UTILITIES ACCT 28700	93.93	51859
101-301.000-850.000	TELEPHONE EXPENDITURES	COMCAST	UTILITIES ACCT 17836	25.94	51932
101-301.000-850.000	TELEPHONE EXPENDITURES	OAKLAND COUNTY TREASURER	CLEMIS MEMEBERSHIP USAGE FEE JUL-SEP	2,258.00	51958
101-301.000-850.000	TELEPHONE EXPENDITURES	VERIZON WIRELESS	CELLULAR SERVICES	213.46	51973
101-301.000-860.000	VEHICLE EXPENSE	FNBO	CC EXPENSE - SCOTT MCKEE	155.94	51880
101-301.000-860.000	VEHICLE EXPENSE	FNBO	CC EXPENSE - SCOTT MCKEE	155.94	51940
101-301.000-860.000	VEHICLE EXPENSE	JAX KAR WASH	VEHICLE MAINTENANCE	51.00	51945
101-301.000-860.000	VEHICLE EXPENSE	OAKLAND COUNTY TREASURER	VEHICLE EXPENSE	1,779.14	51959
101-301.000-970.000	CAPITAL EXPENDITURE	COMER & CROSS	POLICE STATION OFFICE AREA (PROPOSAL	4,305.00	51861
Total For Dept 301.000 PUBLIC SAFETY				243,290.77	
Dept 401.000 PUBLIC SERVICES					
101-401.000-920.000	UTILITIES	COMCAST	UTILITIES ACCT 35838	259.85	51860
101-401.000-920.000	UTILITIES	CONSUMERS ENERGY	UTILITIES 09/09/25-10/07/25 ACCT 5921	141.10	51864
101-401.000-920.000	UTILITIES	DTE ENERGY	UTILITIES AUG 30-SEP 30, 2025 ACCT 28	79.92	51873
101-401.000-920.000	UTILITIES	DTE ENERGY	UTILITIES SEP 4 - OCT 2, 2025 ACCT 09	19.18	51875
101-401.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES FOR (SEPTEMBER 2025)	10,750.73	51883
101-401.000-921.000	CONTRACTUAL SERVICES	GIFFELS-WEBSTER ENG INC	CMS ROW PERMIT REVIEWS FOR VARIOUS AD	172.00	51942
101-401.000-936.000	EQUIPMENT MAINTENANCE	FIRE EXTINGUISHER SALES	ANNUAL INSPECTION & TAG DPW BUILDING	394.40	51878
101-401.000-970.000	CAPITAL EXPENDITURE	DOOSAN BOBCAT NORTH AMER	BOBCAT BACKHOE LOADER	51,004.46	51935
Total For Dept 401.000 PUBLIC SERVICES				62,821.64	
Dept 501.000 LEAF COLLECTION					
101-501.000-978.000	REFUSE EQUIP/ROLLOFF EXPEND	CITY OF FERNDALE	LEAF FEE,LABOR,EQUIP	1,545.00	51924
Total For Dept 501.000 LEAF COLLECTION				1,545.00	
Dept 502.000					
101-502.000-801.001	SOCRRA	SOCRRA	REFUSE/WASTE SEPTEMBER 2025 MONTH END	17,919.00	51903
101-502.000-801.001	SOCRRA	SOCRRA	REFUSE/WASTE SEPTEMBER 2025 SPECIAL C	279.16	51966
101-502.000-801.001	SOCRRA	SOCRRA	REFUSE/WASTE OCTOBER 2025 MID MONTH B	16,271.00	51966
Total For Dept 502.000				34,469.16	
Dept 601.000 RECREATION					
101-601.000-812.000	COMMUNITY EVENTS	CHRISTINE SCHINDLER	REIMBURSEMENT FOR PUZZLE NIGHT PRIZES	100.00	51855

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Fund 101 GENERAL FUND					
Dept 601.000 RECREATION					
101-601.000-812.000	COMMUNITY EVENTS	CLIFTON GRANT	COMMUNITY ROOM AND ADDITIONAL WORK	200.00	51858
101-601.000-812.000	COMMUNITY EVENTS	CHAMOMILE SUSTAINABLE FO	FLORAL ARRANGING WORKSHIP	450.00	51921
101-601.000-812.000	COMMUNITY EVENTS	CHRISTINE SCHINDLER	P&R HALLOWEEN DANCE	53.79	51922
101-601.000-812.000	COMMUNITY EVENTS	CLIFTON GRANT	COMMUNITY ROOM AND ADDITIONAL WORK	250.00	51930
101-601.000-812.000	COMMUNITY EVENTS	KEELY WATSON	PARK & REC PUZZLE NIGHT	105.89	51946
101-601.000-812.000	COMMUNITY EVENTS	SEAN NASREY	P&R - GHOST DANCE DJ SERVICES	500.00	51964
Total For Dept 601.000 RECREATION				1,659.68	
Total For Fund 101 GENERAL FUND				482,639.48	
Fund 202 MAJOR STREET FUND					
Dept 702.000 MAJOR STREET					
202-702.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	HEALTH CARE 11/01/25-11/30/25 GROUP 1	21.22	51979
202-702.000-810.000	AUDITING & ACCOUNTING	MANER COSTERISAN	2025 AUDIT	1,503.69	51948
202-702.000-858.000	ROAD CONSTRUCTION	GIFFELS-WEBSTER ENG INC	EB 11 MILE RESURFACING (SOUTHFIELD RD	376.00	51942
202-702.000-861.000	ROAD MAINTENANCE	CADILLAC ASPHALT L.L.C.	COLD PATCH BOND X	121.60	51920
202-702.000-864.000	TRAFFIC CONTROLS	ROAD COMMISSION FOR OAKL	2025 CHLORIDE PROGRAM	2,594.48	51901
202-702.000-864.000	TRAFFIC CONTROLS	ROAD COMMISSION FOR OAKL	SIGNAL MAINTENANCE	158.11	51902
202-702.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES FOR (SEPTEMBER 2025)	5,550.43	51883
Total For Dept 702.000 MAJOR STREET				10,325.53	
Total For Fund 202 MAJOR STREET FUND				10,325.53	
Fund 203 LOCAL STREET FUND					
Dept 703.000 LOCAL STREET					
203-703.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	HEALTH CARE 11/01/25-11/30/25 GROUP 1	21.22	51979
203-703.000-810.000	AUDITING & ACCOUNTING	MANER COSTERISAN	2025 AUDIT	1,503.69	51948
203-703.000-861.000	ROAD MAINTENANCE	CADILLAC ASPHALT L.L.C.	COLD PATCH BOND X	121.60	51920
203-703.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES FOR (SEPTEMBER 2025)	5,550.43	51883
203-703.000-970.000	CAPITAL EXPENDITURE	GIFFELS-WEBSTER ENG INC	SAN JOSE EMERGENCY ACCESS	718.00	51942
Total For Dept 703.000 LOCAL STREET				7,914.94	
Total For Fund 203 LOCAL STREET FUND				7,914.94	
Fund 494 DOWNTOWN DEVELOPMENT AUTHORITY					
Dept 000.000					
494-000.000-409.000	DELQ PERSONAL PROPERTY REVENUE	OAKLAND COUNTY TREASURER	1095 CITY OF LATHRUP VILLAGE - DDA	8,823.94	51895
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS (RHS) PLAN	107.70	51892
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	HEALTH CARE 11/01/25-11/30/25 GROUP 1	113.11	51911
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS (RHS) PLAN	107.70	51954
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPA	INSURANCE	68.00	51968
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	HEALTH CARE 11/01/25-11/30/25 GROUP 1	1,201.80	51979
494-000.000-810.000	AUDITING & ACCOUNTING	MANER COSTERISAN	2025 AUDIT	325.14	51948
494-000.000-844.000	MAIN STREET PROGRAM	LUCENT LANDSCAPE & LIGHT	HOLIDAY LIGHT 2025	5,000.00	51887
494-000.000-844.000	MAIN STREET PROGRAM	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	23.98	4
494-000.000-844.000	MAIN STREET PROGRAM	CLIFTON GRANT	COMMUNITY ROOM AND ADDITIONAL WORK	100.00	51930
494-000.000-844.000	MAIN STREET PROGRAM	FNBO	CC EXPENSE - AUSTIN COLSON	9.54	51940
494-000.000-845.000	STREETSCAPING	PARADISE GARDEN LANDSCAP	LANDSCAPE MAINTENANCE CONTRACT & 11 M	3,448.00	51897
494-000.000-846.000	MUSIC FESTIVAL EXP	FNBO	CC EXPENSE - AUSTIN COLSON	1,987.85	51880
494-000.000-846.000	MUSIC FESTIVAL EXP	FNBO	PORTABLE BAR DELIVERY (ADD ONS)	50.00	51880
494-000.000-846.000	MUSIC FESTIVAL EXP	MICHAEL ZANG	REIMBURSEMENT FOR PD FOR FOOD DURING	134.91	51888
494-000.000-846.000	MUSIC FESTIVAL EXP	MICHIGAN DEPARTMENT OF T	SALES TAX RETURN FOR SPECIAL EVENTS (218.22	51889
494-000.000-846.000	MUSIC FESTIVAL EXP	LAUREN BERAS	REIMBURSEMENT FOR EXPENSES INCURRED F	489.08	51947

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Fund 494 DOWNTOWN DEVELOPMENT AUTHORITY					
Dept 000.000					
494-000.000-846.000	MUSIC FESTIVAL EXP	TDMK	MUSIC FESTIVAL T-SHIRT ORDERS (DAY-OF	230.00	51972
494-000.000-955.000	MISCELLANEOUS EXPENDITURES	FLOCK GROUP INC	SECURITY	8,582.19	51939
494-000.000-955.000	MISCELLANEOUS EXPENDITURES	FNBO	CC INTEREST FOR OCTOBER 2025	43.54	51940
494-000.000-970.000	CAPITAL EXPENDITURE	STATE OF MICHIGAN	220123CON - SOUTHFIELD RD (HAWK)	9,957.89	51970
Total For Dept 000.000				41,022.59	
Total For Fund 494 DOWNTOWN DEVELOPMENT AUTHORITY				41,022.59	
Fund 592 WATER & SEWER FUND					
Dept 536.000 WATER DEPARTMENT					
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS (RHS) PLAN	55.19	51892
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	HEALTH CARE 11/01/25-11/30/2025 GROUP	2,251.00	51913
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS (RHS) PLAN	55.19	51954
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPA	INSURANCE	25.90	51968
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	HEALTH CARE 11/01/25-11/30/25 GROUP 1	393.43	51979
592-536.000-810.000	AUDITING & ACCOUNTING	MANER COSTERISAN	2025 AUDIT	1,503.69	51948
592-536.000-856.000	ADMINISTRATION & ENGINEERING	GIFFELS-WEBSTER ENG INC	LEAD AND COPPER MATERIAL DISTRIBUTION	602.00	51942
592-536.000-856.000	ADMINISTRATION & ENGINEERING	GIFFELS-WEBSTER ENG INC	2021 - 2023 GATE VALVE REFURBISHMENT/	258.00	51942
592-536.000-856.000	ADMINISTRATION & ENGINEERING	GIFFELS-WEBSTER ENG INC	2021 - 2023 HYDRANT REFURBISHMENT/ RE	258.00	51942
592-536.000-902.000	BILLING SERVICES	UNITED STATES POSTAL SER	WTR BILL POSTAGE	1,054.69	51851
592-536.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES FOR (SEPTEMBER 2025)	6,236.94	51883
592-536.000-921.000	CONTRACTUAL SERVICES	HYDROCORP	MUNI COMMERCIAL CCC PROGRAM	531.16	6
592-536.000-937.000	WATER SYSTEM MAINTENANCE	CORE&MAIN	WATER DEPT MATERIALS	2,120.70	51867
592-536.000-937.000	WATER SYSTEM MAINTENANCE	SOUTHEAST OAKLAND COUNTY	LEAD SERVICE LINE REP REVENUE	14,387.40	51967
592-536.000-937.000	WATER SYSTEM MAINTENANCE	STATE OF MICHIGAN	COMMUNITY WATER SUPPLY	1,710.30	51969
592-536.000-944.000	WATER PURCHASES	SOUTHEAST OAKLAND COUNTY	WATER PURCHASE 09/01/2025-09/30-2025	25,772.34	51904
592-536.000-970.000	CAPITAL EXPENDITURE	DOOSAN BOBCAT NORTH AMER	BOBCAT BACKHOE LOADER	25,502.23	51935
592-536.000-974.000	WATER MAIN PROJECT	EAGLE LANDSCAPING & SUPP	DEBRIS HAULED OUT DIRT/CLAY	990.00	51876
592-536.000-974.000	WATER MAIN PROJECT	EAGLE LANDSCAPING & SUPP	DEBRIS HAULED OUT DIRT/CLAY	4,950.00	51876
592-536.000-974.000	WATER MAIN PROJECT	EAGLE LANDSCAPING & SUPP	DEBRIS HAULED OUT DIRT/CLAY & DOWN LI	3,540.00	51876
592-536.000-974.000	WATER MAIN PROJECT	EAGLE LANDSCAPING & SUPP	TOPSOIL	87.00	51936
592-536.000-974.000	WATER MAIN PROJECT	FERGUSON WATERWORKS	WTR MTR CERTIFIED TEST	125.00	51937
592-536.000-974.000	WATER MAIN PROJECT	GIFFELS-WEBSTER ENG INC	2027 SOUTHFIELD ROAD WATER MAIN	11,140.50	51942
Total For Dept 536.000 WATER DEPARTMENT				103,550.66	
Dept 537.000 SEWER DEPARTMENT					
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS (RHS) PLAN	55.19	51892
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS (RHS) PLAN	55.19	51954
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPA	INSURANCE	25.90	51968
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	HEALTH CARE 11/01/25-11/30/25 GROUP 1	393.43	51979
592-537.000-810.000	AUDITING & ACCOUNTING	MANER COSTERISAN	2025 AUDIT	1,503.69	51948
592-537.000-856.000	ADMINISTRATION & ENGINEERING	GIFFELS-WEBSTER ENG INC	2024 CCTV AND DEAD END MANHOLE LOCATI	172.00	51942
592-537.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES FOR (SEPTEMBER 2025)	6,236.94	51883
592-537.000-921.000	CONTRACTUAL SERVICES	OAKLAND COUNTY WATER RES	SEWER SYSTEM MAINTENANCE CHARGE JULY	20,097.50	51896
592-537.000-939.000	SEWER SYSTEM MAINTENANCE	SUNDE BUILDING INC.	MANHOLE INSTALLATION AND REPAIRS MADE	47,375.00	51971
592-537.000-942.000	SEWAGE DISPOSAL EXPENSE	OAKLAND COUNTY TREASURER	SPECIAL ASSESSMENTS SEPTEMBER 2025	89,696.84	51960
592-537.000-945.000	RETENTION TANK-UTIL ELEC	DTE ENERGY	UTILITIES AUG 29-SEP 29, 2025 ACCT 28	639.01	51872
592-537.000-946.000	RETENTION TANK UTIL-WATER	CITY OF LATHRUP VILLAGE,	UTILITIES ACCT SUNN-019600-0000-01	91.66	51926
592-537.000-947.000	RETENTION TANK UTIL-GAS	CONSUMERS ENERGY	UTLITIES 09/09/25-10/07/25 ACCT 6517	18.00	51866
592-537.000-957.000	INDUSTRIAL SURCHARGE/NON-RESI	GREAT LAKES WATER AUTHOR	IWC CHARGES SEPTEMBER 2025	1,539.25	51943
592-537.000-970.000	CAPITAL EXPENDITURE	OAKLAND COUNTY TREASURER	GOODS AND SERVICES LATHRUP VILLAGE SH	1,020.80	51894
592-537.000-970.000	CAPITAL EXPENDITURE	DOOSAN BOBCAT NORTH AMER	BOBCAT BACKHOE LOADER	25,502.23	51935

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 592 WATER & SEWER FUND					
Dept 537.000 SEWER DEPARTMENT					
Total For Dept 537.000 SEWER DEPARTMENT				194,422.63	
Total For Fund 592 WATER & SEWER FUND				297,973.29	

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
<hr/>					
Fund Totals:					
Fund 101 GENERAL FUND				482,639.48	
Fund 202 MAJOR STREET				10,325.53	
Fund 203 LOCAL STREET				7,914.94	
Fund 494 DOWNTOWN DEVE				41,022.59	
Fund 592 WATER & SEWER				297,973.29	
Total For All Funds:				<hr/> 839,875.83	

GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2025 (ABNORMAL)	MONTH INCREASE (DECREASE)	10/31/2025 NORMAL (ABNORMAL) BALANCE	
Fund 101 - GENERAL FUND						
Revenues						
Dept 000.000						
101-000.000-401.000	CITY TAXES	3,035,000.00	2,926,709.25	25,868.55	108,290.75	96.43
101-000.000-402.000	REFUSE COLLECTION TAXES	461,300.00	438,963.82	3,879.93	22,336.18	95.16
101-000.000-409.000	DELQ PERSONAL PROPERTY REVENU	3,000.00	(2,684.20)	0.00	5,684.20	(89.47)
101-000.000-415.000	MISCELLANEOUS REVENUE	8,000.00	4,221.20	191.75	3,778.80	52.77
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 & LIABLITY DIVIDEND REVENUE	8,000.00	8,040.00	0.00	(40.00)	100.50
101-000.000-419.000	AT & T LEASE PAYMENTS	61,200.00	21,311.28	5,327.82	39,888.72	34.82
101-000.000-421.000	METRO-PCS LEASE PAYMENTS	48,960.00	28,663.62	5,527.75	20,296.38	58.54
101-000.000-423.000	WORK COMP REIMBURSEMENT	0.00	17,053.77	3,279.57	(17,053.77)	100.00
101-000.000-427.033	SPECIAL ASSESSMENT - PA 33 PUBLIC SAFET	370,000.00	354,719.92	3,309.33	15,280.08	95.87
101-000.000-445.000	PENALITIES AND INTEREST ON TAXES	43,900.00	9,052.55	3,243.09	34,847.45	20.62
101-000.000-446.000	INVESTMENT INTEREST	100,000.00	0.00	0.00	100,000.00	0.00
101-000.000-447.000	TAX 1% ADMINISTRATIVE FEE	110,500.00	89,567.00	837.69	20,933.00	81.06
101-000.000-448.000	INSURANCE REIMBURSEMENT	0.00	2,357.20	0.00	(2,357.20)	100.00
101-000.000-455.000	METRO AUTHORITY-FEE	18,000.00	0.00	0.00	18,000.00	0.00
101-000.000-456.000	BUILDING PERMITS	50,000.00	26,780.54	8,541.55	23,219.46	53.56
101-000.000-457.000	ZONING, SITE, SPECIAL PERMITS	7,500.00	9,322.00	970.00	(1,822.00)	124.29
101-000.000-458.000	PLUMBING/HEATING PERMITS	20,000.00	10,795.00	2,522.00	9,205.00	53.98
101-000.000-459.000	ELECTRICAL PERMITS	15,000.00	7,213.00	1,522.00	7,787.00	48.09
101-000.000-460.000	LICENSES/REGISTRATIONS & ETC DUE TO CIT	17,500.00	3,147.00	777.00	14,353.00	17.98
101-000.000-461.000	DOG & CAT LICENSES	500.00	241.50	52.00	258.50	48.30
101-000.000-465.000	CABLE TV REVENUES	90,000.00	0.00	0.00	90,000.00	0.00
101-000.000-470.000	RECREATION SPECIAL PROGRAMS	4,000.00	1,098.00	448.00	2,902.00	27.45
101-000.000-470.002	COMMUNITY GARDEN REVENUE	500.00	0.00	0.00	500.00	0.00
101-000.000-475.000	COMM ROOM & BLDG RENT REVENUE	90,000.00	27,992.00	3,772.50	62,008.00	31.10
101-000.000-477.000	CABLE TV FRANCHISE FEES	0.00	3,983.71	3,983.71	(3,983.71)	100.00
101-000.000-540.000	302 TRAINING FUNDS-REVENUES	2,000.00	2,305.60	2,305.60	(305.60)	115.28
101-000.000-543.000	FEDERAL/STATE GRANT	0.00	9,765.72	7,000.00	(9,765.72)	100.00
101-000.000-545.000	POLICE ACTIVITY - CPE REVENUE	11,000.00	0.00	0.00	11,000.00	0.00
101-000.000-545.500	POLICE ACTIVITY REIMBURSEMENT	0.00	1,794.78	0.00	(1,794.78)	100.00
101-000.000-546.000	POLICE CHARGES FOR SERVICES	15,000.00	5,717.28	4,134.93	9,282.72	38.12
101-000.000-569.000	OTHER STATE GRANTS	0.00	2,150.00	0.00	(2,150.00)	100.00
101-000.000-573.001	LCSA REVENUE	25,000.00	18,532.67	18,532.67	6,467.33	74.13
101-000.000-574.000	STATE SHARED REVENUES	512,425.00	90,007.25	90,007.25	422,417.75	17.56
101-000.000-607.000	FOIA FEES	250.00	319.15	91.09	(69.15)	127.66
101-000.000-607.718	FOIA-VOTING/ELECTIONS	0.00	30.00	0.00	(30.00)	100.00
101-000.000-612.000	DISTRICT COURT FINES	70,000.00	10,462.90	3,500.33	59,537.10	14.95
101-000.000-627.000	SIDEWALK REVENUES	80,000.00	9,633.26	9,633.26	70,366.74	12.04
101-000.000-628.000	WEED/CODE ENFORCEMENT REVENUE	10,000.00	(3,964.08)	0.00	13,964.08	(39.64)
101-000.000-631.000	RECYCLING CHARGES BIN/BILLING	0.00	12.00	0.00	(12.00)	100.00
101-000.000-632.000	PUBLIC SERVICES REIMBURSEMENT	35,000.00	5,931.88	5,931.88	29,068.12	16.95
101-000.000-664.000	INTEREST INCOME- LEASES	77,000.00	0.00	0.00	77,000.00	0.00
101-000.000-665.000	INVESTMENT INTEREST	0.00	43,751.97	8,623.53	(43,751.97)	100.00
101-000.000-669.000	DPS BLDG RENT FROM WATER	4,917.00	1,229.25	0.00	3,687.75	25.00
101-000.000-671.000	ADMINISTRATIVE REV RD FUND	4,000.00	1,000.00	0.00	3,000.00	25.00
101-000.000-676.001	EMPLOYEE BENEFIT CONTRIBUTION	35,000.00	9,955.68	3,318.56	25,044.32	28.44
101-000.000-681.000	SALE OF ABANDONED PROPERTY	0.00	5.40	0.00	(5.40)	100.00
101-000.000-682.000	SALE OF FIXED ASSET	0.00	4,700.00	4,500.00	(4,700.00)	100.00
Total Dept 000.000		5,451,452.00	4,201,888.87	231,633.34	1,249,563.13	77.08
TOTAL REVENUES		5,451,452.00	4,201,888.87	231,633.34	1,249,563.13	77.08

GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2025 (ABNORMAL)	MONTH 10/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Dept 100.000 - GOVERNMENT SERVICES						
101-100.000-708.000	PROPERTY & LIABILITY INSURANC	58,000.00	45,163.33	0.00	12,836.67	77.87
101-100.000-710.000	UNEMPLOYMENT INSURANCE	50.00	1.36	0.00	48.64	2.72
101-100.000-712.000	WORKER'S COMP INSURANCE	7,000.00	4,882.00	0.00	2,118.00	69.74
101-100.000-713.000	MERS-RHFV CONTRIBUTION	50,000.00	0.00	0.00	50,000.00	0.00
101-100.000-726.000	OFFICE SUPPLIES	6,000.00	1,871.99	277.53	4,128.01	31.20
101-100.000-732.000	CODE ENFORCEMENT	3,000.00	726.00	40.00	2,274.00	24.20
101-100.000-802.000	TAX TRIBUNAL RETURNS	1,000.00	0.00	0.00	1,000.00	0.00
101-100.000-803.000	MEMBERSHIPS & MEETINGS	8,500.00	724.00	60.00	7,776.00	8.52
101-100.000-804.000	BUILDING TRADE INSPECTION	37,500.00	32,188.44	10,165.59	5,311.56	85.84
101-100.000-805.000	CABLE TELEVISION	55,500.00	18,479.77	5,220.77	37,020.23	33.30
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	43,500.00	13,151.46	1,835.34	30,348.54	30.23
101-100.000-810.000	AUDITING & ACCOUNTING	27,000.00	13,614.34	10,160.10	13,385.66	50.42
101-100.000-822.000	TRAINING	7,000.00	1,569.00	69.00	5,431.00	22.41
101-100.000-832.000	CITIZEN COMMUNICATION/PR	5,000.00	311.69	0.00	4,688.31	6.23
101-100.000-840.000	LIBRARY PAYMENT	190,735.00	59,969.00	0.00	130,766.00	31.44
101-100.000-848.000	GOVERNMENT OPERATIONS	40,000.00	5,910.37	298.88	34,089.63	14.78
101-100.000-848.001	TECHNOLOGY	69,500.00	15,008.78	3,338.30	54,491.22	21.60
101-100.000-850.000	TELEPHONE EXPENDITURES	35,000.00	8,709.06	854.98	26,290.94	24.88
101-100.000-860.000	VEHICLE EXPENSE	5,000.00	1,000.00	375.00	4,000.00	20.00
101-100.000-880.000	CDBG EXPENDITURES	7,000.00	0.00	0.00	7,000.00	0.00
101-100.000-882.000	PLANNING/CONSULTING FEES	52,350.00	6,875.00	0.00	45,475.00	13.13
101-100.000-900.000	PRINTING/PUBLICATION COSTS	11,000.00	1,771.67	288.77	9,228.33	16.11
101-100.000-901.000	POSTAGE FEES	6,000.00	2,667.45	0.00	3,332.55	44.46
101-100.000-955.000	MISCELLANEOUS EXPENDITURES	10,000.00	130.10	107.79	9,869.90	1.30
Total Dept 100.000 - GOVERNMENT SERVICES		735,635.00	234,724.81	33,092.05	500,910.19	31.91
Dept 101.000 - ADMINISTRATION						
101-101.000-701.000	SALARIES FULL-TIME	400,000.00	111,424.67	31,885.54	288,575.33	27.86
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	186,600.00	116,869.27	26,320.13	69,730.73	62.63
101-101.000-717.000	CODE ENFORCEMENT LEGAL	20,000.00	2,470.00	0.00	17,530.00	12.35
101-101.000-718.000	ELECTIONS	25,000.00	11,900.66	6,915.96	13,099.34	47.60
101-101.000-719.000	OFFICIALS EXPENSE	5,000.00	140.00	140.00	4,860.00	2.80
101-101.000-721.000	DATA PROCESING & ASSESSING SVCS	58,000.00	50,000.00	0.00	8,000.00	86.21
101-101.000-722.000	LEGAL SERVICES	60,000.00	20,362.50	0.00	39,637.50	33.94
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	997.80	329.00	1,002.20	49.89
101-101.000-955.000	MISCELLANEOUS EXPENDITURES	9,000.00	0.00	0.00	9,000.00	0.00
Total Dept 101.000 - ADMINISTRATION		766,200.00	314,164.90	65,590.63	452,035.10	41.00
Dept 201.000 - BUILDING & GROUNDS						
101-201.000-702.000	SALARIES PART-TIME	30,000.00	9,265.48	2,137.54	20,734.52	30.88
101-201.000-920.000	UTILITIES	85,000.00	18,105.39	4,412.89	66,894.61	21.30
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	40,000.00	21,851.30	1,778.03	18,148.70	54.63
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	0.00	0.00	7,500.00	0.00
101-201.000-938.000	PARKING LOT & GROUNDS	5,000.00	4,223.05	0.00	776.95	84.46
101-201.000-970.000	CAPITAL EXPENDITURE	25,000.00	0.00	0.00	25,000.00	0.00
Total Dept 201.000 - BUILDING & GROUNDS		197,859.00	53,445.22	8,328.46	144,413.78	27.01

GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2025 (ABNORMAL)	MONTH 10/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Dept 301.000 - PUBLIC SAFETY						
101-301.000-701.000	SALARIES FULL-TIME	1,070,000.00	269,025.01	78,505.71	800,974.99	25.14
101-301.000-702.000	SALARIES PART-TIME	50,000.00	42,977.03	13,053.40	7,022.97	85.95
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	589,000.00	198,798.21	56,368.32	390,201.79	33.75
101-301.000-704.000	SALARIES-OVERTIME	40,000.00	28,385.50	8,572.07	11,614.50	70.96
101-301.000-708.000	PROPERTY & LIABILITY INSURANC	40,000.00	43,602.00	0.00	(3,602.00)	109.01
101-301.000-710.000	UNEMPLOYMENT INSURANCE	110.00	12.14	0.00	97.86	11.04
101-301.000-712.000	WORKER'S COMP INSURANCE	14,000.00	9,764.00	0.00	4,236.00	69.74
101-301.000-726.000	OFFICE SUPPLIES	6,000.00	1,739.64	0.00	4,260.36	28.99
101-301.000-727.000	ROAD SUPPLIES	2,500.00	858.80	270.90	1,641.20	34.35
101-301.000-728.000	EVIDENCE SUPPLIES	1,000.00	80.00	0.00	920.00	8.00
101-301.000-729.000	OFFICE MACHINE MAINTENANCE	1,500.00	274.30	115.39	1,225.70	18.29
101-301.000-731.000	PUBLICATIONS/DOCUMENT REDUCIN	1,000.00	0.00	0.00	1,000.00	0.00
101-301.000-803.000	MEMBERSHIPS & MEETINGS	5,500.00	75.00	75.00	5,425.00	1.36
101-301.000-821.000	POLICE RESERVES	500.00	0.00	0.00	500.00	0.00
101-301.000-822.000	TRAINING	15,500.00	5,437.61	516.69	10,062.39	35.08
101-301.000-823.000	FIREARMS TRAINING	9,000.00	684.50	0.00	8,315.50	7.61
101-301.000-825.000	ANIMAL CONTROL	200.00	0.00	0.00	200.00	0.00
101-301.000-826.000	COMMUNITY POLICING	1,100.00	119.88	0.00	980.12	10.90
101-301.000-827.000	302 TRAINING FUNDS EXPENDITURES	4,000.00	0.00	0.00	4,000.00	0.00
101-301.000-828.000	FIRE SERVICE/DISPATCH CONTRACT	821,450.00	368,027.73	188,680.48	453,422.27	44.80
101-301.000-829.000	POLICE UNIFORMS & CLEANING	15,000.00	6,642.39	428.00	8,357.61	44.28
101-301.000-836.000	PRISONER LOCKUP	3,000.00	2,800.00	0.00	200.00	93.33
101-301.000-839.000	CPE - CONTINUED PROFESSIONAL EDUCATION	2,725.00	2,120.00	0.00	605.00	77.80
101-301.000-848.001	TECHNOLOGY	25,000.00	31,103.32	500.00	(6,103.32)	124.41
101-301.000-850.000	TELEPHONE EXPENDITURES	11,000.00	3,466.23	265.34	7,533.77	31.51
101-301.000-851.000	RADIO COMMUNICATIONS	14,250.00	500.00	0.00	13,750.00	3.51
101-301.000-860.000	VEHICLE EXPENSE	65,000.00	38,379.05	155.94	26,620.95	59.04
101-301.000-970.000	CAPITAL EXPENDITURE	72,500.00	40,792.00	0.00	31,708.00	56.26
Total Dept 301.000 - PUBLIC SAFETY		2,880,835.00	1,095,664.34	347,507.24	1,785,170.66	38.03
Dept 401.000 - PUBLIC SERVICES						
101-401.000-703.000	EMPLOYEE TAXES & BENEFITS	20,000.00	5,038.47	1,276.79	14,961.53	25.19
101-401.000-860.000	VEHICLE EXPENSE	4,000.00	0.00	0.00	4,000.00	0.00
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
101-401.000-893.000	MAILBOXES	500.00	0.00	0.00	500.00	0.00
101-401.000-920.000	UTILITIES	25,000.00	2,063.58	538.61	22,936.42	8.25
101-401.000-921.000	CONTRACTUAL SERVICES	151,000.00	35,356.69	10,922.73	115,643.31	23.42
101-401.000-936.000	EQUIPMENT MAINTENANCE	4,000.00	394.40	0.00	3,605.60	9.86
101-401.000-970.000	CAPITAL EXPENDITURE	60,000.00	51,004.46	51,004.46	8,995.54	85.01
Total Dept 401.000 - PUBLIC SERVICES		276,500.00	93,857.60	63,742.59	182,642.40	33.94
Dept 501.000 - LEAF COLLECTION						
101-501.000-955.000	MISCELLANEOUS EXPENDITURES	750.00	0.00	0.00	750.00	0.00
101-501.000-976.000	ROAD EQUIPMENT MAINTENANCE	1,000.00	0.00	0.00	1,000.00	0.00
101-501.000-978.000	REFUSE EQUIP/ROLLOFF EXPEND	7,000.00	1,545.00	1,545.00	5,455.00	22.07
Total Dept 501.000 - LEAF COLLECTION		8,750.00	1,545.00	1,545.00	7,205.00	17.66

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DB: Lathrup									
G/L NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED	
		AMENDED BUDGET	10/31/2025 NORMAL (ABNORMAL)	MONTH 10/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)				
Fund 101 - GENERAL FUND									
Expenditures									
101-502.000-801.001	SOCRRA	415,578.00	121,494.77	34,190.00	294,083.23	29.24			
Total Dept 502.000		415,578.00	121,494.77	34,190.00	294,083.23	29.24			
Dept 601.000 - RECREATION									
101-601.000-712.000	WORKER'S COMP INSURANCE	750.00	0.00	0.00	750.00	0.00			
101-601.000-806.000	ADULT PROGRAMS	3,000.00	0.00	0.00	3,000.00	0.00			
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	3,000.00	0.00	0.00	3,000.00	0.00			
101-601.000-812.000	COMMUNITY EVENTS	10,000.00	5,779.68	5,209.68	4,220.32	57.80			
101-601.000-813.000	CHILDREN/YOUTH ACTIVITIES	4,000.00	0.00	0.00	4,000.00	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			
101-601.000-882.000	PLANNING/CONSULTING FEES	9,800.00	0.00	0.00	9,800.00	0.00			
101-601.000-884.000	CONCERTS IN THE PARK	750.00	446.00	0.00	304.00	59.47			
Total Dept 601.000 - RECREATION		33,050.00	6,225.68	5,209.68	26,824.32	18.84			
TOTAL EXPENDITURES		5,314,407.00	1,921,122.32	559,205.65	3,393,284.68	36.15			
Fund 101 - GENERAL FUND:									
TOTAL REVENUES		5,451,452.00	4,201,888.87	231,633.34	1,249,563.13	77.08			
TOTAL EXPENDITURES		5,314,407.00	1,921,122.32	559,205.65	3,393,284.68	36.15			
NET OF REVENUES & EXPENDITURES		137,045.00	2,280,766.55	(327,572.31)	(2,143,721.55)	1,664.25			

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GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2025 NORMAL (ABNORMAL)	MONTH 10/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 202 - MAJOR STREET FUND						
Revenues						
Dept 702.000 - MAJOR STREET						
202-702.000-574.000	STATE SHARED REVENUES	415,000.00	76,839.99	0.00	338,160.01	18.52
202-702.000-665.000	INVESTMENT INTEREST	8,000.00	9,924.12	3,956.07	(1,924.12)	124.05
Total Dept 702.000 - MAJOR STREET		423,000.00	86,764.11	3,956.07	336,235.89	20.51
TOTAL REVENUES		423,000.00	86,764.11	3,956.07	336,235.89	20.51
Expenditures						
Dept 702.000 - MAJOR STREET						
202-702.000-703.000	EMPLOYEE TAXES & BENEFITS	5,000.00	316.25	78.47	4,683.75	6.33
202-702.000-705.000	SALARIES-ADMIN	6,750.00	1,759.73	502.78	4,990.27	26.07
202-702.000-810.000	AUDITING & ACCOUNTING	3,200.00	1,740.64	1,503.69	1,459.36	54.40
202-702.000-856.000	ADMINISTRATION & ENGINEERING	5,000.00	7,805.62	1,500.00	(2,805.62)	156.11
202-702.000-858.000	ROAD CONSTRUCTION	0.00	97,330.87	376.00	(97,330.87)	100.00
202-702.000-861.000	ROAD MAINTENANCE	15,000.00	1,418.84	121.60	13,581.16	9.46
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	10,938.65	0.00	19,061.35	36.46
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	16,651.29	5,550.43	53,348.71	23.79
202-702.000-999.203	TRANSFER OUT TO LOCAL ROADS	100,000.00	25,000.00	0.00	75,000.00	25.00
Total Dept 702.000 - MAJOR STREET		276,450.00	162,961.89	9,632.97	113,488.11	58.95
TOTAL EXPENDITURES		276,450.00	162,961.89	9,632.97	113,488.11	58.95
Fund 202 - MAJOR STREET FUND:						
TOTAL REVENUES		423,000.00	86,764.11	3,956.07	336,235.89	20.51
TOTAL EXPENDITURES		276,450.00	162,961.89	9,632.97	113,488.11	58.95
NET OF REVENUES & EXPENDITURES		146,550.00	(76,197.78)	(5,676.90)	222,747.78	51.99

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GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2025 (ABNORMAL)	MONTH 10/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 203 - LOCAL STREET FUND						
Revenues						
Dept 703.000 - LOCAL STREET						
203-703.000-415.000	MISCELLANEOUS REVENUE	250,000.00	11,290.62	11,290.62	238,709.38	4.52
203-703.000-574.000	STATE SHARED REVENUES	195,000.00	35,946.62	0.00	159,053.38	18.43
203-703.000-665.000	INVESTMENT INTEREST	8,000.00	9,924.12	3,956.07	(1,924.12)	124.05
203-703.000-690.202	TRANSFER IN FROM MAJOR ROADS	100,000.00	25,000.00	0.00	75,000.00	25.00
Total Dept 703.000 - LOCAL STREET		553,000.00	82,161.36	15,246.69	470,838.64	14.86
TOTAL REVENUES		553,000.00	82,161.36	15,246.69	470,838.64	14.86
Expenditures						
Dept 703.000 - LOCAL STREET						
203-703.000-703.000	EMPLOYEE TAXES & BENEFITS	5,000.00	316.25	78.47	4,683.75	6.33
203-703.000-705.000	SALARIES-ADMIN	6,750.00	1,759.73	502.78	4,990.27	26.07
203-703.000-810.000	AUDITING & ACCOUNTING	3,200.00	1,740.64	1,503.69	1,459.36	54.40
203-703.000-861.000	ROAD MAINTENANCE	25,000.00	1,627.90	121.60	23,372.10	6.51
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	0.00	0.00	10,000.00	0.00
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	0.00	16,651.29	5,550.43	(16,651.29)	100.00
203-703.000-970.000	CAPITAL EXPENDITURE	589,990.00	28,363.34	718.00	561,626.66	4.81
Total Dept 703.000 - LOCAL STREET		687,440.00	50,459.15	8,474.97	636,980.85	7.34
TOTAL EXPENDITURES		687,440.00	50,459.15	8,474.97	636,980.85	7.34
Fund 203 - LOCAL STREET FUND:						
TOTAL REVENUES		553,000.00	82,161.36	15,246.69	470,838.64	14.86
TOTAL EXPENDITURES		687,440.00	50,459.15	8,474.97	636,980.85	7.34
NET OF REVENUES & EXPENDITURES		(134,440.00)	31,702.21	6,771.72	(166,142.21)	23.58

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GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 10/31/2025 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 10/31/2025 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED				
Fund 397 - ROAD MILLAGE BOND FUND										
Revenues										
Dept 000.000										
397-000.000-403.000	ROAD BOND DEBT TAXES	688,845.00	664,962.82	5,877.50	23,882.18	96.53				
397-000.000-665.000	INVESTMENT INTEREST	0.00	2,445.25	605.48	(2,445.25)	100.00				
Total Dept 000.000		688,845.00	667,408.07	6,482.98	21,436.93	96.89				
TOTAL REVENUES		688,845.00	667,408.07	6,482.98	21,436.93	96.89				
Expenditures										
Dept 000.000										
397-000.000-720.000	INTEREST EXPENSE	162,750.00	81,375.00	0.00	81,375.00	50.00				
397-000.000-905.000	BOND PRINCIPAL PAYMENTS	440,000.00	0.00	0.00	440,000.00	0.00				
Total Dept 000.000		602,750.00	81,375.00	0.00	521,375.00	13.50				
TOTAL EXPENDITURES		602,750.00	81,375.00	0.00	521,375.00	13.50				
Fund 397 - ROAD MILLAGE BOND FUND:										
TOTAL REVENUES		688,845.00	667,408.07	6,482.98	21,436.93	96.89				
TOTAL EXPENDITURES		602,750.00	81,375.00	0.00	521,375.00	13.50				
NET OF REVENUES & EXPENDITURES		86,095.00	586,033.07	6,482.98	(499,938.07)	680.68				

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G/L NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2025 NORMAL (ABNORMAL)	MONTH 10/31/2025 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 494 - DOWNTOWN DEVELOPMENT AUTHORITY						
Revenues						
Dept 000.000						
494-000.000-407.000	TIFA-CAPTURE TAXES	422,500.00	434,192.85	4,974.32	(11,692.85)	102.77
494-000.000-409.000	DELQ PERSONAL PROPERTY REVENUE	0.00	(88,883.45)	0.00	88,883.45	100.00
494-000.000-410.000	TAX COLLECTED OTHER	38,000.00	35,334.35	913.41	2,665.65	92.99
494-000.000-415.000	MISCELLANEOUS REVENUE	23,000.00	0.00	0.00	23,000.00	0.00
494-000.000-446.000	INVESTMENT INTEREST	40,000.00	0.00	0.00	40,000.00	0.00
494-000.000-569.000	OTHER STATE GRANTS	0.00	161.56	0.00	(161.56)	100.00
494-000.000-614.000	MUSIC FEST REV	10,000.00	6,490.00	0.00	3,510.00	64.90
494-000.000-615.000	MAIN STREET REVENUES	0.00	8,000.00	8,000.00	(8,000.00)	100.00
494-000.000-665.000	INVESTMENT INTEREST	0.00	9,924.12	3,956.07	(9,924.12)	100.00
Total Dept 000.000		533,500.00	405,219.43	17,843.80	128,280.57	75.95
TOTAL REVENUES		533,500.00	405,219.43	17,843.80	128,280.57	75.95
Expenditures						
Dept 000.000						
494-000.000-701.000	SALARIES FULL-TIME	130,000.00	37,784.11	10,795.46	92,215.89	29.06
494-000.000-702.000	SALARIES PART-TIME	28,000.00	7,593.75	2,100.00	20,406.25	27.12
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	40,000.00	16,853.44	3,997.81	23,146.56	42.13
494-000.000-722.000	LEGAL SERVICES	900.00	0.00	0.00	900.00	0.00
494-000.000-726.000	OFFICE SUPPLIES	3,500.00	41.32	0.00	3,458.68	1.18
494-000.000-810.000	AUDITING & ACCOUNTING	2,500.00	376.37	325.14	2,123.63	15.05
494-000.000-822.000	TRAINING/MEMBERSHIP	5,000.00	350.00	0.00	4,650.00	7.00
494-000.000-844.000	MAIN STREET PROGRAM	12,500.00	5,457.50	133.52	7,042.50	43.66
494-000.000-845.000	STREETSCAPING	20,500.00	15,108.00	0.00	5,392.00	73.70
494-000.000-846.000	MUSIC FESTIVAL EXP	10,000.00	23,950.58	(1,510.00)	(13,950.58)	239.51
494-000.000-882.000	PLANNING/CONSULTING FEES	15,300.00	8,330.85	2,964.50	6,969.15	54.45
494-000.000-900.000	PRINTING/PUBLICATION COSTS	2,000.00	411.10	0.00	1,588.90	20.56
494-000.000-901.000	POSTAGE FEES	250.00	0.00	0.00	250.00	0.00
494-000.000-933.000	REPAIRS & MAINTENANCE	64,500.00	0.00	0.00	64,500.00	0.00
494-000.000-955.000	MISCELLANEOUS EXPENDITURES	24,000.00	8,625.73	8,625.73	15,374.27	35.94
494-000.000-968.001	DEPRECIATION INFRASTRUCTURE	40,000.00	0.00	0.00	40,000.00	0.00
494-000.000-970.000	CAPITAL EXPENDITURE	100,000.00	25,866.12	9,957.89	74,133.88	25.87
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		528,950.00	150,748.87	37,390.05	378,201.13	28.50
TOTAL EXPENDITURES		528,950.00	150,748.87	37,390.05	378,201.13	28.50
Fund 494 - DOWNTOWN DEVELOPMENT AUTHORITY:						
TOTAL REVENUES		533,500.00	405,219.43	17,843.80	128,280.57	75.95
TOTAL EXPENDITURES		528,950.00	150,748.87	37,390.05	378,201.13	28.50
NET OF REVENUES & EXPENDITURES		4,550.00	254,470.56	(19,546.25)	(249,920.56)	5,592.76

GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 10/31/2025 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	9,546.00	3,560.50	10,454.00	47.73
592-536.000-543.000	FEDERAL/STATE GRANTS	2,459,000.00	0.00	0.00	2,459,000.00	0.00
592-536.000-640.000	WATER SERVICE	827,750.00	330,980.67	123,475.43	496,769.33	39.99
592-536.000-640.001	BOND REVENUE	229,000.00	95,163.07	38,089.33	133,836.93	41.56
592-536.000-641.000	WATER & SEWER PENALTIES	30,000.00	11,124.67	2,353.62	18,875.33	37.08
592-536.000-642.000	METER CHARGE REVENUE	81,000.00	31,957.74	12,961.18	49,042.26	39.45
592-536.000-665.000	INVESTMENT INTEREST	40,000.00	12,333.26	3,803.19	27,666.74	30.83
Total Dept 536.000 - WATER DEPARTMENT		3,686,750.00	491,105.41	184,243.25	3,195,644.59	13.32
Dept 537.000 - SEWER DEPARTMENT						
592-537.000-415.000	MISCELLANEOUS REVENUES	0.00	646.50	0.00	(646.50)	100.00
592-537.000-641.000	WATER & SEWER PENALTIES	45,000.00	16,082.13	3,291.52	28,917.87	35.74
592-537.000-645.000	SEWAGE DISPOSAL REVENUE	1,877,200.00	604,837.83	224,390.75	1,272,362.17	32.22
592-537.000-651.000	INDUSTRIAL SURCHARGE	45,000.00	10,818.91	4,224.66	34,181.09	24.04
592-537.000-665.000	INVESTMENT INTEREST	40,000.00	9,108.18	3,004.62	30,891.82	22.77
Total Dept 537.000 - SEWER DEPARTMENT		2,007,200.00	641,493.55	234,911.55	1,365,706.45	31.96
TOTAL REVENUES		5,693,950.00	1,132,598.96	419,154.80	4,561,351.04	19.89
Expenditures						
Dept 536.000 - WATER DEPARTMENT						
592-536.000-701.000	SALARIES FULL-TIME	65,000.00	19,507.26	5,603.34	45,492.74	30.01
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	120,000.00	44,646.26	7,270.54	75,353.74	37.21
592-536.000-708.000	PROPERTY & LIABILITY INSURANC	11,000.00	12,483.83	0.00	(1,483.83)	113.49
592-536.000-726.000	OFFICE SUPPLIES	300.00	0.00	0.00	300.00	0.00
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	3,200.00	1,740.64	1,503.69	1,459.36	54.40
592-536.000-856.000	ADMINISTRATION & ENGINEERING	345,000.00	2,567.00	2,118.00	342,433.00	0.74
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	882.09	0.00	1,617.91	35.28
592-536.000-902.000	BILLING SERVICES	11,000.00	4,346.23	1,054.69	6,653.77	39.51
592-536.000-921.000	CONTRACTUAL SERVICES	90,000.00	20,305.98	6,236.94	69,694.02	22.56
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	80,000.00	40,093.44	16,097.70	39,906.56	50.12
592-536.000-940.000	RENT & UTILITIES WATER & SEWE	5,000.00	1,229.25	0.00	3,770.75	24.59
592-536.000-944.000	WATER PURCHASES	384,000.00	80,777.90	0.00	303,222.10	21.04
592-536.000-968.000	DEPRECIATION WATER SYSTEM	400,000.00	0.00	0.00	400,000.00	0.00
592-536.000-970.000	CAPITAL EXPENDITURE	57,000.00	25,502.23	25,502.23	31,497.77	44.74
592-536.000-974.000	WATER MAIN PROJECT	2,944,700.00	82,247.41	20,832.50	2,862,452.59	2.79
Total Dept 536.000 - WATER DEPARTMENT		4,548,700.00	336,329.52	86,219.63	4,212,370.48	7.39
Dept 537.000 - SEWER DEPARTMENT						
592-537.000-701.000	SALARIES FULL-TIME	65,000.00	19,507.26	5,603.34	45,492.74	30.01
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	60,000.00	24,267.86	6,099.44	35,732.14	40.45
592-537.000-708.000	PROPERTY & LIABILITY INSURANC	10,550.00	12,033.83	0.00	(1,483.83)	114.06
592-537.000-720.000	INTEREST EXPENSE	140,000.00	71,308.03	0.00	68,691.97	50.93
592-537.000-725.000	PAYING AGENT FEES	1,650.00	1,325.00	0.00	325.00	80.30
592-537.000-810.000	AUDITING & ACCOUNTING	3,200.00	1,740.64	1,503.69	1,459.36	54.40
592-537.000-856.000	ADMINISTRATION & ENGINEERING	36,000.00	2,948.44	1,172.00	33,051.56	8.19

PERIOD ENDING 10/31/2025

Item 14C.

GL NUMBER	DESCRIPTION	2025-26		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	10/31/2025 (ABNORMAL)	MONTH 10/31/2025 INCREASE (DECREASE)	NORMAL	BALANCE (ABNORMAL)		
Fund 592 - WATER & SEWER FUND									
Expenditures									
592-537.000-905.000	BOND PRINCIPAL PAYMENTS	335,000.00		0.00		0.00	335,000.00		0.00
592-537.000-921.000	CONTRACTUAL SERVICES	160,500.00		38,808.32		6,236.94	121,691.68		24.18
592-537.000-939.000	SEWER SYSTEM MAINTENANCE	100,000.00		48,402.41		47,375.00	51,597.59		48.40
592-537.000-942.000	SEWAGE DISPOSAL EXPENSE	1,076,362.00		358,787.36		89,696.84	717,574.64		33.33
592-537.000-945.000	RETENTION TANK-UTIL ELEC	20,000.00		2,000.58		518.29	17,999.42		10.00
592-537.000-946.000	RETENTION TANK UTIL-WATER	35,000.00		357.91		82.93	34,642.09		1.02
592-537.000-947.000	RETENTION TANK UTIL-GAS	1,300.00		72.36		18.00	1,227.64		5.57
592-537.000-948.000	RETENTION TANK UTIL-TELEPHONE	1,000.00		0.00		0.00	1,000.00		0.00
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		4,745.00		0.00	4,355.00		52.14
592-537.000-957.000	INDUSTRIAL SURCHARGE/NON-RESI	20,000.00		4,617.75		0.00	15,382.25		23.09
592-537.000-970.000	CAPITAL EXPENDITURE	145,000.00		26,523.03		25,502.23	118,476.97		18.29
592-537.000-977.000	EVIRONMENT COMPL - NON CAPITA	15,000.00		0.00		0.00	15,000.00		0.00
Total Dept 537.000 - SEWER DEPARTMENT		2,241,162.00		617,445.78		183,808.70	1,623,716.22		27.55
Dept 537.200 - SEWER DEPARTMENT									
592-537.200-970.000	CAPITAL EXP - RETENTION TANK REPAIRS	140,000.00		0.00		0.00	140,000.00		0.00
Total Dept 537.200 - SEWER DEPARTMENT		140,000.00		0.00		0.00	140,000.00		0.00
TOTAL EXPENDITURES		6,929,862.00		953,775.30		270,028.33	5,976,086.70		13.76
Fund 592 - WATER & SEWER FUND:									
TOTAL REVENUES		5,693,950.00		1,132,598.96		419,154.80	4,561,351.04		19.89
TOTAL EXPENDITURES		6,929,862.00		953,775.30		270,028.33	5,976,086.70		13.76
NET OF REVENUES & EXPENDITURES		(1,235,912.00)		178,823.66		149,126.47	(1,414,735.66)		14.47
TOTAL REVENUES - ALL FUNDS									
TOTAL REVENUES - ALL FUNDS		13,343,747.00		6,576,040.80		694,317.68	6,767,706.20		49.28
TOTAL EXPENDITURES - ALL FUNDS		14,339,859.00		3,320,442.53		884,731.97	11,019,416.47		23.16
NET OF REVENUES & EXPENDITURES		(996,112.00)		3,255,598.27		(190,414.29)	(4,251,710.27)		326.83

27 S. Broadway St. Suite 2
Lake Orion, Michigan 48362

sbaker@bakerpllc.com



November 11, 2025

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, 2025

Dear Mr. Greene:

The following is our law firm's billing to the City of Lathrup Village for the month of October 2025:

General Retainer	\$ 2,500.00
Prosecution/Code Enforcement	\$ 975.00
Special Legal Services	\$ 1,105.00
Downtown Development Authority	\$ 325.00
Project Reimbursement	
	<hr/>
	\$4,905.00

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

Very truly yours,

Baker Legal Group, PLLC

A handwritten signature in black ink, appearing to read 'S. Baker'.

Scott R. Baker

Enclosures



27 S. Broadway St. Suite 2 Lake Orion, Michigan 48362
SBaker@bakerpllc.com
 (248) 230-4103

November 11, 2025

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

Invoice Number: 1867
 Invoice Period: 10-01-2025 - 10-31-2025

RE: DDA

Time Details

Date	Professional	Description	Hours	Amount
10-21-2025	SRB	Review Suburban Sown purchase agreement., research DDA lot purchase history	1.50	195.00
10-29-2025	SRB	Continued review and revision of Suburban Sown purchase agreement.	1.00	130.00
			Total	325.00

Time Summary

Professional	Hours	Amount
Scott Baker	2.50	325.00
Total		325.00
Total for this Invoice		325.00



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SBaker@bakerpllc.com
 (248) 230-4103

November 11, 2025

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

Invoice Number: 1868

Invoice Period: 10-01-2025 - 10-31-2025

RE: General Retainer

Time Details

Date	Professional	Description	Hours	Amount
10-02-2025	SRB	Receipt and review of correspondence from City Administrator re Jordan v. Lathrup Village	0.25	No Charge
10-02-2025	SRB	Receipt and review correspondence from City Clerk re Election Commission meeting	0.25	No Charge
10-02-2025	SRB	Receipt and review correspondence from City Clerk re FOIA	0.25	No Charge
10-02-2025	SRB	Receipt and review correspondence from City Clerk re FOIA	0.25	No Charge
10-03-2025	SRB	Receipt and review of correspondence from City Administrator re 10-6 Council Meeting	0.25	No Charge
10-07-2025	SRB	Receipt and review of correspondence from City Administrator re Jordan v. Lathrup Village	0.25	No Charge
10-07-2025	SRB	Receipt and review of correspondence from City Administrator re sign ordinance enforcement	0.25	No Charge
10-07-2025	SRB	Receipt and review of correspondence from Mayor Pro Tem re sign ordinance enforcement	0.25	No Charge
10-08-2025	SRB	Receipt and review of correspondence from Mayor Pro Tem re sign ordinance enforcement	0.25	No Charge
10-10-2025	SRB	Telephone conference with Mayor Garrett re candidate forum	0.50	No Charge
10-10-2025	SRB	Receipt and review of correspondence from City Administrator re candidate forum	0.25	No Charge

We appreciate your business

Page 1 of 3

Date	Professional	Description	Hours	Amount	Item 14C.
10-10-2025	SRB	Receipt and review of correspondence from City Administrator re candidate forum	0.25	No Charge	
10-14-2025	SRB	Receipt and review of correspondence from City Administrator re nuisance ordinance enforcement	0.25	No Charge	
10-14-2025	SRB	Receipt and review of correspondence from City Administrator re 19700 Forest Drive Purchase Agreement	0.25	No Charge	
10-14-2025	SRB	Receipt and review correspondence from City Clerk re Election	0.25	No Charge	
10-14-2025	SRB	Receipt and review of correspondence from Mayor Pro Tem re 19600 Forest Drive sale	0.25	No Charge	
10-15-2025	SRB	Receipt and review of correspondence from Mayor Pro Tem re 19600 Forest Drive sale	0.25	No Charge	
10-17-2025	SRB	Receipt and review of correspondence from City Administrator re 10/17 Agenda Packet	0.25	No Charge	
10-17-2025	SRB	Receipt and review of correspondence from City Administrator re 10/17 Agenda Packet	0.25	No Charge	
10-20-2025	SRB	Receipt and review of correspondence from City Administrator re JMC Tax appeals	0.25	No Charge	
10-20-2025	SRB	Receipt and review of correspondence from City Administrator re DDA Purchase Agreement	0.25	No Charge	
10-20-2025	SRB	Prepare for and attend City Council Study Session	1.75	No Charge	
10-20-2025	SRB	Prepare for and attend City Council Regular Meeting	1.75	No Charge	
10-21-2025	SRB	Receipt and review of correspondence from Mayor Pro Tem re spending threshold	0.25	No Charge	
10-21-2025	SRB	Receipt and review of correspondence from City Administrator re Zimmerman v. Lathrup Village litigation	0.25	No Charge	
10-28-2025	SRB	Receipt and review of correspondence from City Administrator re DDA purchase agreement	0.25	No Charge	
10-28-2025	SRB	Receipt and review correspondence from City Clerk re Election FOIA	0.25	No Charge	
10-28-2025	SRB	Receipt and review correspondence from City Clerk re Election FOIA	0.25	No Charge	
10-29-2025	SRB	Receipt and review correspondence from City Clerk re Election	0.25	No Charge	
10-29-2025	SRB	Receipt and review correspondence from City Administrator re DDA Purchase agreement	0.25	No Charge	
10-30-2025	SRB	Receipt and review correspondence from City Administrator re	0.25	No Charge	

We appreciate your business

Page 2 of 3

Date	Professional	Description	Hours	Amount
		11/3 City Council study session		
10-30-2025	SRB	Receipt and review correspondence from City Clerk re Election	0.25	No Charge
10-30-2025	SRB	Receipt and review correspondence from City Clerk re Election	0.25	No Charge
10-30-2025	SRB	Receipt and review correspondence from City Clerk re Election	0.25	No Charge
10-31-2025	SRB	Services Rendered		2,500.00
			Total	2,500.00

Time Summary

Professional	Hours	Amount
Scott Baker	11.75	2,500.00
Total		2,500.00

Total for this Invoice 2,500.00



27 S. Broadway St. Suite 2 Lake Orion, Michigan 48362
SBaker@bakerpllc.com
 (248) 230-4103

November 11, 2025

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

Invoice Number: 1869

Invoice Period: 10-01-2025 - 10-31-2025

RE: Prosecution/Code Enforcement

Time Details

Date	Professional	Description	Hours	Amount
10-06-2025	SRB	Receipt and review final docket for 10/8 prosecution docket.	0.25	32.50
10-06-2025	SRB	Receipt, review and respond to correspondence from defense attorney re 25LV00331 Discovery Request	0.25	32.50
10-07-2025	SRB	Draft correspondence to defense attorney re 25LV00331 discovery request	0.25	32.50
10-08-2025	SRB	Prepare for and appear in 46th District Court for Prosecution Docket	3.00	390.00
10-08-2025	SRB	Receipt, review and respond to correspondence from 46th District Court; Prepare Nolle Prosequi re 22L248152B	0.50	65.00
10-22-2025	SRB	Draft correspondence to and review response from Officer Gijbsers re Warrant Audit Nolle Prosequi	0.25	32.50
10-23-2025	SRB	Receipt and review correspondence from 46th District Court re 11/12 prosecution docket	0.25	32.50
10-23-2025	SRB	Receipt, review and respond to correspondence from defense attorney re 25LV00963 Discovery Request	0.25	32.50
10-23-2025	SRB	Receipt, review and respond to correspondence from defense attorney re 02L877879A/B/C Discovery Request	0.25	32.50
10-24-2025	SRB	Receipt, review and respond to correspondence from 46th District Court; Prepare Nolle Prosequi re 07L122387B	0.50	65.00
10-24-2025	SRB	Draft correspondence to Police Clerk for record request re	0.25	32.50

We appreciate your business

Page 1 of 2

Date	Professional	Description	Hours	Amount	Item 14C.
		prosecution cases			
10-27-2025	SRB	Draft correspondence to defense attorney re 25LV00963 discovery request	0.25	32.50	
10-27-2025	SRB	Draft correspondence to defense attorney re 02L877876A/B/C discovery request	0.25	32.50	
10-27-2025	SRB	Receive and respond to correspondence from Police Clerk; Review attached defendant records re prosecution records request	0.75	97.50	
10-30-2025	SRB	Receipt and review correspondence from 46th District Court re 11/19 prosecution docket	0.25	32.50	
			Total	975.00	

Time Summary

Professional	Hours	Amount
Scott Baker	7.50	975.00
Total		975.00
Total for this Invoice		975.00



27 S. Broadway St. Suite 2 Lake Orion, Michigan 48362
SBaker@bakerpllc.com
 (248) 230-4103

November 11, 2025

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

Invoice Number: 1870
 Invoice Period: 10-01-2025 - 10-31-2025

RE: Special Legal Services

Time Details

Date	Professional	Description	Hours	Amount
10-02-2025	SRB	Receipt and review correspondence from Resident re FOIA request	0.25	32.50
10-06-2025	SRB	Receipt and review of correspondence from Tax Tribunal re MTT 25-000698	0.25	32.50
10-06-2025	SRB	Prepare for and attend Special Meeting of City Council & Master Plan Kick-off meeting	1.00	130.00
10-06-2025	SRB	Prepare for and attend Election Commission meeting	0.50	65.00
10-15-2025	SRB	Research and review BP Special Land use resolution re odor emission enforcement	0.75	97.50
10-15-2025	SRB	Research and review 19600 Forest Drive re survey inquiry	0.75	97.50
10-16-2025	SRB	Begin research and drafting outdoor collection bin ordinance	2.00	260.00
10-21-2025	SRB	Prepare for and attend Planning Commission Meeting	1.75	227.50
10-22-2025	SRB	Draft Notice of Adoption for Solar Energy System Ordinance	0.50	65.00
10-30-2025	SRB	Research election law re receiving board, necessity, appointment and duties; draft memorandum to City Clerk re same.	0.75	97.50
Total				1,105.00

Time Summary

We appreciate your business

Page 1 of 2

Professional		Hours	Amount	Item 14C.
Scott Baker		8.50	1,105.00	
		Total	1,105.00	
Total for this Invoice			1,105.00	

MEMORANDUM

To: LVDDA Board of Directors

From: Austin Colson, CED/DDA Director

Date: November 21, 2025

RE: Department/Director Report

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

Upcoming DDA Events

- *Small Business Social – Strategic Planning & Networking Sponsored by Oakland Thrive*
– Saturday, November 29, 2025, 11am-1pm. (The Event House, Lathrup Village)
 - Join the Southfield Area Chamber of Commerce and Oakland Thrive with a Small Business Social designed to help you create a clear strategic plan for 2026. Connect with peers, share ideas, and walk away with tools and inspiration to grow your business in the new year. Registration at southfieldchamber.com
- *Lathrup Village Winter Festival* – Friday, December 5, 2025, 6-8pm in the Community Room inside City Hall. (27400 Southfield Road)
 - *Join the DDA and many of our community partners for a cheerful evening of holiday fun for all ages. Activities will include cookie decorating, holiday crafts and ornament making and photos with Santa.*
- *Boys2Men Youth Mentoring: Christmas Toy Drive* – Thursday, December 18, 2025, 5-8pm at Lathrup Village City Hall (27400 Southfield Road):
 - Boys2Men Youth Mentoring is hosting its annual Christmas Toy Drive, and we're inviting the Lathrup Village community to join us in giving a little joy this season. Toys can be dropped off at City Hall or 28050 Southfield Rd., Suite 170 until December 12th.

Past DDA Events

- Developing a Business Plan: August 19th, 10am-12pm (Location: Community Room)
- Lathrup Village Third Annual Music Festival: September 13th, 12pm-9pm (Municipal Park)
- Resources to Boost Holiday Sales Seminar: September 17th, 8:30am-10:30am (Oak Park)

Business/Property Updates

- 27000 Southfield Road (Discount Tire) – Interior buildout of updates to showroom are ongoing.
- 26780 Southfield Road (Holy Burger) – Business license application for new burger restaurant received and is under review.
- 27651 Southfield Road (Middle Eats) – Received site plan approval at the November Planning Commission meeting to expand their dining room by 1,900 sq. ft. into the adjacent tenant space.

Infrastructure

- Ongoing installation of two electric vehicle (EV) charging stations in the City Hall parking lot.
- Installation of HAWK (high-intensity activated crosswalk) on Southfield Road between Kilbirnie and Margate Streets is ongoing.

Miscellaneous

- Staff is currently drafting a grant application proposing traffic-calming improvements along 11 Mile Road at the intersections of Lathrup Boulevard and Southfield Road through Main Street America's "GM on Main" grant program. These improvements are intended to increase pedestrian safety, support walkability, and strengthen the overall function and appeal of the City's downtown corridor. The "GM on Main" Street Grant Program aims to enhance downtowns through transformative and innovative road-safety initiatives in communities located near General Motors facilities
- The DDA, in partnership with the Boys 2 Men Youth Mentoring Program, is collecting toys for local children this holiday season. Donations can be dropped off at Lathrup Village City Hall or at 28050 Southfield Road, Suite 170 through December 12th.

[illegible]

2025 Run Totals	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Alexander	230	238	247	155	206	146	144	203	174	167			1910
Button	33	9	31	48	109	64	0	8	28	22			352
Gijsbers	97	88	127	140	127	121	114	8	6	5			833
Huston	68	38	5	Injured	8/Injured	5/Injured	27	8	0/FTO	2			161
Hutson	297	265	196	161	288	181	249	220	208	263			2328
Lawrence	28	55	112	89	74	116	170	150	136	96			1026
Roberts	149	143	136	199	150	93	82	19	0/FTO	0/FTO			971
Stojich	160	121	151	175	159	156	157	121	155	93			1448
Tackett	86	69	88	76	28/Injured	0/Injured	0/Injured	0/Injured	0/Injured	0/Injured			347
Cehic	n/a	n/a	n/a	n/a	n/a	n/a	56	185	173	180			594
Mateyak	n/a	n/a	n/a	n/a	n/a	n/a	43	149	142	145			479
Chickensky/Fisher	95	42	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	137

Reserve Hodges	1/24/25 25-871	2/28/25 25-2139	0	0	5/23/25 25-5033	6/13/25 25-5707	0	8/23/25 25-7944	9/13/25 25-8620	10/5/2025 25-9306			7
Reserve Lietzke	0	0	0	4/29/25 25-4183	0	0	0	0	9/13/25 25-8620	0			2
Reserve Sovinsky	1/26/25 25-956	02/09/25 25-1428	0	4/20/25 25-3900	0	6/16/25 25-5769	7/13/25 25-6619	0	9/13/25 25-8620	0			6



CLEAR-1996 Departmental CLEAR & CAD Statistics by Officer CLEAR & CAD Stats

10/01/2025 - 11/01/2025



Officer Name	Officer Badge	Days Work	Days Sick	Tickets	CFS	CR	Arrests	Charges	Public Relation	Traffic Stops	Building Check	Plaza Check	Sub Check	Comm Policing
LV										1				
LVALEXANDERR	46960			15	167	2	1	1		14				
LVBUTTONE	26288				22	2				3				
LVCEHICA	01010			21	180	10				20				
LVCORYS	003			1	7	7								
LVGLJSBERSR	47833				5	1								
LVHUSTONJ	42410				2									
LVHUTSONN	43905			1	263	2				5				
LVJARIETTK	42532				4	2								
LVLAWARENCET	23960			6	96	1				9				
LVMALEYAKE	57154			35	145	15	1	1		32				
LVROBERTSK	00316													
LVSOVINSKYG	00800				1									
LVSTAJICHM	41054			23	93	3				28				
LVJACKETTM	26929													
LVZANGM	00793				20	3				2				
	Total:			Sum:	1005	48	2	2		114				
* Includes Empty	Average:				62.81	1.92	0.13	0.13		7.13				
** Excludes Empty	Average:				77.31	4.36	1	1		12.67				



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

For 10/1/2025 12:00:00 AM - 11/1/2025 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

Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
ALEXANDER, RYAN	11-15 MPH OVER LIMIT	2	
	1-5 MPH OVER LIMIT	4	
	DISOBEY STOP SIGN	2	
	DROVE WITHOUT LIGHTS	1	
	EXPIRED PLATES	1	
	FAIL TO STOP ASSURED CLEAR DISTANCE AHEAD	2	
	IMPEDING/BLOCKADING TRAFFIC	2	
	IMPROPER LANE USAGE	2	
	NO INSURANCE	1	
		17	17

Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
CEHIC, ANES	FAIL TO STOP ASSURED CLEAR DISTANCE AHEAD	2	
	FAIL TO YIELD RIGHT OF WAY	1	
	IMPEDING/BLOCKADING TRAFFIC	12	
	IMPROPER LANE USAGE	1	
	USE OF HAND HELD CELLULAR PHONE	1	
	VIOLATION OF SAFETY BELT LAW	4	
		21	21



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

For 10/1/2025 12:00:00 AM - 11/1/2025 12:00:00 AM



Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
CORY, SUZANNE	1-5 MPH OVER/LIMITED ACCESS HWY	1	
		1	1

Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
HUSTON, JEREMY	1-5 MPH OVER LIMIT		2
	6-10 MPH OVER LIMIT		1
	DISOBEY TRAFFIC CONTROL DEVICE		1
	EXPIRED PLATES		2
	VIOLETION OF SAFETY BELT LAW		1
		7	7

Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
HUTSON, NKURMAH	DISOBEY TRAFFIC CONTROL DEVICE	1	
		1	1

Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
LAWRENCE, TERANCE	DISOBEY STOP SIGN	4	
	IMPROPER TURN	1	
	NO PARKING 3-6 AM	1	
		6	6



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

For 10/1/2025 12:00:00 AM - 11/1/2025 12:00:00 AM



Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
MATEYAK, ELLIOT	11-15 MPH OVER LIMIT	1	
	1-5 MPH OVER LIMIT	3	
	1-5 MPH OVER/LIMITED ACCESS HWY	2	1
	6-10 MPH OVER LIMIT	8	
	DISOBEY STOP SIGN	2	
	DISOBEY TRAFFIC CONTROL DEVICE	1	
	DROVE WHILE LICENSE SUS/REV/DENIED	1	
	EXPIRED PLATES	4	
	FAIL TO STOP ASSURED CLEAR DISTANCE AHEAD	2	
	FAIL TO YIELD RIGHT OF WAY	1	
	HOLDING/USING MOBILE DEVICE WHILE OPERATING VEHICLE (\$215),	7	
	IMPEDING/BLOCKADING TRAFFIC	4	
	IMPROPER/PROHIBITED PARKING	1	
	IMPROPER TURN	1	
	NO PROOF OF REGISTRATION	1	
	VIOL OF CHILD RESTRAINT LAW	1	
		41	1
		40	



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

For 10/1/2025 12:00:00 AM - 11/1/2025 12:00:00 AM



Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
ROBERTS, KEITH	DROVE WHILE LICENSE SUS/REV/DENIED		1
	FAIL TO STOP ASSURED CLEAR DISTANCE AHEAD		2
	FAIL TO YIELD RIGHT OF WAY		1
	HOLDING/USING MOBILE DEVICE WHILE OPERATING VEHICLE (\$215)		5
	IMPEDING/BLOCKADING TRAFFIC		4
	IMPROPER/PROHIBITED PARKING		1
	NO PROOF OF REGISTRATION		1
	USE OF HAND HELD CELLULAR PHONE		1
	VIOL OF CHILD RESTRAINT LAW		1
		17	17

Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
STAJICH, MICHAEL	11-15 MPH OVER LIMIT	1	
	17 MPH OVER LIMIT	1	
	18 MPH OVER LIMIT	1	
	19 MPH OVER LIMIT	1	
	20 MPH OVER LIMIT	1	
	DISOBEY STOP SIGN	8	
	DISOBEY TRAFFIC SIGNAL/FLASHERS	2	
	FAIL TO STOP ASSURED CLEAR DISTANCE AHEAD	2	
	FAIL TO STOP/YIELD LEAV/PVT. DRIVE OR ALLEY	1	
	IMPEDING/BLOCKADING TRAFFIC	1	
	IMPROPER LANE USAGE	1	
	IMPROPER TURN	1	
	NO PROOF OF INSURANCE	1	
	NO PROOF OF REGISTRATION	1	
	OPERATING WHILE READING TYPING OR TEXTING 1ST OFFENSE	2	
		25	25



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

For 10/1/2025 12:00:00 AM - 11/1/2025 12:00:00 AM



Officer Name	Violation Description	Prim Viol Count	Sec Viol Count
ZANG, MICHAEL	11-15 MPH OVER LIMIT		1
	1-5 MPH OVER LIMIT		1
	1-5 MPH OVER/LIMITED ACCESS HWY		2
	6-10 MPH OVER LIMIT		7
	DISOBEY STOP SIGN		2
	EXPIRED PLATES		2
	FAIL TO STOP ASSURED CLEAR DISTANCE AHEAD		1
	FAIL TO YIELD RIGHT OF WAY		1
	HOLDING/USING MOBILE DEVICE WHILE OPERATING VEHICLE (\$215),		2
	IMPEDING/BLOCKADING TRAFFIC		3
	IMPROPER TURN		1
		23	23
	Totals:	111	48



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

For 10/01/2025 - 11/01/2025



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

Officer Name	Type	Prim Viol Count	Sec Viol Count
ALEXANDER, RYAN	CIVIL INFRACTION	10	
	WARNING	7	
		17	17

Officer Name	Type	Prim Viol Count	Sec Viol Count
CEHIC, ANES	CIVIL INFRACTION	20	
	WARNING	1	
		21	21

Officer Name	Type	Prim Viol Count	Sec Viol Count
CORY, SUZANNE	CIVIL INFRACTION	1	
		1	1

Officer Name	Type	Prim Viol Count	Sec Viol Count
HUSTON, JEREMY	CIVIL INFRACTION		7
		7	7

Officer Name	Type	Prim Viol Count	Sec Viol Count
HUTSON, NKURMAH	WARNING	1	
		1	1



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

For 10/01/2025 - 11/01/2025



Officer Name	Type	Prim Viol Count	Sec Viol Count
LAWRENCE, TERANCE	CIVIL INFRACTION	6	
		6	

Officer Name	Type	Prim Viol Count	Sec Viol Count
MATEYAK, ELLIOT	CIVIL INFRACTION	31	1
	MISDEMEANOR	1	
	WAIVE	1	
	WARNING	7	
		41	1

Officer Name	Type	Prim Viol Count	Sec Viol Count
ROBERTS, KEITH	CIVIL INFRACTION		13
	MISDEMEANOR		1
	WAIVE		1
	WARNING		2
		17	17

Officer Name	Type	Prim Viol Count	Sec Viol Count
STAJICH, MICHAEL	CIVIL INFRACTION	9	
	WAIVE	1	
	WARNING	15	
		25	

Officer Name	Type	Prim Viol Count	Sec Viol Count
ZANG, MICHAEL	CIVIL INFRACTION		17
	WARNING		6
		23	23

	Totals:	111	48
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October 2025
WARNING VIOLATIONS

ROW	CITATION	DATE	OFF_CITY_NM	ST	VIOLATION_ON	VIOLATION_NEAR	VIOLS_DESC	OFFICER
	25LV00986	10/1/2025	PONTIAC	MI	11 MILE	RED RIVER	DISOBEY STOP SIGN	STA
	25LV00988	10/2/2025	SOUTHFIELD	MI	11 MILE	RED RIVER	DISOBEY STOP SIGN	STA
	25LV00990	10/3/2025	LAKE ORION	MI	SOUTHFIELD	WILTSHIRE	READING/TYPING/TEXTING 1ST OFFENSE	STA
	25LV00993	10/3/2025	HARPER WOODS	MI	EVERGREEN	SAN JOSE	18 MPH OVER LIMIT SPEED: 58/35	STA
	25LV00994	10/3/2025	MACOMB	MI	SOUTHFIELD	SUNSET	READING/TYPING/TEXTING 1ST OFFENSE	STA
	25LV01004	10/7/2025	GROSSE PTE PARK	MI	SOUTHFIELD	11 MILE	DROVE WITHOUT LIGHTS/IMPROPER LANE USAGE	STA
	25LV01008	10/8/2025	DETROIT	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	STA
	25LV01011	10/10/2025	MACOMB	MI	12 MILE	SOUTHFIELD	USE OF HAND HELD CELLULAR PHONE	CEH
	25LV01016	10/10/2025	FARMINGTON HILLS	MI	SOUTHFIELD	LINCOLN	DISOBEY TRAFFICE SIGNAL/FLASHERS	STA
	25LV01028	10/14/2025	FARMINGTON HILLS	MI	GOLDENGATE	11 MILE	17 MPH OVER LIMIT SPEED: 42/25	STA
	25LV01029	10/14/2025	NORTHVILLE	MI	BUNGALOW	GOLDENGATE	DISOBEY STOP SIGN	STA
	25LV01031	10/14/2025	DETROIT	MI	LATHRUP	RAINBOW	DISOBEY STOP SIGN	ALE
	25LV01034	10/15/2025	LATHRUP VILLAGE	MI	RAINBOW DR	ELDORADO	DISOBEY STOP SIGN	MAT
	25LV01040	10/15/2025	SOUTHFIELD	MI	SOUTHFIELD	11 MILE	DISOBEY TRAFFIC CONTROL DEVICE	HUT
	25LV01046	10/16/2025	LATHRUP VILLAGE	MI	LATHRUP	SUNNYBROOK	11-15 MPH OVER LIMIT SPEED: 38/25	MAT
	25LV01047	10/16/2025	LATHRUP VILLAGE	MI	LATHRUP	SUNNYBROOK	6-10 MPH OVER LIMIT SPEED: 35/25	MAT
	25LV01052	10/16/2025	DETROIT	MI	SOUTHFIELD	GLENWOOD	20 MPH OVER LIMIT SPEED: 65/45	STA
	25LV01055	10/17/2025	FARMINGTON HILLS	MI	GOLDENGATE	11 MILE	19 MPH OVER LIMIT SPEED: 44/25	STA
	25LV01065	10/22/2025	LATHRUP VILLAGE	MI	LATHRUP	RAMSGATE	11-15 MPH OVER LIMIT SPEED: 36/25	ALE
	25LV01066	10/22/2025	SOUTHFIELD	MI	LATHRUP	RAMSGATE	11-15 MPH OVER LIMIT SPEED: 39/25	ALE
	25LV01067	10/22/2025	DETROIT	MI	SOUTHFIELD	LINCOLN	NO INSURANCE	ALE
	25LV01073	10/24/2025	SOUTHFIELD	MI	11 MILE	RED RIVER	DISOBEY STOP SIGN	STA
	25LV01083	10/28/2025	BRIGHTON	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	STA
	25LV01084	10/28/2025	DEARBORN	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	STA
	25LV01090	10/30/2025	EASTPOINTE	MI	SOUTHFIELD	11 MILE	IMPROPER TURN	STA

ALARM SUMMARY FOR OCTOBER 2025

October 1st – 31st 2025: 4 B&E Alarms (C3902)
October 1st – 31st 2025: 16 False Alarms (L5060)

All alarms were considered false or operator error. One was cancelled prior to dispatching LVPD officers

Total unregistered alarms for the month:

Commercial: 3
Residential: 4

Citations issues for excessive alarms:

Commercial: 2
Residential: 0

Letters will be mailed in November to the addresses that have an unregistered alarm. Citations will be sent via certified mail.

City of Lathrup Village Police Department - Monthly Summary

October 2025

10/1/2025 –

- 25-9183 – Fraud

A resident reported fraudulent charges on his credit card. The occurrence did not happen in the City of Lathrup. The report was taken for informational purposes only.

10/2/205 –

- 25-9215 – Family Trouble

Officers were called to a residence where two people had been yelling at each other outside of their home. On arrival, the officers spoke with the male half of the couple. There was a verbal argument over the dog but there were many other issues in the relationship to that point. The officers were able to find the female half in the neighborhood who stated the same thing. Both parties thought it would be best to stay apart for the evening.

10/3/2025 –

- 25-9242 – LFA

Officers took reports of LFAs. One vehicle had coins taken but the others only appeared to have been rummaged through with nothing taken. Vehicles were unlocked.

- 25-9246 – Suspicious

Officers took a report of another vehicle in the same area as above that had been rummaged through. Nothing was taken. The R/P believed the car was locked at the time.

- 25-9247 – Trespass warning

Officers were called to an LVPD business in reference to a customer making bizarre and threatening comments to an employee. The employee felt unsafe and reported it to the manager of the business. The business voiced that they would like the individual banned (trespassed) from the store. The individual was not on the property and therefore has yet to be formally trespassed.

- 25-9248 – Civil Matter

Officers were called to a civil matter between two coworkers. Officers mediated the situation and they were able to agree to leave each other alone moving forward.

10/4/2025 –

- 25-9289 – Threats/Intimidation

Officers were called to a Lathrup Village bank due to a customer being irate. The customer had his account closed due to fraudulent activity on the account. The bank representative informed the individual that the remaining funds would be sent by check. The report does not list the specific threats made.

10/5/2025 –

- 25-9309 – Recovered Stolen Vehicle

Officers located a vehicle that returned stolen out of a nearby jurisdiction. The registered owner of the vehicle and wife of the driver had reported it stolen as retaliation to infidelity. The issue appeared to be civil in nature but the officers wrote up the report for OCPO review.

10/7/2025 –

- 25-9361 – Suspicious

An LV resident reported an ex-girlfriend showing up uninvited to his home. He was not there at the time but saw her via ring camera. The officer gave the resident information on the PPO process.

10/8/2025 –

- 25-9399 – Hit and run

An LV resident reported a FedEx truck hitting his mailbox and two other mailboxes and driving away. The officers were able to locate the driver to complete the UD10. The driver stated he was distracted by his headphones and did not realize he hit the mailboxes.

10/9/2025 –

- 25-9434 – Assist other department

An LVPD officer located a Southfield PD suspect while the suspect was walking. The suspect began to run from the officer. The officer pursued the suspect on foot and gave him commands to stop running, which he did. Southfield PD also arrived and they were able to take the suspect into custody.

- 25-9445 – ID theft

An LV resident reported that there were several bank accounts opened in her name. She was able to close one account but was unsuccessful in making contact with the other bank. A report was generated.

10/11/2025 –

- 25-9501 – Assault

The victim came into LVPD to report an assault. The victim described an incident that occurred inside of an LV business. There was a dispute between the victim and suspect over a housing issue in another city. The argument escalated and it is reported that the suspect pushed the victim. Officers have attempted to follow up with both parties and have been unsuccessful.

10/14/2025 –

- 25-9565 – Civil Matter

The owner of an LV business called to complain about a FedEx truck whose passenger was yelling things at her. She had parked her vehicle in the rear of the business in order to unload supplies when the truck came in and told her she must move in order for them to make deliveries. She told them to wait a minute, which is when the passenger began to be aggressive toward the owner. They eventually went around the business to deliver the packages and drove away.

10/17/2025 –

- 25-9695 – MDOP

Officers were called to an LV business in reference to a damaged door. Officers interviewed several parties that may have access to video of the door but were uncooperative. The property owner asked that officers attempt to find the responsible person. But as there were no investigative leads, the case was closed.

10/20/2025 –

- 25-9772 – Fraud

An LV resident clicked on what she believed to be a Facebook QVC ad. The resident purchased several items advertised. At the date and time, the report was made, she had not received the items. She contacted QVC customer service who told her the confirmation numbers the resident was given did not exist.

No follow up noted.

- 25-9781 – Aggravated Assault

While stopped on the road waiting for emergency vehicles to pass, the victim's vehicle was purposely struck by the vehicle behind him two times. The victim was able to get the suspect vehicle info.

No follow up noted.

- 25-9788 – PIA H&R

The at-fault driver of a traffic crash fled the scene of the crash and left her vehicle at the scene. The driver was identified by personal affects from within the vehicle and description from the other vehicles occupants.

No follow up noted.

10/21/2025 –

- 25-9809 – Accidental property damage

While driving on the freeway, a resident had a semitruck change lanes in front of him, causing debris from the road to kick up and hit his vehicle causing damage to the car. He asked for a report for insurance purposes.

10/23/2025 –

- 25-9887 – Larceny

An officer was called to a home for a report of a stolen political sign. A follow up report revealed that the sign had mistakenly been taken by the Code Enforcement officer, who returned the sign.

10/24/2025 –

- 25-9926 – Warrant Arrest

Officers made the scene of a crash where they discovered one of the drivers had an active warrant out of a nearby jurisdiction. The individual was arrested and turned over to that police department.

10/27/2025 –

- 25-10008 – Suspicious Circumstance

A student at the school made a comment to another student that was threatening in nature. It was discovered the comment was made in an attempt to be funny. However, the SRO completed a thorough follow up to ensure the student was not a threat.

10/28/2025 –

- 25-10044 – Misc. Information

Officers stopped a vehicle which had multiple people within. At least one had a warrant for larceny in another jurisdiction but the officers were unable to verify. The individuals in the vehicle had high visibility vests that indicated they were amazon delivery drivers but the vests did not have company logos on them. The officers were suspicious that they were a porch pirate crew as that is common this time of year. There was no other evidence and the vehicle was released.

10/29/2025 –

- 25-10073 – Accidental Property Damage

A vehicle was on 696 and had damage to his windshield from road construction or debris from the road.

- 25-10083 – Suspicious circumstance

A resident who is having issues at work believed a vehicle followed her home and watched her park in her driveway from afar. She believed it may be the husband of a coworker but was unsure.

10/31/2025 –

- 25-10117 – Fraud

An individual deposited a fraudulent check at an LV bank. By the time the banks fraud department found out about it, the individual had overdrawn her account. The bank wishes to press charges.

- 25-10118 – Fraud

A different individual deposited a fraudulent check at an LV bank. By the time the banks fraud department found out about it, the individual had overdrawn her account. The bank wishes to press charges.

- 25-10120 – Put animal to sleep

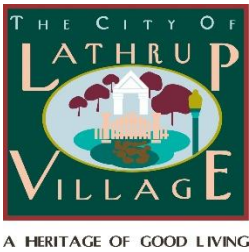
An injured deer was dispatched by officers.

- 25-10129 – Customer Trouble

Officers spoke with the customer of a salon. The customer stated she had cancelled a hair appointment due to a family member being in the hospital. The hairdresser then posted the customers information online including her phone number, address and last four digits of the card she left on file with the salon. The customer was then being harassed by unknown people. She asked the officers if they would ask the hairdresser to remove the post. Officers spoke with the hairdresser who deleted the post in front of them.

2025 Ticket Totals	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec	Total
Alexander	31	21	31	35	16	13	10	8	6	10			181
Alexander warning	0	0	0	1	0	1	12	5	10	7			36
Burton	1	1	2	4	6	5	0	0	1	0			20
Burton warning	2	0	0	1	1	2	0	0	0	0			6
Gljsbers	23	4	23	21	25	10	9	0	0/LD	0/LD			115
Gljsbers warning	5	2	8	6	5	3	2	0	0/LD	0/LD			31
Huston	7	3	1	0/Injured	0/Injured	0/Injured	3	6	0/FTO	0/FTO			20
Huston warning	2	2	0	0/Injured	0/Injured	0/Injured	4	0	0/FTO	0/FTO			8
Hutson	7	5	7	5	17	3	7	0	5	0			55
Hutson warning	4	1	2	1	4	3	2	0	0	1			18
Lawrence	5	1	5	9	3	5	12	9	10	6			65
Lawrence warning	0	0	0	0	0	0	0	0	0	0			0
Roberts	13	11	16	41	28	5	10	6	0/FTO	0/FTO			130
Roberts warning	5	4	13	25	5	2	10	3	0/FTO	0/FTO			67
Stajlich	17	6	4	14	21	10	6	11	7	10			106
Stajlich warning	0	0	0	1	2	19	28	12	14	15			91
Tackett	4	3	7	2	2/Injured	0/Injured	0/Injured	0/Injured	0/Injured	0/Injured			18
Tackett warning	2	1	0	0	0/Injured	0/Injured	0/Injured	0/Injured	0/Injured	0/Injured			3
Cehic	n/a	n/a	n/a	n/a	n/a	n/a	3	23	18	20			64
Cehic Warning	n/a	n/a	n/a	n/a	n/a	n/a	5	15	14	1			35

Matveyak	n/a	n/a	n/a	n/a	n/a	n/a	7	14	36	33			90
Matveyak Warning	n/a	n/a	n/a	n/a	n/a	n/a	5	8	11	7			31
Chickensky/Fisher Citations	22	3	2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	27
Chickensky/Fisher Warnings	2	2	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4



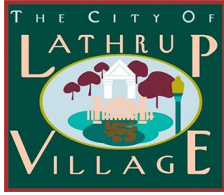
City of Lathrup Village
27400 Southfield Road
Lathrup Village, MI 48076

**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 Monday, November 24, 2025 at 7:30 p.m. at City Hall, 27400 Southfield Road, Lathrup Village, MI 48076, to receive public comments on the City's Program Year (PY) 2026 Community Development Block Grant (CDBG) funding application in the approximate amount of \$7,000 for eligible projects and activities to improve ADA accessibility within city parks.

Any member of the public may comment on the proposed site plan by (1) submitting written remarks to the City Clerk by 4:30 p.m. on the meeting date, (2) attending the meeting in person, or (3) authorizing a representative to speak on their behalf. Written comments may be mailed or delivered to: City Clerk, City Hall, 27400 Southfield Road, Lathrup Village, MI 48076. Accessibility: Reasonable accommodations—such as wheelchair access or interpreter services—will be provided with 72 hours' advance notice. Please contact Alisa Emanuel at (248) 557-2600, ext. 226 to request accommodations.

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 | (248) 557-2600

TO: Mayor & City Council
 FROM: Mike Greene – City Administrator
 DATE: November 24, 2025
 RE: Community Development Block Grant Project Year 2026

Background Brief: Each year, the City is allocated Community Development Block Grant (CDBG) funding through Oakland County. In 2026, the City will be allocated \$7,000. CDBG dollars must be spent per CDBG guidelines outlined by HUD and Oakland County. This year, staff is recommending that this year's allocation be allocated to park facilities ADA improvements. Specifically, we would like to address a part of our Municipal Park playscape plan by installing a new access point to the playscape area and adding additional ADA parking spaces. These areas were called out during our MDNR grant application for a new municipal park playscape (still pending award notification).

Based on the County's previous schedule, if approved, the funding would become available in late 2026, meaning construction would take place in 2027.

Previous Action: N/A

Economic Impact: Up to \$7,000 reimbursed for CDBG eligible projects.

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

Recommended Motion:

Moved by _____ seconded by _____ to to approve resolution #2024-19, Community Development Block Grant Project Year 2026.

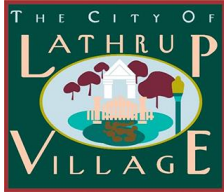
Kelly Garrett
Mayor

Bruce Kantor
Mayor Pro-Tem

Jalen Jennings
Council Member

Jason Hammond
Council Member

John Sousanis
Council Member



City of Lathrup Village
 27400 Southfield Road
 Lathrup Village, MI 48076
www.lathrupvillage.org | (248) 557-2600

RESOLUTION #2025-19
COMMUNITY DEVELOPMENT BLOCK GRANT
PROJECT YEAR 2026

At a regular meeting of the City Council of the City of Lathrup Village, Oakland County, Michigan, (the "City"), held on the 24th day of November 2025.

The following Resolution was offered by _____ and seconded by _____.

Whereas, Oakland County is preparing an Annual Action Plan to meet application requirements for the Community Development Block Grant (CDBG) program, and other Community Planning and Development (CPD) programs; and

Whereas, Oakland County has requested CDBG-eligible projects from participating communities for inclusion in the Action Plan; and

WHEREAS, the City recognizes the need for improvements in its parks to provide Americans with Disabilities Act (ADA)-compliant amenities, ensuring accessible recreational opportunities for individuals with disabilities; and

WHEREAS, the City of Lathrup Village has prepared an application for ADA accessible park amenities, which if funded, will utilize \$7,000 of Project Year 2026 (PY26) CDBG funds for the installation of ADA-accessible park amenities, promoting inclusivity and compliance with federal accessibility standards; and

WHEREAS, the City Council has determined that the proposed ADA-accessible improvements in the park spaces of Lathrup Village are in the best interest of the community and align with the goals of the CDBG program;

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

1. The use of PY26 Community Development Block Grant (CDBG) funds for the purpose of installing ADA-accessible park amenities is hereby approved.
2. The City Council directs the appropriate City departments to proceed with planning, implementation, and oversight of the ADA-accessible improvements as outlined in the funding proposal.
3. The City Council authorizes the City Administrator or designated official to execute any documents or agreements necessary to receive and allocate PY26 CDBG funds for this project.

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 November 24, 2025, the original of which is on file in the City Clerk's Office.

IN WITNESS WHEREOF, I have affixed my official signature on this 24th day of November 2025.

 Alisa Emanuel – City Clerk

Kelly Garrett
 Mayor

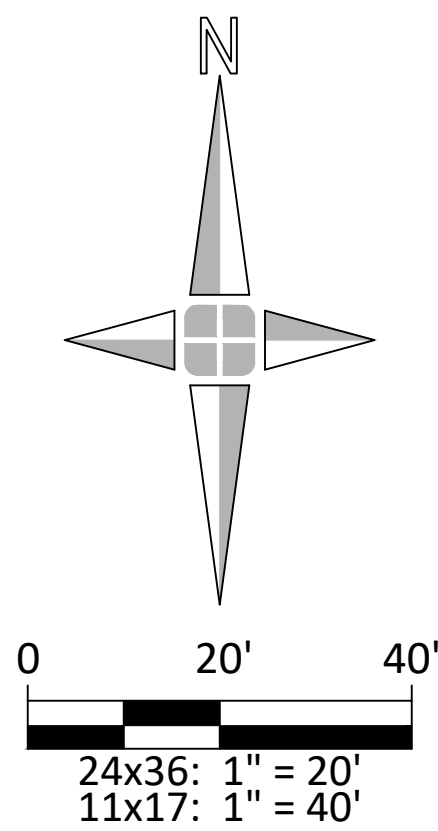
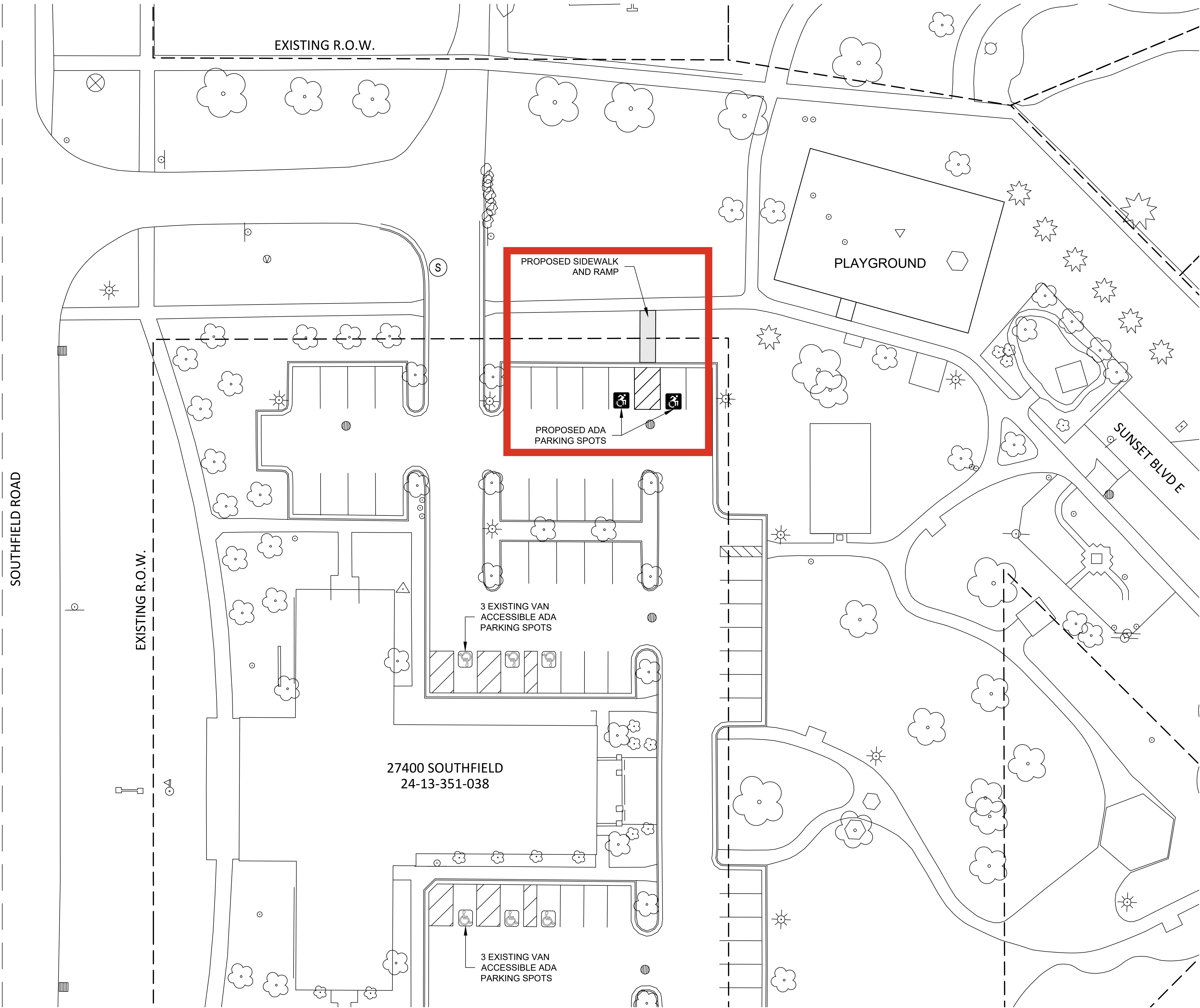
Bruce Kantor
 Mayor Pro-Tem

Jalen Jennings
 Council Member

Jason Hammond
 Council Member

John Sousanis
 Council Member

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Executive:	J.R.W.
Manager:	J.P.K.
Designer:	R.D.H.
Quality Control:	J.R.W.



Know what's below.
Call before you dig.

DATE:	ISSUE:

Developed For:
**CITY OF
LATHRUP VILLAGE**
27400 SOUTHFIELD ROAD
LATHRUP VILLAGE, MI 48076
(248)557-2600

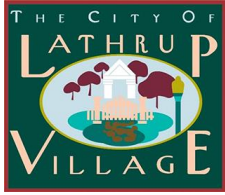
MUNICIPAL PARK AND PLAYGROUND SITE PLAN

LATHRUP VILLAGE
MUNICIPAL PARK

CITY OF LATHRUP VILLAGE
OAKLAND COUNTY
MICHIGAN

Date:	10.24.2025
Scale:	AS SHOWN
Sheet:	01 of 01
Project:	XXXXXX.XX

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City of Lathrup Village
 27400 Southfield Road
 Lathrup Village, MI 48076
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TO: Mayor & City Council
 FROM: Mike Greene – City Administrator
 DATE: November 24, 2025
 RE: Receive & File the Fiscal Year 2024-2025 Audit

Background Brief: The City's Fiscal Year 2024-2025 Audit 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 2024-2025 Financial Audit.

Kelly Garrett
Mayor

Bruce Kantor
Mayor Pro-Tem

Jalen Jennings
Council Member

Jason Hammond
Council Member

John Sousanis
Council Member



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Suite 1, Lansing, MI 48912
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📠 517.323.6346

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, 2025, 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.

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. 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.

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 a certain deficiency in internal control that we consider to be a material weakness:

MATERIAL JOURNAL ENTRIES PROPOSED BY AUDITORS

Material journal entries for the proper recognition of pension and OPEB related accounts, lease receivables and related deferred inflows of resources, long-term obligations, and unearned revenues. These misstatements were not detected by the City's internal control over financial reporting. These entries were brought to the attention of management and were subsequently recorded in the City's general ledger.

Management is responsible for establishing, maintaining, and monitoring internal controls, and for the fair presentation in the financial statements of financial position and results of operations, including proper recording of journal entries to assure the trial balance from which the financial statements are prepared is in conformity with U.S. generally accepted accounting principles.

We recommend that the City take steps to ensure that material journal entries are not necessary at the time future audit analysis is performed.

During our audit, we noted an area where we believe there is an opportunity for the City to further strengthen internal control or to increase operating efficiencies. Our observation on this area is presented for your consideration below:

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 City 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.

Maney Costeiran PC

November 17, 2025



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November 17, 2025

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, 2025. 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. Professional standards 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.

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.

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

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 November 17, 2025.

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 Costeiran PC

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

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

YEAR ENDED JUNE 30, 2025

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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, 2025, 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, 2025, 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.

Change in Accounting Principle

As discussed in Note 15 to the financial statements, the City adopted GASB Statement No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City 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 the 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 the 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 the 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 Costeiran PC

November 17, 2025

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, 2025. 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 \$25,537,612 (excluding component units).
- Governmental activities net position was \$16,609,466.
- Business-type activity net position was \$8,928,146.
- Component unit net position was \$1,622,909.

Fund Level

- At the close of the fiscal year, the City's governmental funds reported a combined ending fund balance of \$2,700,537 with \$2,097,469 being nonspendable, restricted, committed, or assigned for specific purposes.
- The General Fund realized \$68,521 less in revenues and other financing sources than anticipated for the fiscal year. The General Fund operations also expended \$234,710 less than appropriated for expenditures and other financing uses.
- Overall, the General Fund balance increased by \$240,854 to \$986,456.

Capital and Long-term Debt Activities

- The total additions to the capital asset schedule for the primary government were \$1,735,597. Major additions were the Southfield Road resurfacing and the completed City-wide paving program.
- The total long-term obligations for the primary government were \$11,697,985, an increase of \$86,261 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 2024/2025. 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 and the Site Improvement Bond Fund. The Major Streets Fund, Local Streets Fund, and Capital Acquisitions Fund are classified as non-major funds.

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 \$25,537,612 at the end of this fiscal year's operations. The net position of the governmental activities was \$16,609,466; the business-type activities were \$8,928,146.

Net Position as of June 30, 2024 and 2025

This table shows, in a condensed format, a comparative analysis of the net position, as of June 30, 2025 and June 30, 2024:

	Governmental Activities		Business-type Activities		Total Primary Government	
	2025	2024*	2025	2024*	2025	2024*
ASSETS						
Current Assets	\$ 6,212,219	\$ 5,490,148	\$ 2,171,657	\$ 2,497,603	\$ 8,383,876	\$ 7,987,751
Capital Assets	21,471,570	22,537,662	15,680,973	14,531,464	37,152,543	37,069,126
TOTAL ASSETS	\$ 27,683,789	\$ 28,027,810	\$ 17,852,630	\$ 17,029,067	\$ 45,536,419	\$ 45,056,877
DEFERRED OUTFLOWS OF RESOURCES	\$ 401,546	\$ 452,627	\$ 54,756	\$ 61,722	\$ 456,302	\$ 514,349
LIABILITIES						
Current Liabilities	\$ 1,100,439	\$ 1,428,798	\$ 1,183,634	\$ 1,243,266	\$ 2,284,073	\$ 2,672,064
Noncurrent Liabilities	7,521,241	8,430,014	7,793,656	7,246,293	15,314,897	15,676,307
TOTAL LIABILITIES	\$ 8,621,680	\$ 9,858,812	\$ 8,977,290	\$ 8,489,559	\$ 17,598,970	\$ 18,348,371
DEFERRED INFLOWS OF RESOURCES	\$ 2,854,189	\$ 2,258,196	\$ 1,950	\$ 390	\$ 2,856,139	\$ 2,258,586
NET POSITION						
Net investment in Capital Assets	\$ 17,531,368	\$ 18,074,686	\$ 8,026,780	\$ 7,515,288	\$ 25,558,148	\$ 25,589,974
Restricted	1,814,225	1,401,770	-	-	1,814,225	1,401,770
Unrestricted	(2,736,127)	(3,113,027)	901,366	1,085,552	(1,834,761)	(2,027,475)
TOTAL NET POSITION	\$ 16,609,466	\$ 16,363,429	\$ 8,928,146	\$ 8,600,840	\$ 25,537,612	\$ 24,964,269

*The 2024 numbers have not been updated for the adoption of GASB 101.

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, 2024 and 2025.

	Governmental Activities		Business-type Activities		Total	
	2025	2024*	2025	2024*	2025	2024*
REVENUES						
Program revenues						
Charges for services	\$ 624,347	\$ 1,068,909	\$ 2,429,226	\$ 2,508,524	\$ 3,053,573	\$ 3,577,433
Grants and contributions	29,984	53,482	-	-	29,984	53,482
Capital grants and contributions	-	-	213,321	34,525		34,525
General revenues						
Property taxes	4,103,794	3,923,048	-	-	4,103,794	3,923,048
State shared revenue	1,153,000	1,141,350	-	-	1,153,000	1,141,350
Investment earnings	122,932	180,315	33,352	145,172	156,284	325,487
Miscellaneous	277,136	315,336	-	-	277,136	315,336
Gain on sale of assets	7,181	-	-	-	7,181	-
TOTAL REVENUES	6,318,374	6,682,440	2,675,899	2,688,221	8,780,952	9,370,661
EXPENSES						
General government	1,429,392	1,767,033	-	-	1,429,392	1,767,033
Public safety	2,464,328	2,328,123	-	-	2,464,328	2,328,123
Public works	1,661,490	1,394,717	-	-	1,661,490	1,394,717
Community development	323,428	-	-	-	323,428	-
Recreation and culture	8,663	2,300	-	-	8,663	2,300
Water and Sewer	-	-	2,348,593	2,417,226	2,348,593	2,417,226
Interest on long-term obligations	60,663	130,225	-	-	60,663	130,225
TOTAL EXPENSES	5,947,964	5,622,398	2,348,593	2,417,226	8,296,557	8,039,624
Change in net position	370,410	1,060,042	327,306	270,995	697,716	1,331,037
Net position - beginning, as restated	16,239,056	15,303,387	8,600,840	8,329,845	24,839,896	23,633,232
Net position - ending	<u>\$ 16,609,466</u>	<u>\$ 16,363,429</u>	<u>\$ 8,928,146</u>	<u>\$ 8,600,840</u>	<u>\$ 25,537,612</u>	<u>\$ 24,964,269</u>

*The 2024 numbers have not been updated for the adoption of GASB 101.

Governmental Activities

The result of 2024/2025 governmental activity was an increase of \$370,410 in net position to \$16,609,466. Of the total governmental activities net position, \$17,531,368 is invested in capital assets less related debt, \$1,814,225 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 (\$2,736,127) is listed as unrestricted, having no legal commitment.

Revenues

The three largest revenue categories were property taxes at 65%, charges for services at 10%, and state shared revenue at 18%. The City levied a property tax millage for the year ended June 30, 2025, for general government operations at 17.3001 mills, 2.5948 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.

Expenses

Public Safety is the largest governmental activity, expending approximately 41% of the governmental activities total on law enforcement, fire protection, and code enforcement. Water & Sewer is the second largest governmental activity, expended 28% of the governmental activities total. General government is the third largest area, expending approximately 24% of the governmental activities total.

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

Business-type Activities

Net position in business-type activities increased by \$327,306 during fiscal year 2024/2025. Of the business-type activities net position, \$8,026,780 is invested in capital assets net of related debt. The balance of \$901,366 is listed as unrestricted, having no legal commitment.

FINANCIAL ANALYSIS OF THE CITY'S MAJOR AND NONMAJOR FUNDS

As the City completed 2024/2025, its governmental funds reported *combined* fund balances of \$2,700,537. This is a net increase of \$647,391. The net changes are summarized in the following chart:

	General Fund	Street Improvement Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Fund Balance June 30, 2024	\$ 745,602	\$ 74,367	\$ 1,233,177	\$ 2,053,146
Fund Balance June 30, 2025	\$ 986,456	\$ 167,428	\$ 1,546,653	\$ 2,700,537
Net Change	\$ 240,854	\$ 93,061	\$ 313,476	\$ 647,391

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, 2025, the General Fund reported a fund balance of \$986,456. This amount is a net increase of \$240,854 from the fund balance of \$745,602 reported as of June 30, 2024. The 2025/2026 original budget had called for a \$12,077 increase in fund balance.

The General Fund 2024/2025 revenues exceeded 2024/2025 expenditures by \$240,854 due to one-time 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 \$5,107,233, which is \$68,521 less than the final amended budget.

Actual City expenditures and other financing uses for 2024/2025 were \$234,710 less than the final budget. This was mainly due to staff vacancies throughout the fiscal year, leading to savings on wages and employee health insurance.

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

Enterprise Funds

As the City completed 2024/2025, its Water and Sewer fund reported *combined* net position of \$8,928,146. This is a net increase of \$327,306 resulting from current year operations. Of the entire net position, \$8,026,780 is invested in capital assets, net of related debt and \$901,366 is unrestricted. The net changes are summarized in the following chart.

	Water and Sewer
Net Position June 30, 2024	\$ 8,600,840
Net Position June 30, 2025	\$ 8,928,146
Net Change	\$ 327,306

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - At the end of Fiscal Year 2024/2025, the City had invested \$36,976,164, net of accumulated depreciation, in a broad range of capital assets (see table below). Additional information related to capital assets is detailed in Note 7 of the Financial Statements.

	Governmental Activities	Business-type Activities	Totals
Land	\$ 299,678	\$ -	\$ 299,678
Construction in progress	84,246	3,105,951	3,190,197
Right of ways	12,402,720	-	12,402,720
Buildings, net	300,402	-	300,402
Utility system, net	-	12,215,353	12,215,353
Machinery and equipment, net	372,335	157,174	529,509
Vehicles, net	-	26,116	26,116
Infrastructure	8,012,189	-	8,012,189
Capital assets, net	<u>\$ 21,471,570</u>	<u>\$ 15,504,594</u>	<u>\$ 36,976,164</u>

Long-term Obligations - As of June 30, 2025, the City had \$11,697,985 in long-term obligations outstanding for the primary government. This level of net obligation is \$86,261 more than the obligation recorded as of June 30, 2024.

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

OUTSTANDING DEBT AS OF JUNE 30, 2024

	Restated Balance <u>June 30, 2024</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2025</u>
Primary Government				
Governmental activities				
Other debt	\$ 4,446,904	\$ -	\$ (517,415)	\$ 3,929,489
Direct borrowings and direct placements	16,072	-	(5,359)	10,713
Compensated absences	273,566	-	(2,261)	271,305
Business-type activities				
Other debt	5,543,331	-	(304,352)	5,238,979
Direct borrowings and direct placements	1,326,222	947,613	(35,000)	2,238,835
Compensated absences	5,629	3,035	-	8,664
	<u>\$ 11,611,724</u>	<u>\$ 950,648</u>	<u>\$ (864,387)</u>	<u>\$ 11,697,985</u>
Total Primary Government	<u>\$ 11,611,724</u>	<u>\$ 950,648</u>	<u>\$ (864,387)</u>	<u>\$ 11,697,985</u>

A more detailed discussion of the City's long-term debt obligations is presented in Note 8 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, reduction in State Shared Revenue health insurance increases, pension and OPEB costs, 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. It is noted that a Headless rollback ballot initiative has been placed on the November 2025 Lathrup Village ballot for consideration by the residents.

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, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Downtown Development Authority
ASSETS				
Current assets				
Cash, cash equivalents, and investments	\$ 2,359,098	\$ 818,313	\$ 3,177,411	\$ 808,547
Cash, cash equivalents, and investments - restricted	308,302	707,084	1,015,386	-
Receivables, net	264,637	627,713	892,350	9,697
Leases receivable	2,931,264	-	2,931,264	-
Internal balances	(11,642)	11,642	-	-
Due from other governmental units	118,004	-	118,004	-
Prepays	242,556	6,905	249,461	1,315
Total current assets	6,212,219	2,171,657	8,383,876	819,559
Noncurrent assets				
Cash on hand at the county	-	176,379	176,379	-
Capital assets not being depreciated	12,786,644	3,105,951	15,892,595	73,631
Capital assets being depreciated, net	8,684,926	12,398,643	21,083,569	814,696
Total noncurrent assets	21,471,570	15,680,973	37,152,543	888,327
TOTAL ASSETS	27,683,789	17,852,630	45,536,419	1,707,886
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	401,546	54,756	456,302	-
LIABILITIES				
Current liabilities				
Accounts payable	319,888	245,239	565,127	77,830
Accrued liabilities	161,313	51,243	212,556	7,147
Due to other governmental units	-	43,488	43,488	-
Unearned revenue	20,776	500,000	520,776	-
Accrued interest	40,688	-	40,688	-
Current portion of compensated absences	-	8,664	8,664	-
Current portion of long-term obligations	557,774	335,000	892,774	-
Total current liabilities	1,100,439	1,183,634	2,284,073	84,977
Noncurrent liabilities				
Noncurrent portion of compensated absences	271,305	-	271,305	-
Noncurrent portion of long-term obligations	3,382,428	7,142,814	10,525,242	-
Net pension liability	2,200,481	300,065	2,500,546	-
Net OPEB liability	1,667,027	350,777	2,017,804	-
Total noncurrent liabilities	7,521,241	7,793,656	15,314,897	-
TOTAL LIABILITIES	8,621,680	8,977,290	17,598,970	84,977
DEFERRED INFLOWS OF RESOURCES				
Lease related	2,842,012	-	2,842,012	-
Deferred inflows related to OPEB	12,177	1,950	14,127	-
TOTAL DEFERRED INFLOWS OF RESOURCES	2,854,189	1,950	2,856,139	-
NET POSITION				
Net investment in capital assets	17,531,368	8,026,780	25,558,148	888,327
Restricted for:				
Roads and street improvements	1,546,611	-	1,546,611	-
Rubbish	140,874	-	140,874	-
Debt service	126,740	-	126,740	-
Unrestricted	(2,736,127)	901,366	(1,834,761)	734,582
TOTAL NET POSITION	\$ 16,609,466	\$ 8,928,146	\$ 25,537,612	\$ 1,622,909

See accompanying notes to financial statements.

**CITY OF LATHRUP VILLAGE
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
					Governmental Activities	Business-type Activities	Total	
Primary government								
Governmental activities								
General government	\$ 1,429,392	\$ 574,074	\$ 27,418	\$ -	\$ (827,900)	\$ -	\$ (827,900)	\$ -
Public safety	2,464,328	25,683	-	-	(2,438,645)	-	(2,438,645)	-
Public works	1,661,490	15,524	2,566	-	(1,643,400)	-	(1,643,400)	-
Community and economic development	323,428	9,066	-	-	(314,362)	-	(314,362)	-
Recreation and culture	8,663	-	-	-	(8,663)	-	(8,663)	-
Interest on long-term obligations	60,663	-	-	-	(60,663)	-	(60,663)	-
Total governmental activities	5,947,964	624,347	29,984	-	(5,293,633)	-	(5,293,633)	-
Business-type activities								
Water and Sewer	2,348,593	2,429,226	-	213,321	-	293,954	293,954	-
Total primary government	\$ 8,296,557	\$ 3,053,573	\$ 29,984	\$ 213,321	(5,293,633)	293,954	(4,999,679)	-
Component unit								
Downtown Development Authority	\$ 360,386	\$ 31,223	\$ -	\$ -	-	-	-	(329,163)
		General revenues						
		Property taxes			4,103,794	-	4,103,794	468,157
		Intergovernmental			1,153,000	-	1,153,000	500
		Investment earnings			122,932	33,352	156,284	39,580
		Miscellaneous			277,136	-	277,136	6,100
		Gain on sale of assets			7,181	-	7,181	-
		Total general revenues			5,664,043	33,352	5,697,395	514,337
		Change in net position			370,410	327,306	697,716	185,174
		Net position, beginning of the year, as previously presented			16,363,429	8,600,840	24,964,269	1,437,735
		Adjustments to beginning net position			(124,373)	-	(124,373)	-
		Net position, beginning of the year, as restated			16,239,056	8,600,840	24,839,896	1,437,735
		Net position, end of the year			\$ 16,609,466	\$ 8,928,146	\$ 25,537,612	\$ 1,622,909

See accompanying notes to financial statements.

**CITY OF LATHRUP VILLAGE
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2025**

	General Fund	Street Improvement Bond Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash, cash equivalents, and investments	\$ 855,830	\$ -	\$ 1,503,268	\$ 2,359,098
Cash, cash equivalents, and investments - restricted	140,874	167,428	-	308,302
Receivables				
Property taxes	5,256	-	-	5,256
Special assessments	117,631	-	50,062	167,693
Accounts	23,606	-	68,082	91,688
Leases receivable	2,931,264	-	-	2,931,264
Due from other governmental units	86,168	-	31,836	118,004
Prepaid expenditures	242,514	-	42	242,556
TOTAL ASSETS	\$ 4,403,143	\$ 167,428	\$ 1,653,290	\$ 6,223,861
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 263,839	\$ -	\$ 56,049	\$ 319,888
Accrued liabilities	160,787	-	526	161,313
Due to other funds	11,642	-	-	11,642
Unearned revenue	20,776	-	-	20,776
TOTAL LIABILITIES	457,044	-	56,575	513,619
DEFERRED INFLOWS OF RESOURCES				
Lease related	2,842,012	-	-	2,842,012
Unavailable revenue - special assessments	117,631	-	50,062	167,693
TOTAL DEFERRED INFLOWS OF RESOURCES	2,959,643	-	50,062	3,009,705
FUND BALANCES				
Nonspendable				
Prepays	242,514	-	42	242,556
Restricted				
Roads and street improvements	-	-	1,546,611	1,546,611
Rubbish	140,874	-	-	140,874
Debt service	-	167,428	-	167,428
Unassigned	603,068	-	-	603,068
TOTAL FUND BALANCES	986,456	167,428	1,546,653	2,700,537
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 4,403,143	\$ 167,428	\$ 1,653,290	\$ 6,223,861

**CITY OF LATHRUP VILLAGE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2025**

Total fund balances - governmental funds **\$ 2,700,537**

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	\$ 32,977,357	
Accumulated depreciation is	<u>(11,505,787)</u>	
Capital assets, net		21,471,570

Long-term receivables are not available to pay for current period expenditures and are therefore deferred inflows of resources in the funds.		167,693
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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	401,546	
Deferred inflows of resources related to OPEB	<u>(12,177)</u>	
		389,369

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	(40,688)	
Net other post-employment benefits (OPEB) liability	(1,667,027)	
Compensated absences	(271,305)	
Net pension liability	(2,200,481)	
Long-term obligations	<u>(3,940,202)</u>	
		<u>(8,119,703)</u>

Net position of governmental activities		<u>\$ 16,609,466</u>
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**CITY OF LATHRUP VILLAGE
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2025**

	General Fund	(Formerly Major) Major Street Fund	(Formerly Major) Local Street Fund	Street Improvement Bond Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 3,578,312			\$ 676,812	\$ -	\$ 4,255,124
Special assessments	95,949			-	-	95,949
Licenses and permits	187,049			-	-	187,049
Intergovernmental	553,570			-	629,414	1,182,984
Charges for services	210,828			-	-	210,828
Fines and forfeitures	58,326			-	-	58,326
Interest and rents	218,346			4,748	6,380	229,474
Other	179,999			-	22,332	202,331
TOTAL REVENUES	5,082,379			681,560	658,126	6,422,065
EXPENDITURES						
Current						
General government	1,749,570			-	-	1,749,570
Public safety	2,517,173			-	-	2,517,173
Public works	594,220			-	323,428	917,648
Recreation and culture	5,416			-	-	5,416
Debt service	-			588,499	-	588,499
Capital outlay	-			-	3,549	3,549
TOTAL EXPENDITURES	4,866,379			588,499	326,977	5,781,855
EXCESS OF REVENUES OVER EXPENDITURES	216,000			93,061	331,149	640,210
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of asset	7,181			-	-	7,181
Transfers in	17,673			-	102,500	120,173
Transfers out	-			-	(120,173)	(120,173)
TOTAL OTHER FINANCING SOURCES (USES)	24,854			-	(17,673)	7,181
NET CHANGE IN FUND BALANCES	240,854			93,061	313,476	647,391
FUND BALANCES						
Beginning of year, as previously presented	745,602	894,492	321,392	74,367	17,293	2,053,146
Adjustments to beginning fund balances	-	(894,492)	(321,392)	-	1,215,884	-
Beginning of the year, as restated	745,602	-	-	74,367	1,233,177	2,053,146
End of year	\$ 986,456	\$ -	\$ -	\$ 167,428	\$ 1,546,653	\$ 2,700,537

See accompanying notes to financial statements.

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, 2025

Net change in fund balances - total governmental funds **\$ 647,391**

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	\$	199,385
Depreciation expense		<u>(1,265,477)</u>

Excess of depreciation expense over capital outlay	(1,066,092)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(110,872)
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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	410,359
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	5,062	
Change in other post-employment benefits liability	326,698	
Change in deferred inflows related to OPEB	(9,984)	
Change in net pension liability	104,253	
Change in deferred outflows related to pensions	(51,081)	
Change in accrued compensated absences	<u>2,261</u>	

377,209

Change in net position of governmental activities	<u>\$ 370,410</u>
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**CITY OF LATHRUP VILLAGE
PROPRIETARY FUND
STATEMENT OF NET POSITION
JUNE 30, 2025**

	Business-type Activities Water and Sewer
ASSETS	
Current assets	
Cash, cash equivalents, and investments	\$ 818,313
Cash, cash equivalents, and investments - restricted	707,084
Accounts receivable	627,713
Due from other funds	11,642
Prepays	6,905
Total current assets	<u>2,171,657</u>
Noncurrent assets	
Cash on hand at the county	176,379
Capital assets not being depreciated	3,105,951
Capital assets being depreciated, net	<u>12,398,643</u>
Total noncurrent assets	<u>15,680,973</u>
TOTAL ASSETS	<u><u>17,852,630</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>54,756</u>
LIABILITIES	
Current liabilities	
Accounts payable	245,239
Due to other governmental units	43,488
Accrued liabilities	51,243
Unearned revenue	500,000
Current portion of compensated absences	8,664
Current portion of long-term obligations	<u>335,000</u>
Total current liabilities	<u>1,183,634</u>
Noncurrent liabilities	
Noncurrent portion of long-term obligations	7,142,814
Net pension liability	300,065
Net OPEB liability	<u>350,777</u>
Total noncurrent liabilities	<u>7,793,656</u>
TOTAL LIABILITIES	<u><u>8,977,290</u></u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to OPEB	<u>1,950</u>
NET POSITION	
Net investment in capital assets	8,026,780
Unrestricted	<u>901,366</u>
TOTAL NET POSITION	<u><u>\$ 8,928,146</u></u>

See accompanying notes to financial statements.

**CITY OF LATHRUP VILLAGE
PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2025**

	Business-type Activities <u>Water and Sewer</u>
OPERATING REVENUES	
Sale of water	\$ 695,738
Sewage disposal charges	1,309,279
Meter charge revenue	69,406
Industrial surcharge	29,502
Penalties and fees	76,841
Other	<u>19,936</u>
 TOTAL OPERATING REVENUES	 <u>2,200,702</u>
OPERATING EXPENSES	
Cost of water	272,201
Cost of sewage	949,181
Industrial surcharge	16,187
Other operating and maintenance costs	256,666
General and administrative	285,918
Depreciation	<u>416,459</u>
 TOTAL OPERATING EXPENSES	 <u>2,196,612</u>
 OPERATING INCOME	 <u>4,090</u>
NONOPERATING REVENUES (EXPENSES)	
Intergovernmental	213,321
Investment earnings	33,352
Interest expense and fees	(151,981)
CIP debt service surcharge	<u>228,524</u>
 TOTAL NONOPERATING REVENUES (EXPENSES)	 <u>323,216</u>
 CHANGE IN NET POSITION	 327,306
Net position, beginning of year	<u>8,600,840</u>
Net position, end of the year	<u><u>\$ 8,928,146</u></u>

**CITY OF LATHRUP VILLAGE
PROPRIETARY FUND
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2025**

	Business-type Activities <u>Water and Sewer</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash receipts from customers	\$ 2,291,935
Cash paid to/for employees	(335,023)
Cash paid to suppliers/vendors	<u>(2,027,678)</u>
NET CASH USED BY OPERATING ACTIVITIES	<u>(70,766)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES	
Receipt of interfund balances	<u>293,841</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from issuance of debt	947,613
Intergovernmental	713,321
Capital asset acquisitions	(1,536,212)
Principal paid on long-term debt	(320,000)
Interest and fees paid on long-term debt	(171,333)
CIP debt service charge	<u>228,524</u>
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(138,087)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>3,596</u>
NET INCREASE IN CASH, CASH EQUIVALENTS, AND INVESTMENTS	88,584
Cash, cash equivalents, and investments, end of year	<u>1,613,192</u>
Cash, cash equivalents, and investments, end of year	<u><u>\$ 1,701,776</u></u>
Classification of cash and cash equivalents	
Cash, cash equivalents, and investments	\$ 818,313
Cash, cash equivalents, and investments - restricted	707,084
Restricted assets - cash on hand at the county	<u>176,379</u>
	<u><u>\$ 1,701,776</u></u>

See accompanying notes to financial statements.

**CITY OF LATHRUP VILLAGE
PROPRIETARY FUND
STATEMENT OF CASH FLOWS (continued)
YEAR ENDED JUNE 30, 2025**

	Business-type Activities <u>Water and Sewer</u>
Reconciliation of operating income to net cash provided by operating activities	
Operating income	\$ 4,090
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	416,459
(Increase) decrease in:	
Accounts receivable	91,233
Cash on hand at the County	29,756
Deferred outflows related to pensions	6,966
Prepays	(300)
Increase (decrease) in:	
Accounts payable	75,765
Accrued liabilities	4,584
Due to other governmental units	(638,664)
Net pension liability	(14,216)
Other post-employment benefits liability	(51,034)
Compensated absences	3,035
Deferred inflows related to OPEB	<u>1,560</u>
 NET CASH USED BY OPERATING ACTIVITIES	 <u><u>\$ (70,766)</u></u>

**CITY OF LATHRUP VILLAGE
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2025**

	<u>OPEB Trust Fund</u>	<u>Custodial Fund Current Tax Collection</u>
ASSETS		
Investments	\$ 601,640	\$ -
NET POSITION		
Restricted for other postemployment benefits	<u>\$ 601,640</u>	<u>\$ -</u>

**CITY OF LATHRUP VILLAGE
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2025**

	OPEB Trust Fund	Custodial Fund Current Tax Collection
ADDITIONS		
Net investment income	\$ 50,323	\$ -
Employee contributions	228,199	-
Collection of taxes for other governments	-	10,910,833
	<u>278,522</u>	<u>10,910,833</u>
TOTAL ADDITIONS		
	<u>278,522</u>	<u>10,910,833</u>
DEDUCTIONS		
Administrative expenses	1,108	-
Benefit payments including employee refunds	178,199	-
Payment of taxes collected for other governments	-	10,910,833
	<u>179,307</u>	<u>10,910,833</u>
TOTAL DEDUCTIONS		
	<u>179,307</u>	<u>10,910,833</u>
NET CHANGE IN FIDUCIARY NET POSITION	99,215	-
Net position, beginning of year	<u>502,425</u>	<u>-</u>
Net position, end of year	<u><u>\$ 601,640</u></u>	<u><u>\$ -</u></u>

**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 \$405,000 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 \$273,000 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 *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*:

- *Special Revenue Funds* account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than debt service or capital projects, that comprise or are expected to comprise a substantial portion of the fund's total reported inflows.
- *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 as well as Michigan CLASS funds. Investments consist of certificates of deposits with original maturities of greater than 90 days.

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.

Compensated Absences

The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. The liability for compensated absences is reported as incurred in the proprietary fund and government-wide financial statements. The liability for compensated absences includes salary and related benefits, where applicable.

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 assets 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 assets 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. 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.

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 Flow Assumptions (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 2024 property tax revenue was levied and collectible on July 1, 2024, 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 2024 taxable valuation of the City totaled \$191,618,810 (a portion of which is abated and a portion of which is captured by the TIFA and DDA) on which taxes levied consisted of 17.3001 mills for operating purposes, 2.5948 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, 2025, 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, 2025, none of the City's bank balance of \$4,453,328 was exposed to custodial credit risk because it was uninsured and uncollateralized.

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.

Investment Type	Fair Value	Weighted Average Maturity (Years)
Michigan CLASS Investment Pool	\$ 750,056	0.105

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.

Investment Type	Fair Value	Rating	Rating Agency
Michigan CLASS Investment Pool	\$ 750,056	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, 2025.

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, 2025, 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	601,640	-	No restrictions	None
Total investments at NAV	<u>\$ 1,351,696</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, 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, 2025:

	Primary Government	Component Units	Fiduciary Funds	Total
Cash, cash equivalents, and investments	\$ 3,177,411	\$ 808,547	\$ -	\$ 3,985,958
Cash, cash equivalents, and investments - restricted	1,015,386	-	-	1,015,386
Investments	-	-	601,640	601,640
	<u>\$ 4,192,797</u>	<u>\$ 808,547</u>	<u>\$ 601,640</u>	<u>\$ 5,602,984</u>
Deposits				
Checking				\$ 4,250,688
Petty cash				600
Michigan CLASS Investment Pool				750,056
MERS Total Market Portfolio				<u>601,640</u>
Total cash, cash equivalents, and investments				<u>\$ 5,602,984</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, 2025:

	Refuse	Bond Proceeds	Total
Governmental Funds	\$ 140,874	\$ 167,428	\$ 308,302
Enterprise Funds	-	707,084	707,084
Total	<u>\$ 140,874</u>	<u>\$ 874,512</u>	<u>\$ 1,015,386</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 2073, with imputed interest at 3.25%. The lease is for a tower owned by the City. The City recognized \$31,163 in lease revenue and \$33,997 in interest revenue during the fiscal year related to this lease. As of June 30, 2025, the City's receivable for lease payments was \$1,620,021. 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 2025, the balance of the deferred inflow of resources was \$1,623,933. \$ 1,620,021

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 \$20,950 in lease revenue and \$42,986 in interest revenue during the fiscal year related to this lease. As of June 30, 2025, the City's receivable for lease payments was \$1,311,243. 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 2025, the balance of the deferred inflow of resources was \$1,218,079. 1,311,243

\$ 2,931,264

NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES

The amount of interfund receivables and payables at June 30, 2025, are as follows:

	Water and Sewer Fund
Due to other funds:	
General Fund	<u>\$ 11,642</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 - INTERFUND TRANSFERS

Permanent reallocation of resources between funds of the reporting entity is classified as interfund transfers. For the purpose of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

Transfer to General Fund from:	
Nonmajor governmental funds	\$ 17,673
	<u> </u>
Transfer from nonmajor governmental funds to:	
Nonmajor governmental funds	\$ 102,500
	<u> </u>

NOTE 7 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

Primary Government

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Governmental activities				
Capital assets not being depreciated				
Land	\$ 299,678	\$ -	\$ -	\$ 299,678
Construction in progress	-	84,246	-	84,246
Right of ways	12,402,720	-	-	12,402,720
Subtotal	<u>12,702,398</u>	<u>84,246</u>	<u>-</u>	<u>12,786,644</u>
Capital assets being depreciated				
Buildings and improvements	1,311,323	6,856	-	1,318,179
Machinery and equipment	2,131,078	108,283	(21,165)	2,218,196
Infrastructure	16,654,338	-	-	16,654,338
Subtotal	<u>20,096,739</u>	<u>115,139</u>	<u>(21,165)</u>	<u>20,190,713</u>
Less accumulated depreciation for:				
Buildings and improvements	(987,885)	(29,892)	-	(1,017,777)
Machinery and equipment	(1,757,320)	(109,706)	21,165	(1,845,861)
Infrastructure	(7,516,270)	(1,125,879)	-	(8,642,149)
Subtotal	<u>(10,261,475)</u>	<u>(1,265,477)</u>	<u>21,165</u>	<u>(11,505,787)</u>
Net capital assets being depreciated	<u>9,835,264</u>	<u>(1,150,338)</u>	<u>-</u>	<u>8,684,926</u>
Capital assets, net	<u>\$ 22,537,662</u>	<u>\$ (1,066,092)</u>	<u>\$ -</u>	<u>\$ 21,471,570</u>

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

NOTE 7 - CAPITAL ASSETS (continued)

Primary Government (continued)

Depreciation expense was charged to the following governmental activities:

General government	\$ 46,281
Public safety	59,508
Public works	1,151,025
Recreation and culture	<u>8,663</u>
Total depreciation expense	<u><u>\$ 1,265,477</u></u>

	<u>Balance July 1, 2024</u>	<u>Additions/ Reclassifications</u>	<u>Deletions/ Reclassifications</u>	<u>Balance June 30, 2025</u>
Business-type activities				
Capital assets not being depreciated				
Construction in progress	<u>\$ 2,090,463</u>	<u>\$ 1,457,116</u>	<u>\$ (441,628)</u>	<u>\$ 3,105,951</u>
Capital assets being depreciated				
Utility system	20,568,749	441,628	-	21,010,377
Machinery and equipment	633,142	50,606	-	683,748
Vehicles	<u>69,487</u>	<u>28,490</u>	<u>-</u>	<u>97,977</u>
Subtotal	<u>21,271,378</u>	<u>520,724</u>	<u>-</u>	<u>21,792,102</u>
Less accumulated depreciation for:				
Utility system	(8,404,611)	(390,413)	-	(8,795,024)
Machinery and equipment	(502,902)	(23,672)	-	(526,574)
Vehicles	<u>(69,487)</u>	<u>(2,374)</u>	<u>-</u>	<u>(71,861)</u>
Subtotal	<u>(8,977,000)</u>	<u>(416,459)</u>	<u>-</u>	<u>(9,393,459)</u>
Net capital assets being depreciated	<u>12,294,378</u>	<u>104,265</u>	<u>-</u>	<u>12,398,643</u>
Capital assets, net	<u><u>\$ 14,384,841</u></u>	<u><u>\$ 1,561,381</u></u>	<u><u>\$ (441,628)</u></u>	<u><u>\$ 15,504,594</u></u>

CITY OF LATHRUP VILLAGE
NOTES TO FINANCIAL STATEMENTS

NOTE 7 - CAPITAL ASSETS (continued)

Discretely Presented Component Units

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Downtown Development Authority				
Capital assets not being depreciated				
Construction in progress	\$ 27,972	\$ 45,659	\$ -	\$ 73,631
Capital assets being depreciated				
Infrastructure	640,946	439,126	-	1,080,072
Furniture and equipment	75,432	-	-	75,432
Subtotal	716,378	439,126	-	1,155,504
Less accumulated depreciation for:				
Infrastructure	(249,963)	(55,173)	-	(305,136)
Furniture and equipment	(27,819)	(7,853)	-	(35,672)
Subtotal	(277,782)	(63,026)	-	(340,808)
Net capital assets being depreciated	438,596	376,100	-	814,696
Capital assets, net	\$ 466,568	\$ 421,759	\$ -	\$ 888,327

NOTE 8 - 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, 2025:

	Amount of Issue	Interest Rate Ranges	Principal Maturity Ranges	Restated Balance Jul 1, 2024	Additions	Deletions	Balance Jun 30, 2025	Due within One year
Governmental Activities								
Direct borrowings and direct placements								
Michigan Suburbs Alliance Loan - Energy efficiency and renewable energy projects, maturing in 2027	\$ 80,380	N/A	\$5,359-\$5,354	\$ 16,072	\$ -	\$ (5,359)	\$ 10,713	\$ 5,359
Other debt								
2021 General Obligation Bond, maturing in 2031	\$ 4,720,000	5.00%	\$440,000 - \$655,000	3,660,000	-	(405,000)	3,255,000	440,000
Unamortized bond premiums				786,904	-	(112,415)	674,489	112,415
Total bonds and contracts payable				4,462,976	-	(522,774)	3,940,202	557,774
Other long-term obligations								
Compensated absences ⁽¹⁾				273,566	-	(2,261)	271,305	271,305
Total governmental activities				\$ 4,736,542	\$ -	\$ (525,035)	\$ 4,211,507	\$ 829,079

CITY OF LATHRUP VILLAGE
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - LONG-TERM OBLIGATIONS

	Amount of Issue	Interest Rate Ranges	Principal Maturity Ranges	Balance Jul 1, 2024	Additions	Deletions	Balance Jun 30, 2025	Due within One year
Business-type Activities								
Direct borrowings and direct placements								
State Revolving Fund Obligation, maturing in 2030	\$ 665,142	N/A	\$40,000-\$42,142	\$ 237,142	\$ -	\$ (35,000)	\$ 202,142	\$ 40,000
Evergreen-Farmington Sanitary Drain Drainage District - Bond Series 2023 - CWSRF #5834-01 ⁽²⁾	\$ 3,512,345	1.88%	\$146,118 - \$208,717	1,089,080	947,613	-	2,036,693	-
Total direct borrowings and direct placements				1,326,222	947,613	(35,000)	2,238,835	40,000
Other debt								
2007 General Obligation Bond, maturing in 2027	\$ 995,000	4.75%	\$75,000	220,000	-	(70,000)	150,000	75,000
2021 Capital Improvement Bond, maturing in 2042	\$ 5,380,000	2.00% - 5.00%	\$220,000 - \$350,000	4,975,000	-	(215,000)	4,760,000	220,000
Total other debt				5,195,000	-	(285,000)	4,910,000	295,000
Unamortized bond premiums				348,331	-	(19,352)	328,979	-
Total bonds and contracts payable				6,869,553	947,613	(339,352)	7,477,814	335,000
Other long-term obligations								
Compensated absences ⁽¹⁾				5,629	3,035	-	8,664	8,664
Total business-type activities				\$ 6,875,182	\$ 950,648	\$ (339,352)	\$ 7,486,478	\$ 343,664

(1) The change in the compensated absences liability is presented as a net change.

(2) The annual requirements to pay the long-term debt principal and interest outstanding are not shown because the loan has not been fully drawn down and as a result the maturity schedule is not in place at year end, the first payment is anticipated to be made during fiscal year 2027.

The City's outstanding notes from direct borrowings and direct placements related to governmental and business-type activities of \$10,713 and \$2,238,835, 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
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	605,000	63,000	-	-
2031-2034	655,000	32,750	-	-
	<u>\$ 3,255,000</u>	<u>\$ 607,000</u>	<u>\$ 10,713</u>	<u>\$ -</u>

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

NOTE 8 - LONG-TERM OBLIGATIONS (continued)

June 30,	Business-type Activities			
	Other Debt		Direct Borrowings and Direct Placements	
	Principal	Interest	Principal	Interest
2026	\$ 295,000	\$ 130,282	\$ 40,000	\$ 5,054
2027	300,000	115,594	40,000	4,054
2028	230,000	102,438	40,000	3,054
2029	240,000	90,688	40,000	2,054
2030	245,000	78,563	42,142	1,054
2031-2035	1,350,000	273,571	-	-
2036-2040	1,560,000	150,890	-	-
2041-2042	690,000	14,557	-	-
	<u>\$ 4,910,000</u>	<u>\$ 956,583</u>	<u>\$ 202,142</u>	<u>\$ 15,270</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, 2025, the total balance drawn on these bonds is \$63,184,030, of which \$2,036,693 will be the responsibility of the City. The bonds bear interest at 1.875 percent, and principal payments commence in October 2027.

NOTE 9 - 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.

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.

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

NOTE 9 - RETIREMENT PLAN (continued)

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.

At the December 31, 2024, valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	23
Inactive employees entitled to but not yet receiving benefits	3
Active employees	<u>2</u>
Total employees covered	<u><u>28</u></u>

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

NOTE 9 - RETIREMENT PLAN (continued)

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, 2025, there were no amounts outstanding by the City for contributions to the pension plan required for the year ended June 30, 2025.

Net Pension Liability

The City's net pension liability was measured as of December 31, 2024, 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, 2024, 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.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of 2019-2023.

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.

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

NOTE 9 - RETIREMENT PLAN (continued)

Projected Cash Flows (continued)

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:

Asset Class	Target Allocation	Total Allocation Gross Rate of Return	Expected Long-term Real Rate of Return
Global Equity	60.00%	4.50%	2.70%
Global Fixed Income	20.00%	2.16%	0.43%
Private Investments	20.00%	6.50%	1.30%
	<u>100.00%</u>		4.43%
Inflation			2.50%
Administrative expenses netted above			0.25%
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 9 - 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 December 31, 2023	\$ 9,037,084	\$ 6,418,069	\$ 2,619,015
Changes for the year			
Service cost	34,374	-	34,374
Interest on total pension liability	623,164	-	623,164
Difference between expected and actual experience	32,699	-	32,699
Changes in assumptions	(19,825)	-	(19,825)
Employer contributions	-	312,480	(312,480)
Employee contributions	-	18,036	(18,036)
Net investment income	-	472,255	(472,255)
Benefit payments, including employee refunds	(750,212)	(750,212)	-
Administrative expense	-	(13,890)	13,890
Net changes	(79,800)	38,669	(118,469)
Balances at December 31, 2024	\$ 8,957,284	\$ 6,456,738	\$ 2,500,546

The governmental activities and business-type activities share of the net pension liability were \$2,200,481 and \$300,065, 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	\$ 3,330,195	\$ 2,500,546	\$ 1,787,991

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

NOTE 9 - RETIREMENT PLAN (continued)

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

For the year ended June 30, 2025, the City recognized pension expense of \$277,666. 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	\$ 287,258	\$ -
Contributions subsequent to the measurement date*	169,044	-
Total	<u>\$ 456,302</u>	<u>\$ -</u>

* 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, 2026.

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
2026	\$ 133,251
2027	211,575
2028	(52,167)
2029	<u>(5,401)</u>
	<u>\$ 287,258</u>

Changes in Assumptions

Adopted the results of an experience study covering the period of January 1, 2019 through December 31, 2023.

Changes in Benefits

There were no changes of benefit terms during plan year 2024.

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

NOTE 10 - 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, 2025, 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, 2025 measurement date as its measurement date for the net OPEB liability. The June 30, 2025 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, 2025 measurement date. The June 30, 2025 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, 2025.

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, 2025, the City made payments for postemployment health benefit premiums of \$228,199.

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: 6.93%
Annual Wage Increases: 2.00%
Price Inflation: 2.50%
Investment Rate of Return: 6.93%

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

NOTE 10 - 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, 2025 is as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at July 1, 2024	\$ 2,897,961	\$ 502,425	\$ 2,395,536
Changes for the year			
Service cost	6,035	-	6,035
Interest on total pension liability	159,324	-	159,324
Difference between expected and actual experience	14,829	-	14,829
Changes in assumptions	(280,506)	-	(280,506)
Employer contributions	-	228,199	(228,199)
Net investment income	-	50,323	(50,323)
Benefit payments, including employee refunds	(178,199)	(178,199)	-
Administrative expense	-	(1,108)	1,108
Net changes	(278,517)	99,215	(377,732)
Balances at June 30, 2025	\$ 2,619,444	\$ 601,640	\$ 2,017,804

The governmental activities and business-type activities share of the net OPEB liability were \$1,667,027 and \$350,777, 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 (5.93%) or 1-percentage-point higher (7.93%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	\$ 2,279,100	\$ 2,017,804	\$ 1,798,612

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

NOTE 10 - 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	\$ 1,747,876	\$ 2,017,804	\$ 2,336,679

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

For the year ended June 30, 2025, the City recognized OPEB benefit of \$137,989. At June 30, 2025, 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	\$ -	\$ (14,127)

Changes in Benefit Terms: No changes in benefit terms during plan year 2025.

Changes in Assumptions:

- Discount rate was increased from 5.66% to 6.93%.
- Investment rate of return was decreased from 7.00% to 6.93%.

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>
2026	\$ 188
2027	(6,574)
2028	(5,051)
2029	(2,690)
	<u>\$ (14,127)</u>

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

NOTE 11 - 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 \$81,717 for the year ended June 30, 2025.

NOTE 12 - 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 \$30,403 for the year ended June 30, 2025.

NOTE 13 - 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 14 - 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, 2025:

Deficit at June 30, 2024	\$ (414,341)
Construction code revenue	162,980
Related expenditures - direct costs	(181,564)
Estimated indirect costs	<u>(62,621)</u>
Deficit at June 30, 2025	<u><u>\$ (495,546)</u></u>

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

NOTE 15 - CHANGE IN ACCOUNTING PRINCIPLE

For the year ended June 30, 2025, the City implemented GASB Statement No. 101, *Compensated Absences*.

Summary:

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.

NOTE 16 - UPCOMING ACCOUNTING PRONOUNCEMENTS

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;
- 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.

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

NOTE 16 - UPCOMING ACCOUNTING PRONOUNCEMENTS (continued)

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.

NOTE 17 - ADJUSTMENTS TO BEGINNING FUND BALANCES/NET POSITION

During fiscal year 2025, the changes to or within the financial reporting entity resulted in adjustments to beginning fund balance/net position, as follows:

	Major Street Fund	Local Street Fund	Nonmajor Governmental Funds	Governmental Activities
Fund balance/net position, as previously reported	\$ 894,492	\$ 321,392	\$ 17,293	\$ 16,363,429
Change from major to nonmajor fund	(894,492)	(321,392)	1,215,884	-
Change in accounting principle (GASB 101)	-	-	-	(124,373)
Fund balance/net position, as restated	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,233,177</u>	<u>\$ 16,239,056</u>

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF LATHRUP VILLAGE
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Property taxes	\$ 3,854,780	\$ 3,580,800	\$ 3,578,312	\$ (2,488)
Special assessments	100,000	97,500	95,949	(1,551)
Licenses and permits	122,500	192,000	187,049	(4,951)
Intergovernmental	511,110	476,499	553,570	77,071
Charges for services	226,000	218,481	210,828	(7,653)
Fines and forfeitures	70,000	60,000	58,326	(1,674)
Interest and rents	191,917	296,917	218,346	(78,571)
Other	182,000	228,659	179,999	(48,660)
TOTAL REVENUES	5,258,307	5,150,856	5,082,379	(68,477)
EXPENDITURES				
Current				
General government				
Government services	652,300	776,873	741,580	35,293
Administration	926,990	936,240	879,110	57,130
Buildings and grounds	153,859	150,389	128,880	21,509
Total general government	1,733,149	1,863,502	1,749,570	113,932
Public safety	2,826,556	2,597,856	2,517,173	80,683
Public works	664,025	621,226	594,220	27,006
Recreation and cultural	22,500	18,505	5,416	13,089
TOTAL EXPENDITURES	5,246,230	5,101,089	4,866,379	234,710
EXCESS OF REVENUES OVER EXPENDITURES	12,077	49,767	216,000	166,233
OTHER FINANCING SOURCES				
Proceeds from sale of asset	-	7,226	7,181	(45)
Transfers in	-	17,672	17,673	1
TOTAL OTHER FINANCING SOURCES	-	24,898	24,854	(44)
NET CHANGE IN FUND BALANCE	12,077	74,665	240,854	166,189
Fund balance, beginning of year	745,602	745,602	745,602	-
Fund balance, end of year	<u>\$ 757,679</u>	<u>\$ 820,267</u>	<u>\$ 986,456</u>	<u>\$ 166,189</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)**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Changes in Total Pension Liability										
Service cost	\$ 34,374	\$ 33,370	\$ 58,960	\$ 56,707	\$ 58,205	\$ 59,127	\$ 61,401	\$ 65,460	\$ 82,950	\$ 84,814
Interest	623,164	627,904	610,178	615,604	610,908	623,086	623,735	637,504	612,822	588,230
Difference between expected and actual experience	32,699	19,035	272,856	22,665	(263,611)	(83,540)	(73,176)	(211,835)	252,035	29,891
Changes of assumptions	(19,825)	55,168	-	270,517	267,386	264,344	-	-	-	377,460
Benefit payments including employee refunds	(750,212)	(684,942)	(684,405)	(616,440)	(604,252)	(621,481)	(616,381)	(612,152)	(554,952)	(543,571)
Other	-	-	-	-	-	-	-	(93,953)	-	-
Net Change in Total Pension Liability	(79,800)	50,535	257,589	349,053	68,636	241,536	(4,421)	(214,976)	392,855	536,824
Total Pension Liability, beginning	9,037,084	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
Total Pension Liability, ending	<u>\$ 8,957,284</u>	<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>
Changes in Plan Fiduciary Net Position										
Contributions - employer	312,480	\$ 292,272	\$ 294,918	\$ 258,690	\$ 211,512	\$ 199,230	\$ 157,170	\$ 100,914	\$ 74,706	\$ 64,182
Contributions - employee	18,036	22,442	26,948	28,427	29,489	30,089	31,517	38,023	135,489	49,191
Net investment income (loss)	472,255	677,538	(802,841)	891,818	846,102	784,097	(244,887)	809,627	671,396	(94,420)
Benefit payments including employee refunds	(750,212)	(684,942)	(684,405)	(616,440)	(604,252)	(621,481)	(616,381)	(612,152)	(554,952)	(543,571)
Administrative expense	(13,890)	(14,097)	(13,156)	(10,587)	(12,378)	(13,498)	(12,458)	(12,866)	(13,283)	(14,080)
Other	-	-	-	-	-	-	-	(93,953)	-	-
Net Change in Plan Fiduciary Net Position	38,669	293,213	(1,178,536)	551,908	470,473	378,437	(685,039)	229,593	313,356	(538,698)
Plan Fiduciary Net Position, beginning	6,418,069	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
Plan Fiduciary Net Position, ending	<u>\$ 6,456,738</u>	<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>
Employer's Net Pension Liability	<u>\$ 2,500,546</u>	<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>
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	72.08%	71.02%	68.16%	83.67%	80.57%	75.57%	73.14%	81.59%	76.70%	76.55%
Covered Payroll	\$ 229,007	\$ 309,205	\$ 366,011	\$ 385,192	\$ 447,808	\$ 457,801	\$ 477,215	\$ 504,653	\$ 647,096	\$ 723,381
Employer's Net Pension Liability as a percentage of covered payroll	1091.91%	847.02%	781.86%	370.09%	363.64%	443.48%	454.13%	294.57%	298.43%	255.97%

**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>2025</u>	<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>
Actuarially determined contributions	\$ 338,088	\$ 286,872	\$ 297,672	\$ 292,164	\$ 225,216	\$ 197,808	\$ 200,652	\$ 113,688	\$ 88,140	\$ 64,182
Contributions in relation to the actuarially determined contribution	<u>338,088</u>	<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>
Contribution excess (deficiency)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 218,323	\$ 309,205	\$ 322,968	\$ 321,064	\$ 461,803	\$ 457,801	\$ 477,215	\$ 504,653	\$ 647,096	\$ 723,381
Contributions as a percentage of covered payroll	154.86%	92.78%	92.17%	91.00%	48.77%	43.21%	42.05%	22.53%	13.62%	8.87%

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

	2025	2024	2023	2022	2021	2020	2019	2018
Changes in Total OPEB Liability								
Service cost	\$ 6,035	\$ 5,755	\$ 7,977	\$ 16,282	\$ 80,712	\$ 64,528	\$ 53,004	\$ 58,875
Interest	159,324	174,118	183,331	135,804	184,803	205,246	194,817	180,037
Difference between actual and expected experience	14,829	(213,636)	(9,780)	(141,665)	(48,359)	123,103	-	-
Change in Assumptions	(280,506)	(378,728)	(339,497)	(2,809,918)	(299,252)	688,405	307,745	(280,471)
Benefit payments including employee refunds	<u>(178,199)</u>	<u>(162,573)</u>	<u>(189,703)</u>	<u>(161,023)</u>	<u>(136,024)</u>	<u>(147,716)</u>	<u>(167,338)</u>	<u>(177,091)</u>
Net Change in Total OPEB Liability	(278,517)	(575,064)	(347,672)	(2,960,520)	(218,120)	933,566	388,228	(218,650)
Total OPEB Liability - beginning	<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>	<u>5,896,193</u>
Total OPEB Liability - ending	<u>\$ 2,619,444</u>	<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	\$ 228,199	\$ 212,573	\$ 239,703	\$ 311,023	\$ 336,024	\$ -	\$ -	\$ -
Net investment income	50,323	42,312	25,334	(26,190)	13,080	-	-	-
Benefit payments including employee refunds	(178,199)	(162,573)	(189,703)	(161,023)	(136,024)	-	-	-
Administrative expense	<u>(1,108)</u>	<u>(904)</u>	<u>(637)</u>	<u>(469)</u>	<u>(101)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Plan Fiduciary Net Position	99,215	91,408	74,697	123,341	212,979	-	-	-
Plan Fiduciary Net Position - beginning	<u>502,425</u>	<u>411,017</u>	<u>336,320</u>	<u>212,979</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position - ending	<u>\$ 601,640</u>	<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>\$ 2,017,804</u>	<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	22.97%	17.34%	11.83%	8.80%	3.14%	0.00%	0.00%	0.00%
Covered Payroll	\$ 229,007	\$ 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	881.11%	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>2025</u>	<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>
Actuarially determined contributions	\$ 188,086	\$ 189,867	\$ 238,079	\$ 240,805	\$ 409,275	\$ 407,962	\$ 200,426	\$ 181,840	\$ 288,836	\$ 288,836
Contributions in relation to the actuarially determined contribution	<u>228,199</u>	<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>
Contribution excess (deficiency)	<u>\$ 40,113</u>	<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>
Covered Payroll	\$ 229,007	\$ 172,200	\$ 204,228	\$ 264,171	\$ 340,772	\$ 340,935	\$ 311,227	\$ 316,913	\$ 723,381	\$ 723,381
Contributions as a percentage of covered payroll	99.65%	123.45%	117.37%	117.74%	98.61%	43.33%	53.77%	55.88%	19.86%	19.08%

**CITY OF LATHRUP VILLAGE
 RETIRED EMPLOYEES' HEALTH CARE BENEFITS
 SCHEDULE OF OPEB INVESTMENT RETURNS
 LAST FIVE 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 Investment Expense
2025	9.95%
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 built prospectively.

CITY OF LATHRUP VILLAGE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 1 - EMPLOYEE RETIREMENT PLAN

Actuarial Valuation Information Relative to the Determination of Contributions

Valuation date: December 31, 2024

Measurement date: December 31, 2024

Methods and Assumptions Used to Determine Contribution Rates

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.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of 2019-2023.

Changes in Benefits

There were no changes of benefit terms during the plan years reported.

Changes in Assumptions

Plan Year

2024	Adopted the results of an experience study covering the period of January 1, 2019 through December 31, 2023.
2023	Discount rate was lowered from 7.25% to 7.18%. Investment rate of return was lowered from 7.00% to 6.93%, net of administrative and investment expenses.
2021	Discount rate was lowered from 7.60% to 7.25%. Investment rate of return was lowered from 7.35% to 7.00%, net of administrative and investment expenses. Mortality rates were updated to be based on the Pub-2010 mortality tables.
2020	Increases in merit and longevity pay assumptions.
2019	Salary increase was decreased from 3.75% to 3.00%. Discount rate was lowered from 8.00% to 7.60%. Investment rate of return was lowered from 7.75% to 7.35%, net of administrative and investment expenses. Adopted the results of an experience study covering the period of January 1, 2014 through December 31, 2018.
2015	Mortality rates were updated to be based on the RP-2014 group mortality tables. Salary increase was decreased from 4.50% to 3.75%. Discount rate was lowered from 8.25% to 8.00%. Investment rate of return was lowered from 8.00% to 7.75%, net of administrative and investment expenses.

CITY OF LATHRUP VILLAGE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 2 - OTHER POST-EMPLOYMENT BENEFIT PLAN

Actuarial Valuation Information Relative to the Determination of Contributions

Valuation date: July 1, 2023

Measurement date: June 30, 2025

Methods and Assumptions Used to Determine Contribution Rates

Actuarial Cost Method: Individual Entry Age Normal as a level percentage of payroll

Discount Rate: 6.93%

Annual Wage Increases: 2.00%

Price Inflation: 2.50%

Investment Rate of Return: 6.93%

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.

Changes in Benefits

There were no changes in benefit terms during the plan years reported.

Changes in Assumptions

Plan Year

2025	Discount rate increased from 5.66% to 6.93%. Investment rate of return was decreased from 7.00% to 6.93%.
2024	Discount rate decreased from 5.81% to 5.66%. Per-capita premiums were updated to reflect experience.
2023	Salary increases (including inflation) increased from 2.00% to 3.00%. Discount rate increased from 4.91% to 5.81%. Mortality table updated from Pub-2010 mortality tables to the Pub-2010 mortality tables using scale MP-2019.
2022	Discount rate increased from 2.65% to 4.91%.
2021	Discount rate decreased from 2.66% to 2.65%. Healthcare cost trend rate decreased from 8.50% to 7.75%.
2020	Discount rate decreased from 3.36% to 2.66%. Healthcare cost trend rate decreased from 9.00% to 8.50%. Mortality table updated from RP-2014 mortality tables to the Pub-2010 mortality tables.
2019	Discount rate increased from 3.10% to 3.36%.
2018	Discount rate decreased from 4.00% to 3.10%. Healthcare cost trend rate increased from 6.00% to 9.00%, reduced to an ultimate rate 4.50% from 4.00%. Mortality table updated from 2002 United States Life Tables to the RP-2014 mortality tables.

OTHER SUPPLEMENTARY INFORMATION

**CITY OF LATHRUP VILLAGE
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2025**

	Special Revenue		Capital Projects	Total
	Major Street Fund	Local Street Fund	Capital Acquisition Fund	Nonmajor Governmental Funds
ASSETS				
Cash, cash equivalents, and investments	\$ 995,047	\$ 508,221	\$ -	\$ 1,503,268
Receivables				
Special assessments	-	50,062	-	50,062
Accounts	68,082	-	-	68,082
Due from other governmental units	-	31,836	-	31,836
Prepaid expenditures	21	21	-	42
TOTAL ASSETS	\$ 1,063,150	\$ 590,140	\$ -	\$ 1,653,290
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 48,508	\$ 7,541	\$ -	\$ 56,049
Accrued liabilities	263	263	-	526
TOTAL LIABILITIES	48,771	7,804	-	56,575
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - special assessments	-	50,062	-	50,062
FUND BALANCES				
Nonspendable				
Prepays	21	21	-	42
Restricted				
Roads and street improvements	1,014,358	532,253	-	1,546,611
TOTAL FUND BALANCES	1,014,379	532,274	-	1,546,653
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,063,150	\$ 590,140	\$ -	\$ 1,653,290

**CITY OF LATHRUP VILLAGE
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2025**

	Special Revenue		Capital Projects	Total
	Major Street Fund	Local Street Fund	Capital Acquisition Fund	Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 427,119	\$ 202,295	\$ -	\$ 629,414
Interest and rents	4,500	1,500	380	6,380
Other	22,332	-	-	22,332
TOTAL REVENUES	453,951	203,795	380	658,126
EXPENDITURES				
Current				
Public works	228,015	95,413	-	323,428
Capital outlay	3,549	-	-	3,549
TOTAL EXPENDITURES	231,564	95,413	-	326,977
EXCESS OF REVENUES OVER EXPENDITURES	222,387	108,382	380	331,149
OTHER FINANCING SOURCES (USES)				
Transfers in	-	102,500	-	102,500
Transfers out	(102,500)	-	(17,673)	(120,173)
TOTAL OTHER FINANCING SOURCES (USES)	(102,500)	102,500	(17,673)	(17,673)
NET CHANGE IN FUND BALANCES	119,887	210,882	(17,293)	313,476
FUND BALANCES				
Beginning of year, as previously presented	-	-	17,293	17,293
Adjustments to beginning fund balances	894,492	321,392	-	1,215,884
Beginning of the year, as restated	894,492	321,392	17,293	1,233,177
End of year	\$ 1,014,379	\$ 532,274	\$ -	\$ 1,546,653

**CITY OF LATHRUP VILLAGE
COMPONENT UNIT - DOWNTOWN DEVELOPMENT AUTHORITY
BALANCE SHEET
JUNE 30, 2025**

ASSETS

Cash, cash equivalents, and investments	\$ 808,547
Receivables	9,697
Prepaid expenditures	<u>1,315</u>
TOTAL ASSETS	<u>\$ 819,559</u>

LIABILITIES AND FUND BALANCE**LIABILITIES**

Accounts payable	\$ 77,830
Accrued liabilities	<u>7,147</u>
TOTAL LIABILITIES	<u>84,977</u>

FUND BALANCE

Unassigned	<u>734,582</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 819,559</u>

**CITY OF LATHRUP VILLAGE
 COMPONENT UNIT - DOWNTOWN DEVELOPMENT AUTHORITY
 RECONCILIATION OF THE BALANCE SHEET TO
 THE STATEMENT ON NET POSITION
 JUNE 30, 2025**

Total fund balance - governmental fund \$ 734,582

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	\$ 1,229,135	
Accumulated depreciation is	(340,808)	

Capital assets, net		888,327
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Net position of governmental activities		\$ 1,622,909
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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, 2025**

REVENUES	
Taxes	\$ 468,157
Intergovernmental	500
Charges for services	31,223
Interest and rents	39,580
Other	<u>6,100</u>
TOTAL REVENUES	<u>545,560</u>
EXPENDITURES	
Current	
Community and economic development	<u>782,145</u>
NET CHANGE IN FUND BALANCE	(236,585)
Fund balance, beginning of year	<u>971,167</u>
Fund balance, end of year	<u><u>\$ 734,582</u></u>

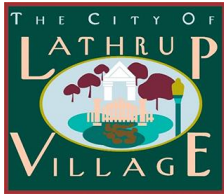
**CITY OF LATHRUP VILLAGE
 COMPONENT UNIT - DOWNTOWN DEVELOPMENT AUTHORITY
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 YEAR ENDED JUNE 30, 2025**

Net change in fund balance - governmental fund \$ (236,585)

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	\$ 484,785	
Depreciation expense	<u>(63,026)</u>	
Excess of capital outlay over depreciation expense		<u>421,759</u>
Change in net position of governmental activities		<u><u>\$ 185,174</u></u>



City of Lathrup Village
 27400 Southfield Road
 Lathrup Village, MI 48076
www.lathrupvillage.org | (248) 557-2600

TO: Mayor & City Council
 FROM: Mike Greene – City Administrator
 DATE: November 24, 2025
 RE: Cancellation of Southfield Library Contract

Background Brief: As noted during the Study Session, the voters have spoken, and the Headlee Override Proposal was not approved. As the Council is aware, City operations will need to change to balance the budget for FY 26-27 and future years.

It is anticipated that the City will need to cut \$200-\$250,000 worth of expenses for FY 26-27. This does not factor in the NEED for some capital items to be purchased in order to operate the City, or adding funds to the fund balance. For example, the City will be due to purchase an LVPD patrol vehicle to replace the aging fleet. If included in the budget, an additional ~\$75K would need to be cut.

The current contract with the Southfield Library is 46 years old, and the cancellation clause requires at least a 1-year notice for cancellation. The City will need to act fast and see if Southfield is amenable to early contract termination. The City budgets ~\$190,000 each year for this service. No requirement in the City Charter or state law requires a municipality to provide library services to its residents.

There are ~1,000 LV library cards in the Southfield Library system. A prompt was sent to our Library contact to see if the City would cancel the contract if the Library would be open to allowing individual LV residents to purchase their own membership. This will be a discussion at an upcoming Library Board meeting.

Previous Action: September 26th, 1979 – Approved Library Agreement

Economic Impact: Potential FY 26-27 budget savings of \$190,000 if Southfield allows for early termination

Recommendation: It is my recommendation to cancel the library contract.

Recommended Motion:

Moved by _____ seconded by _____ to approve the cancellation of the Library Contract between the City of Lathrup Village and the City of Southfield.

Kelly Garrett
Mayor

Bruce Kantor
Mayor Pro-Tem

Jalen Jennings
Council Member

Jason Hammond
Council Member

John Sousanis
Council Member

79-
STANDING RESOLUTION CO 7268a

LIBRARY CONTRACT

THIS AGREEMENT is made this 26th day of September 1979, by and between the CITY OF SOUTHFIELD, a Michigan municipal corporation, of 26000 Evergreen Road, Southfield, Michigan, hereinafter referred to as "Southfield", and the CITY OF LATHRUP VILLAGE, a Michigan municipal corporation, of 27400 Southfield Road, Lathrup Village, Michigan, hereinafter referred to as "Lathrup";

WHEREAS, the parties hereto having previously executed a Library Contract which commenced on the first day of July, 1970, whereby Southfield was to provide Lathrup with library services for a consideration, which Contract shall remain in full force and effect until the first day of October, 1979, and

WHEREAS, the parties are desirous of amending the Library Contract of July 1, 1970, and substituting in lieu thereof a new library contract which provisions shall take effect on the first day of October, 1979; and

WHEREAS, Lathrup has no public library facilities and wishes to continue to provide library service to all of its residents and is authorized by law to do so; and

WHEREAS, Southfield operates an established public library and is willing to make library services available to citizens of Lathrup upon payment by Lathrup for such services; and

WHEREAS, Michigan Public Act 92, of 1952, as amended,

after as this Contract shall remain in effect, Southfield agrees to permit all residents of Lathrup to use the facilities, book collection, and other services of the Southfield Public Library on the same basis and same rules as the same are used by residents of Southfield, and said residents of Lathrup shall be entitled to the same rights and privileges as residents of Southfield.

2. In exchange for the aforesaid library services to be furnished Lathrup residents, Lathrup agrees to pay Southfield for such services which payment shall be computed on the Southfield Library millage rate, established from year to year, and assessed against the state equalized valuation (SEV) of Lathrup at the same rate as Southfield assesses against the state equalized valuation (SEV) of Southfield.

Furthermore, Lathrup shall pay to Southfield a five (5%) percent administrative service charge added to its proportionate share as determined by the above enumerated formula.

Furthermore, the revenues which Lathrup is entitled to receive for library services from state aid and penal fines distributed by Oakland County, respectively, shall be paid directly to Southfield in addition to the fees and service charges previously mentioned.

3. Southfield shall submit bills to Lathrup for the aforesaid services on July 1, and January 2 of each year which shall be payable within thirty (30) days thereafter.

4. Notwithstanding anything else to the contrary herein,

July 1, 1979, to September 30, 1979.

5. This Contract shall continue in effect until terminated by written notice as herein set forth. Either party may terminate this Contract as of July 1 of any year after 1981 by giving written notice not less than one (1) year to the other party of intent to terminate as of July 1. If such notice is given, this Contract shall terminate on the above specified termination date and the parties shall then be discharged of all liabilities hereunder, except those which have been accrued prior to the termination date. Notice required hereunder shall be conclusively presumed to have been served when deposited in a United States Post Office box enclosed in an envelope with postage fully prepaid thereon addressed to the then municipal offices of the party upon whom notice is being served.

6. This Contract shall constitute the entire agreement between the parties hereto. All prior agreements between the parties, whether written or oral, are merged herein and shall be of no force and effect after September 30, 1979.

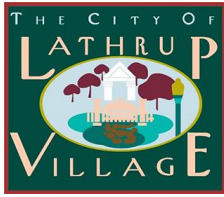
IN WITNESS WHEREOF, the parties have executed this agreement by their respective officials thereunto duly authorized the day and year first above written.

WITNESS:

CITY OF SOUTHFIELD

BY: 

BY: 



City of Lathrup Village
 27400 Southfield Road
 Lathrup Village, MI 48076
www.lathrupvillage.org | (248) 557-2600

TO: Mayor & City Council
 FROM: Mike Greene – City Administrator
 DATE: November 24, 2025
 RE: First Reading – Outdoor Collection Boxes Ordinance

Background Brief: During recent Study Sessions, there was a discussion amongst the Council for establishing guidelines for outdoor collection boxes throughout the City.

The recommended ordinance allows for these boxes to be placed within the City; however, it establishes permitting and maintenance standards for these boxes.

Previous Action: Study Session Discussions

Economic Impact: N/A

Recommendation: It is my recommendation to approve the first reading and schedule a second.

Recommended Motion:

Moved by _____ seconded by _____ to approve the First Reading of Ordinance #2025-10 - An Ordinance to Amend Article 18. Business, by adding a new Article, Article VIII. Outdoor Collection Boxes, to provide for the Licensing & Regulation of Outdoor Collection Boxes; and schedule a Second Reading for December 15, 2025.

Kelly Garrett
Mayor

Bruce Kantor
Mayor Pro-Tem

Jalen Jennings
Council Member

Jason Hammond
Council Member

John Sousanis
Council Member

ORDINANCE NO. 2025-10

CITY OF LATHRUP VILLAGE OAKLAND COUNTY, MICHIGAN

AN ORDINANCE TO AMEND THE CITY OF LATHRUP VILLAGE CODE OF ORDINANCES AT ARTICLE 18. BUSINESSES, BY ADDING A NEW ARTICLE ARTICLE VIII. OUTDOOR COLLECTION BOXES, TO PROVIDE FOR THE LICENSING AND REGULATION OF OUTDOOR COLLECTION BOXES IN THE CITY OF LATHRUP VILLAGE

THE CITY COUNCIL OF THE CITY OF LATHRUP VILLAGE ORDAINS:

PART I. TITLE.

This Ordinance shall be known as the “Outdoor Collection Boxes Ordinance”.

PART II. ORDINANCE AMENDMENT.

Chapter 18. Business, Article VIII. Outdoor Collection Boxes, of the City of Lathrup Village Code of Ordinances is hereby added to read as follows in its entirety:

ARTICLE VIII. OUTDOOR COLLECTION BOXES

Sec. 18-450. PURPOSE.

The purpose of this Article is to protect and promote the health, safety and welfare of the residents of the City of Lathrup Village, as well as those visiting the area who use collection boxes. The intent of this collection boxes article is to regulate outdoor collection boxes in the City so that they are clean and safe; establish standards for their size and location so they do not create hazards to pedestrians or vehicular traffic; and to prohibit their location in residential areas.

Sec. 18-451. Definitions.

The following words, terms and phrases shall have the meanings ascribed to them in this section.

Collection box means any metal container, receptacle, or similar device that is located on any parcel or lot of record within the township and that is used for soliciting and collecting the receipt of clothing, household items, or other salvageable personal property. This term does not include recycle bins solely used for the collection of recyclable material, any rubbish or garbage receptacle or any collection box located within an enclosed structure.

Administrator means the City Administrator or their designee.

Operator means a person who owns, operates or otherwise is in control of collection boxes to solicit collections of salvageable personal property.

Permitee means a person over 18 years of age or an entity who is issued a permit authorizing placement of collection box(es) on real property.

Real property, property or land means a lot of record located in the City of Lathrup Village.

Sec. 18-452. Collection box permits required.

It shall be unlawful for any person to deposit, store, keep or maintain or to permit to be deposited, stored, kept or maintained a collection box on any real property without first obtaining an annual permit issued by the Administrator. A permit is required for each collection box.

Sec. 18-453. Application for a permit.

Application for permits required by this article shall be upon forms provided by the Administrator which shall be signed by an individual who is an officer, director, or member of the entity seeking a permit. An application shall contain the following:

- (1) If the collection box is used to solicit donations on behalf of a for profit organization, the name, address and email of all partners or limited partners of a partnership applicant, all members of an LLC applicant, all officers and directors of a non-publicly traded corporation applicant, all stockholders owning more than five percent of the stock of a non-publicly traded corporate applicant, and any other person who is financially interested directly in the ownership or operation of the business, including all aliases.
- (2) If the collection box is used to solicit donations on behalf of a non-profit 501(c)(3) organization, the name, address and email of its headquarters; and proof of the 501(c)(3) status of the charitable organization or a valid registration under the Charitable Organization and Solicitation Act.
- (3) Whether the applicant has previously received a permit for a collection box in the City or currently operates a collection box.
- (4) The name, address, email address and telephone number of a contact person accepting responsibility for all matters relating to a collection box located in the City.
- (5) Removal agreement: The applicant shall submit a signed removal agreement and cash security, satisfactory to the Administrator, for the removal of collection boxes, any related site improvements and/or code violations. The applicant shall demonstrate that adequate funds will be available to the City for the removal of the collection boxes, restoration of the site and associated administrative costs incurred by the City in the event that the applicant, property owner or their successors fail to remove the collection boxes in a timely manner as required by this article.

- (6) The physical address of the real property where the collection box is proposed to be located including parcel ID number.
- (7) A scaled drawing sufficient to illustrate the proposed location of the collection box on the real property, the dimensions of the proposed collection box and that the location complies with the requirements of section 18.454 of this Article.
- (8) A nonrefundable application fee to be established by resolution of the City Council. The City Council may, from time to time, modify the established fee schedule.

Sec. 18-454. Requirements for a permit.

- (a) *Maintenance standards.* A permittee shall operate and maintain, or cause to be operated and maintained, all collection boxes located in the City, as follows:
 - (1) Collections boxes shall be metal or other appropriate material as approved by the director, and shall further be maintained in good condition and appearance with no structural damage, holes or visible rust and shall be free of graffiti;
 - (2) Collection boxes shall be locked or otherwise secured in such a manner that the contents cannot be accessed by anyone other than those responsible for the retrieval of the contents;
 - (3) Collection boxes shall have, at a minimum, two-inch type visible from the front of each collection box the name, address, email, website and phone number of the operator, and whether the collection box is owned and operated on behalf of a for profit company or non-profit organization. The collection box shall not have information, advertising or logos other than those relating to the operator, for profit or non-profit organization.
 - (4) Collection boxes shall be serviced and emptied as needed, but at least every seven days.
 - (5) The permittee and property owner shall maintain, or cause to be maintained, the area surrounding the collection boxes, free from any junk, debris or other material. The property owner shall be responsible to the extent provided by law for the City's cost to abate any nuisance.
- (b) *Collection boxes prohibited:*
 - (1) Not be permitted on any land zoned or used for residential purposes.
 - (2) Not be permitted, if the applicant does not own the real property designated for the placement of the collection box, unless a notarized affidavit signed by the property owner granting permission for the placement of the proposed collection box is submitted to the Administrator. For purposes of this subsection, the affidavit and acknowledgement may be executed by an individual who is an officer, director, member or manager of the property owner.

- (3) Not be permitted on any unimproved parcel, nor where the principal use of the land has been closed or unoccupied for more than 30 days.
- (4) Not be less than 1,000 feet from another collection box as measured along a straight line from one box to the other. Notwithstanding this separation requirement, up to two collection boxes on a single lot of record are permitted if the two collection boxes are side by side and are no more than one foot apart.
- (5) Not exceed 7.0 feet in height, 6.0 feet in width and 6.0 feet in depth.
- (6) Not cause a visual obstruction to vehicular or pedestrian traffic.
- (7) Maintain all applicable yard setbacks for the district in which the box is located as prescribed within the City zoning ordinance.
- (8) Not be placed closer than ten feet from: i) a public or private sidewalk; ii) a public right-of-way; iii) a driveway; or iv) a side or rear property line of adjacent property used for residential purposes.
- (9) Not cause safety hazards with regard to a designated fire lane or building exit.
- (10) Not interfere with an access drive, off-street parking lot maneuvering land and/or required off-street parking space to an extent which would cause safety hazards and/or unnecessary inconvenience to vehicular or pedestrian traffic; encroach upon an access drive, fire lane, off-street parking lot maneuvering lane and/or required off-street parking space as illustrated on the approved site plan.
- (11) Be placed on a level, hard (asphalt or concrete) paved, dust-free surface.

Sec. 18-455. Permit issuance or denial; appeal of denial.

- (a) Upon receipt of the application for a license, the Administrator or his designated representative shall verify that the applicant meets all requirements set forth in sections 18-453. and 18-454.
- (b) A permit may be denied for the following reasons:
 - (1) An applicant had a permit revoked under this Article within the last year.
 - (2) The applicant does not fulfill the requirements of section 18-453.
 - (3) An applicant that does not fulfill the requirements of section 18-454.
 - (4) An applicant who materially misrepresents any facts or statement on the permit application.
 - (5) No license shall be issued to any applicant until such applicant shall have obtained the age of 18 years.
- (c) Any person whose permit application has been denied shall have the right to petition the City Council for an appeal. A written request for an appeal must be filed with the Clerk's office within 14 days after notice of the denial has been mailed to the applicant's last known address. A written statement setting forth the grounds for the appeal must be included with the written request for an appeal. The City

Council shall grant a public hearing on this appeal, and the applicant shall have the right to appear and present evidence on his behalf. Following such hearing, the City Council shall submit to the applicant a written statement of its findings and determinations. The board's determination shall be based upon whether the department's refusal to issue a permit pursuant to this section was supported by competent, material and substantial evidence.

Sec. 18.456. Term of permit and renewal of permit.

- (a) Each permit issued pursuant to this article shall expire on midnight December 31 of each year, unless previously terminated pursuant to this Article.
- (b) A collection box permit shall be renewed annually. The application for renewal must be filed not later than 45 days before the permit expires. The application for renewal shall be upon a form provided by the Administrator.
- (c) The Administrator shall either approve or deny the renewal of a permit after receipt of a complete renewal application and payment of the renewal fee.
- (d) A permit renewal fee set by resolution of the City Council shall be submitted with the application for renewal.
- (e) Prior to expiration of the permit, the permittee may voluntarily cancel the permit by notifying the Administrator in writing of the intent to cancel the permit. The permit shall become void upon the director's receipt of a written notice of intent to cancel the permit.
- (f) The Administrator shall approve the renewal of a permit if the director finds that at the time of submission of the application for renewal, or at any time during the renewal application process, there were not circumstances inconsistent with any finding required for approval of a new permit. Any permittee whose permit has been revoked shall be denied renewal of the permit for the subsequent year.
- (g) If the permit expires and is not renewed, the collection box(es) must be removed from the real property within a maximum of ten days after expiration of the permit.

Sec. 18-457. Transfer not permitted.

No permit issued under the provisions of this article shall be transferred, assigned or conveyed to another person or legal entity.

Sec. 18-458. Revocation of permit, removal of collection boxes and liability.

- (a) The Administrator shall have the right to revoke any permit issued hereunder for a violation of this Article. Any of the grounds upon which the Administrator may refuse to issue an initial permit shall also constitute grounds for such revocation. In addition, the failure of the permittee to comply with the provisions of this Article or other provisions of this Code or other law shall also constitute grounds for revocation of the permit. The Administrator shall provide written notification to the permittee and property owner via first class mail, email or in person stating the specific grounds for a revocation and a demand for correction and abatement. The

notice shall allow a maximum of seven days from mailing of the notice to correct or abate the violation. Upon failure to make the correction or abatement, the permit may be revoked by the Administrator and, thereafter, the permittee shall not be eligible for a permit on the property for the subsequent year.

- (b) Upon revocation, the collection box shall be removed from the real property within ten days and, if not so removed within the time period, the City may remove, store or dispose of the collection box at the expense of the permittee and/or real property owner. Any such boxes that are not claimed within 30 days shall be destroyed. All costs associated with the removal, storage or disposal of the collection box incurred by the City, or City's contractor, shall be the responsibility of the property owner. If such obligation is not paid within 30 days after mailing of a billing of costs to the property owner, the City may place a lien upon such real property enforceable as a tax lien in the manner prescribed by the general laws of this state against the property and collected as in the case of general property tax. If the same is not paid prior to the preparation of the next assessment roll of the City, the amount shall be assessed as a special tax against such premises on the next assessment roll and collected thereunder.
- (c) A permit for a collection box may be revoked if any governmental authority or agency determines that the collection box has violated the Michigan Consumer Protection Act and/or the Charitable Organizations and Solicitations Act.

Sec. 22-380. Appeal to City Council.

Any person aggrieved by the decision rendered by the Administrator in revoking a permit issued under this article may appeal the decision to the City Council. This appeal shall be made by filing a written notice thereof with the City Clerk's office setting forth the grounds for the appeal not later than 14 days after notice of the decision of the Administrator has been mailed to the permit holder at its last known address. The City Council may grant relief if the person presents competent, material and substantial evidence that there was an error in the decision of the Administrator. Following the hearing, the City Council shall submit a written statement of its findings and determinations.

Sec. 18-460. Penalty and remedies.

- (a) In addition to revocation of permit pursuant to section 18-458 of this Article, any person in violation of the provisions of this article is guilty of a civil infraction.
- (b) In addition to the penalty provided in subsection (a) of this section, any condition caused or permitted to exist in violation of the provisions of this article, or any ordinance of the City, shall be deemed a new and separate offense for each day that such condition continues to exist.
- (c) Nothing in this article shall prevent the City from pursuing any other remedy provided by law in conjunction with or in lieu of prosecuting persons under this section for violation of this article.

- (d) The real property owner and permittee shall be jointly and severally liable for each violation and for payment of any fine and costs of abatement.
- (e) All collection boxes existing at the effective date of the article shall apply for a permit as required herein within 30 days of the effective date. Any collection boxes not in compliance with this article after 60 days of the effective date shall be subject to all remedies for violation as provided herein.

Secs. 18-461—18-474. Reserved.

PART III. REPEALER.

This ordinance repeals any ordinances in conflict thereof.

PART IV. SEVERABILITY.

If any section, subsection, clause, phrase, or portion of this article is for any reason held invalid by a court of competent jurisdiction, such portion shall be deemed a separate and distinct provision, and such holding shall not affect the validity of the remaining portions.

PART V. SAVINGS.

All proceedings pending and all rights and liabilities existing, acquired, or incurred at the time this ordinance takes effect are saved and may be consummated according to the law in force where they commenced.

PART VI. EFFECTIVE DATE.

This Ordinance shall be published in the manner required by law and shall become effective ten (10) days after the date of its publication. A copy of the ordinance shall also be made available for public use and inspection in the office of the City Clerk.

MADE, PASSED AND ADOPTED BY THE CITY COUNCIL, CITY OF LATHRUP VILLAGE, OAKLAND COUNTY, MICHIGAN THIS ____ DAY OF _____, 2025.

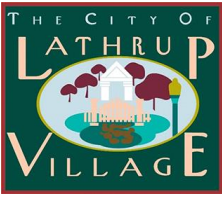
Alisa Emanuel, City Clerk

Date of Introduction: , 2025
Date of Adoption: , 2025
Date of Publication of
Notice of Adoption: , 2025

CERTIFICATE OF ADOPTION

I hereby certify that the foregoing is a true and complete copy of the ordinance passed at a meeting of the City of Lathrup Village held on the _____ day of _____ , 2025.

Alisa Emanuel, City Clerk



City of Lathrup Village
 27400 Southfield Road
 Lathrup Village, MI 48076
www.lathrupvillage.org | (248) 557-2600

TO: Mayor & City Council
 FROM: Tom Kennedy – CED/DDA Project Coordinator
 DATE: November 24, 2025
 RE: Zoning Ordinance – Cryptocurrency ATMs

Background Brief: The purpose of this memo is to transmit the Planning Commission’s recommended ordinance establishing limitations on Cryptocurrency ATMs within the City of Lathrup Village. This ordinance is intended to protect residents- particularly vulnerable populations- from scammers who frequently exploit cryptocurrency ATMs to facilitate fraudulent schemes.

In July, the City Council directed the Planning Commission to study the issue of cryptocurrency ATMs after growing regional concerns regarding fraud. This request was reinforced by a resident who urged the Commission to take action after an individual in a neighboring community lost over \$60,000 to cryptocurrency scammers.

Over the following months, the Planning Commission conducted research, discussed best practices, and reviewed law enforcement data. A public hearing was held at the regular Planning Commission meeting on November 18th, after which the Commission unanimously voted to recommend adoption of the ordinance as written.

Summary of Ordinance Provisions:

The proposed Cryptocurrency ATM Limitations Ordinance includes the following key components:

- **Weekly Transaction Limits:** A maximum of \$1,000 per account per week may be deposited into any cryptocurrency ATM system.
- **Zoning Restrictions:** Cryptocurrency ATMs are permitted only within the Commercial-Vehicular (CV) zoning district.
- **Spacing Requirements:** No cryptocurrency ATM may be located within one mile of another such device within city limits.
- **Mandatory Warnings:**
 - All cryptocurrency ATMs must display physical warning labels.
 - All machines must feature a warning screen describing common scam methods and instructions for identifying potential fraud.
- **Zoning Text Amendments:**
 - Amend **Section 2.2** to add definitions for Cryptocurrency and Cryptocurrency ATM.
 - Amend **Section 3.1.6** (Zoning Districts) to add Cryptocurrency ATM as an accessory use in the CV district.
 - Amend **Section 4** (Use Standards) to include new standards for cryptocurrency ATMs consistent with the above requirements.

Previous Action: Study Session Discussions

Economic Impact: N/A

Recommendation: City staff recommends the adoption of this ordinance. Lathrup Village recently experienced a case where a resident fell victim to cryptocurrency fraud involving these types of ATMs. While there are currently no known cryptocurrency ATMs operating within our city, implementing a regulatory framework now positions Lathrup Village as a proactive leader in resident protection. We would be the second municipality in Michigan to adopt protections of this nature, and staff anticipates that such action may encourage neighboring communities to follow suit. By establishing limitations before machines are installed, the City can significantly reduce the likelihood of fraud and safeguard the financial well-being of our community members

Recommended Motion:

Moved by _____ seconded by _____ to adopt Ordinance #2025-11, a zoning ordinance amendment establishing limitations on Cryptocurrency ATMs within the City of Lathrup Village.

Kelly Garrett
Mayor

Bruce Kantor
Mayor Pro-Tem

Jalen Jennings
Council Member

Jason Hammond
Council Member

John Sousanis
Council Member

memorandum

DATE: November 14, 2025

TO: Lathrup Village Planning Commission

FROM: Eric Pietsch & Jill Bahm, Giffels Webster

SUBJECT: Zoning Amendment – Cryptocurrency ATMs

Previous Action/Discussion

- At the October 21, 2025 meeting, the Planning Commission reviewed the current draft language of the proposed ordinance amendment pertaining to cryptocurrency ATMs. In response, the Planning Commission requested limiting the number of cryptocurrency ATMs within 1 mile of each other, adding restrictions on the number of transactions allowed within a 24-hour period, and the removal of the language pertaining to new users. These changes are reflected in the updated draft of this proposed ordinance amendment attached.
- On August 19, 2025, the Planning Commission received public comment pertaining to its continued discussion regarding whether or not to allow cryptocurrency ATMs in the city. One person spoke in strict opposition to these types of machines, which led to some consideration of an outright ban. While a ban is an option, there was concern that potential lawsuits could result in a strain on city resources. As an alternative, the Commission was open to allowing them in the Commercial Vehicular (CV) district only. Additionally, it is widely agreed upon that any machine placed in the city should have warning notices that communicate the risks associated with participating in cryptocurrency transactions.
- At the July 15, 2025 meeting, the Planning Commission discussed amending the ordinance to allow cryptocurrency ATMs in certain areas of the city and establishing standards with the intent to protect the health, safety, and welfare of the public. The Commission requested the Virtual Currency Machine Ordinance of Grosse Pointe Farms be used as guidance for consideration of draft language for an ordinance in Lathrup Village.

Introduction

What prompted this amendment?

- The following information is in response to a request from the Planning Commission's desire to learn more about cryptocurrency and its evolving presence within communities. At a recent Planning Commission meeting where check cashing businesses were a topic of discussion, a resident commented on a report out of Waterford Township, MI that highlighted security concerns while using crypto kiosks or ATMs. There is interest in determining if municipalities are regulating cryptocurrency establishments (mainly kiosks or ATMs) and what the current findings unveil.

Current Language

What does the ordinance say?

- The ordinance does not include any provisions for cryptocurrency/virtual currency or the machines that service cryptocurrency transactions, nor does it define a term, or related term.

What does the Master Plan say?

- Cryptocurrency, or digital currency, is a relatively new concept that is increasingly becoming more mainstream. Therefore, the Master Plan is silent as it relates to these terms.

Security Concerns

- As one example, the legal status of bitcoin, as a cryptocurrency, varies substantially from one jurisdiction to another. Because of cryptocurrency's decentralized nature and its global presence, **regulating bitcoin is difficult**. However, the use of bitcoin can be criminalized, and shutting down exchanges and the peer-to-peer economy in a given country would constitute a de facto ban (*Jacob Weindling "China May Be Gearing Up to Ban Bitcoin"*). The use of bitcoin by criminals has attracted the attention of financial regulators, legislative bodies, and law enforcement. Nobel-prize winning economist Joseph Stiglitz says that bitcoin's anonymity encourages money laundering and other crimes. This is the main justification behind bitcoin bans. As of November 2021, nine countries applied an absolute ban (Algeria, Bangladesh, China, Egypt, Iraq, Morocco, Nepal, Qatar, and Tunisia) while another 42 countries had an implicit ban.

In Lathrup Village, there is recognition that cryptocurrency ATMs offer legitimate currency transactions and that the technology is becoming more widely used. Therefore, when considering an ordinance amendment, the Planning Commission should focus on ways to ensure the public health, safety, and welfare are protected.

Considerations for Permitting Cryptocurrency ATMs

- Establishing a definition(s)
- Location: which zoning districts to allow the use
- Establish requirements for posted warnings of the risks associated with cryptocurrency transactions.

Additional Research

The following information was included in previous discussions with the Planning Commission and is provided for reference and familiarity of the terms previously used.

- **Cryptocurrency** is a digital currency in which transactions are verified and records maintained by a [decentralized](#) system using [cryptography](#), rather than by a [centralized](#) authority.
- **Cryptography** is the art of writing or solving codes.
- **Decentralize** means to be controlled by several local offices or authorities rather than one single one.

Per Oswego University of NY:

- Cryptocurrency, or crypto, is a form of digital currency that can be used for internet-based electronic payments or as a store of value. The **idea of "digital cash"** isn't new—credit cards, PayPal, Venmo, and other payment methods permitting easy, traceable electronic transactions came before.
- Cryptocurrency differs from other digital transactions primarily through its **decentralized** nature and use of blockchain technology. Unlike traditional digital transactions that are managed by banks or payment processors, cryptocurrencies operate on a peer-to-peer network secured by cryptography and recorded on a public, transparent blockchain (source: coursera).
- **Blockchain technology** is a shared, immutable (*can't be tampered with*) ledger that records transactions in a secure and transparent way. It's a **decentralized** system where data is stored in blocks that are linked together in a chain, making it difficult to alter or tamper with past records. This technology is often associated with cryptocurrencies like [Bitcoin](#), but it has potential applications in various industries beyond finance.
- **Bitcoin** is the first [decentralized cryptocurrency](#). Based on a [free-market](#) (*supply & demand*) ideology, bitcoin was invented in 2008.

Waterford Township Reported Scam

[Police warn of rise in Bitcoin ATM scams in Waterford, install large signs](#) (wxyz.com)

- The Waterford Police Department started an initiative to post large warning signs next to Bitcoin ATM machines at nearly 20 local businesses around Waterford, cautioning customers before sending large sums of money to potential scammers. However, nothing has been written into an ordinance.
- The report states law enforcement was able to retrieve \$7,000 of the victim's cash, which had the transition gone through, would have amounted to \$16,000.
- Waterford police say these types of attempted scams occur at least once a week and that cases have ranged from \$500 - \$500,000 where the money is almost always lost.

State of Michigan

- There was no finding of any instance of a codified regulation in Michigan, and there are no real statewide guidelines or regulations regarding crypto ATMs – it seemingly continues to be a gray area, policy wise.

Other States

- Omaha, Nebraska, which recently passed an ordinance [requiring](#) all crypto ATMs to have a written warning to alert users of potential fraud or scam risks.

Sec. 3.13. – Cryptocurrency teller machine warning notice.

- (a) Any person or business operating or providing access to a functioning crypto automated teller machine (ATM) or Bitcoin teller machine (BTM) on its premises shall post a written warning in the form of a sign within readable sight of the crypto ATM or BTM providing notice to customers and users of the potential fraud or scam risks associated with utilizing the crypto ATM or BTM.
- (b) The written warning or sign referenced in this section shall be provided by the Omaha Police Department who may cooperate with other law enforcement agencies.

(c) It shall be unlawful for any person or business operating, or providing access to, a functioning crypto automated teller machine (ATM) or Bitcoin teller machine (BTM) not to post such a notice. Any person or business found guilty of violating the provisions of this section shall receive a \$500.00 fine.

- Spokane, Washington City Council voted in June to ban crypto ATMs throughout the entire city. The ordinance reads as follows:

10.90.040 Virtual Currency Kiosks Prohibited

It shall be unlawful for any person or entity to host, allow, operate, permit, locate or place a Virtual Currency Kiosk within the City of Spokane. All Virtual Currency Kiosks existing in the City as of the Effective Date of this Ordinance must be removed within 60 days after the Effective Date.

10.90.050 Exceptions

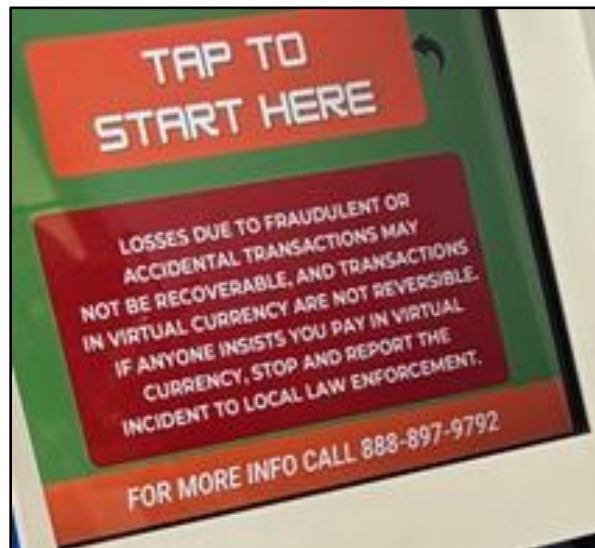
Nothing in this Chapter shall be construed to regulate or restrict a transfer of Virtual Currency. This Section does not apply to any Virtual Currency Transfers that are conducted without the use of a Virtual Currency Kiosk and does not intend to interfere with other types and methods of Virtual Currency Transfers.

10.90.060 Penalty

Violations of this section may result in a class 1 civil infraction issued to the Virtual Currency Kiosk Operator. In addition, the City of Spokane may cancel or revoke the business license or registration of any Virtual Currency Kiosk Operator in violation of this chapter.

Cryptocurrency ATM Locations in Lathrup Village

- Unless determined otherwise, a simple online search reveals there are currently no cryptocurrency ATM or BTM kiosks within the city limits of Lathrup Village. However, search results indicate kiosks can be found within close proximity beyond the boundaries of the city.



Real world example of a digitally posted warning sign on a Cryptocurrency ATM:

Amend Section 2.2: Definitions to add:

Cryptocurrency. Any digital representation of value for which transactions are recorded on a cryptographically secured ledger or any similar technology or system.

Cryptocurrency ATM. Any stand-alone machine, kiosk, ATM device, or similar equipment that is capable of accepting or dispensing legal tender in exchange for virtual currency.

Amend Section 3.1.6., Zoning Districts, to add subsection D, Accessory Uses, in the CV Commercial Vehicular District. Add Cryptocurrency ATMs as an accessory use in the CV District. Move Development Standards to a newly added subsection E.

Section 3.1.6.D. ACCESSORY USES

- i. Cryptocurrency ATMs

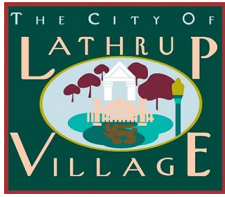
Section 3.1.6.E. DEVELOPMENT STANDARDS

Amend Section 4, Use Standards, to add a new standard:

Section 4.24. Cryptocurrency ATMs. When permitted in the Commercial Vehicular District only, the following standards shall apply:

1. **Location.** A cryptocurrency ATM shall not be located any nearer than 1 mile (5,280 feet) to any other cryptocurrency ATM location, whether inside or outside of the city limits.
2. **Registration and Licensing of Cryptocurrency ATMs.** The operator of any cryptocurrency ATM located within the geographic boundaries of the City of Lathrup Village:
 - a. shall, prior to accepting any transactions via such cryptocurrency ATM, register such machine with the Director of Public Safety or his or her designee, on forms provided by the Department of Public Safety, and shall provide the name and address of the operator, the name and address of the person(s) directly responsible for the maintenance and operation of each cryptocurrency ATM, the physical location of each cryptocurrency ATM, and such other information as may be required by the Director of Public Safety;
 - b. shall, prior to accepting any transactions via such cryptocurrency ATM, apply for and obtain a business license issued by the City of Lathrup Village and continually maintain and renew such license while such cryptocurrency ATM is in operation; and
 - c. shall not file any false or misleading information in connection with such registration and license application.
3. **Disclosures and Warnings.** Before entering into any transaction with a customer, the operator of a cryptocurrency ATM shall disclose to the customer in a clear, conspicuous, legible, and easily readable manner, at least the following information and warnings:
 - a. All relevant terms and conditions of the transaction, including the amount of the transaction, the type or category of cryptocurrency, and the timing of any settlement of the transaction;
 - b. the amount of any and all fees related to the transaction to be paid by the customer;

- c. a warning that the transaction is final, that the amount of the transaction of any related fees are not refundable, and that the transaction may not be reversed;
 - d. a consumer fraud warning that a customer should never initiate a transaction involving sending money to a person or entity that they do not know or trust; and;
 - e. the telephone number of the customer service helpline required under this Ordinance, and a request that the customer contact the helpline immediately upon suspicion of any fraudulent activity related to the cryptocurrency machine or any transaction related to such machine.
4. **Customer Service Helpline.** The operator of each cryptocurrency ATM shall maintain, on a continuous basis, while any cryptocurrency ATM is capable of processing transactions, a customer service helpline staffed by trained and responsible natural persons employed by or on behalf of the operator.
 5. **Receipts.** In connection with any transaction processed at a cryptocurrency ATM, the machine must produce a written receipt containing, at minimum, the name of the customer, the amount of the transaction and any related fees, the time and date of the transaction, the name and contact information for the operator of the cryptocurrency ATM, and the telephone number of the customer service helpline required under this Ordinance.
 6. **Limits of Customer Transactions.** The operator of a cryptocurrency ATM shall not process the transaction(s) of any one (1) customer more than two (2) times during any twenty-four (24) hour period, nor shall the value of the combined two (2) transactions within a twenty-four (24) hour period exceed two thousand dollars (\$2,000.00).
 7. **Penalties.** Any violation of the provisions of this Ordinance shall be deemed a civil infraction, and upon a finding of responsibility shall be punished by a fine not exceeding Five Hundred Dollars (\$500.00) for each violation. Each day on which a violation of the provisions of this Ordinance continues without remedy shall be deemed a separate violation of this Ordinance.



City of Lathrup Village
 27400 Southfield Road
 Lathrup Village, MI 48076
www.lathrupvillage.org | (248) 557-2600

TO: Mayor & City Council
 FROM: Mike Greene – City Administrator
 DATE: November 24, 2025
 RE: DPS Building Gutter Replacement

Background Brief: Gutters & Downspouts replacement for the DPS Building was approved in the recent CIP. As the Council is aware, the DPS Building requires substantial maintenance, if not full building replacement. While funding does not exist for building replacement, the City will need to do what it can to keep the building limping along until the future of the building can be finalized.

Several locations in the current gutter system have corroded through, allowing roof water to fall directly next to the building, thereby exacerbating the existing water issues at the building.

Over the past few weeks, staff have been soliciting quotes for a full gutter replacement, including site visits:

- LeafFilter - \$7,737
- Great Lakes Gutter - \$9,984
- 3G Home Exteriors - \$19,380
- Modern Pros Gutters – Refused to offer a quote due to the building's current condition
- Title Brothers Construction – Refused to offer a quote due to the building's current condition
- Gutter Guard – Refused to offer a quote due to the building's current condition
- Four Seasons Kanga Roof – Refused to offer a quote due to the building's current condition

Previous Action: Project included in approved CIP and funding included in FY 25-26 approved budget.

Economic Impact:

Estimated project cost: \$7,737

\$10,000 budgeted in 101-401-000-970 for DPS Building Gutters Project

Recommendation: It is my recommendation that LeafFilter be awarded this project.

Recommended Motion:

Moved by _____ seconded by _____ to award the DPS Building Gutter Replacement Project to LeafFilter for an estimated cost of \$7,737.

Kelly Garrett
Mayor

Bruce Kantor
Mayor Pro-Tem

Jalen Jennings
Council Member

Jason Hammond
Council Member

John Sousanis
Council Member

Photos attached -
please see front &
back

Item 16F.

Martha Bobcean

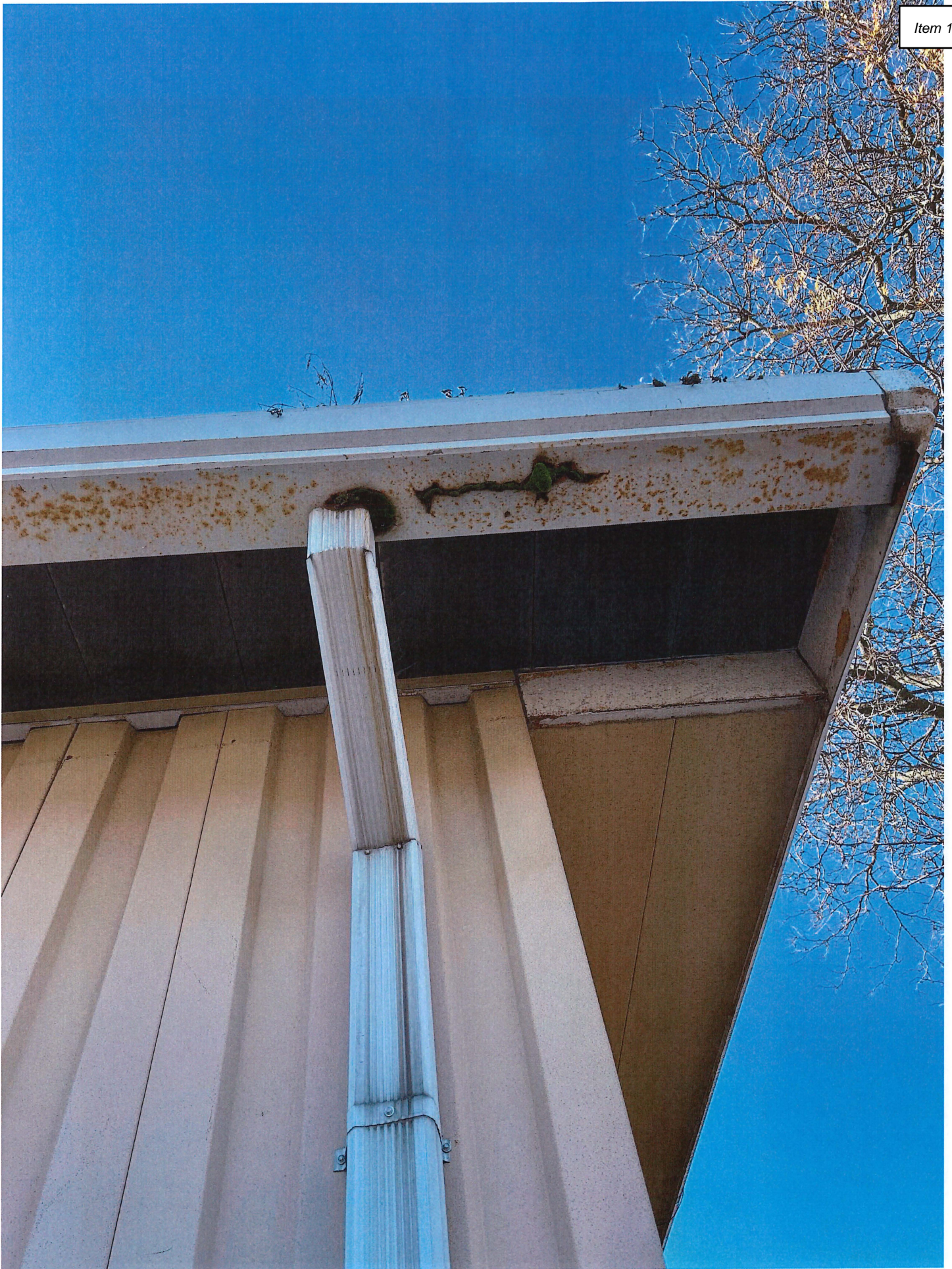
From: john miller <jmills022@gmail.com>
Sent: Thursday, November 13, 2025 1:46 PM
To: Martha Bobcean
Subject: Dps gutter quote
Attachments: Dpslathrupvillage.pdf

Quote is valid
for 90 days.

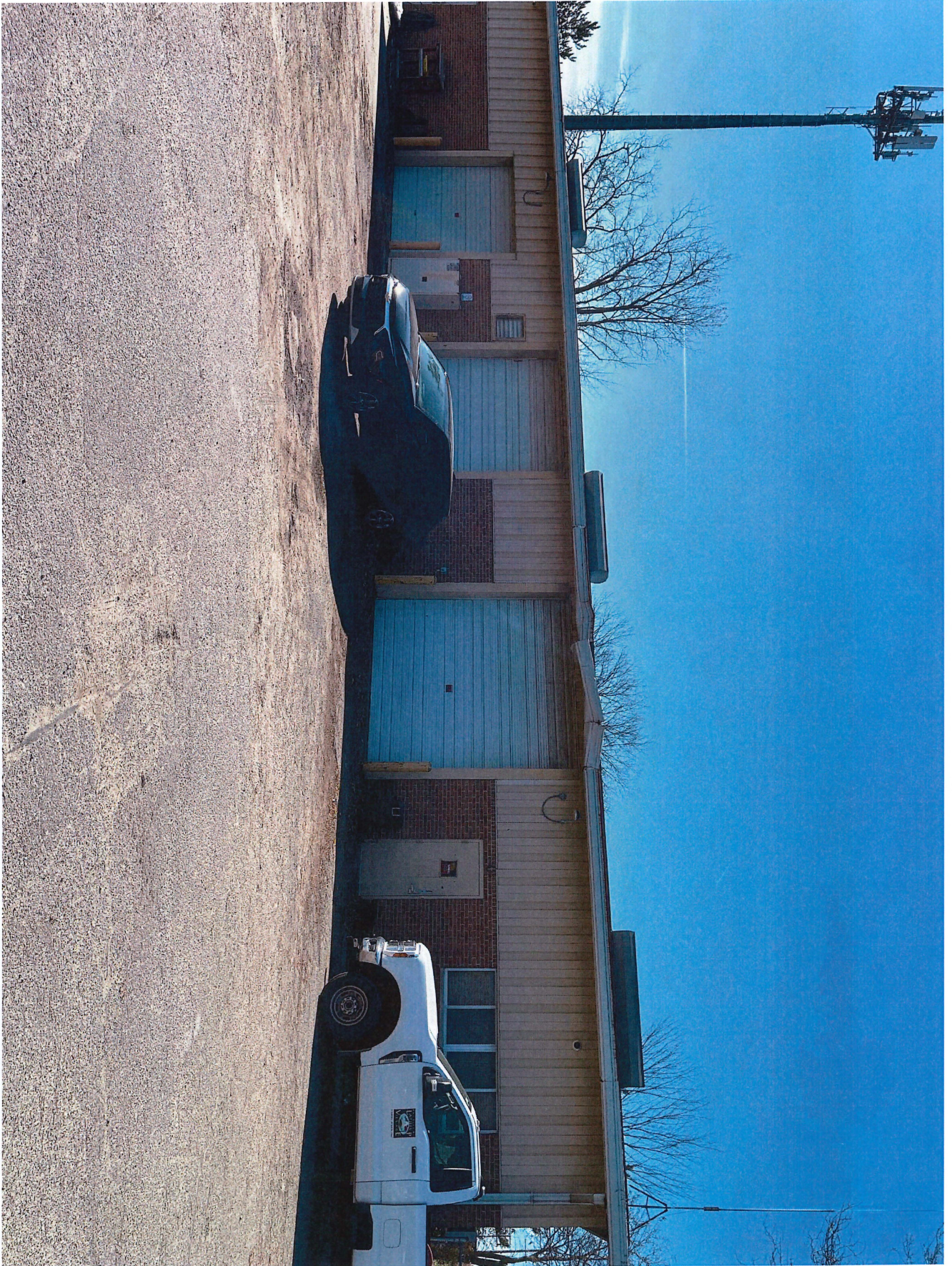
Hi Martha. As we discussed on the phone the gutter system that is currently on the building is not repairable. Please see attached for pics for detail. Several spots in the gutter system that have corroded right through the entire gutter system. This quote is for taking down your current gutter system and replacing it with 6" white seamless gutter system with downspouts included. Total quote is for \$7737.00 please see attached order form and pics for details. Martha if you get approval for this job please just contact me directly.

John Miller
517-917-1600 cell

Get [Outlook for iOS](#)









Office**248.594.2500****734.953.4067**

12379 Globe Street

Livonia, MI 48150

Fax: 734.953.4069

GREAT LAKES GUTTER




Item 16F.



State License #2102197720

www.MichiganGutters.com**PROPOSAL**

PROPOSAL SUBMITTED TO: City of Lathrup Village		PHONE 248.557.2600 Ext. 277	DATE 11/18/25
STREET 19101 W. 12 Mile Rd.		JOB NAME	
CITY, STATE, AND ZIP CODE Lathrup Village, MI 48076		JOB LOCATION	
<input type="checkbox"/> RESIDENTIAL <input checked="" type="checkbox"/> COMMERCIAL	DATE OF PLANS	COLOR White #130	REP: John D.Laurie 

DESCRIPTION	AMOUNT
Install 7" Box Gutters & 4"x 5" Downspouts on Complete Building	\$9,984.00
Install 7" K-Style Gutter & 4"x5" Downspouts on Complete Building	\$11,832.00
Includes:	
Install Gutters with Hidden Hangers	
Clean Up & Haul Away All Job Related Debris	
5 Year Labor Warranty & 25 Year Material Warranty	


WE PROPOSE hereby to furnish material and labor – complete in accordance with above specifications, for the sum of: _____ dollars (\$ _____)

Payment to be made as follows. 50% Down, 50% on Completion



*3% Charge for all credit cards

All material is guaranteed to be as specified. All work to be completed in a substantial workmanlike manner according to specifications submitted, per standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance.

Authorized Signature _____ John D. Laurie 

Note: This proposal may be withdrawn by us if not accepted within 30 days.

ACCEPTANCE OF PROPOSAL The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature _____

Date _____

Signature _____

11/20/2025



3G Home Exteriors MI
 31097 Fraser Drive,
 Fraser, MI 48026
 Phone: (586) 533-8343

Company Representative
 Jeff Matouka
 Phone: (586) 246-5203
 Jeff@3ghomeexteriors.com

Martha Bobcean
 19101 West 12 Mile Road
 Lathrup Village, MI 48076
 (248) 557-2900 Ext. 277

Job: Martha Bobcean

Gutters Section

Remove all gutters and downspouts on the building


Install new white steel brake bent gutter to match the size and profile of the existing gutter

Install new white 4x5 downspouts

Clean up jobsite and haul away any debris and old materials

TOTAL

\$19,380.00

Starting at **\$319/month** with  **Acorn** • [APPLY](#)

Provisions and Terms of Service

ALL INSTALLATION DATES ARE TENTATIVE AND MAY CHANGE UP TO THE DAY OF INSTALLATION.

1.) Payment Terms:

A 50% deposit is required upon acceptance of the job and must be paid at the time of contract signing.
 The remaining 50% balance is due within 24 hours of project completion, including any approved change orders.
 Completion will be determined by 3G Home Exteriors and communicated to the client.
 Late payments beyond 24 hours will incur a 5% daily late fee on the outstanding balance.

2.) Deposit Policy:

The deposit becomes non-refundable after 72 hours from the contract acceptance date, unless 3G Home Exteriors is found to have materially breached the agreement.

3.) Change Orders:

All changes to the agreed scope of work must be documented in a signed change order.
 Additional charges resulting from change orders will be included in the final balance and subject to the standard payment terms.

4.) Scheduling and Installation:

All installation dates are tentative and may change due to weather conditions, material delays, or unforeseen events.
 3G Home Exteriors reserves the right to adjust the installation schedule at any time, including the day of installation.
 Clients will be notified promptly of any changes.

5.) Property Damage Disclaimer:

3G Home Exteriors is not liable for damage caused by third-party vendors, including dumpster providers, material delivery companies, or freight carriers.
 Clients acknowledge that large vehicles and equipment may pose risks to driveways, landscaping, and surrounding areas.
 Clients are responsible for removing personal items, furniture, and plants from work areas. 3G is not responsible for damage to items left in or around the workspace.

6.) Site Access and Conditions:

Clients must provide clear and unobstructed access to the work area for the duration of the project.
 Delays caused by limited access may result in additional charges and extended project timelines.

7.) Unforeseen Conditions:

3G Home Exteriors is not responsible for delays or damages caused by unforeseen conditions such as structural defects, weather, or hidden issues not visible during the initial inspection.

8.) Warranty & Disclaimer:

If stated in estimate, 3G Home Exteriors provides a ****5-Year Limited Labor Warranty**** covering installation-related workmanship. This warranty does not apply to damage caused by weather, natural disasters, misuse, vandalism, or third-party work performed post-installation. All material warranties are provided by the respective manufacturers. 3G Home Exteriors is not liable for delays or defects in manufacturer-supplied materials or related warranty claims.

9.) Contract Termination:
Either party may terminate this contract by providing written notice.
If terminated by the client after the 72-hour refund window, the deposit is forfeited.
If terminated due to 3G's failure to perform as agreed, the deposit will be refunded in full.

10.) Legal Fees:
If a dispute arises, the prevailing party is entitled to recover all reasonable legal fees, court costs, and associated expenses.

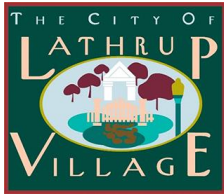
11.) Limitation of Liability:
3G Home Exteriors' liability for any claim shall not exceed the total amount paid under the contract.
Under no circumstance shall 3G be liable for indirect, incidental, or consequential damages, including loss of income, property use, or business interruption.

.....

_____ Company Authorized Signature	_____ Date
---------------------------------------	---------------

_____ Customer Signature	_____ Date
-----------------------------	---------------

_____ Customer Signature	_____ Date
-----------------------------	---------------



City of Lathrup Village
 27400 Southfield Road
 Lathrup Village, MI 48076
www.lathrupvillage.org | (248) 557-2600

TO: Mayor & City Council
 FROM: Mike Greene – City Administrator
 DATE: November 24, 2025
 RE: DDA Appointment

Background Brief: Due to a resignation on the DDA Board, we have advertised over the past month for interested parties to submit an application.

Sec. 77-7. - Board of directors.

The authority shall be under the supervision and control of the board. The board shall consist of the chief executive officer and eight members. Members shall be appointed by the chief executive officer, subject to approval by the council. Not less than a majority of the members shall be persons having an interest in property located in the downtown district. Not less than one of the members shall be a resident of the downtown district if the downtown district has 100 or more persons residing within it. Members shall be appointed to serve for a term of four years, except that of the members first appointed, an equal number, as near as is practicable, shall be appointed for terms of one year, two years, three years, and four years. A member shall hold office until the member's successor is appointed and qualified. Before assuming the duties of office, a member shall qualify by taking and subscribing to the constitutional oath of office. An appointment to fill a vacancy shall be made by the chief executive officer for the unexpired term only. Members of the board shall serve without compensation but shall be reimbursed for actual and necessary expenses. The chairperson of the board shall be elected by the board. The board shall adopt bylaws governing its procedures, subject to the approval of the council.

The individual who resigned had an interest in property located within the downtown district. To maintain a majority of members with an interest, it is recommended to review the applicants and fill the opening with an individual who has a vested interest in property.

Previous Action: N/A

Economic Impact: N/A

Recommendation: Recommendations for committee appointments come via the Mayor for consideration by the City Council.

Recommended Motion:

Moved by _____ seconded by _____ to appoint _____
 to the Downtown Development Authority for a term expiring February 1, 2028.

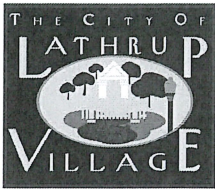
Kelly Garrett
Mayor

Bruce Kantor
Mayor Pro-Tem

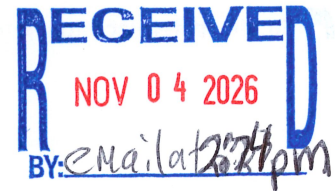
Jalen Jennings
Council Member

Jason Hammond
Council Member

John Sousanis
Council Member



City of Lathrup Village
 27400 Southfield Road
 Lathrup Village, MI 48076
www.lathrupvillage.org | (248) 557-2600



APPLICATION FOR COMMITTEES, COMMISSIONS, & BOARDS

Date of Application: 11/4/2025

Please check the committee for which you are applying for:

- | | |
|--|---|
| <input type="checkbox"/> Board of Review | <input type="checkbox"/> Lathrup Village Foundation Board |
| <input type="checkbox"/> Building Authority | <input type="checkbox"/> Planning Commission |
| <input checked="" type="checkbox"/> Downtown Development Authority (DDA) | <input type="checkbox"/> Parks & Recreation Committee |
| <input type="checkbox"/> Historic District Commission | <input type="checkbox"/> Tree Committee |
| <input type="checkbox"/> Inclusion, Diversity, & Accessibility Committee | <input type="checkbox"/> Other: _____ |

Name: Tracey Williams

Address: 18625 Bungalow Drive, Lathrup Village, MI 48076

Phone: 248-302-9301 Street, City, State, Zip Email: traceywilliams71@icloud.com

Are you at least 18 years of age: YES ☒ NO ☐

Are you a registered voter in Lathrup Village: YES ☒ NO ☐

Have you been a resident of Lathrup Village for 1+ years: YES ☒ NO ☐

A resume/CV is required with your application. Additionally, please include a letter that covers any additional information that clearly states your qualifications for serving on the committee you selected and why you believe you are the best fit to serve Lathrup Village.

Signature: Tracey Williams Date: 11/4/2025

Applicants must be in good standing with the City to be eligible for committee, commission, or board appointment. Any outstanding violations or payments associated with the applying individual or individuals' property may result in the submitted application being rejected.

Return completed application to:
Lathrup Village – City Clerk, 27400 Southfield Road, Lathrup Village, MI 48076

Kelly Garrett
Mayor

Bruce Kantor
Mayor Pro-Tem

Jalen Jennings
Council Member

Jason Hammond
Council Member

Maria Mannarino
Council Member

Tracey F. Williams

Lathrup Village, MI • (248) 302-9301 • traceywilliams.werkz@gmail.com

LinkedIn: www.linkedin.com/in/traceyfwilliams

Community & Economic Development Leader Candidate for Lathrup Village Downtown Development Authority

Professional Summary

Community-driven economic development professional with more than a decade of experience strengthening local business ecosystems, advancing commercial corridor growth, and fostering vibrant, inclusive communities. Skilled at building strategic partnerships between municipalities, business owners, and regional organizations to drive investment, expand business support infrastructure, and enhance quality of place. Deep commitment to Lathrup Village's vision for a thriving, accessible, and economically resilient downtown that reflects the values and needs of local businesses and its residents.

Core Competencies

- Downtown Revitalization & Small Business Ecosystems
 - Community & Stakeholder Engagement
 - Land-Use & Commercial Corridor Support
 - Economic Development Strategy & Program Delivery
 - Public-Private Partnerships
 - Small Business Attraction, Retention & Expansion (BRE)
 - Project & Program Management
 - Placemaking & Community Experience Design
 - Public Speaking & Relationship Building
-

Professional Experience

Oakland Thrive / Oakland County Business Forward — Pontiac, MI

Business Consultant, Southfield & Lathrup Village Region (2022 – Present)

Lead business engagement and economic development initiatives serving 700+ entrepreneurs and small businesses across Southfield, Lathrup Village, and surrounding communities. Serve as key connector between business community, city departments, chambers, lenders, and regional partners.

Selected Achievements

- Collaborate with the **Lathrup Village DDA**, Southfield City leadership, and regional ecosystem partners to support business retention, growth, and investment readiness.
- Designed and facilitated **20+ business education programs and workshops**, contributing to business attraction and commercial corridor vibrancy.

Community Leadership & Civic Engagement

- Ambassador Fine Art Collection — Lifetime Achievement Award, 2024
 - Detroit City Council — Special Recognition, 2024
 - Torch of Wisdom Foundation — Event Committee Lead (2023)
 - Christian Tabernacle Church — Media & Communications Coordinator (2005–Present)
 - Active advocate for Lathrup Village small business community & resident engagement initiatives
-

Additional Qualifications

- Strong working knowledge of municipal engagement, zoning coordination, and business licensing support
- Experienced in community program design, public input facilitation, and cross-sector collaboration
- Passion for equitable entrepreneurship, inclusive placemaking, and neighborhood-centered growth

Tracey F. Williams
Lathrup Village, MI
(248) 302-9301
traceywilliams.werkz@gmail.com

November 4, 2025

Lathrup Village Downtown Development Authority
27400 Southfield Road
Lathrup Village, MI 48076

Dear Members of the City of Lathrup Village and Downtown Development Authority,

As a long-time advocate for small business growth, community engagement, and sustainable development, I am passionate about contributing my skills and experience to support Lathrup Village's vision for thoughtful, inclusive, and balanced growth.

In my role as a Small Business Consultant with Oakland Thrive, I have worked closely with local entrepreneurs, city officials, and regional partners to drive economic vitality throughout Southfield, Lathrup Village, and surrounding communities. Through these collaborations, I have successfully designed and executed programs that strengthen our local business ecosystem, attract investment, and enhance community participation.

I believe my experience in stakeholder engagement, strategic planning, and economic development, especially with small businesses, uniquely positions me to support the DDA's mission of to create an accessible village center that fosters economic vibrancy in our community

I am committed to bringing a collaborative, data-informed perspective to ensure decisions align with the city's vision and values.

I would welcome the opportunity to contribute my experience, passion, and insights to the DDA and help shape the future of Lathrup Village. Thank you for considering my application. I look forward to the opportunity to discuss how I can best serve our community.

Sincerely,

Tracey F. Williams

Alisa Emanuel

From: Alisa Emanuel
Sent: Tuesday, November 4, 2025 2:33 PM
To: Michael Greene
Subject: FW: Lathrup Village DDA Board Application
Attachments: TWilliams_Appointment_Application_Signed.pdf;
 Tracey_Williams_Lathrup_Village_DDA_Cover_Letter.pdf; TWilliams_DDA_Resume.pdf

From: Tracey Williams <traceywilliams.werkz@gmail.com>
Sent: Tuesday, November 4, 2025 2:24 PM
To: Alisa Emanuel <aemanuel@lathrupvillage.org>
Subject: Lathrup Village DDA Board Application

Dear Members of the City of Lathrup Village and Downtown Development Authority,

As a long-time advocate for small business growth, community engagement, and sustainable development, I am passionate about contributing my skills and experience to support Lathrup Village's vision for thoughtful, inclusive, and balanced growth.

In my role as a Small Business Consultant with Oakland Thrive, I have worked closely with local entrepreneurs, city officials, and regional partners to drive economic vitality throughout Southfield, Lathrup Village, and surrounding communities. Through these collaborations, I have successfully designed and executed programs that strengthen our local business ecosystem, attract investment, and enhance community participation.

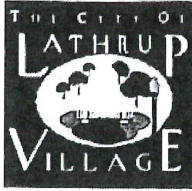
It's my experience in stakeholder engagement, strategic planning, and economic development, especially with small businesses, uniquely positions me to support the DDA's mission of to create an accessible village center that fosters economic vibrancy in our community. Therefore, I am committed to bringing a collaborative, data-informed perspective to ensure decisions align with the city's vision and values.

I would welcome the opportunity to contribute my experience, passion, and insights to the DDA and help shape the future of Lathrup Village. Thank you for considering my application. I look forward to the opportunity to discuss how I can best serve our community. You'll find my resume, application and a copy of this cover letter attached.

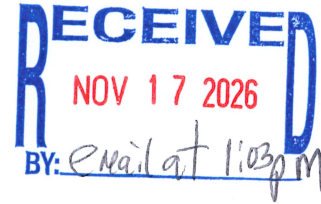
Sincerely,

Tracey F. Williams

Tracey Williams
traceywilliams.werkz@gmail.com
 248-302-9301
 "...all things are possible."



City of Lathrup Village
27400 Southfield Road
Lathrup Village, MI 48076
www.lathrupvillage.org (248) 557-2600



APPLICATION FOR COMMITTEES, COMMISSIONS, & BOARDS

Date of Application: 11/17/25

Please check the committee for which you are applying for:

☐ Board of Review

☐ Building Authority

☒ Downtown Development Authority
(DDA)

☐ Historic District Commission

☐ Inclusion, Diversity, & Accessibility
Committee

☐ Lathrup Village Foundation Board

☐ Planning Commission

☐ Parks & Recreation Committee

☐ Tree Committee

☐ Other: _____

Name: ROBIN KINNIE

Address: 26349 Meadowbrook Way
Street, City, State, Zip

Phone: 313-258-3998 Email: robinkinnie323@gmail.com

Are you at least 18 years of age: YES ☒ NO ☐

Are you a registered voter in Lathrup Village: YES ☒ NO ☐

Have you been a resident of Lathrup Village for 1+ years: YES ☒ NO ☐

- A resume/CV is required with your application. Additionally, please include a letter that covers any additional information that clearly states your qualifications for serving on the committee you selected and why you believe you are the best fit to serve Lathrup Village.

Signature: Robin Kinnie Date: 11/17/25

Applicants must be in good standing with the City to be eligible for committee, commission, or board appointment. Any outstanding violations or payments associated with the applying individual or individuals' property may result in the submitted application being rejected.

Return completed application to:
Lathrup Village – City Clerk, 27400 Southfield Road, Lathrup Village, MI 48076

Kelly Garrett
Mayor

Bruce Kantor
Mayor Pro-Tem

Jalen Jennings
Council Member

John Sousanis
Council Member

Jason Hammond
Council Member



Robin L. Kinnie

26349 Meadowbrook Way

Lathrup Village, MI 48076

Cell: 313-258-3998 E-mail: robinkinnie323@gmail.com

Objective

To contribute to an organization's success by fostering strong relationships with clients and partners through effective communication, collaboration, and strategic engagement initiatives.

Formal Education

2001-2003 M.A., Higher, Adult and Lifelong Education, College of Education
Michigan State University East Lansing, MI

1996-2000 B.A., Human Resource Management, College of Business
Michigan State University East Lansing, MI

Professional Experience

- 2/2025 – Present Part-Time Contractor Virtual
Michigan Small Business Development Center
- Consult with aspiring and established business owners to assess operational needs, provide strategic guidance, and connect them with resources that drive growth and sustainability.
- 7/2016 – Present President Southfield, MI
Kinnie Media Group and Audio Engineers of Detroit
- Directs and manages all operations for Motor City Woman Studios, an audio post-production company.
 - Provide oversight, management and direction for Audio Engineers of Detroit. Map out vision and mission.
- 07/2014-12/2017 **Communications Manager** Livonia, MI
Great Lakes Women's Business Council
- Create and implement marketing and communications strategies for special events and organization
 - Ensure consistency in branding among all communication channels to promote programs, products and services • Prepare and distribute press releases to media
 - Increased social media presence for organization and special initiatives by more than 80% within 12 months
 - Design, create and distribute quarterly e-newsletter for stakeholders
 - Write regular column for newspapers
 - Establish and monitor strategic alliances with external organizations
- 5/2008-10/2014 **Business Development Manager** Detroit, MI
Small Business Detroit Microloan Prg /Center for Empowerment and Economic Dev
- Coordinate outreach and marketing strategy with team members
 - Educate and recruit prospective loan clients through trainings and workshops
 - Initiate new partnerships and opportunities with community-based organizations

- Coordinate, market and facilitate Entrepreneur Roundtable events
- Led production of organizational annual dinner video; resulting in cost-savings of \$5,000
- Staff liaison for Corporation for National and Community Service
- Recruit, train and supervise VISTA members

Computer Skills

- Student Information Systems, WWW, AI tools, RealComp and Microsoft Office Suite: Access, Word, FrontPage, Outlook, Excel and Powerpoint, Social Media dashboard HootSuite, Joomla, Constant Contact, Canva

Personal Interests

- Previous and current public service includes: Board Member - Michigan Association of Broadcasters, Advisory Board Member - Detroit PAL, Game Changers Committee, Y Arts.

Robin Kinnie

26349 Meadowbrook Way
Lathrup Village, MI 48076
robinkinnie323@gmail.com

November 17, 2025

Lathrup Village Downtown Development Authority

Attn: Selection Committee

Dear Members of the Selection Committee,

I am writing to express my enthusiastic interest in serving on the Lathrup Village Downtown Development Authority. As a long-time advocate for small business growth—and a business owner myself—I am deeply committed to helping our community cultivate a vibrant, resilient, and inclusive downtown district.

For more than a decade, I have dedicated my professional life to supporting entrepreneurs, particularly those who often lack access to resources and visibility. Through my work as a business owner and consultant, I have guided countless small businesses through brand development, market positioning, and operational strategy. My focus has always been on helping founders not only launch but thrive—strengthening the economic and cultural fabric of the communities they serve.

As the founder of my own company, I understand firsthand the challenges and opportunities small businesses encounter. I know what it takes to navigate tight budgets, build partnerships, cultivate customer loyalty, and adapt to shifting market trends. This experience fuels my commitment to ensuring that Lathrup Village's downtown district remains a place where local businesses can grow sustainably and feel supported at every stage.

It would be an honor to contribute my experience, creativity, and energy toward strengthening downtown Lathrup Village. Thank you for your time and consideration. I welcome the opportunity to further discuss how I can support the DDA's vision and goals.

Warm regards,

Robin Kinnie



City of Lathrup Village

27400 Southfield Road
Lathrup Village, MI 48076
248-557-2600
www.lathrupvillage.org

RECEIVED
NOV 17 2026
BY: email 11/12/26

Item 16G.

APPLICATION FOR COMMITTEES, COMMISSIONS & BOARDS

Date of Application: 11/17/25

Please check the committee for which you are applying:

- | | |
|--|---|
| <input type="checkbox"/> Board of Review | <input type="checkbox"/> Lathrup Village Foundation Board |
| <input type="checkbox"/> Building Authority | <input type="checkbox"/> Recreation Advisory Committee |
| <input checked="" type="checkbox"/> Downtown Development Authority | <input type="checkbox"/> Planning Commission |
| <input type="checkbox"/> Historic District Commission | <input type="checkbox"/> Other: _____ |

Name: <u>ROBIN KINNIE</u>		Are you at least 18 years of age? (check one) <input checked="" type="checkbox"/> <input type="checkbox"/>	
Street Address: <u>26349 Meadowbrook Way</u>	City: <u>Lathrup Vlg MI</u>	State: <u>MI</u>	Zip: <u>48076</u>
Home Phone: _____	Att. Phone: <u>cell 313-258-3998</u>		
Email: <u>robinkinnie323@gmail.com</u>			

Please list below any relevant information regarding your past or present employment experience, memberships, or personal experiences as they relate to your being qualified for the item(s) checked above.

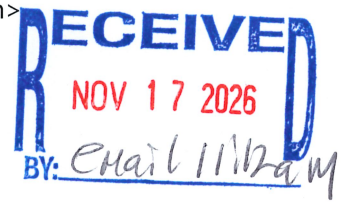
Have 20+ years experience working with small business owners. First, led marketing and outreach for a microloan program. Conducted workshops to strengthen small businesses with resources. Currently, working as a Business Consultant for the Michigan Small Business Development Center.

Please list below any other relevant information that clearly states your qualifications for serving on the committees or boards checked above.

I have been a full-time entrepreneur for more than decade launching 2 successful businesses. I have been a Lathrup Village resident for nearly 20 years and want to utilize my skill, knowledge and experience to support my community.

Alisa Emanuel

From: Motor City Woman Studios <motorcitywoman@gmail.com>
Sent: Monday, November 17, 2025 11:12 AM
To: Alisa Emanuel
Subject: DDA volunteer application - Robin Kinnie
Attachments: Robin Kinnie DDA committee app 2025.pdf



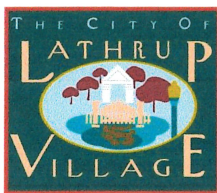
Hi Alisa,

Thank you again for your support during the workshops I led with Oakland Thrive. I am still receiving positive feedback. You and your team were very helpful.

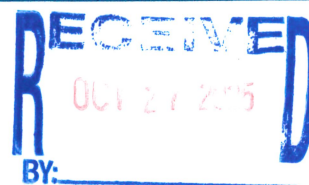
I am interested in serving on the Downtown Development Authority committee. I have a background in supporting small businesses and am a business owner myself. I have attached my application to this email.

Let me know if there is anything else needed at this time.

Robin Kinnie
President - Audio Engineers of Detroit
CEO - Motor City Woman



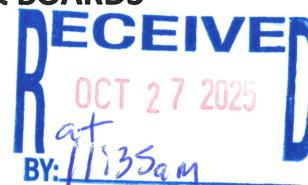
City of Lathrup Village
 27400 Southfield Road
 Lathrup Village, MI 48076
www.lathrupvillage.org | (248) 557-2600



APPLICATION FOR COMMITTEES, COMMISSIONS, & BOARDS

Date of Application: 10/26/2025

Please check the committee for which you are applying for:



- | | |
|--|---|
| <input type="checkbox"/> Board of Review | <input type="checkbox"/> Lathrup Village Foundation Board |
| <input type="checkbox"/> Building Authority | <input type="checkbox"/> Planning Commission |
| <input checked="" type="checkbox"/> Downtown Development Authority (DDA) | <input type="checkbox"/> Parks & Recreation Committee |
| <input type="checkbox"/> Historic District Commission | <input type="checkbox"/> Tree Committee |
| <input type="checkbox"/> Inclusion, Diversity, & Accessibility Committee | <input type="checkbox"/> Other: _____ |

Name: Karen Harris

Address: 18826 Cambridge Blvd., Lathrup Village, MI 48076

Phone: 248.227.2963 Street, City, State, Zip Email: KDLH57@gmail.com

Are you at least 18 years of age: YES ☒ NO ☐

Are you a registered voter in Lathrup Village: YES ☒ NO ☐

Have you been a resident of Lathrup Village for 1+ years: YES ☒ NO ☐

A resume/CV is required with your application. Additionally, please include a letter that covers any additional information that clearly states your qualifications for serving on the committee you selected and why you believe you are the best fit to serve Lathrup Village.

Signature: [Signature] Date: 10/26/2025

Applicants must be in good standing with the City to be eligible for committee, commission, or board appointment. Any outstanding violations or payments associated with the applying individual or individuals' property may result in the submitted application being rejected.

Return completed application to:
Lathrup Village – City Clerk, 27400 Southfield Road, Lathrup Village, MI 48076

Kelly Garrett
Mayor

Bruce Kantor
Mayor Pro-Tem

Jalen Jennings
Council Member

Jason Hammond
Council Member

Maria Mannarino
Council Member

October 26, 2025

Dear Lathrup Village City Council and Downtown Development Authority Members,

I am interested in serving as a member of the Lathrup Village (LV) Downtown Development Authority (DDA).

Having lived in LV for over 34 years (since 1991) my children were raised here, attending public schools and being active members of our community. We were members of Village Athletic Club, and I volunteered for both swim and tennis events. More recently, I have participated in most Parks and Recreation and DDA offerings, as well as volunteered for events of the LV Women's Club, LV Nature Group, LV Tree Committee, and the LV Music Festival.

In desiring to learn more about our LV City government and boards and commissions, I began attending meetings three years ago. My learning was successful, and I feel have a good understanding of the workings of our City Council, Planning Commission, Parks and Recreation, and DDA.

My goal is to contribute to the continuing success of DDA programs, while collaborating to find new initiatives. I believe in strong partnerships among property owners, both business and residential. I bring with me a compelling nursing background, where communication and collaboration are key. I have served at the bedside, educated, and led in my many capacities as a registered nurse, while working with a diverse population and healthcare team. During my 46 years as a nurse, I served on many committees and chaired several.

My background, love of my City, and enthusiasm to keep moving our City forward are key qualifiers for your consideration.

With appreciation,



Karen Harris
18826 Cambridge Bld.
Lathrup Village, MI. 48076

Karen D. Harris, MSN, RN, ACNS-BC, Caritas Coach

18826 Cambridge Blvd., Lathrup Village, MI 48076

248.227.2963

Kdlh57@gmail.com

EDUCATION

University of Detroit Mercy, Detroit, MI – MSN in Nursing Education, Clinical Nurse Specialist	2011
University of Detroit Mercy, Detroit, MI – BSN	2005
Henry Ford Hospital School of Nursing, Detroit, MI – Registered Nurse	1979

PROFESSIONAL EXPERIENCE

Henry Ford West Bloomfield Hospital, MI	Nurse Education Specialist	2022-2023
<ul style="list-style-type: none"> ▪ Provided leadership and worked in partnership with nursing, the health care team, and system leaders ▪ Supported professional nursing practice and quality patient care ▪ Responsible for education needs of novice and experienced nurses, as well as nursing assistants <ul style="list-style-type: none"> ○ Developed highly successful interactive Skills Fairs for inpatient RNs and NAs ○ Created a curriculum for Nurse Residency Program to include Dr. Jean Watson's Theory of Human Caring 		
University of Detroit Mercy, Detroit, MI	Assistant Professor, McAuley School of Nursing (MSON)	2016-12/2020
University of Detroit Mercy, Detroit, MI	Director Pre-Licensure Nursing, MSON	07/2019-08/2020
University of Detroit Mercy, Detroit, MI	Instructor, MSON	2014-2016
University of Detroit Mercy, Detroit, MI	Term Faculty, MSON	2013-2014
<ul style="list-style-type: none"> ▪ MSON Director Pre-Licensure Nursing, July 1, 2019-August 15, 2020 <ul style="list-style-type: none"> ▪ Inaugural role (new 2019) ▪ Responsible for all Pre-Licensure Nursing Tracks <ul style="list-style-type: none"> ○ Traditional Nursing – Detroit and Grand Rapids campuses ○ Part Time Nursing – Detroit campus ○ Second Degree Option Nursing – Detroit campus ▪ Those reporting to me, in this role <ul style="list-style-type: none"> ○ Coordinator, Detroit ○ Site Director, Grand Rapids ○ Grand Rapids Administrative Support ▪ Accomplishments <ul style="list-style-type: none"> ○ Created/maintained MSON Undergraduate (UG) Students Blackboard site <ul style="list-style-type: none"> ▪ Set up with all UG students as a whole, and by cohort in the three nursing tracks ▪ Held several student forums for answering questions (once COVID arrived) 		

- Site used by various administrators and faculty for communication with students
- Met with/mentored many students
- Met with/worked with MSON faculty
- Developed process for and oversaw 4 UG nursing scholarships
- Created new nursing student award (Sr. Judith Mouch)
- Led Mentee/Mentor program for new College of Health Profession faculty
- Mentored 4 adjunct didactic faculty
- Created agenda for all MSON UG Assemblies; was reviewer and first revisor for all MSON UG Assembly minutes; implemented use of Zoom for all assemblies for all year; Improved the MSON UG Assembly minutes for clarity and conciseness
- Worked on admission criteria; MSON Admissions Committee
- Revised and led all monthly Information Sessions for PT/SDO tracks
 - Converted all sessions to Zoom once COVID arrived, with great success
 - Created a power point presentation to include and compare all UG nursing tracks
- Collaborated with DM Office of Admissions on admission process
- Collaborated with Assistant Deans and Compliance Officer on student issues, implementation of MSON UG policies
- Collaborated with Marketing & Communication (MarCom) on promotion of new PT track
- Collaborated with Assistant Dean in developing and participating in W20 orientation for PT and SDO tracks, January 2020 Convocation for All students, combined PT/SDO/Transfer orientation for F20, all SOAR events in Summer 2020
- Revised Unsuccessful Student form; used results to track all unsuccessful students (midterm and final), and follow up with these students
- Participated in Detroit Mercy Visit Days; took lead for the 2/27/20 session
- Collaborated with Office of Financial Aid
- Monitored NCLEX scores, collated into aggregate data
- Active in MSON UG Handbook revisions for 2019/2020 and 2020/2021; worked with administrative assistant in actual formatting of the document
- Assisted Grand Rapids Site Director in writing the MSON BON self-study; worked with administrative assistant in formatting of the document
- Developed pass-out to showcase Traditional/PT/SDO UG nursing tracks at events
 - Macomb Community College transfer fair
 - Macomb University Center counselor update
- Collaborated with Faculty Lead and Assistant Dean on Medication Calculation policy revision, mentored Faculty Lead in the role of faculty over Medication Math
- Developed SDO interview process; reviewed all candidates; conducted all SDO interviews
- Attended meetings with Cornerstone University, collaborating with Dean Malone-Carter
- Attended AACN conference in Orlando (11/2019)
- Served as Veterans Affairs Nursing Academic Partnership (VANAP) Director (for Detroit Mercy side)
- Assisted Assistant Dean in planning Advising session for faculty; presented at the Advising session; helped faculty when needed regarding advising their students
- Participated in the Higher Learning Commission mock and site visit at Henry Ford Hospital
- Developed process for donated used scrubs by students for students

- Worked with Outreach Nursing Coordinator and Assistant Dean to review 60 potential PT/Traditional transfer/SDO candidates
 - Collaborated to complete table of MSON UG faculty choice for new Mode of Delivery for Fall 2020, due to COVID-19
 - Revised entire University of Detroit Mercy Nursing UG website, collaborating with MarCom
- Full time faculty in the MSON, 2013-2020
 - Completed *Caritas Coach Education Program*, Watson Caring Science Institute
 - Cohort 21, April 2019-October 2019
 - Approved, Endorsed, and Certified by Jean Watson, PhD, RN, AHN-BC, FAAN
 - Courses Taught:
 - NUR 2100 (Introduction to Nursing Practice in Mercy and Jesuit Traditions)
 - NUR 2520 (Nursing Skills Lab)
 - NUR 3250 (Transition to the Professional Nurse)
 - NUR 3251 (Transitions into Professional Practice in the Mercy & Jesuit Traditions)
 - NUR 3255 (Leadership in Transformational Practice)
 - NUR 3255 (Leadership in Transformational Practice, Revised)
 - NUR 3256 (Leadership in Nursing Practice)
 - NUR 3265 (Pathophysiology for the Practicing Nurse)
 - NUR 3270 (Concepts in Pharmacology Management for the Practicing Nurse)
 - NUR 3420 (Advanced Health Assessment for the Practicing Nurse)
 - NUR 4225 (Evidence-Based Research Practice for the Practicing Nurse)
 - NUR 3260 (Project Development 1: Choosing Your Research Focus)
 - NUR 3275 (Project Development 2: Implementation Plan)
 - NUR 4230 (Project Development 3: Methods Implementation Plan)
 - NUR 4245 (Project Development 4: Research Dissemination)
 - NUR 4246 (Integration Seminar for BSN Completion)
 - NUR 4300 (Community Health Nursing)
 - NUR 4350 (Community Health Nursing Practicum)
 - NUR 4500 (Nursing Research and Evidence Based Practice)
 - NUR 5780 (Nursing Curriculum and Instruction in Adult Education)
 - NUR 5860 (Instructional Methods)
 - HLH 2550 (Population Health & Epidemiology)
 - Courses Developed:
 - NUR 3255; NUR 3260; NUR 3275; NUR 3251; NUR 3256
 - Excellent student evaluations every semester 2013-2020
 - Collaborated in developing new curriculum for RN-BSN Completion Program (for Fall 2016)
 - Faculty Advisor and Mentor for Students in the Second-Degree Option Program (SDO)
 - Inaugural role in the McAuley School of Nursing (September 2018-August 2019)
 - I was approached to lead this innovative way of mentoring students in the accelerated nursing track
 - 42 students advised in Fall 2018
 - 72 students advised in Winter 2019
 - Administrate the Assisting Second-Degree Students in Nursing Transformation (ASSENT). This is a SDO student-mentoring-student program, which I oversee, mentoring the leaders
 - This role will continue into 2019/2020
 - Faculty Advisor for 30-63 BSN Completion students per semester, from 2013-2018
 - Mentor for new faculty, adjunct faculty, and students
 - Formal Mentor for new faculty member 2017-2019

- Informal mentoring of numerous adjunct faculty 2013-2018
- Mentored graduate students in their teaching practicum-Summer 2014, Fall 2014, Winter 2017
- Guest lecturer in Mental Health class on *Grief, Dying, and Death* (02/2019; 10/2019; 11/2019)
- Clinical Nurse Specialist role at the VA, Detroit with successful work on pressure injury prevention
- Speaker on bias, privilege, and spirituality at several venues
- Speaker on end-of-life in classroom
- Planned several events (with CEs) for Sigma Theta Tau International, Lambda Zeta chapter
- Presenter at the 29th Annual State of Michigan KCP Equity Within the Classroom Conference, Saginaw Valley State University, 03/2019

St. John Providence Park Hospital, Novi, MI

Special Care Nursery

2008-2014

- Staff Nurse
- Care of preterm/ill full term neonates in a Level II family centered environment
- Research Mentor for Unit-Based, Staff Nurse Driven Nursing Research project
- Provided education and support for the families of the neonatal population
- Researched and wrote evidence-based policies and procedures
- Preceptor, mentor and educator for nursing staff and nursing students
- Played instrumental role in setting up a new unit in a new hospital

Oakland Community College, Waterford, MI

Adjunct Faculty

2012-2013

- Clinical faculty for nursing students enrolled in an Associate Degree in Nursing program
- Educator of fundamental subject matter for a cohort of nursing students

University of Detroit Mercy, Detroit, MI

Course Work for MSN Program

2010-2011

- 280 clinical hours working with an Oncology Clinical Nurse Specialist, in a hospital setting
 - developed a brochure for diabetic patients, encouraging self-management
 - mentored nursing staff, participating in oncology education for new RNs
 - participated in hospital wide initiative for both fall and pressure ulcer prevention
- 230 hours collaborating with an Internal Medicine physician, in a community setting
 - developed a patient-centered medical home group visit, for patients with diabetes
 - managed group visits, providing follow up and then evaluation of the project
- 150 hours as Student Professor in a Pathophysiology course for student nurses, university setting
 - planned and implemented participatory lecture for 112 students
 - wrote exams, graded papers and exams
 - coached and mentored students
 - collaborated with professors, students, and fellow graduate students
- Recipient of MSON Nursing Education Program Award for Academic Excellence

St. John Providence Hospital, Southfield, MI	Neonatal Intensive Care Unit	1994-2008
<ul style="list-style-type: none"> ▪ Staff Nurse ▪ Responsible for the care of the preterm/ill full term neonate in a Level III NICU ▪ Provided education and support for the families of the neonatal population ▪ Role of preceptor, educator, mentor, and charge nurse for both nurses and nursing students 		
Providence Hospital, Southfield, MI	Staff RN	1985-1994
<ul style="list-style-type: none"> ▪ Staff Nurse ▪ High Risk OB <ul style="list-style-type: none"> ○ Provided care for postpartum and high-risk antepartum women, and healthy newborns ▪ Intermediate Intensive Care Unit <ul style="list-style-type: none"> ○ Care of a diverse patient population; telemetry, peritoneal dialysis, complex medications ▪ Oncology Unit <ul style="list-style-type: none"> ○ Physical, technical, emotional, spiritual, educational support of oncology and medical patients and their families; Preceptor of new nurses and nurses new to unit 		
Visiting Nurses Association, Oak Park, MI	Flu Buster Program	1996-2001
Staff Builders, Parma Heights, OH	Staff RN	1982-1985
Henry Ford Hospital, Detroit, MI	Staff RN	1979-1982

CERTIFICATIONS / MEMBERSHIPS

RN-State of Michigan – License # 4704128588	Expires: 01/25/2026
Clinical Nurse Specialist in Adult Health – Certification # 2011012124	Expires: 02/14/2027
Certified Nurse Educator – Certificate # NLN 409287	Expired: 12/31/2024
Caritas Coach, Caritas Coach Education Program	Since: 04/2019
AHA Heart Code BLS – Certificate # IMP228TCVK8H	Expired: 03/08/2024
Sigma Theta Tau International – Lambda Zeta Chapter	Since: 12/05/2005
Southfield Lathrup High School Medical Academy Advisory Board Member	08/2011-06/2017

SCHOLARSHIP

Publications (Peer Reviewed)

- Harris, Karen. (2025). Sepsis today: What nurses should know (a Continuing Education Module). Developed for the *Michigan Nurses Association*.
- Harris, K. D. (2019). Herpes simplex virus keratitis. *Home Healthcare Now*, 29(1), 281-284.
- Saunders, M. M., Harris, K. D, & Hale, D. L. (2017). Clinical nurse specialists' perceptions of spiritual care: Nurses need support, care falls short. *Journal of Christian Nursing*, 34(3), 176-181.
- Saunders, M. M., Hale, D. L., & Harris, K. (2016). Clinical nurse specialists' perceptions of care for vulnerable patients. *Holistic Nursing Practice*, 30(2), 64-69.

Peer Reviewer

- Peer review of manuscript for *Home Healthcare Nurse*, Maureen Anthony PhD, RN, Editor
- Peer review of manuscripts for *Nursing Forum*, Patricia S. Yoder-Wise, RN, EdD, NEA-BC, ANEG, FAAN, Editor

Presentations

- Community Presentation (03/22/2025)
 - "Medical Decision Making, Advance Directives, and Advocacy"
 - Presented to residence of Lathrup Village through their Parks and Recreation Committee
 - Engaging discussion surrounding end of life decisions, ethics, and autonomy
 - Presented as a power point with engaging questions for the audience
- Poster Presentation (10/22-23/2020)
 - "Creating a Caring Environment Within a New Leadership Structure in a School of Nursing"
 - Presented at the 26th International Caritas Consortium (virtual conference due to COVID-19)
 - Included a voice recording
- Poster Presentation (10/20/2019)
 - *Creating a Caring Environment Within a New Leadership Structure in a School of Nursing*"
 - Podium presentation at the Caritas Coach Education Program, San Francisco, CA
- Developer and Facilitator of "Implications of Nurses with Addictions: Saving the Professional License" (03/26/19)
 - A presentation for Lambda Zeta, Detroit Mercy's chapter for Sigma Theta Tau International
 - Planned and Facilitated this event, attended by students, faculty, administration
 - Developed objectives, secured nursing CEUs
 - Addictions counselor spoke; Followed by RNs sharing their personal addictions stories

- Coordinated and Facilitated *“Impact of the Holocaust: One Family’s Story” (2019, 2017)*
 - A presentation for Lambda Zeta, Detroit Mercy’s chapter for Sigma Theta Tau International
 - Recognized an opportunity and the importance of presenter telling this story of her mother as a child survivor of the Holocaust
 - Collaborated with the presenter
 - Developed objectives, secured nursing CEs
- Podium presentation titled *“Tender Courage”* at the *29th Annual State of Michigan KCP Equity in the Classroom Conference* at Saginaw Valley State University (03/18/2019) on the topic of *“Courageous Conversations: More Than Just Talk”*
- UDM Colleague Development Days, August 2017
 - *A Continuing Series of Small Indignities*
 - Short film and discussion on race perceptions today, with emphasis on social justice and personal bias
 - Incredibly successful discussion, where all audience members participated
 - *Resources for and Approaches to Incorporating Integrative Theme IT-5 (Spirituality and Meaning as it Relates to Personal Development)*
 - Focus on resources, principles of discernment, engagement of content in courses
 - Asked to share my successful and creative practices for including IT-5 in a course I developed
- I was invited to present *A Continuing Series of Small Indignities*, relating it to bias, social justice, and microaggressions for these audiences:
 - Samaritan Counseling Center of SE Michigan, Farmington Hills, MI (09.20.18)
 - 12 counselors in attendance
 - Rich discussion after film
 - McAuley Center, Farmington Hills, MI (06.29.18)
 - 17 Sisters of Mercy in attendance
 - Dynamic discussion after film

Grants

- Recipient of Detroit Mercy Mission Micro Grants
 - 2018: \$75.00 toward Fall 2018 Classroom Speaker Series
 - 2018: \$75.00 toward Winter 2019 Classroom Speaker Series
 - 2018: \$100.00 in support of the Second-Degree Option nursing student mentoring meetings

SERVICE

Clinical Service

- John Dingell Veterans Administration Medical Center, Detroit (in CNS role) as part of the VA Nursing Academy Partnership with UDM 12/15-04/17
 - Work Without Compensation (WOC) status
 - Worked with staff on three patient units on pressure injury prevention
 - Met weekly to biweekly with staff; Met frequently with interdisciplinary team
 - New pressure injuries dropped dramatically
 - Current pressure injuries either healed or were in the process of healing

Nursing Service

- Sigma Theta Tau International-Lambda Zeta Chapter (Honor Society of Nursing)
 - Vice-President 09/18-08/20
 - Secretary 09/15-09/18
 - Electronic Delegate 09/13-08/15
 - Developed and Planned Events
 - *Implications of Nurses with Addictions: Saving the Professional License* 2019
 - *Impact of the Holocaust: One Family's Story* 2017 and 2019
 - Assisted with Sigma Induction yearly 2014-2019

Community Service

- Indexing artifacts for the Lathrup Village Historical Society 11/24-Present
- Am a community facilitator on end-of-life care, navigating the health care system 09/85-Present
- Service in Lathrup Village, MI
 - Parks, City Hall, and Children's Garden beautification
 - Tree planting
 - Volunteer for the Lathrup Village Music Festival (2024, 2025)
 - Assist neighbors with navigating healthcare 1995-Present
- Presented "*Making Medical Decisions, Advance Directives, and Advocacy*" in a community setting 03/22/25
- Assisted Clintondale High School seniors in learning about and completing scholarship applications 04/16/19
- Consultant in meeting management for Clintondale Community Schools C Club (Sports Support) and Educational Foundation (Teacher/Classroom Support) 06/2018-12/2020
- Southfield Lathrup High School Medical Academy Advisory Board member 08/11-06/17
- Participated in Medical Career Exploration Day 02/27/14
 - Held at Oakland Community College; For high school students
 - Represented the nursing profession, University of Detroit Mercy

University of Detroit Mercy Service

University Service

- McNichols Faculty Assembly (MFA) member 2018-2020
- MFA Undergraduate Standards and Enrollment Management Committee 2018-2020
 - Secretary
 - Active Participation
- MFA Faculty Development Team 2018-2019
 - Secretary
- Detroit Mercy Mission/Urban/Social Justice Team 2015-2017
 - Secretary 2016-2017
 - Active Participation
- Commencement Faculty Marshal, representing McAuley School of Nursing 2017, 2019
- The Institute for Leadership and Service PTV 2017 08/24/17
 - Accompanied first year students in their day of service
 - Cleared an alley in the Fitzgerald neighborhood, west of UDM
- Reviewer for *Jesuit Community Summer Stipend* 2016, 2017

College of Health Professions Service

- College of Health Professions (CHP) Faculty Resource and Development Committee 08/14-05/19
 - Chair of FRAD 2016/17, 2017/18
 - Developed and Implemented CHP New Faculty Orientation 2017, 2019
 - Planned, implemented, and evaluated faculty development sessions
 - 5 sessions in 2016/17
 - 10 sessions in 2017/18
 - Updated and maintained faculty scholarship showcase, with electronic retrievable record 2014-2018
 - Kept CHP Faculty Exchange Café Blackboard site updated 2014-2019
 - Developed a new tool for faculty peer evaluation 2017/18
 - Developed, implemented, evaluated CHP Environmental Survey form 2017
 - Gathered data and disseminated to CCNE, Deans, CHP Assembly
- CHP *Ad hoc* Tenure Task Force 2017/18, 2018/19
- CHP *Ad hoc* Committee for Committees 2018

McAuley School of Nursing (MSON)

- MSON Faculty Search Committee 2018/2019
- MSON Achieving Student Success and Excellence in Testing (ASSET) Committee 2018/2019
 - Engaging work to support students prepare for the NCLEX exam
- MSON RN-BSN Completion Program Team 2013-2019
 - Redesigned curriculum for this program
 - Active member with teaching and advising
- MSON Performance Evaluation and Improvement Team (PEIT) 2017/18
 - Revised MSON Program Satisfaction Survey form

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| ▪ MSON Commission on Collegiate Nursing Education (CCNE) Workgroup | 2016-2017 |
| ○ Participated in writing the self-study for accreditation visit | |
| ○ Participated in the accreditation visit, as a Workgroup member | |
| ▪ MSON Professional Role Quality Team | 2015-2017 |
| ▪ MSON Undergraduate Curriculum Committee | 2014-2016 |
| ▪ MSON Foundations Quality Team | 2014-2015 |
| ▪ Assists with the MSON Spring Transitions Ceremony every year | 05/14-Present |
| ▪ Mentoring | |
| ○ New faculty to the MSON | 2017/18, 2018/19 |
| ○ Graduate students in their teaching practicum | Winter 2017 |
| | Fall 2014 |
| | Summer 2014 |