



City Council Regular Meeting

Monday, December 18, 2023 at 7:30 PM

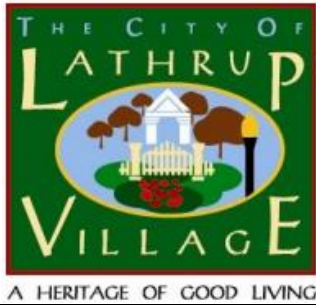
27400 Southfield Road, Lathrup Village, Michigan 48076

1. **Call to Order** by Mayor Garrett
2. **Roll Call**
3. **Pledge of Allegiance**
4. **Approval of Agenda**
5. **Presentations**
 - A. Distinguished Service Awards to Councilmembers Barbara Kenez, and Karen Miller
6. **Public Comment for Items on the Agenda** (speakers are limited to 3 minutes)
7. **Consent Agenda**

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

 - A. Approval of Minutes
 - Regular City Council Meeting 11.20.23
 - Special City Council Meeting 11.28.23
 - B. November Building Department Reports
 - C. November Disbursement Report
 - D. Fire Department Report
 - E. Police Department Monthly Reports
 - F. December 2023 CED Report
8. **Action Requests - For Consideration / Approval**
 - A. Approval of the FY 2022-2023 Audit Report

- [B.](#) Approval - Administrator Contract
 - [C.](#) Approval - Board of Review Meeting Dates (March, July, and December)
 - [D.](#) Approval - Water Department Fee Schedule
 - [E.](#) Adopt Special Assessment Resolution and Schedule Public Hearing for January 22, 2023
 - [F.](#) Appoint Planning Commissioner
 - [G.](#) Approval - 2024 City Council Meeting Dates and City Observed Holidays
 - [H.](#) Laundromat Ordinance
 - [I.](#) Council Appointment to Boards & Commissions
9. **City Administrator Report**
 10. **City Attorney Report**
 11. **Reports of Boards, Commissions, and Committees**
 - [A.](#) Infrastructure
 12. **Unfinished / New Business**
 13. **Public Comment** (speakers are limited to 3 minutes)
 14. **Mayor and Council Comments**
 15. **Adjourn**



City Council Regular Meeting

Monday, November 20, 2023, at 6:00 PM

27400 Southfield Road, Lathrup Village, Michigan 48076

Draft Meeting Minutes

1. Call to Order of 2021-2023 City Council by Mayor Garrett at 6:00 pm

2. Roll Call

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

Also Present: Interim City Administrator Pamela Bratschi and City Attorney Scott Baker. Police Chief Scott McKee, City Clerk Kelda London

3. Pledge of Allegiance

4. Officials' Comments and Reports

Councilmember Kenez thanked everyone who supported Kenez, Miller, and Weaks and encouraged everyone to participate in a resident-formed committee.

Councilmember Miller thanked the residents who encouraged her to continue to ask questions, knowing that she had the best interest of Lathrup Village at heart. She urged residents to remain vigilant and get involved.

Mayor Garrett thanked all the voters for making her the number one vote-getter in this election. And is looking forward to continuing to show up for Lathrup Village for the next four years.

5. Motion - Adjournment Sine Die of 2021-2023 City Council

Motion by Mayor Pro Tem Kantor to adjourn the Sine Die of 2021-2023 Council. Mayor Garret seconded the motion.

6. Call to Order of 2023-2025 City Council by City Clerk at 6:24 pm.

Roll Call

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

Motion by Mayor Pro Tem Kantor to excuse Councilmember Jennings. Councilmember Hammond seconded the motion.

Yes: Barksdale, Garrett, Hammond, Kantor

No: None

Motion carried.

7. Clerk Announces Election Results and Administers Oath of Office

City Clerk London Administers Oath of Office to Councilmembers Barksdale, Hammond, and Garrett.

Mayor Pro Tem Kantor moved to amend the agenda, 1) Adding the approval of Community Development Block Grant as Action Item 17. A, moving Action Item 17. C to Action Item 17. B, 11 Mile Resurfacing, moving Action Item 18. A to 18 C. the approval of the Audit, moving 18. B to Action Item 18. D City Administrator Negotiations. Adding Item 14 B, the presentation of the audit. Councilmember Hammond seconded the motion—also Closed Session for the Administrator negotiation.

Clerk London announced November 7, 2023, election results.

- Dalton Barksdale 566
- MyKale Garrett 892
- Jason Hammond 752
- Barbara Kenez 488
- Karen Miller 474
- Alan Weeks 516

Yes: Garrett, Hammond, Kantor, Barksdale

No: None

Motion carried.

Motion by Mayor Pro Tem Kantor to move the election of Mayor to Item 17. and Item 18. Councilmember Hammond seconded the motion.

Yes: Hammond, Kantor, Barksdale, Garrett

No: None

Motion carried.

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

Ian Ferguson – Thanked Councilmembers Kenez and Miller for their hard work on Council.

9. Presentation

- A. Family Court Awareness Proclamation
- B. Plante Moran Audit Presentation

10. 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

Study Session 10.16.23

Regular Council Meeting 10.16.23

Special Council Meeting (Administrator Interviews) 10.27.23

- B. Building Department Report
- C. Disbursement Report
- D. Fire Department Report
- E. Monthly Reports
- F. November 2023 CED Report

Motion by Councilmember Hammond to approve the consent agenda. Councilmember Barksdale seconded the motion.

Yes: Hammond Kantor, Barksdale, Garrett

No: None

Motion carried.

11. Public Hearing

- A. PY 2023 CDBG Funds Application

Mayor Garrett opened the Community Development Block Grant Program Year 2024 Public Hearing at 8:31 pm.

Clerk London briefly explained the program and where the estimated \$7,000 in funds would be allocated.

Carol Greene asked who was responsible for the execution of the senior projects.

Mayor Garrett closed the Public Hearing at 8:33 pm.

12. Action Requests - For Consideration / Approval

A. Approval of the Community Development Block Grant

Mayor Pro Tem Kantor moved to approve the Community Development Block Grant application for \$7,000. Councilmember Jennings seconded the motion.

Yes: Kantor, Barksdale, Garrett, Hammond, Jennings

No: None

Motion carried.

B. 11 Mile Resurfacing

Oakland County Road Commission will reconstruct Southfield Road at the intersection of Eleven Mile Road. Lathrup Village has asked the Commission if there is an opportunity to reconstruct the Eleven Mile Road portion that Lathrup Village is responsible for as a part of the overall project. This would be an excellent cost-saving for Lathrup Village.

Motion by Councilmember Hammond to authorize city staff to work with the Road Commission of Oakland County to prepare specifications for the resurfacing of East and Westbound Eleven Mile Road, to bid the project with the Southfield road work and fund paving of this project with the Local and Major Road Fund. Councilmember Jennings seconded the motion.

Yes: Barksdale, Garrett, Hammond, Jennings, Kantor

No: None

Motion carried.

C. Presentation of the 2022-2023 Audit Report

Due to the proposed changes to the draft regarding the budget amendments, Mayor Pro Tem Kantor moved the audit approval to the table. Councilmember Hammond seconded the motion.

Yes: Garrett, Hammond, Jennings, Kantor, Barksdale

No: None

Motion carried.

D. City Administrator Negotiations

Provisions of the Open Meeting Act that provide for the employment review to be done in closed session.

Motion by Mayor Pro Tem to move into Closed Session to consider the contents of an employment application Pursuant to Section 15.268 (1) paragraph f. Councilmember Jennings seconded the motion.

Yes: Hammond, Jennings, Kantor, Barksdale, Garrett
No: None
Motion carried.

Mayor Pro Tem Kantor moved to close the Close Session. Motion seconded by Councilmember Jennings.

Yes: Jennings, Kantor, Barksdale, Garrett, Hammond
No: None
Motion carried.

Mayor Pro Tem Kantor moved to direct the City Attorney to continue negotiations with the Administrator candidate based on the discussion in the Closed Session. Councilmember Hammond seconded the motion.

Yes: Kantor, Barksdale, Garrett, Hammond, Jennings
No: None
Motion carried.

13. Election of Mayor

A. Election of Mayor by Ballot

After ballots were distributed to each member of the Council for the election of Mayor, the votes were tallied, electing MyKale Garrett as Mayor of Lathrup Village for the 2023-2025 Council session.

Election of Mayor Pro Tem

After ballots were distributed to each member of the Council for the election of Mayor Pro Tem, the votes were tallied, and Bruce Kantor was elected as Mayor Pro Tem of Lathrup Village for the 2023-2025 Council session.

14. Oath of Office for Mayor and Mayor Pro Tem

The City Clerk administered the Oath of Office to Mykale Garrett, Mayor, and Bruce Kantor, Mayor Pro Tem.

15. Discussion Item

A. Treasurers' Position

Interim Administrator Bratschi informed the council that she, along with representatives from the auditing firm Plante Moran, did conduct interviews. After some discussion, the candidate who was offered the position declined. Interim Administrator Bratschi will defer the decision to the new City Administrator. In the meantime, a Request for Proposal will be sent out for accounting services until a new Treasurer is hired.

16. City Administrator Report

17. City Attorney Report

Litigation updated for the Lathfield Companies (JMC Corp.) lawsuit. Federal Court issued an opinion granting the motion for summary of disposition, meaning we won. All nine counts have been dismissed. The city can proceed with code enforcement actions.

18. Reports of Boards, Commissions, and Committees

Planning Commission scheduled Tuesday, Nov 21, 2021.

19. Unfinished / New Business

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

Carol Greene, concerning 11 mile project, what is the plan for cut-through traffic?

Unnamed Resident - Disappointed in the Public Comment procedure.

Lauren Bares – Congratulated new Council. Residents are doing Light Up Lathrup for the second year; lightuplathrupvillage.com for more information.

Ian Ferguson - Shared appreciation for Treasurer Pamela Bratschi. Water billing updates

21. Mayor and Council Comments

Mayor Garrett stated she is confident that this council will be a cohesive unit dealing with the hard decisions. The council is tasked with the heavy lift not only financially but also helping the community to heal. Hopefully, the work can be done by implementing the four-point agreement: 1) be impeccable with your word, 2) don't assume, 3) don't take it personally, and 4) always do your best. I look forward to working with everyone for the next two years and appreciate everyone's vote. She continued by saying let's let the past be in the past and move forward.

Mayor Pro Tem Kantor asked the Interim Administrator to give an update on the back billing program, and she stated that the Water Billing Clerk is working on it. Kantor congratulated The Event House, the new event space recently opened in Lathrup, and congratulations to all new and reelected council members.

Councilmember Jennings expressed his excitement about working with the new council.

Councilmember Hammond thanked all residents and looked forward to working with the new council, “cohesive but not always unanimity, “ all while keeping our eye on the ball transparently and confidently where the finances are concerned.

Barksdale thanked the residents for trusting and being willing to take the risk. “I hope to be approachable and neutral and help citizens be heard.”

22. **Adjourn**

Motion by Councilmember Hammond to adjourn. The meeting was adjourned at 9:04 pm.



City Council Special Meeting

Tuesday, November 28, 2023 at 5:00 PM

27400 Southfield Road, Lathrup Village, Michigan 48076

Draft Meeting Minutes

1. **Call to Order** by Mayor Garrett at 5:03 pm

2. **Roll Call**

Present: Mayor Garrett, Mayor Pro Tem Kantor, Councilmember Barksdale, Councilmember Hammon and Councilmember Jennings

Also Present: Interim Administrator Bratschi, Police Chief McKee, City Attorney Baker Clerk London

3. **Pledge of Allegiance**

4. **Approval of Agenda**

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

Yes: Barksdale, Garrett, Hammond, Jennings, Kantor

No: None

Motion carried.

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

None

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

A. Closed Session (Administrator Contract Negotiations)

Councilmember Jennings moved into Closed Session to consider contract negotiations for the City Administrator under Section 15.268 (1) paragraph f. Mayor Pro Tem Kantor seconded the motion.

Yes: Garrett, Hammond, Jennings, Kantor, Jennings
No: None
Motion carried.

Closed Session called to order at 5:10 pm

Closed Session adjourned at 5:18 pm

Motion by Mayor Pro Tem Kantor to direct City Attorney Baker to continue negotiations pursuant to what was discussed in closed session. Councilmember Hammond seconded the motion.

Yes: Hammond, Jennings, Kantor, Barksdale, Garrett
No: None
Motion carried.

Motion by Mayor Pro Tem Kantor to move into regular council meeting. Councilmember Jennings seconded the motion.

Yes: Jennings, Kantor, Barksdale, Garrett, Hammond
No: None
Motion carried.

7. Public Comment

None

8. Mayor and Council Comments

Mayor Garrett requested a Request for Proposal for accounting services.

9. Adjourn

Councilmember Barksdale moved to adjourn the meeting. The meeting adjourned at 5:35 pm.

Monthly Permit List

12/04/2023

Item 7B.

Building

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total	Const
PB230102	09/29/2023	REED, DOROTHY	18910 RAINBOW CT	40-24-23-201-018	\$205.00	
Work Description: 75 FT of BASEMENT WATERPROOFING & WALL SEAL 6 SETTLESTOP INTELLIBRACES 1 SUMP PUMP 62 FEET BURIED DISCHARGE						
PB230108	10/13/2023	GULIAN, STEVEN M	18707 CAMBRIDGE BLVD	40-24-14-453-007	\$100.00	
Work Description: BATHROOM REMODEL						

Total Permits For Type: 2
Total Fees For Type: \$305.00
Total Const. Value For Type: \$0

Electrical

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total	Const
PE230119	11/15/2023	Joe Laabs	18716 CAMBRIDGE BLVD	40-24-14-452-015	\$130.00	
Work Description: replacing the existing meter can to accommodate new underground DTE service. 11-28-23 Rough Notes Install grounding electrical conductor from main service disconnect to water meter. call for final inspection when completed.						

Total Permits For Type: 1
Total Fees For Type: \$130.00
Total Const. Value For Type: \$0

Electrical Reconnect

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total	Const
PE230116	11/01/2023	MILLER III, JOHN M	18515 SAN JOSE BLVD	40-24-14-403-005	\$70.00	
Work Description: Installing a replacement 96% Efficient 70,000 BTU Furnace.						
PE230117	11/06/2023	HOWARD, EUGENE	18795 LACROSSE AVE	40-24-14-205-002	\$70.00	
Work Description: furnace and hot water tank replacement						
PE230118	11/13/2023	GREEN, TOURNEZ Z	26335 MEADOWBROOK WAY	40-24-23-253-015	\$70.00	
Work Description: Replace Furnace						

Total Permits For Type: 3
Total Fees For Type: \$210.00
Total Const. Value For Type: \$0

EXTRA CEMENT PERMIT

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total	Const
PEXC-021-23	10/30/2023	BRUNDIDGE, WASHINGTON	18756 ROSELAND BLVD	40-24-14-201-046	\$80.00	

Work Description:

Total Permits For Type: 1
Total Fees For Type: \$80.00
Total Const. Value For Type: \$0

Mechanical

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total	Const
PM230109	11/01/2023	GULIAN, STEVEN M	18707 CAMBRIDGE BLVD	40-24-14-453-007	\$105.00	

Work Description: New bath fan install

PM230110	11/01/2023	MILLER III, JOHN M	18515 SAN JOSE BLVD	40-24-14-403-005	\$115.00	
----------	------------	--------------------	---------------------	------------------	----------	--

Work Description: Installing a replacement 96% Efficient 70,000 BTU Furnace.

PM230111	11/06/2023	HOWARD, EUGENE	18795 LACROSSE AVE	40-24-14-205-002	\$165.00	
----------	------------	----------------	--------------------	------------------	----------	--

Work Description: furnace and hot water tank replacement

PM230112	11/13/2023	GREEN, TOURNEZ Z	26335 MEADOWBROOK WAY	40-24-23-253-015	\$115.00	
----------	------------	------------------	-----------------------	------------------	----------	--

Work Description: Replace Furnace

PM230113	11/13/2023	Odessa Properties LLC	28901 SOUTHFIELD RD	40-24-14-227-043	\$280.00	
----------	------------	-----------------------	---------------------	------------------	----------	--

Work Description: alteration of existing duct system, gas pressure test, installation of exhaust vent, installation of 2 remote refrigeration systems

11-16-23 (Rough Inspection) No Air on Gauge

Total Permits For Type: 5
Total Fees For Type: \$780.00
Total Const. Value For Type: \$0

Plumbing

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total	Const
----------	------	------------	-------------	----------	-----------	-------

Work Description: replacing main sewer line from house to house side of sidewalk

Total Permits For Type: 1
Total Fees For Type: \$90.00
Total Const. Value For Type: \$0

WATER METER

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total Const
PP230068	11/29/2023	GOLDEN GATE PLAZA LLC	27777 SOUTHFIELD RD	40-24-14-432-006	\$0.00

Work Description: 1.5" WATER METER

Total Permits For Type: 1
Total Fees For Type: \$0.00
Total Const. Value For Type: \$0

Report Summary

Permit.DateIssued Between
 11/1/2023 12:00:00 AM AND
 11/30/2023 11:59:59 PM AND
 Permit.Status = ISSUED

Grand Total Fees: \$1,595.00

Grand Total Permits: 14
Grand Total Const. Value: \$0

Enforcements By Category

12/12/23

Item 7B.

COMPLAINT -

Enforcement Number	Address	Status	Filed	Closed
18266 RAINBOW DR		Letter Sent	11/02/23	
Home listed as a rental but not listed as a rental.				

Total COMPLAINT - Entries: 1

DUMPSTER - NO PERMIT

Enforcement Number	Address	Status	Filed	Closed
27215 GOLDENGATE W DR		Citation Issued	11/02/23	
WORK & DUMPSTER AT PROPERTY WITH NO PERMIT				

Total Dumpster - No permit Entries: 1

INOPERABLE VEHICLE

Enforcement Number	Address	Status	Filed	Closed
17543 RAMSGATE DR		Letter Sent	11/08/23	
INOPERABLE BLACK HONDA IN DRIVEWAY				
18131 KILBIRNIE AVE		Letter Sent	11/15/23	
BLUE VAN PARKED IN DRIVEWAY WITH EXPIRED PLATE (DCD 9066) EXPIRED 6-11-22				
17420 E GLENWOOD BLVD		Letter Sent	11/30/23	
GREY SEDAN PARKED IN DRIVEWAY WITH NO PLATE.				

Total Inoperable Vehicle Entries: 3

NO PERMITS

Enforcement Number	Address	Status	Filed	Closed
28861 SOUTHFIELD RD		Letter Sent	11/08/23	
Non-complaint banner sign "Lunch Special \$10.99" shall be removed				

Total No Permits Entries: 1

PARKING ON GRASS

Enforcement Number	Address	Status	Filed	Closed
18560 BUNGALOW DR		Letter Sent	11/03/23	

Enforcements By Category

12/12/23

Item 7B.

TWO VEHICLES PARKED ON GRASS. SPOKE WITH RESIDENT A MONTH OR SO AGO AND CONTINUES TO PAR

Total Parking on Grass Entries: 1

PROPERTY MAINTENANCE

Enforcement Number	Address	Status	Filed	Closed
18831 W 12 MILE RD		Letter Sent	11/06/23	
Protective treatment of wall chipping. Also wall in back of business in falling apart in neighbors yards in two seperate spots, or				
18131 MARGATE AVE		Letter Sent	11/14/23	
GREEN TEMPORARY DUMPSTER AT THE FRONT OF THE HOUSE FOR WEEKS. NEEDS WO BE REMOVED.				
18175 RAINBOW DR		Letter Sent	11/30/23	
(2) Political Signs up exceeding 10 days after the election				
26715 LATHRUP BLVD		Letter Sent	11/30/23	
Car blocking sidewalk two days in a row				

Total Property Maintenance Entries: 4

RESIDENTIAL RENTAL

Enforcement Number	Address	Status	Filed	Closed
18735 SUNNYBROOK AVE		Letter Sent	11/02/23	
RESIDENTIAL RENTAL AGREEMENT EXPIRED AND PROPERTY LISTED AS RENTAL.				
18185 WILTSHIRE BLVD		Letter Sent	11/02/23	
HOME LISTED AS A RENTAL ONLINE BUT NOT WITH CITY				

Total Residential Rental Entries: 2

SIGN IN R.O.W.

Enforcement Number	Address	Status	Filed	Closed
19020 BUNGALOW DR			11/01/23	
28445 LATHRUP BLVD			11/01/23	
27828 LATHRUP BLVD			11/01/23	
27811 LATHRUP BLVD			11/15/23	

Enforcements By Category

12/12/23

Item 7B.

SIGN IN EASEMENT

27631 LATHRUP BLVD	Letter Sent	11/15/23
SIGN IN ROW AND PREMISE ID		
18421 MIDDLESEX AVE	Letter Sent	11/28/23
Political Signs still up in front yard		

Total Sign in R.O.W. Entries: 6

TRAILER / PODS

Enforcement Number	Address	Status	Filed	Closed
28780 SUNSET W BLVD		Letter Sent	11/20/23	
POD MUST BE REMOVED BY 12-29-23. No extension or new permit will be granted.				

Total Trailer / PODS Entries: 1

VEHICLE STORAGE

Enforcement Number	Address	Status	Filed	Closed
27855 CALIFORNIA NW DR		Letter Sent	11/27/23	
Parking surface is not to code, cars are being parked on rocks and not a paved smooth surface as the ordinance reads.				
26715 LATHRUP BLVD		Citation Issued	11/28/23	
NOTICED CAR PARKED ON GRASS MULTIPLE TIMES VIOLATING LOCAL ORDINANCE				
18150 MARGATE AVE		Letter Sent	11/30/23	
INOPERABLE VEHICLE GREY CHEVROLET NO PLATE				

Total Vehicle Storage Entries: 3

Total Records: 23

Enforcement.CodeOfficer = Rob
Harris AND
Enforcement.DateFiled Between
11/1/2023 12:00:00 AM AND
11/30/2023 11:59:59 PM

Total Pages 3

Memorandum

To: Mayor and City Council

From: Pamela Bratschi, Interim City Administrator/Treasurer

Date: December 13, 2023

Re: Monthly Approval of Disbursements

Attached are reports for the Cities Monthly Disbursements for the Month of November 2023.

MOTION:

To approve the Monthly Disbursements for the month of November 2023 as:

NOVEMBER DISBURSEMENTS W/ SALARY INCLUDED			
FUND 101	GENERAL FUND	\$	357,885.61
FUND 202	MAJOR ROADS	\$	87,014.68
FUND 203	LOCAL ROADS	\$	45,052.15
FUND 258	CAPITAL FUND	\$	-
FUND 397	ROAD MILLAGE FUND	\$	-
FUND 494	DOWNTOWN DEV. AUTH	\$	25,815.23
FUND 592	WATER & SEW	\$	186,396.72
TOTAL DISBURSEMENTS		\$	702,164.39

CITY OF LATHRUP VILLAGE

Disbursement Report

Period covered 11/1/2023-11/15/2023

Gross Payroll:

Payroll Department	Amount	Personnel
Admin	\$18,616.51	Bratschi, Dodd, London, Harris, Miller, Bobcean
DDA	\$5,655.24	Stec, Dorsey
Bldg Mnt	\$0.00	
Police	\$56,324.10	Button, Carmack, Chickensky, Fisher, Gijbers, Huston, Hutson, Knoll, Lawrence, McKee Roberts, Stajich, Tackett, Zang
DPS	\$0.00	
Water	\$0.00	
Recreation	\$0.00	

Total Gross \$80,595.85

Deductions \$38,658.27

Net Payroll \$41,937.58

*** Fund Totals Include Gross Payroll**

General Fund	\$74,940.61
Major Road Fund	\$0.00
Local Road Fund	\$0.00
Capital Acquisition Fund	\$0.00
Debt Service Fund SDS Bonds	\$0.00
Downtown Development Authority	\$5,655.24
Water & Sewer Fund	\$0.00

Total \$80,595.85

CITY OF LATHRUP VILLAGE
Disbursement Report

Period covered 11/16/2023-11/30/2023

Gross Payroll:

Payroll Department	Amount	Personnel
Admin	\$19,828.74	Bratschi, Dodd, London, Harris, Miller, Bobcean
DDA	\$5,655.24	Stec, Dorsey
Bldg Mnt	\$0.00	
Police	\$43,930.84	Button, Carmack, Chickensky, Fisher, Gijbers, Huston, Hutson, Knoll, Lawrence, McKee Roberts, Stajich, Tackett, Zang
DPS	\$0.00	
Water	\$0.00	
Recreation	\$0.00	

Total Gross \$69,414.82

Deductions \$24,186.91

Net Payroll \$45,227.91

*** Fund Totals Include Gross Payroll**

General Fund	\$282,945.00
Major Road Fund	\$87,014.68
Local Road Fund	\$45,052.15
Capital Acquisition Fund	\$0.00
Debt Service Fund SDS Bonds	\$0.00
Downtown Development Authority	\$20,159.99
Water & Sewer Fund	\$186,396.72
Total	\$621,568.54

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 000.000					
101-000.000-004.000	PETTY CASH	SCOTT MCKEE	REIMBURSEMENT - MISC SUPPLIES	97.58	48357
101-000.000-206.000	TAX OVRAGE REFUND	LERETTA LLC	TAX REFUND	4,793.96	2792
101-000.000-232.000	EMPLOYEE PAYROLL-MEDICAL W/H	POLICE & FIREMEN'S INS. GF	POLICE MEDICAL	56.34	48397
101-000.000-232.000	EMPLOYEE PAYROLL-MEDICAL W/H	AFLAC	AFLAC INSURANCE	805.28	48412
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	ARNOLD DESHAZER	EVENT DEPOSIT REFUND	300.00	48415
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	DOMINIQUE CLEVELAND	EVENT DEPOSIT REFUND	175.00	48428
101-000.000-246.000	POLICE UNION DUES	COMMAND OFFICERS ASSN. OF	DUES	265.68	48426
101-000.000-344.000	DEF COMP PAYABLE ICMA CLEARIN	MISSIONSQUARE - 300179	300179 FOR 457 PLAN	3,843.41	48438
101-000.000-344.000	DEF COMP PAYABLE ICMA CLEARIN	MISSIONSQUARE - 300179	300179 FOR 457 PLAN	4,389.15	48438
Total For Dept 000.000				14,726.40	
Dept 100.000 GOVERNMENT SERVICES					
101-100.000-726.000	OFFICE SUPPLIES	CARDMEMBER SERVICE	MISC EXPENSES	312.23	48356
101-100.000-803.000	MEMBERSHIPS & MEETINGS	OAKLAND COUNTY CLERKS ASSC	CLERK HOLIDAY MEETING	40.00	48392
101-100.000-803.000	MEMBERSHIPS & MEETINGS	CARDMEMBER SERVICE	MISC EXPENSES - KELDA	966.00	48423
101-100.000-804.000	BUILDING TRADE INSPECTION	MCKENNA & ASSOC.	INSPECTION SERVICE FEE (10.01.23-10.31.	2,904.06	48435
101-100.000-804.000	BUILDING TRADE INSPECTION	MCKENNA & ASSOC.	INSPECTION SERVICE FEE (2.01.23 - 3.31.	4,725.19	48435
101-100.000-804.000	BUILDING TRADE INSPECTION	MCKENNA & ASSOC.	INSPECTION SERVICE FEES (10.01.23-10.31	1,799.70	48435
101-100.000-805.000	CABLE TELEVISION	C V STUDIOS	TECHNOLOGY	4,468.00	48421
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLIFTON GRANT	RENTALS AND ADDITIONAL WORK	300.00	48355
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLIFTON GRANT	RENTALS AND ADDITIONAL WORK	280.00	48367
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLIFTON GRANT	RENTALS/ADDITIONAL WORK	1,000.00	48424
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLS CONTINENTAL LINEN SERV	COMMUNITY ROOM LINENS	48.57	48425
101-100.000-810.000	AUDITING & ACCOUNTING	PLANTE & MORAN	AUDIT	1,165.00	48443
101-100.000-810.000	AUDITING & ACCOUNTING	PLANTE & MORAN	AUDIT	782.00	48443
101-100.000-822.000	TRAINING	CARDMEMBER SERVICE	MISC EXPENSES	875.34	48356
101-100.000-822.000	TRAINING	SCOTT MCKEE	TRAINING EXPENSE	96.08	48357
101-100.000-822.000	TRAINING	SCOTT MCKEE	MISC EXPENSES REIMBURSEMENT	167.81	48357
101-100.000-822.000	TRAINING	CARDMEMBER SERVICE	MISC EXPENSES - KELDA	879.73	48423
101-100.000-848.000	GOVERNMENT OPERATIONS	OAKLAND COUNTY TREASURE AS	2024 DUES - JESSICA/PAM	40.00	48393
101-100.000-848.000	GOVERNMENT OPERATIONS	ZIP PRINTING	BLDG DEPT LABELS	938.00	48408
101-100.000-848.000	GOVERNMENT OPERATIONS	AMERICAN DATA SECURITY INC	SHREDDING	160.00	48414
101-100.000-848.000	GOVERNMENT OPERATIONS	BSB COMMUNICATIONS, INC.	TECHNOLOGY	156.25	48420
101-100.000-848.000	GOVERNMENT OPERATIONS	BSB COMMUNICATIONS, INC.	TECH REMOTE SERVICE	125.00	48420
101-100.000-848.000	GOVERNMENT OPERATIONS	CARDMEMBER SERVICE	MISC CREDIT EXPENSES - SUSIE STEC	81.00	48423
101-100.000-848.000	GOVERNMENT OPERATIONS	CARDMEMBER SERVICE	MISC EXPENSES - KELDA	67.34	48423
101-100.000-848.000	GOVERNMENT OPERATIONS	INTEGRITY BUSINESS SOLUTIC	OFFICE SUPPLY	133.35	48433
101-100.000-848.000	GOVERNMENT OPERATIONS	SEMCOG	2023 ANNUAL MEMBERSHIP	852.00	48448
101-100.000-848.001	TECHNOLOGY	POINT & PAY	MONTHLY SERVICE FEE	50.00	48444
101-100.000-848.001	TECHNOLOGY	VC3 INC	TECHNOLOGY CHARGES	15,600.00	48453
101-100.000-848.001	TECHNOLOGY	VC3 INC	TECHNOLOGY	233.00	48453
101-100.000-850.000	TELEPHONE EXPENDITURES	VERIZON WIRELESS	CELLULAR SERVICE	191.22	48403
101-100.000-850.000	TELEPHONE EXPENDITURES	INTERMEDIA.NET INC	TECHNOLOGY	341.07	48434
101-100.000-850.000	TELEPHONE EXPENDITURES	INTERMEDIA.NET INC	TECHNOLOGY	334.90	48434
101-100.000-860.000	VEHICLE EXPENSE	CARDMEMBER SERVICE	MISC EXPENSES	149.94	48356
101-100.000-860.000	VEHICLE EXPENSE	US BANK VOYAGER FLEET SYS	MISC EXPENSES	48.01	48452
101-100.000-860.000	VEHICLE EXPENSE	US BANK VOYAGER FLEET SYS	MISC EXPENSES	90.43	48452
101-100.000-900.000	PRINTING/PUBLICATION COSTS	DR. MARTIN LUTHER KING, JF	SPONSORSHIP	500.00	48370
101-100.000-900.000	PRINTING/PUBLICATION COSTS	MEDIANEWS- 21CM ADVERTISIN	ELECTION NOTICE	153.26	48387
101-100.000-901.000	POSTAGE FEES	PITNEY BOWES GLOBAL FINAN	POSTAGE	400.00	48442
Total For Dept 100.000 GOVERNMENT SERVICES				41,454.48	

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	STANDARD INSURANCE COMPANY	INSURANCE	183.02	48400
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS-BLUE SHIELD	HEALTH CARE	423.54	48419
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	803046 FOR RHS PLAN	207.16	48439
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPANY	MONTHLY INSURANCE COVERAGE	183.02	48451
101-101.000-718.000	ELECTIONS	ADDELL ANDERSON	ELECTION WORKER	185.00	48358
101-101.000-718.000	ELECTIONS	AUDREY ELIZABETH GROSMAN	ELECTION WORKER	185.00	48360
101-101.000-718.000	ELECTIONS	BARBARA VOIGHT	ELECTION WORKER	140.00	48361
101-101.000-718.000	ELECTIONS	CAROL GREENE	ELECTION WORKER	165.00	48364
101-101.000-718.000	ELECTIONS	CHEF JJ CATERING	CATERING-ELECTIONS	235.00	48365
101-101.000-718.000	ELECTIONS	JAMES BACINSKI	ELECTION WORKER	165.00	48378
101-101.000-718.000	ELECTIONS	KAREN COPUS	ELECTION WORKERS	165.00	48380
101-101.000-718.000	ELECTIONS	KIMBERLY BOWDEN-ADAIR	ELECTION WORKER	140.00	48381
101-101.000-718.000	ELECTIONS	LAURIE KUNZ	ELECTION WORKER	165.00	48384
101-101.000-718.000	ELECTIONS	LINDA RANDLE	ELECTION WORKER	135.00	48386
101-101.000-718.000	ELECTIONS	PATRICIA TRAPP-HEDGEPEETH	ELECTION WORKER	135.00	48396
101-101.000-718.000	ELECTIONS	SHARON ALLEN	ELECTION WORKER	135.00	48398
101-101.000-718.000	ELECTIONS	SPECTRUM PRINTERS, INC	ELECTION	84.01	48399
101-101.000-718.000	ELECTIONS	VANESSA BARNETT	ELECTION WORKER	165.00	48402
101-101.000-718.000	ELECTIONS	WILLIE WESLEY	ELECTION INSPECTOR	750.00	48405
101-101.000-718.000	ELECTIONS	WILMA PATRICK	ELECTION WORKER	165.00	48406
101-101.000-718.000	ELECTIONS	CARDMEMBER SERVICE	MISC EXPENSES - KELDA	140.06	48423
101-101.000-722.000	LEGAL SERVICES	BAKER & ELOWSKY, PLLC	LEGAL SERVICES	2,500.00	48417
101-101.000-722.000	LEGAL SERVICES	BAKER & ELOWSKY, PLLC	LEGAL SERVICES	1,625.00	48417
101-101.000-722.000	LEGAL SERVICES	BAKER & ELOWSKY, PLLC	LEGAL SERVICES	1,137.50	48417
Total For Dept 101.000 ADMINISTRATION				9,513.31	
Dept 201.000 BUILDING & GROUNDS					
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	ELECTION SET UP	100.00	48367
101-201.000-702.000	SALARIES PART-TIME	MICHIGAN ST. DISBURSEMENT	SPOUSAL SUPPORT	601.75	48388
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	CUSTODIAL SERVICES 11.01.23 TO 11.15.20	517.06	48409
101-201.000-702.000	SALARIES PART-TIME	AFLAC	AFLAC INSURANCE	138.72	48412
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	CUSTODIAL SERVICES 11.14-11.302023	517.06	48424
101-201.000-702.000	SALARIES PART-TIME	MICHIGAN ST. DISBURSEMENT	SPOUSAL SUPPORT	601.75	48437
101-201.000-920.000	UTILITIES	CONSUMERS ENERGY	UTILITIES	16.00	48369
101-201.000-920.000	UTILITIES	CONSUMERS ENERGY	UTILITIES	1,126.66	48369
101-201.000-920.000	UTILITIES	CONSUMERS ENERGY	UTILITIES	362.08	48369
101-201.000-920.000	UTILITIES	DTE	UTILITIES	6,706.52	48371
101-201.000-920.000	UTILITIES	DTE	UTILITIES	277.00	48371
101-201.000-920.000	UTILITIES	DTE	UTILITY	147.41	48371
101-201.000-920.000	UTILITIES	DTE	UTILITIES	2,107.13	48371
101-201.000-920.000	UTILITIES	DTE	UTILITIES	28.15	48371
101-201.000-920.000	UTILITIES	DTE	UTILITIES	3,754.01	48371
101-201.000-920.000	UTILITIES	DTE	UTILITIES	119.37	48371
101-201.000-920.000	UTILITIES	DTE	UTILITES	73.15	48371
101-201.000-920.000	UTILITIES	DTE	UTILITIES	789.09	48371
101-201.000-920.000	UTILITIES	DTE	UTILITIES	35.81	48371
101-201.000-920.000	UTILITIES	DTE	UTILITIES	38.79	48371
101-201.000-920.000	UTILITIES	DTE	UTILITIES	406.35	48371
101-201.000-920.000	UTILITIES	DTE	UTILITIES	220.23	48371
101-201.000-920.000	UTILITIES	DTE	UTILITIES	2,129.68	48410
101-201.000-920.000	UTILITIES	DTE	UTILITES	38.79	48410
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	HOME DEPOT CREDIT SERVICES	MISC EXP	39.94	4

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 201.000 BUILDING & GROUNDS					
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	J.C. EHRlich CO.INC	PEST CONTROL	112.89	48377
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	KONE INC.	MAINTENANCE	238.65	48382
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	MR. MAT RENTAL SERVICE	MAT RENTAL	175.40	48389
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	DENNY'S HEATING, COOLING & REPAIRS		180.25	48427
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	DENNY'S HEATING, COOLING & REPAIR		1,110.00	48427
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	ERC-LED	BANKING SERVICES	451.81	48430
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	MR. MAT RENTAL SERVICE	FLOOR MAT RENTALS	175.40	48441
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	ROCKET ENTERPRISE, INC.	ANNUAL FLAG SERVICE	875.00	48447
Total For Dept 201.000 BUILDING & GROUNDS				24,211.90	
Dept 301.000 PUBLIC SAFETY					
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPANY	INSURANCE	340.28	48400
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS-BLUE SHIELD	HEALTH CARE	1,450.32	48419
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS-BLUE SHIELD	HEALTH INSURANCE	13,161.23	48419
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS-BLUE SHIELD	HEALTH CARE	2,964.98	48419
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	803046 FOR RHS PLAN	47.19	48439
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803061	803061 FOR RHS PLAN	924.41	48440
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	SHIRLEY BROSCRAY	RETIREE BENEFIT	5.00	48449
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPANY	MONTHLY INSURANCE COVERAGE	340.28	48451
101-301.000-726.000	OFFICE SUPPLIES	CARDMEMBER SERVICE	MISC CREDIT EXPENSES - SCOTT MCKEE	19.99	48423
101-301.000-727.000	ROAD SUPPLIES	CARDMEMBER SERVICE	MISC EXPENSES	928.17	48356
101-301.000-727.000	ROAD SUPPLIES	ZIP PRINTING	POLICE NOTICE LABELS	127.00	48408
101-301.000-727.000	ROAD SUPPLIES	CARDMEMBER SERVICE	MISC CREDIT EXPENSES - SCOTT MCKEE	290.77	48423
101-301.000-727.000	ROAD SUPPLIES	METCOM	POLICE BOND BOOKS	530.90	48436
101-301.000-729.000	OFFICE MACHINE MAINTENANCE	XEROX CORPORATION	OFFICE SUPPLY	74.33	48407
101-301.000-803.000	MEMBERSHIPS & MEETINGS	FBI-LEEDA	ASSOCIATE MEMBERSHIP FEE	50.00	48374
101-301.000-803.000	MEMBERSHIPS & MEETINGS	IAFCI	MEMBERSHIP FEES	95.00	48376
101-301.000-803.000	MEMBERSHIPS & MEETINGS	OAKLAND COUNTY ASSN. CHIEF	1.01.24-12.31.24 DUES	30.00	48391
101-301.000-803.000	MEMBERSHIPS & MEETINGS	OAKLAND COUNTY ASSN. CHIEF	DUES	30.00	48391
101-301.000-803.000	MEMBERSHIPS & MEETINGS	CARDMEMBER SERVICE	MISC CREDIT EXPENSES - SCOTT MCKEE	190.00	48423
101-301.000-822.000	TRAINING	OAKLAND COUNTY TREASURERS	OCTA HOLIDAY LUNCHEON	96.00	48395
101-301.000-822.000	TRAINING	CARDMEMBER SERVICE	MISC CREDIT EXPENSES - SCOTT MCKEE	2,180.34	48423
101-301.000-826.000	COMMUNITY POLICING	CARDMEMBER SERVICE	MISC CREDIT EXPENSES - SCOTT MCKEE	79.80	48423
101-301.000-829.000	POLICE UNIFORMS & CLEANING	MUNSON CLEANERS	UNIFORM CLEANING	129.00	48390
101-301.000-829.000	POLICE UNIFORMS & CLEANING	HURON VALLEY GUNS	POLICE SUPPLIES	94.96	48432
101-301.000-850.000	TELEPHONE EXPENDITURES	AT & T	TELEPHONE	62.29	48359
101-301.000-850.000	TELEPHONE EXPENDITURES	VERIZON WIRELESS	CELLULAR SERVICE	191.22	48403
101-301.000-850.000	TELEPHONE EXPENDITURES	INTERMEDIA.NET INC	TECHNOLOGY	341.08	48434
101-301.000-850.000	TELEPHONE EXPENDITURES	INTERMEDIA.NET INC	TECHNOLOGY	347.24	48434
101-301.000-860.000	VEHICLE EXPENSE	BIRMINGHAM OIL CHANGE CENT	VEHICLE EXPENSES	97.96	48362
101-301.000-860.000	VEHICLE EXPENSE	CANFIELD EQUIPMENT SERVICE	POLICE EQUIPMENT (4 INVOICES)	2,160.00	48363
101-301.000-860.000	VEHICLE EXPENSE	JAX KAR WASH	VEHICLE EXPENSE	26.00	48379
101-301.000-860.000	VEHICLE EXPENSE	OAKLAND COUNTY TREASURERS	MOTORPOOL EXT PRODUCTIVE LABOR	32.56	48394
101-301.000-860.000	VEHICLE EXPENSE	CARDMEMBER SERVICE	MISC CREDIT EXPENSES - SCOTT MCKEE	149.94	48423
101-301.000-860.000	VEHICLE EXPENSE	US BANK VOYAGER FLEET SYS	MISC EXPENSES	3,100.98	48452
101-301.000-860.000	VEHICLE EXPENSE	US BANK VOYAGER FLEET SYS	MISC EXPENSES	2,992.96	48452
Total For Dept 301.000 PUBLIC SAFETY				33,682.18	
Dept 401.000 PUBLIC SERVICE					
101-401.000-890.000	PARK MAINTENANCE	GIFFELS-WEBSTER ENG INC	2023 SIDEWALK REPAIR	1,427.50	48431
101-401.000-892.000	SIDEWALK MAINTENANCE	KD CEMENT INC	2023 SIDEWALK PROGRAM	46,578.33	48411
101-401.000-920.000	UTILITIES	COMCAST	UTILITIES	325.28	4
101-401.000-920.000	UTILITIES	DTE	UTILITIES	60.45	4

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 401.000 PUBLIC SERVICE					
101-401.000-920.000	UTILITIES	DTE	UTILITIES	160.31	48371
101-401.000-920.000	UTILITIES	US BANK VOYAGER FLEET SYS	MISC EXPENSES	2,237.22	48452
101-401.000-920.000	UTILITIES	US BANK VOYAGER FLEET SYS	MISC EXPENSES	1,225.18	48452
101-401.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICE FEES	10,750.73	48383
Total For Dept 401.000 PUBLIC SERVICE				62,765.00	
Dept 501.000 LEAF COLLECTION					
101-501.000-978.000	REFUSE EQUIP/ROLLOFF EXPEND	SOCRRA	SANITATION	428.15	48450
Total For Dept 501.000 LEAF COLLECTION				428.15	
Dept 502.000					
101-502.000-801.000	PROFESSIONAL & CONTRACTUAL	SOCRRA	MEMEBER MSW/SURCHARGE	16,961.00	48450
101-502.000-801.000	PROFESSIONAL & CONTRACTUAL	SOCRRA	MEMBERSHIP	15,313.00	48450
Total For Dept 502.000				32,274.00	
Dept 601.000 RECREATION					
101-601.000-812.000	COMMUNITY EVENTS	CLIFTON GRANT	RENTALS AND ADDITIONAL WORK	130.00	48367
Total For Dept 601.000 RECREATION				130.00	
Total For Fund 101 GENERAL FUND				219,185.42	
Fund 202 MAJOR ROAD FUND					
Dept 702.000					
202-702.000-861.000	ROAD MAINTENANCE	CADILLAC ASPHALT L.L.C.	CAD 2023	117.45	48422
202-702.000-864.000	TRAFFIC CONTROLS	DTE	UTILITIES	6,399.78	48371
202-702.000-864.000	TRAFFIC CONTROLS	ROAD COMM. FOR OAKLAND CO	SIGNAL MAINENTANCE	222.02	48446
202-702.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICE FEES	5,550.43	48383
202-702.000-970.000	CAPITAL EXPENDITURE	GIFFELS-WEBSTER ENG INC	SOUTHFIELD ROAD RESURFACING	1,320.00	48431
Total For Dept 702.000				13,609.68	
Dept 702.100 CAPITAL IMP - STREET BOND					
202-702.100-970.000	CAPITAL EXPENDITURE	ALLIED CONSTRUCTION CO, I	2023 PAVEMENT REPAIR PROGRAM	34,360.00	48413
202-702.100-970.000	CAPITAL EXPENDITURE	ASPHALT SPECIALISTS INC.	2022 PAVING PROGRAM	37,500.00	48416
202-702.100-970.000	CAPITAL EXPENDITURE	GIFFELS-WEBSTER ENG INC	2023 CITY WIDE PAVING	1,297.50	48431
202-702.100-970.000	CAPITAL EXPENDITURE	GIFFELS-WEBSTER ENG INC	2022 CITY PAVING PROGRAM	247.50	48431
Total For Dept 702.100 CAPITAL IMP - STREET BOND				73,405.00	
Total For Fund 202 MAJOR ROAD FUND				87,014.68	
Fund 203 LOCAL ROAD FUND					
Dept 703.000					
203-703.000-861.000	ROAD MAINTENANCE	CADILLAC ASPHALT L.L.C.	CAD 2023	117.45	48422
203-703.000-862.000	ROADSIDE MAINTENANCE	DORNBOS SIGN & SAFETY INC.	SIGNAGE	117.25	48429
203-703.000-864.000	TRAFFIC CONTROLS	ROAD COMM. FOR OAKLAND CO	SIGNAL MAINENTANCE	222.02	48446
203-703.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICE FEES	5,550.43	48383
Total For Dept 703.000				6,007.15	
Dept 703.100 CAPITAL IMP - STREET BOND					
203-703.100-970.000	CAPITAL EXP - STREET BOND	ASPHALT SPECIALISTS INC.	2022 PAVING PROGRAM	37,500.00	48416
203-703.100-970.000	CAPITAL EXP - STREET BOND	GIFFELS-WEBSTER ENG INC	2023 CITY WIDE PAVING	1,297.50	48431
203-703.100-970.000	CAPITAL EXP - STREET BOND	GIFFELS-WEBSTER ENG INC	2022 CITY PAVING PROGRAM	247.50	48431
Total For Dept 703.100 CAPITAL IMP - STREET BOND				39,045.00	

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 203 LOCAL ROAD FUND					
Total For Fund 203 LOCAL ROAD FUND				45,052.15	
Fund 494 DOWNTOWN DEVELOPMENT AUTHORITY					
Dept 000.000					
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPAN\	INSURANCE	67.52	48400
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	803046 FOR RHS PLAN	121.01	48439
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPAN\	MONTHLY INSURANCE COVERAGE	67.52	48451
494-000.000-726.000	OFFICE SUPPLIES	CARDMEMBER SERVICE	MISC EXPENSES - BRITTANY	21.19	48423
494-000.000-726.000	OFFICE SUPPLIES	CARDMEMBER SERVICE	MISC CREDIT EXPENSES - SUSIE STEC	1,158.36	48423
494-000.000-822.000	TRAINING/MEMBERSHIP	CARDMEMBER SERVICE	MISC CREDIT EXPENSES - SUSIE STEC	823.00	48423
494-000.000-844.000	MAIN STREET PROGRAM	STATE OF MICHIGAN	SALES TAX FOR LIQUOR MUSIC FESTIVAL	113.70	48401
494-000.000-844.000	MAIN STREET PROGRAM	CARDMEMBER SERVICE	MISC EXPENSES - BRITTANY	1,006.00	48423
494-000.000-845.000	STREETSCAPING	CLEARLY AMAZING	HOLIDAY DECORATIONS OF BLDG	4,398.00	48366
494-000.000-882.000	PLANNING/CONSULTING FEES	GIFFELS-WEBSTER ENG INC	DDA PLANNING SERVICES	1,860.37	48431
494-000.000-933.000	REPAIRS & MAINTENANCE	EXCELL SNOW & TURF MAINTEN	LAWN MAINTENANCE	960.00	48373
494-000.000-933.000	REPAIRS & MAINTENANCE	GIFFELS-WEBSTER ENG INC	2023 SIDEWALK REPAIR	147.50	48431
494-000.000-933.000	REPAIRS & MAINTENANCE	GIFFELS-WEBSTER ENG INC	2024 DDA ALLEY PROGRAM	3,382.25	48431
494-000.000-955.000	MISCELLANEOUS EXPENDITURES	WEINGARTZ	MAINTENANCE	51.99	48404
494-000.000-955.000	MISCELLANEOUS EXPENDITURES	WEINGARTZ	MAINTENANCE	156.44	48404
494-000.000-955.000	MISCELLANEOUS EXPENDITURES	CARDMEMBER SERVICE	MISC CREDIT EXPENSES - SUSIE STEC	169.90	48423
Total For Dept 000.000				14,504.75	
Total For Fund 494 DOWNTOWN DEVELOPMENT AUTHORITY				14,504.75	
Fund 592 WATER & SEWER FUND					
Dept 536.000 WATER DEPARTMENT					
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPAN\	INSURANCE	15.62	3121
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	803046 FOR RHS PLAN	10.94	48439
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPAN\	MONTHLY INSURANCE COVERAGE	31.24	48451
592-536.000-902.000	BILLING SERVICES	POSTMASTER	WATER BILL MAILING	800.00	3114
592-536.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES-WTR DEPT	6,236.94	3119
592-536.000-937.000	WATER SYSTEM MAINTENANCE	STATE OF MICHIGAN	COMM WTR SUPPP=LY ANNUAL FEE	1,618.08	3122
592-536.000-937.000	WATER SYSTEM MAINTENANCE	CORE&MAIN	WATER MAIN REPAIR MATERIALS	6,524.19	3124
592-536.000-937.000	WATER SYSTEM MAINTENANCE	EAGLE LANDSCAPING & SUPPLY	TRACTOR MOVING	250.00	3125
592-536.000-937.000	WATER SYSTEM MAINTENANCE	EAGLE LANDSCAPING & SUPPLY	TRACTOR MOVING	250.00	3125
592-536.000-944.000	WATER PURCHASES	SOUTHEAST OAKLAND COUNTY	WATER SERVICE SURCHARGE	20,240.13	3130
592-536.000-970.000	CAPITAL EXPENDITURE	CORE&MAIN	CURB STOP REPLACEMENTS-NOT BOND ISSUE	3,310.20	3124
592-536.000-970.000	CAPITAL EXPENDITURE	GIFFELS-WEBSTER ENG INC	2023-2024 WTR MAIN PROGRAM	3,187.50	3127
592-536.000-970.000	CAPITAL EXPENDITURE	GIFFELS-WEBSTER ENG INC	2025 WATER MAIN PROGRAM	11,285.00	3127
592-536.000-970.000	CAPITAL EXPENDITURE	GIFFELS-WEBSTER ENG INC	2024 WATER MAIN PROGRAM	4,702.50	3127
Total For Dept 536.000 WATER DEPARTMENT				58,462.34	
Dept 536.100 WATER DEPARTMENT					
592-536.100-970.000	CAPITAL EXP - STOP BOX REPLACEME	GIFFELS-WEBSTER ENG INC	LEAD/COPPER INVENTORY	1,950.00	3127
Total For Dept 536.100 WATER DEPARTMENT				1,950.00	
Dept 536.200 WATER DEPARTMENT					
592-536.200-970.000	CAPITAL EXP - LEAD & COPPER LINE	SOUTHEAST OAKLAND COUNTY	LEAD SERVICE LINE REPLACEMENT	15,088.00	3130
Total For Dept 536.200 WATER DEPARTMENT				15,088.00	
Dept 536.400 WATER DEPARTMENT					
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE	EAGLE LANDSCAPING & SUPPLY	TRACTOR USE	250.00	
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE	EAGLE LANDSCAPING & SUPPLY	TRACTOR USE	250.00	
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE	EAGLE LANDSCAPING & SUPPLY	MISC CONTRACTOR SUPPLIES	3,177.00	
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE	EAGLE LANDSCAPING & SUPPLY	MISC WTR/SWR SUPPLIES	3,357.00	

INVOICE GL DISTRIBUTION REPORT FOR CITY OF LATHRUP VILLAGE
 EXP CHECK RUN DATES 11/01/2023 - 11/30/2023
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 592 WATER & SEWER FUND					
Dept 536.400 WATER DEPARTMENT					
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE CORE&MAIN		CIP BOND-GLENWOOD WTRM	2,389.44	3116
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE GIFFELS-WEBSTER ENG INC		2023-2024 WTR MAIN PROGRAM	165.00	3127
Total For Dept 536.400 WATER DEPARTMENT				9,588.44	
Dept 536.500 WATER DEPARTMENT					
592-536.500-970.000	CAPITAL FIRE HYDRANTS	EJ USA, INC.	CIP BOND ISSUE	891.00	3126
592-536.500-970.000	CAPITAL FIRE HYDRANTS	GIFFELS-WEBSTER ENG INC	2021-2023 HYDRANT PROGRAM	907.50	3127
Total For Dept 536.500 WATER DEPARTMENT				1,798.50	
Dept 536.600 WATER DEPARTMENT					
592-536.600-970.000	CAPITAL EXP - GATE VALVES	GIFFELS-WEBSTER ENG INC	2021-20123 GATE VALVE PROGRAM	907.50	3127
Total For Dept 536.600 WATER DEPARTMENT				907.50	
Dept 537.000 SEWER DEPARTMENT					
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	STANDARD INSURANCE COMPAN	INSURANCE	15.61	3121
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	803046 FOR RHS PLAN	10.94	48439
592-537.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES-WTR DEPT	6,236.94	3119
592-537.000-942.000	SEWAGE DISPOSAL EXPENSE	OAKLAND COUNTY TREASURERS	SANITARY DRAIN ASSESSMENT	89,560.49	3120
592-537.000-945.000	RETENTION TANK-UTIL ELEC	DTE	UTILITES	576.56	3117
592-537.000-947.000	RETENTION TANK UTIL-GAS	CONSUMERS ENERGY	UTILITIES	79.12	3115
592-537.000-957.000	INDUSTRIAL SURCHARGE/NON-RESI	GREAT LAKES WATER AUTHORITY	WATER CHARGES	1,439.62	3128
592-537.000-977.000	EVIRONMENT COMPL - NON CAPITA	HYDROCORP	CROSS CONNECTION PROGRAM	532.00	3118
592-537.000-977.000	EVIRONMENT COMPL - NON CAPITA	HUBBELL, ROTH & CLARK, INC	STORM WATER PERMITTING	150.66	3129
Total For Dept 537.000 SEWER DEPARTMENT				98,601.94	
Total For Fund 592 WATER & SEWER FUND				186,396.72	

12/13/2023 11:22 AM
User: JESSICA
DB: Lathrup

INVOICE GL DISTRIBUTION REPORT FOR CITY OF LATHRUP VILLAGE
EXP CHECK RUN DATES 11/01/2023 - 11/30/2023
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Item 7C.

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
-----------	---------	--------	---------------------	--------	---------

Fund Totals:

Fund 101 GENERAL FUND	219,185.42
Fund 202 MAJOR ROAD FUNI	87,014.68
Fund 203 LOCAL ROAD FUNI	45,052.15
Fund 494 DOWNTOWN DEVELC	14,504.75
Fund 592 WATER & SEWER I	186,396.72
Total For All Funds:	<u>552,153.72</u>

101-19. 000-722.0



LAW OFFICE

BAKER & ELOWSKY, PLLC

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

SCOTT R. BAKER
JENNIFER H. ELOWSKY

sbaker@bakerelowsky.com

Of Counsel

LEANN K. KIMBERLIN

MATTHEW C. QUINN

November 17, 2023

Via Email

Pam Bratschi, MiCPT, CPFA
City Treasurer, Acting City Administrator

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

Re: Legal Department Billing for October 1 through October 31, 2023

Dear Ms. Bratschi:

The following is our law firm's billing to the City of Lathrup Village for the month of October 2023:

1. General Retainer	\$2,500.00
2. Special Legal Services	\$1,137.50
3. Downtown Development Authority	\$
4. Project Reimbursement	\$
5. Prosecution/Code Enforcement	<u>\$1,625.00</u>
	\$5,262.50

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

Very truly yours,

BAKER & ELOWSKY, PLLC

Scott R. Baker

Enclosures

IBE
LAW OFFICE
BAKER & ELOWSKY, PLLC

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

November 17, 2023

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

Invoice Number: 1652
Invoice Period: 10-01-2023 - 10-31-2023

RE: General Retainer

Time Details

Date	Professional	Description	Hours	Amount
10-02-2023	SRB	Receipt and review of correspondence from Treasurer re e-newsletter concern	0.25	No Charge
10-02-2023	SRB	Receipt and review of correspondence from Councilwoman Miller	0.25	No Charge
10-02-2023	SRB	Receipt and review of correspondence from City Clerk re notice of intent	0.25	No Charge
10-02-2023	SRB	Prepare for and attend City Council Study Session	1.50	No Charge
10-03-2023	SRB	Receipt and review of correspondence from City Clerk re special meeting agenda	0.25	No Charge
10-03-2023	SRB	Receipt and review of correspondence from City Clerk re special meeting agenda	0.25	No Charge
10-03-2023	SRB	Receipt and review of correspondence from Treasurer re Council Special meeting	0.25	No Charge
10-04-2023	SRB	Receipt and review of correspondence from Treasurer re Council Special meeting	0.25	No Charge
10-04-2023	SRB	Receipt and review of correspondence from City Clerk re council packet	0.25	No Charge
10-06-2023	SRB	Receipt and review of correspondence from Councilwoman Kenez	0.25	No Charge
10-06-2023	SRB	Receipt and review of correspondence from Councilwoman Kenez	0.25	No Charge
10-06-2023	SRB	Receipt and review of correspondence form S. Stec re 27300 Southfield Road Site Plan	0.25	No Charge

We appreciate your business

Page 1 of 4

Date	Professional	Description	Hours	Amount
10-06-2023	SRB	Receipt and review of correspondence form S. Stec re Planning Commission Meeting	0.25	No Charge
10-11-2023	SRB	Receipt and review of correspondence from Treasurer re fence ordinance updates	0.25	No Charge
10-12-2023	SRB	Receipt and review of correspondence from City Clerk re council packet	0.25	No Charge
10-12-2023	SRB	Receipt and review of correspondence from Councilwoman Miller re Council Packet	0.25	No Charge
10-13-2023	SRB	Receipt and review of correspondence from Councilwoman Miller re Council Packet	0.25	No Charge
10-13-2023	SRB	Receipt and review of correspondence from Councilwoman Miller re Council Packet	0.25	No Charge
10-13-2023	SRB	Receipt and review of correspondence from Councilwoman Miller re Council Packet	0.25	No Charge
10-13-2023	SRB	Receipt and review of correspondence from Mayor Pro-Tem Kantor RE website	0.25	No Charge
10-13-2023	SRB	Receipt and review of correspondence form S. Stec re Planning Commission Meeting	0.25	No Charge
10-13-2023	SRB	Receipt and review of correspondence from Treasurer re resident correspondence	0.25	No Charge
10-13-2023	SRB	Receipt and review of correspondence from Treasurer re resident correspondence	0.25	No Charge
10-13-2023	SRB	Receipt and review of correspondence from Treasurer re Council Packet	0.25	No Charge
10-13-2023	SRB	Receipt and review of correspondence from Treasurer re Council Packet	0.25	No Charge
10-13-2023	SRB	Receipt and review of correspondence from Treasurer re post office investigation	0.25	No Charge
10-13-2023	SRB	Receipt and review of correspondence from Treasurer re website proposal	0.25	No Charge
10-13-2023	SRB	Receipt and review of correspondence from Treasurer re legal bill	0.25	No Charge
10-13-2023	SRB	Receipt and review of correspondence from Treasurer re council packets	0.25	No Charge
10-13-2023	SRB	Receipt and review of correspondence from Treasurer re council voicemail	0.25	No Charge
10-16-2023	SRB	Receipt and review of correspondence from Treasurer re disbursement questions	0.25	No Charge

We appreciate your business

Date	Professional	Description	Hours	Amount
10-16-2023	SRB	Receipt and review of correspondence form S. Stec re Planning Commission Meeting	0.25	No Charge
10-16-2023	SRB	Receipt and review of correspondence form S. Stec re Planning Commission Meeting	0.25	No Charge
10-16-2023	SRB	Prepare for and attend City Council Study Session	1.50	No Charge
10-16-2023	SRB	Prepare for and attend City Council Regular Meeting	1.50	No Charge
10-19-2023	SRB	Receipt and review of correspondence from Treasurer re fire station update	0.25	No Charge
10-20-2023	SRB	Receipt and review of correspondence from Treasurer re grant update	0.25	No Charge
10-20-2023	SRB	Receipt and review of correspondence form S. Stec re Panera Construction	0.25	No Charge
10-20-2023	SRB	Receipt and review of correspondence form S. Stec re Panera Construction	0.25	No Charge
10-20-2023	SRB	Receipt and review of correspondence form S. Stec re Admin Interviews	0.25	No Charge
10-20-2023	SRB	Receipt and review of correspondence from City Clerk re election commission meeting	0.25	No Charge
10-20-2023	SRB	Receipt and review of correspondence from Mayor Garrett re Panera Construction	0.25	No Charge
10-22-2023	SRB	Receipt and review of correspondence from Treasurer re council packet update	0.25	No Charge
10-23-2023	SRB	Receipt and review of correspondence from City Clerk re election commission meeting	0.25	No Charge
10-23-2023	SRB	Receipt and review of correspondence form S. Stec re Admin Interviews	0.25	No Charge
10-23-2023	SRB	Receipt and review of correspondence from Councilman Jennings re election commission meeting	0.25	No Charge
10-23-2023	SRB	Receipt and review of correspondence from Chief McKee re admin interviews	0.25	No Charge
10-24-2023	SRB	Receipt and review of correspondence form S. Stec re Planning Goals Meeting	0.25	No Charge
10-24-2023	SRB	Receipt and review of correspondence form S. Stec re Planning Goals Meeting	0.25	No Charge
10-24-2023	SRB	Receipt and review of correspondence from City Clerk re special meeting of counsel	0.25	No Charge

We appreciate your business

Date	Professional	Description	Hours	Amount
10-25-2023	SRB	Receipt and review of correspondence from City Clerk re election certifications	0.25	No Charge
10-25-2023	SRB	Receipt and review of correspondence from Councilwoman Kenez re Liquor License availability	0.25	No Charge
10-26-2023	SRB	Receipt and review of correspondence from City Clerk re election commission packet	0.25	No Charge
10-27-2023	SRB	Receipt and review of correspondence from Councilwoman Kenez re Liquor License availability	0.25	No Charge
10-27-2023	SRB	Receipt and review of correspondence from City Staff re Ferguson Contract	0.25	No Charge
10-27-2023	SRB	Receipt and review of correspondence from City Staff re Ferguson Contract	0.25	No Charge
10-27-2023	SRB	Receipt and review of correspondence from City Staff re Ferguson Contract	0.25	No Charge
10-29-2023	SRB	Receipt and review of correspondence from Mayor Pro-Tem Kantor RE website	0.25	No Charge
10-31-2023	SRB	Receipt and review of correspondence from Chief McKee re admin employment offer	0.25	No Charge
10-31-2023	SRB	Services Rendered		2,500.00
			Total	2,500.00

Time Summary

Professional	Hours	Amount
Scott Baker	18.50	2,500.00
Total		2,500.00

Total for this Invoice 2,500.00



LAW OFFICE

BAKER & ELOWSKY, PLLC

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

November 17, 2023

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

Invoice Number: 1653

Invoice Period: 10-01-2023 - 10-31-2023

RE: Prosecution/Code Enforcement

Time Details

Date	Professional	Description	Hours	Amount
10-02-2023	SRB	Review of file materials and Notices to Appear for 09/13/2023 docket and correspondence to Police Clerk concerning records re: 22LV01860A, 23LV00688AB, 23LV00744A, 18LV00823B, 23LV01654AB, 23LV00494A, 23LV01814A, 23LV01646A, 23LV01637AB, 23LV01495A, 23LV01267AB, 22LV01935A, 18LV00937A, 23LV01801A, 23LV01522ABC, 23LV01788A, 23LV01715ABC, 23LV01431A, 23LV01618A, 23LV01727AB, 23LV01832A.	2.25	292.50
10-02-2023	SRB	Review and respond to correspondence from defense attorney re 23LV01877C	0.25	32.50
10-02-2023	SRB	Review and respond to correspondence from defense attorney re 23LV01862A	0.25	32.50
10-05-2023	SRB	Phone call with defendant, review case details and warrant re: 23LV01845.	0.25	32.50
10-06-2023	SRB	Phone call with resident concerning fence code enforcement issue re: T. Dysarz.	0.25	32.50
10-06-2023	SRB	Receipt and review of correspondence from 46th District Court Clerk re 10/11 Docket	0.25	32.50
10-06-2023	SRB	Receipt, review and respond to correspondence from 46th District Court Clerk re Ordinance 26-60	0.25	32.50
10-09-2023	SRB	Receipt final add-on docket for 10/11/2023 hearings; review file materials re: 23LV01574AB; 02L874801ABC; 10L165706ABC; 23LV01546A.	0.75	97.50
10-09-2023	SRB	Receipt, review and respond to correspondence from defense attorney re 23LV01826A	0.25	32.50

We appreciate your business

Page 1 of 2

Date	Professional	Description	Hours	Amount
10-10-2023	SRB	Receipt and review 46th District Court prosecution calendars for January and February 2024.	0.25	32.50
10-10-2023	SRB	Conduct telephone pre-trial conference, prepare plea offer and draft correspondence to defense attorney and Court with same re: 23LV01801A	0.50	65.00
10-10-2023	SRB	Conduct telephone pre-trial conference, prepare plea offer and draft correspondence to defense attorney and Court with same re: 23LV01832A	0.50	65.00
10-11-2023	SRB	Prepare for and appear in 46th District Court for Prosecution Docket	3.50	455.00
10-12-2023	SRB	Receipt, review and respond to correspondence from 46th District Court Clerk re10/12 Docket	0.25	32.50
10-13-2023	SRB	Receipt and review of correspondence from 46th District Court re tax garnishment authorization	0.25	32.50
10-16-2023	SRB	Receipt and review appearance and request for discovery from court appointed defense attorney and transmit same to Police Clerk re:23LV01787C.	0.25	32.50
10-19-2023	SRB	Receipt and review of correspondence from code enforcement officer re 28731 Blackstone	0.25	32.50
10-19-2023	SRB	Receipt and review of correspondence from code enforcement officer re 28731 Blackstone	0.25	32.50
10-23-2023	SRB	Receipt, review and respond to correspondence from 46th District Court Clerk re11/15 Docket	0.25	32.50
10-24-2023	SRB	Receipt and review of correspondence from code enforcement officer re inoperable vehicles	0.25	32.50
10-30-2023	SRB	Review of file materials and Notices to Appear for 07/19/2023 docket and correspondence to Police Clerk concerning records re: 23LV01727AB; 18LV00973AB; 23LV01972A; 23LV01967A; 2301968A; 23LV01810A; 23LV02089A.	1.25	162.50
			Total	1,625.00

Time Summary

Professional	Hours	Amount
Scott Baker	12.50	1,625.00
Total		1,625.00

Total for this Invoice 1,625.00

BE
LAW OFFICE
BAKER & ELOWSKY, PLLC

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

November 17, 2023

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

Invoice Number: 1654
Invoice Period: 10-01-2023 - 10-31-2023

RE: Special Legal Services

Time Details

Date	Professional	Description	Hours	Amount
10-05-2023	SRB	Receipt and review of correspondence from City's liability carrier attorney and related COA decision re Lathfield v. Lathrup	0.50	65.00
10-08-2023	SRB	Receipt and review of correspondence form Applicant re 27300 Southfield Road Site Plan	0.25	32.50
10-10-2023	SRB	Receipt and review of correspondence form Planner re 27300 Southfield Road Site Plan	0.25	32.50
10-13-2023	SRB	Receipt and review of correspondence from Planner re planning Commission goal setting	0.25	32.50
10-13-2023	SRB	Receipt and review of correspondence from Planner re planning Commission goal setting	0.25	32.50
10-13-2023	SRB	Receipt and review of correspondence from Oakland Equalization re pending tax appeals	0.25	32.50
10-16-2023	SRB	Receipt and review of correspondence from Planner re planning Commission goal setting	0.25	32.50
10-20-2023	SRB	Receipt and review of correspondence from City's liability carrier attorney and City's Reply Brief re Lathfield v. Lathrup	0.50	65.00
10-24-2023	SRB	Receipt and review of correspondence from Planner re planning Commission goal setting	0.25	32.50
10-25-2023	SRB	Meeting with Planners and S. Stec re planning commission goal setting	2.00	260.00
10-27-2023	SRB	Prepare for and attend special meeting of City Council	3.50	455.00
10-27-2023	SRB	Prepare for and attend City Election Commission Meeting	0.50	65.00

We appreciate your business

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
			Total	1,137.50

Time Summary

<u>Professional</u>	<u>Hours</u>	<u>Amount</u>
Scott Baker	8.75	1,137.50
	Total	1,137.50

Total for this Invoice 1,137.50

User: JESSICA
DB: Lathrup

PERIOD ENDING 11/30/2023

Item 7C.

GL NUMBER	DESCRIPTION	2023-24	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	11/30/2023 NORM (ABNORM)	MONTH 11/30/23 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 101 - GENERAL FUND							
Revenues							
Dept 000.000							
101-000.000-401.000	CITY TAXES	3,020,630.00	3,020,630.00	2,886,178.31	7,651.90	134,451.69	95.55
101-000.000-402.000	REFUSE COLLECTION TAXES	453,065.00	453,065.00	423,753.78	1,146.46	29,311.22	93.53
101-000.000-409.000	DELQ PERSONAL PROPERTY REVENU	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-000.000-414.000	TAX PENALTIES	35,000.00	35,000.00	6,084.15	978.82	28,915.85	17.38
101-000.000-415.000	MISCELLANEOUS REVENUE	15,000.00	15,000.00	8,084.51	1,590.00	6,915.49	53.90
101-000.000-416.000	WORK COMP DIVIDEND REVENUE	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00
101-000.000-416.001	PROPERTY & LIABILITY DIVIDEND REVENUE	10,000.00	10,000.00	7,920.00	7,920.00	2,080.00	79.20
101-000.000-418.000	TAX APPEALS	0.00	0.00	(2,073.76)	0.00	2,073.76	100.00
101-000.000-419.000	AT & T LEASE PAYMENTS	60,889.00	60,889.00	26,639.10	5,327.82	34,249.90	43.75
101-000.000-421.000	METRO-PCS LEASE PAYMENTS	48,000.00	48,000.00	20,030.63	5,527.75	27,969.37	41.73
101-000.000-423.000	WORK COMP REIMBURSEMENT	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
101-000.000-446.000	INVESTMENT INTEREST	30,000.00	30,000.00	30,599.19	5,642.36	(599.19)	102.00
101-000.000-447.000	TAX 1% ADMINISTRATIVE FEE	90,000.00	90,000.00	81,655.65	246.73	8,344.35	90.73
101-000.000-448.000	INSURANCE REIMBURSEMENT	0.00	0.00	217.98	0.00	(217.98)	100.00
101-000.000-455.000	METRO AUTHORITY-FEE	18,000.00	18,000.00	0.00	0.00	18,000.00	0.00
101-000.000-456.000	BUILDING PERMITS	95,000.00	95,000.00	34,953.83	730.00	60,046.17	36.79
101-000.000-457.000	ZONING, SITE, SPECIAL PERMITS	8,500.00	8,500.00	1,024.00	215.00	7,476.00	12.05
101-000.000-458.000	PLUMBING/HEATING PERMITS	10,000.00	10,000.00	1,470.00	255.00	8,530.00	14.70
101-000.000-459.000	ELECTRICAL PERMITS	10,000.00	10,000.00	813.00	0.00	9,187.00	8.13
101-000.000-460.000	LICENSES & REGISTRATIONS	14,000.00	14,000.00	2,340.00	1,575.00	11,660.00	16.71
101-000.000-461.000	DOG & CAT LICENSES	1,100.00	1,100.00	1,693.50	40.00	(593.50)	153.95
101-000.000-465.000	CABLE TV REVENUES	120,000.00	120,000.00	52,856.25	20,720.26	67,143.75	44.05
101-000.000-470.000	RECREATION SPECIAL PROGRAMS	2,500.00	2,500.00	210.00	60.00	2,290.00	8.40
101-000.000-470.001	DOG PARK REVENUE	0.00	0.00	35.00	0.00	(35.00)	100.00
101-000.000-470.002	COMMUNITY GARDEN REVENUE	1,800.00	1,800.00	0.00	0.00	1,800.00	0.00
101-000.000-471.000	DONATIONS-OTHER	0.00	0.00	200.00	0.00	(200.00)	100.00
101-000.000-475.000	COMM ROOM & BLDG RENT REVENUE	65,000.00	65,000.00	30,597.50	7,725.00	34,402.50	47.07
101-000.000-540.000	302 TRAINING FUNDS-REVENUES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-000.000-543.000	FEDERAL/STATE GRANT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-000.000-546.000	POLICE CHARGES FOR SERVICES	15,000.00	15,000.00	5,638.83	780.55	9,361.17	37.59
101-000.000-574.000	STATE SHARED REVENUES	499,818.00	499,818.00	(6,719.00)	0.00	506,537.00	(1.34)
101-000.000-612.000	DISTRICT COURT FINES	70,000.00	70,000.00	24,293.43	7,239.44	45,706.57	34.70
101-000.000-626.000	COMMUNITY DEVELOPMENT	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00
101-000.000-627.000	SIDEWALK REVENUES	250,000.00	250,000.00	114,943.27	66,234.47	135,056.73	45.98
101-000.000-628.000	WEED/CODE ENFORCEMENT REVENUE	50,000.00	50,000.00	21,938.70	6,850.70	28,061.30	43.88
101-000.000-632.000	PUBLIC SERVICES REIMBURSEMENT	25,000.00	25,000.00	14,993.48	0.00	10,006.52	59.97
101-000.000-669.000	DPS BLDG RENT FROM WATER	4,917.00	4,917.00	0.00	0.00	4,917.00	0.00
101-000.000-671.000	ADMINISTRATIVE REV RD FUND	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
101-000.000-676.001	EMPLOYEE BENEFIT CONTRIBUTION	22,000.00	22,000.00	0.00	0.00	22,000.00	0.00

Total Dept 000.000 5,090,219.00 5,090,219.00 3,790,371.33 148,457.26 1,299,847.67 74.46

TOTAL REVENUES 5,090,219.00 5,090,219.00 3,790,371.33 148,457.26 1,299,847.67 74.46

Expenditures							
Dept 100.000 - GOVERNMENT SERVICES							
101-100.000-708.000	PROPERTY & LIABILITY INSURANC	41,000.00	41,000.00	42,011.00	(7,200.00)	(1,011.00)	102.47
101-100.000-710.000	UNEMPLOYMENT INSURANCE	50.00	50.00	4.08	0.00	45.92	8.16
101-100.000-712.000	WORKER'S COMP INSURANCE	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00
101-100.000-713.000	MERS CITY CONTRIBUTIONS	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
101-100.000-726.000	OFFICE SUPPLIES	6,000.00	6,000.00	1,527.28	312.23	4,472.72	25.45
101-100.000-732.000	CODE ENFORCEMENT	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-100.000-802.000	TAX TRIBUNAL RETURNS	1,500.00	1,500.00	70.68	0.00	1,429.32	4.71

User: JESSICA
DB: Lathrup

PERIOD ENDING 11/30/2023

Item 7C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE 11/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
		ORIGINAL BUDGET	2023-24 AMENDED BUDGET				
Fund 101 - GENERAL FUND							
Expenditures							
101-100.000-803.000	MEMBERSHIPS & MEETINGS	6,500.00	6,500.00	1,345.00	1,006.00	5,155.00	20.69
101-100.000-804.000	BUILDING TRADE INSPECTION	60,000.00	60,000.00	38,905.57	9,428.95	21,094.43	64.84
101-100.000-805.000	CABLE TELEVISION	40,000.00	40,000.00	23,676.75	4,468.00	16,323.25	59.19
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	25,000.00	25,000.00	7,660.52	1,628.57	17,339.48	30.64
101-100.000-810.000	AUDITING & ACCOUNTING	45,000.00	45,000.00	7,309.50	1,947.00	37,690.50	16.24
101-100.000-822.000	TRAINING	8,000.00	8,000.00	5,224.41	2,018.96	2,775.59	65.31
101-100.000-832.000	CITIZEN COMMUNICATION/PR	5,000.00	5,000.00	800.00	0.00	4,200.00	16.00
101-100.000-840.000	LIBRARY PAYMENT	172,000.00	172,000.00	0.00	0.00	172,000.00	0.00
101-100.000-848.000	GOVERNMENT OPERATIONS	25,000.00	25,000.00	(3,679.90)	3,562.29	28,679.90	(14.72)
101-100.000-848.001	TECHNOLOGY	60,000.00	60,000.00	27,938.84	15,883.00	32,061.16	46.56
101-100.000-850.000	TELEPHONE EXPENDITURES	18,000.00	18,000.00	3,230.85	867.19	14,769.15	17.95
101-100.000-860.000	VEHICLE EXPENSE	5,000.00	5,000.00	440.39	288.38	4,559.61	8.81
101-100.000-880.000	CDBG EXPENDITURES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-100.000-882.000	PLANNING/CONSULTING FEES	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
101-100.000-900.000	PRINTING/PUBLICATION COSTS	10,000.00	10,000.00	3,874.08	653.26	6,125.92	38.74
101-100.000-901.000	POSTAGE FEES	6,000.00	6,000.00	2,869.33	400.00	3,130.67	47.82
101-100.000-955.003	ARPA EXPENDITURES	0.00	0.00	12,000.00	0.00	(12,000.00)	100.00
Total Dept 100.000 - GOVERNMENT SERVICES		606,050.00	606,050.00	175,208.38	35,263.83	430,841.62	28.91
Dept 101.000 - ADMINISTRATION							
101-101.000-701.000	SALARIES FULL-TIME	424,403.00	424,403.00	182,287.25	33,342.81	242,115.75	42.95
101-101.000-702.000	SALARIES PART-TIME	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	277,500.00	277,500.00	97,310.92	13,119.85	180,189.08	35.07
101-101.000-716.000	CODE ENFORCEMENT OFFICER	0.00	0.00	361.30	0.00	(361.30)	100.00
101-101.000-717.000	CODE ENFORCEMENT LEGAL	20,000.00	20,000.00	2,795.00	0.00	17,205.00	13.98
101-101.000-718.000	ELECTIONS	60,000.00	60,000.00	7,523.31	3,254.07	52,476.69	12.54
101-101.000-721.000	DATA PROCESING & ASSESSMENTS	36,000.00	36,000.00	0.00	0.00	36,000.00	0.00
101-101.000-722.000	LEGAL SERVICES	50,000.00	50,000.00	18,787.50	5,262.50	31,212.50	37.58
101-101.000-723.000	BOARD OF REVIEW	600.00	600.00	0.00	0.00	600.00	0.00
Total Dept 101.000 - ADMINISTRATION		898,503.00	898,503.00	309,065.28	54,979.23	589,437.72	34.40
Dept 201.000 - BUILDING & GROUNDS							
101-201.000-702.000	SALARIES PART-TIME	30,000.00	30,000.00	11,189.64	2,476.34	18,810.36	37.30
101-201.000-920.000	UTILITIES	45,000.00	45,000.00	23,684.34	18,376.22	21,315.66	52.63
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	38,000.00	38,000.00	12,013.33	3,359.34	25,986.67	31.61
101-201.000-930.001	BUILDING - GRANTS	5,359.00	5,359.00	0.00	0.00	5,359.00	0.00
101-201.000-936.000	EQUIPMENT MAINTENANCE	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-201.000-938.000	PARKING LOT & GROUNDS	8,000.00	8,000.00	400.00	0.00	7,600.00	5.00
Total Dept 201.000 - BUILDING & GROUNDS		127,859.00	127,859.00	47,287.31	24,211.90	80,571.69	36.98
Dept 301.000 - PUBLIC SAFETY							
101-301.000-701.000	SALARIES FULL-TIME	887,007.00	887,007.00	372,612.46	91,636.87	514,394.54	42.01
101-301.000-702.000	SALARIES PART-TIME	50,000.00	50,000.00	29,535.48	4,407.64	20,464.52	59.07
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	658,068.00	658,068.00	180,706.09	28,781.33	477,361.91	27.46
101-301.000-704.000	SALARIES-OVERTIME	50,000.00	50,000.00	21,423.58	4,210.43	28,576.42	42.85
101-301.000-708.000	PROPERTY & LIABILITY INSURANC	26,106.00	26,106.00	26,106.00	0.00	0.00	100.00
101-301.000-710.000	UNEMPLOYMENT INSURANCE	100.00	100.00	4.09	0.00	95.91	4.09
101-301.000-712.000	WORKER'S COMP INSURANCE	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
101-301.000-726.000	OFFICE SUPPLIES	3,500.00	3,500.00	1,391.93	19.99	2,108.07	39.77
101-301.000-727.000	ROAD SUPPLIES	2,500.00	2,500.00	1,876.84	1,876.84	623.16	75.07

User: JESSICA
DB: Lathrup

PERIOD ENDING 11/30/2023

Item 7C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE 11/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
		ORIGINAL BUDGET	2023-24 AMENDED BUDGET				
Fund 101 - GENERAL FUND							
Expenditures							
101-301.000-728.000	EVIDENCE SUPPLIES	1,000.00	1,000.00	416.99	0.00	583.01	41.70
101-301.000-729.000	OFFICE MACHINE MAINTENANCE	1,500.00	1,500.00	308.77	74.33	1,191.23	20.58
101-301.000-731.000	PUBLICATIONS/DOCUMENT REDUCIN	500.00	500.00	0.00	0.00	500.00	0.00
101-301.000-803.000	MEMBERSHIPS & MEETINGS	3,500.00	3,500.00	1,555.00	395.00	1,945.00	44.43
101-301.000-821.000	POLICE RESERVES	500.00	500.00	0.00	0.00	500.00	0.00
101-301.000-822.000	TRAINING	15,500.00	15,500.00	4,159.08	2,276.34	11,340.92	26.83
101-301.000-823.000	FIREARMS TRAINING	9,000.00	9,000.00	1,525.11	0.00	7,474.89	16.95
101-301.000-824.000	CRIME PREVENTION	40.00	40.00	0.00	0.00	40.00	0.00
101-301.000-825.000	ANIMAL CONTROL	200.00	200.00	0.00	0.00	200.00	0.00
101-301.000-826.000	COMMUNITY POLICING	1,000.00	1,000.00	79.80	79.80	920.20	7.98
101-301.000-827.000	302 TRAINING FUNDS EXPENDITURES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-301.000-828.000	FIRE SERVICE/DISPATCH CONTRACT	744,840.00	744,840.00	333,999.82	0.00	410,840.18	44.84
101-301.000-829.000	POLICE UNIFORMS & CLEANING	15,000.00	15,000.00	4,328.32	223.96	10,671.68	28.86
101-301.000-836.000	PRISONER LOCKUP	2,500.00	2,500.00	1,900.00	0.00	600.00	76.00
101-301.000-848.001	TECHNOLOGY	15,700.00	15,700.00	35,709.39	0.00	(20,009.39)	227.45
101-301.000-850.000	TELEPHONE EXPENDITURES	9,500.00	9,500.00	3,510.78	941.83	5,989.22	36.96
101-301.000-851.000	RADIO COMMUNICATIONS	12,500.00	12,500.00	2,691.00	0.00	9,809.00	21.53
101-301.000-860.000	VEHICLE EXPENSE	37,000.00	37,000.00	22,652.50	8,560.40	14,347.50	61.22
Total Dept 301.000 - PUBLIC SAFETY		2,559,061.00	2,559,061.00	1,046,493.03	143,484.76	1,512,567.97	40.89
Dept 401.000 - PUBLIC SERVICE							
101-401.000-703.000	EMPLOYEE TAXES & BENEFITS	20,000.00	20,000.00	6,596.10	1,108.10	13,403.90	32.98
101-401.000-890.000	PARK MAINTENANCE	1,500.00	1,500.00	1,427.50	1,427.50	72.50	95.17
101-401.000-892.000	SIDEWALK MAINTENANCE	300,150.00	300,150.00	111,861.12	46,578.33	188,288.88	37.27
101-401.000-920.000	UTILITIES	21,000.00	21,000.00	9,023.78	4,008.44	11,976.22	42.97
101-401.000-921.000	CONTRACTUAL SERVICES	129,009.00	129,009.00	73,442.76	10,750.73	55,566.24	56.93
101-401.000-936.000	EQUIPMENT MAINTENANCE	4,200.00	4,200.00	0.00	0.00	4,200.00	0.00
Total Dept 401.000 - PUBLIC SERVICE		475,859.00	475,859.00	202,351.26	63,873.10	273,507.74	42.52
Dept 501.000 - LEAF COLLECTION							
101-501.000-978.000	REFUSE EQUIP/ROLLOFF EXPEND	7,000.00	7,000.00	1,229.51	428.15	5,770.49	17.56
Total Dept 501.000 - LEAF COLLECTION		7,000.00	7,000.00	1,229.51	428.15	5,770.49	17.56
Dept 502.000							
101-502.000-801.000	PROFESSIONAL & CONTRACTUAL	0.00	0.00	32,274.00	32,274.00	(32,274.00)	100.00
101-502.000-801.001	SOCRRA	387,925.00	387,925.00	96,822.00	0.00	291,103.00	24.96
Total Dept 502.000		387,925.00	387,925.00	129,096.00	32,274.00	258,829.00	33.28
Dept 601.000 - RECREATION							
101-601.000-806.000	ADULT PROGRAMS	5,000.00	5,000.00	123.61	0.00	4,876.39	2.47
101-601.000-807.000	BUS TRANSPORTATION	1,000.00	1,000.00	449.19	0.00	550.81	44.92
101-601.000-811.000	SENIOR ACTIVITIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-601.000-812.000	COMMUNITY EVENTS	5,000.00	5,000.00	2,030.00	130.00	2,970.00	40.60
101-601.000-813.000	CHILDREN/YOUTH ACTIVITIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-601.000-815.000	COMMUNITY GARDEN	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-601.000-817.000	FITNESS CENTER EXP	350.00	350.00	0.00	0.00	350.00	0.00
101-601.000-843.000	DOG PARK EXPENSES	500.00	500.00	0.00	0.00	500.00	0.00
101-601.000-884.000	CONCERTS IN THE PARK	400.00	400.00	842.00	0.00	(442.00)	210.50

PERIOD ENDING 11/30/2023

Item 7C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	2023-24 AMENDED BUDGET	11/30/2023 NORM (ABNORM)	MONTH 11/30/23 INCR (DECR)	BALANCE NORM (ABNORM)		
Fund 101 - GENERAL FUND								
Expenditures								
Total Dept 601.000 - RECREATION		23,250.00	23,250.00	3,444.80	130.00	19,805.20	14.82	
TOTAL EXPENDITURES		5,085,507.00	5,085,507.00	1,914,175.57	354,644.97	3,171,331.43	37.64	
Fund 101 - GENERAL FUND:								
TOTAL REVENUES		5,090,219.00	5,090,219.00	3,790,371.33	148,457.26	1,299,847.67	74.46	
TOTAL EXPENDITURES		5,085,507.00	5,085,507.00	1,914,175.57	354,644.97	3,171,331.43	37.64	
NET OF REVENUES & EXPENDITURES		4,712.00	4,712.00	1,876,195.76	(206,187.71)	(1,871,483.76)	39,817.4	

User: JESSICA
DB: Lathrup

PERIOD ENDING 11/30/2023

Item 7C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE 11/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
		ORIGINAL BUDGET	2023-24 AMENDED BUDGET				
Fund 202 - MAJOR ROAD FUND							
Revenues							
Dept 702.000							
202-702.000-574.000	STATE SHARED REVENUES	404,143.00	404,143.00	102,455.80	30,427.55	301,687.20	25.35
202-702.000-665.000	INVESTMENT INTEREST	600.00	600.00	0.00	0.00	600.00	0.00
202-702.000-690.397	TRANSFER IN FROM ROAD MILLAGE BOND FUND	300,000.00	300,000.00	0.00	0.00	300,000.00	0.00
Total Dept 702.000		<u>704,743.00</u>	<u>704,743.00</u>	<u>102,455.80</u>	<u>30,427.55</u>	<u>602,287.20</u>	<u>14.54</u>
TOTAL REVENUES		<u>704,743.00</u>	<u>704,743.00</u>	<u>102,455.80</u>	<u>30,427.55</u>	<u>602,287.20</u>	<u>14.54</u>
Expenditures							
Dept 702.000							
202-702.000-703.000	EMPLOYEE TAXES & BENEFITS	11,507.00	11,507.00	44.68	0.00	11,462.32	0.39
202-702.000-705.000	SALARIES-ADMIN	6,038.00	6,038.00	619.23	0.00	5,418.77	10.26
202-702.000-720.000	INTEREST EXPENSE	98,333.00	98,333.00	0.00	0.00	98,333.00	0.00
202-702.000-725.000	PAYING AGENT FEES	250.00	250.00	0.00	0.00	250.00	0.00
202-702.000-810.000	AUDITING & ACCOUNTING	6,700.00	6,700.00	6,028.75	0.00	671.25	89.98
202-702.000-856.000	ADMINISTRATION & ENGINEERING	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
202-702.000-861.000	ROAD MAINTENANCE	5,000.00	5,000.00	2,728.20	117.45	2,271.80	54.56
202-702.000-862.000	ROADSIDE MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
202-702.000-864.000	TRAFFIC CONTROLS	25,000.00	25,000.00	7,309.08	6,621.80	17,690.92	29.24
202-702.000-866.000	SNOW & ICE REMOVAL	5,500.00	5,500.00	0.00	0.00	5,500.00	0.00
202-702.000-867.000	EQUIPMENT RENTAL	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
202-702.000-870.000	FORESTRY	36,000.00	36,000.00	13,162.50	0.00	22,837.50	36.56
202-702.000-921.000	CONTRACTUAL SERVICES	66,605.00	66,605.00	23,516.39	5,550.43	43,088.61	35.31
202-702.000-970.000	CAPITAL EXPENDITURE	0.00	0.00	1,320.00	1,320.00	(1,320.00)	100.00
Total Dept 702.000		<u>270,933.00</u>	<u>270,933.00</u>	<u>54,728.83</u>	<u>13,609.68</u>	<u>216,204.17</u>	<u>20.20</u>
Dept 702.100 - CAPITAL IMP - STREET BOND							
202-702.100-970.000	CAPITAL EXPENDITURE	300,000.00	300,000.00	465,862.97	73,405.00	(165,862.97)	155.29
Total Dept 702.100 - CAPITAL IMP - STREET BOND		<u>300,000.00</u>	<u>300,000.00</u>	<u>465,862.97</u>	<u>73,405.00</u>	<u>(165,862.97)</u>	<u>155.29</u>
TOTAL EXPENDITURES		<u>570,933.00</u>	<u>570,933.00</u>	<u>520,591.80</u>	<u>87,014.68</u>	<u>50,341.20</u>	<u>91.18</u>
Fund 202 - MAJOR ROAD FUND:							
TOTAL REVENUES		704,743.00	704,743.00	102,455.80	30,427.55	602,287.20	14.54
TOTAL EXPENDITURES		570,933.00	570,933.00	520,591.80	87,014.68	50,341.20	91.18
NET OF REVENUES & EXPENDITURES		<u>133,810.00</u>	<u>133,810.00</u>	<u>(418,136.00)</u>	<u>(56,587.13)</u>	<u>551,946.00</u>	<u>312.48</u>

User: JESSICA
DB: Lathrup

PERIOD ENDING 11/30/2023

Item 7C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	2023-24 AMENDED BUDGET	11/30/2023 NORM (ABNORM)	MONTH 11/30/23 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 203 - LOCAL ROAD FUND							
Revenues							
Dept 703.000							
203-703.000-415.000	MISCELLANEOUS REVENUE	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
203-703.000-574.000	STATE SHARED REVENUES	190,185.00	190,185.00	47,911.69	14,228.92	142,273.31	25.19
203-703.000-665.000	INVESTMENT INTEREST	600.00	600.00	0.00	0.00	600.00	0.00
203-703.000-690.397	TRANSFER IN FROM ROAD MILLAGE BOND FUND	300,000.00	300,000.00	0.00	0.00	300,000.00	0.00
Total Dept 703.000		505,785.00	505,785.00	47,911.69	14,228.92	457,873.31	9.47
TOTAL REVENUES		505,785.00	505,785.00	47,911.69	14,228.92	457,873.31	9.47
Expenditures							
Dept 703.000							
203-703.000-703.000	EMPLOYEE TAXES & BENEFITS	11,893.00	11,893.00	44.68	0.00	11,848.32	0.38
203-703.000-705.000	SALARIES-ADMIN	5,923.00	5,923.00	619.23	0.00	5,303.77	10.45
203-703.000-720.000	INTEREST EXPENSE	98,333.00	98,333.00	0.00	0.00	98,333.00	0.00
203-703.000-725.000	PAYING AGENT FEES	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
203-703.000-810.000	AUDITING & ACCOUNTING	6,700.00	6,700.00	6,700.00	0.00	0.00	100.00
203-703.000-861.000	ROAD MAINTENANCE	75,000.00	75,000.00	2,728.20	117.45	72,271.80	3.64
203-703.000-862.000	ROADSIDE MAINTENANCE	1,000.00	1,000.00	117.25	117.25	882.75	11.73
203-703.000-864.000	TRAFFIC CONTROLS	10,000.00	10,000.00	909.29	222.02	9,090.71	9.09
203-703.000-866.000	SNOW & ICE REMOVAL	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
203-703.000-867.000	EQUIPMENT RENTAL	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
203-703.000-868.000	NON-MOTOR FACILITIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
203-703.000-870.000	FORESTRY	36,000.00	36,000.00	13,162.50	0.00	22,837.50	36.56
203-703.000-921.000	CONTRACTUAL SERVICES	74,844.00	74,844.00	23,516.39	5,550.43	51,327.61	31.42
Total Dept 703.000		346,693.00	346,693.00	47,797.54	6,007.15	298,895.46	13.79
Dept 703.100 - CAPITAL IMP - STREET BOND							
203-703.100-970.000	CAPITAL EXP - STREET BOND	300,000.00	300,000.00	431,502.95	39,045.00	(131,502.95)	143.83
Total Dept 703.100 - CAPITAL IMP - STREET BOND		300,000.00	300,000.00	431,502.95	39,045.00	(131,502.95)	143.83
TOTAL EXPENDITURES		646,693.00	646,693.00	479,300.49	45,052.15	167,392.51	74.12
Fund 203 - LOCAL ROAD FUND:							
TOTAL REVENUES		505,785.00	505,785.00	47,911.69	14,228.92	457,873.31	9.47
TOTAL EXPENDITURES		646,693.00	646,693.00	479,300.49	45,052.15	167,392.51	74.12
NET OF REVENUES & EXPENDITURES		(140,908.00)	(140,908.00)	(431,388.80)	(30,823.23)	290,480.80	306.15

PERIOD ENDING 11/30/2023

Item 7C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	2023-24 AMENDED BUDGET	11/30/2023 NORM (ABNORM)	MONTH 11/30/23 INCR (DECR)	BALANCE NORM (ABNORM)		
Fund 258 - CAPITAL ACQUISITION FUND								
Revenues								
Dept 000.000								
258-000.000-446.000	INVESTMENT INTEREST	400.00	400.00	1,970.89	392.96	(1,570.89)	492.72	
Total Dept 000.000		<u>400.00</u>	<u>400.00</u>	<u>1,970.89</u>	<u>392.96</u>	<u>(1,570.89)</u>	<u>492.72</u>	
TOTAL REVENUES		<u>400.00</u>	<u>400.00</u>	<u>1,970.89</u>	<u>392.96</u>	<u>(1,570.89)</u>	<u>492.72</u>	
Expenditures								
Dept 000.000								
258-000.000-970.000	CAPITAL EXPENDITURE	56,000.00	56,000.00	4,450.00	0.00	51,550.00	7.95	
Total Dept 000.000		<u>56,000.00</u>	<u>56,000.00</u>	<u>4,450.00</u>	<u>0.00</u>	<u>51,550.00</u>	<u>7.95</u>	
TOTAL EXPENDITURES		<u>56,000.00</u>	<u>56,000.00</u>	<u>4,450.00</u>	<u>0.00</u>	<u>51,550.00</u>	<u>7.95</u>	
Fund 258 - CAPITAL ACQUISITION FUND:								
TOTAL REVENUES		400.00	400.00	1,970.89	392.96	(1,570.89)	492.72	
TOTAL EXPENDITURES		56,000.00	56,000.00	4,450.00	0.00	51,550.00	7.95	
NET OF REVENUES & EXPENDITURES		<u>(55,600.00)</u>	<u>(55,600.00)</u>	<u>(2,479.11)</u>	<u>392.96</u>	<u>(53,120.89)</u>	<u>4.46</u>	

PERIOD ENDING 11/30/2023

Item 7C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		ORIGINAL BUDGET	2023-24 AMENDED BUDGET	11/30/2023 NORM (ABNORM)	MONTH 11/30/23 INCR (DECR)	BALANCE NORM (ABNORM)			
Fund 397 - ROAD MILLAGE BOND FUND									
Revenues									
Dept 000.000									
397-000.000-446.000	INVESTMENT INTEREST	0.00	0.00	8,988.37	1,425.77	(8,988.37)			100.00
Total Dept 000.000		<u>0.00</u>	<u>0.00</u>	<u>8,988.37</u>	<u>1,425.77</u>	<u>(8,988.37)</u>			<u>100.00</u>
TOTAL REVENUES		<u>0.00</u>	<u>0.00</u>	<u>8,988.37</u>	<u>1,425.77</u>	<u>(8,988.37)</u>			<u>100.00</u>
Fund 397 - ROAD MILLAGE BOND FUND:									
TOTAL REVENUES		0.00	0.00	8,988.37	1,425.77	(8,988.37)			100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00			0.00
NET OF REVENUES & EXPENDITURES		<u>0.00</u>	<u>0.00</u>	<u>8,988.37</u>	<u>1,425.77</u>	<u>(8,988.37)</u>			<u>100.00</u>

PERIOD ENDING 11/30/2023

Item 7C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDGT USED
		ORIGINAL BUDGET	2023-24 AMENDED BUDGET	11/30/2023 NORM (ABNORM)	MONTH 11/30/23 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 494 - DOWNTOWN DEVELOPMENT AUTHORITY							
Revenues							
Dept 000.000							
494-000.000-407.000	TIFA-CAPTURE TAXES	367,901.00	367,901.00	26,761.25	0.00	341,139.75	7.27
494-000.000-410.000	TAX COLLECTED OTHER	37,488.00	37,488.00	7,459.33	0.00	30,028.67	19.90
494-000.000-415.000	MISCELLANEOUS REVENUE	21,974.00	21,974.00	0.00	0.00	21,974.00	0.00
494-000.000-446.000	INVESTMENT INTEREST	10,000.00	10,000.00	19,310.02	3,943.60	(9,310.02)	193.10
Total Dept 000.000		437,363.00	437,363.00	53,530.60	3,943.60	383,832.40	12.24
TOTAL REVENUES		437,363.00	437,363.00	53,530.60	3,943.60	383,832.40	12.24
Expenditures							
Dept 000.000							
494-000.000-701.000	SALARIES FULL-TIME	170,940.00	170,940.00	69,549.49	13,244.10	101,390.51	40.69
494-000.000-702.000	SALARIES PART-TIME	5,000.00	5,000.00	4,525.00	0.00	475.00	90.50
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	34,000.00	34,000.00	23,998.20	2,279.85	10,001.80	70.58
494-000.000-722.000	LEGAL SERVICES	900.00	900.00	0.00	0.00	900.00	0.00
494-000.000-726.000	OFFICE SUPPLIES	6,350.00	6,350.00	1,354.37	1,179.55	4,995.63	21.33
494-000.000-802.000	TAX TRIBUNAL RETURNS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
494-000.000-810.000	AUDITING & ACCOUNTING	800.00	800.00	800.00	0.00	0.00	100.00
494-000.000-822.000	TRAINING/MEMBERSHIP	10,050.00	10,050.00	1,789.66	823.00	8,260.34	17.81
494-000.000-844.000	MAIN STREET PROGRAM	22,500.00	22,500.00	12,386.26	1,119.70	10,113.74	55.05
494-000.000-845.000	STREETSCAPING	132,000.00	132,000.00	6,757.50	4,398.00	125,242.50	5.12
494-000.000-882.000	PLANNING/CONSULTING FEES	15,300.00	15,300.00	14,992.03	1,860.37	307.97	97.99
494-000.000-900.000	PRINTING/PUBLICATION COSTS	2,000.00	2,000.00	1,314.69	0.00	685.31	65.73
494-000.000-901.000	POSTAGE FEES	200.00	200.00	0.00	0.00	200.00	0.00
494-000.000-933.000	REPAIRS & MAINTENANCE	417,293.00	417,293.00	25,501.49	4,489.75	391,791.51	6.11
494-000.000-955.000	MISCELLANEOUS EXPENDITURES	53,457.00	53,457.00	378.33	378.33	53,078.67	0.71
494-000.000-968.001	DEPRECIATION INFRASTRUCTURE	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00
494-000.000-971.000	SIGN GRANT PROGRAM	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
494-000.000-971.001	FACADE GRANT PROGRAM	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 000.000		932,790.00	932,790.00	163,347.02	29,772.65	769,442.98	17.51
TOTAL EXPENDITURES		932,790.00	932,790.00	163,347.02	29,772.65	769,442.98	17.51
Fund 494 - DOWNTOWN DEVELOPMENT AUTHORITY:							
TOTAL REVENUES		437,363.00	437,363.00	53,530.60	3,943.60	383,832.40	12.24
TOTAL EXPENDITURES		932,790.00	932,790.00	163,347.02	29,772.65	769,442.98	17.51
NET OF REVENUES & EXPENDITURES		(495,427.00)	(495,427.00)	(109,816.42)	(25,829.05)	(385,610.58)	22.17

User: JESSICA
DB: Lathrup

PERIOD ENDING 11/30/2023

Item 7C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	2023-24 AMENDED BUDGET	11/30/2023 NORM (ABNORM)	MONTH 11/30/23 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 592 - WATER & SEWER FUND							
Revenues							
Dept 536.000 - WATER DEPARTMENT							
592-536.000-415.000	MISCELLANEOUS REVENUES	40,000.00	40,000.00	8,913.00	1,784.00	31,087.00	22.28
592-536.000-640.000	WATER SERVICE	730,440.00	730,440.00	311,927.13	51,008.60	418,512.87	42.70
592-536.000-640.001	BOND REVENUE	227,268.00	227,268.00	95,476.10	19,110.20	131,791.90	42.01
592-536.000-640.002	CAPITAL BOND REVENUE	899,000.00	899,000.00	0.00	0.00	899,000.00	0.00
592-536.000-641.000	WATER & SEWER PENALTIES	25,000.00	25,000.00	14,149.00	2,392.88	10,851.00	56.60
592-536.000-642.000	METER CHARGE REVENUE	80,830.00	80,830.00	30,519.49	6,421.42	50,310.51	37.76
592-536.000-643.000	REPLACEMENT RESERVE REVENUE	185,416.00	185,416.00	0.00	0.00	185,416.00	0.00
592-536.000-665.000	INVESTMENT INTEREST	4,500.00	4,500.00	30,047.12	5,835.14	(25,547.12)	667.71
Total Dept 536.000 - WATER DEPARTMENT		2,192,454.00	2,192,454.00	491,031.84	86,552.24	1,701,422.16	22.40
Dept 537.000 - SEWER DEPARTMENT							
592-537.000-640.002	CAPITAL BOND REVENUE	1,034,405.00	1,034,405.00	0.00	0.00	1,034,405.00	0.00
592-537.000-641.000	WATER & SEWER PENALTIES	43,000.00	43,000.00	21,473.17	3,372.41	21,526.83	49.94
592-537.000-645.000	SEWAGE DISPOSAL REVENUE	1,751,268.00	1,751,268.00	595,439.49	97,569.45	1,155,828.51	34.00
592-537.000-651.000	INDUSTRIAL SURCHARGE	43,000.00	43,000.00	15,143.48	3,068.68	27,856.52	35.22
592-537.000-665.000	INVESTMENT INTEREST	4,500.00	4,500.00	30,047.10	5,835.15	(25,547.10)	667.71
Total Dept 537.000 - SEWER DEPARTMENT		2,876,173.00	2,876,173.00	662,103.24	109,845.69	2,214,069.76	23.02
TOTAL REVENUES		5,068,627.00	5,068,627.00	1,153,135.08	196,397.93	3,915,491.92	22.75
Expenditures							
Dept 536.000 - WATER DEPARTMENT							
592-536.000-701.000	SALARIES FULL-TIME	20,626.00	20,626.00	8,224.92	1,616.31	12,401.08	39.88
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	143,453.00	143,453.00	41,975.39	5,721.95	101,477.61	29.26
592-536.000-708.000	PROPERTY & LIABILITY INSURANC	8,000.00	8,000.00	8,000.00	0.00	0.00	100.00
592-536.000-803.000	MEMBERSHIPS & MEETINGS	1,880.00	1,880.00	0.00	0.00	1,880.00	0.00
592-536.000-810.000	AUDITING & ACCOUNTING	6,700.00	6,700.00	0.00	0.00	6,700.00	0.00
592-536.000-902.000	BILLING SERVICES	10,000.00	10,000.00	3,245.17	800.00	6,754.83	32.45
592-536.000-921.000	CONTRACTUAL SERVICES	74,844.00	74,844.00	25,575.92	6,236.94	49,268.08	34.17
592-536.000-935.000	EQUIPMENT REPLACEMENT	2,000.00	2,000.00	1,272.86	0.00	727.14	63.64
592-536.000-937.000	WATER SYSTEM MAINTENANCE	90,000.00	90,000.00	25,138.84	8,642.27	64,861.16	27.93
592-536.000-940.000	RENT & UTILITIES WATER & SEWE	4,917.00	4,917.00	0.00	0.00	4,917.00	0.00
592-536.000-944.000	WATER PURCHASES	454,416.00	454,416.00	96,951.80	20,240.13	357,464.20	21.34
592-536.000-970.000	CAPITAL EXPENDITURE	0.00	0.00	22,485.20	22,485.20	(22,485.20)	100.00
592-536.000-974.000	WATER MAIN PROJECT	434,000.00	434,000.00	0.00	0.00	434,000.00	0.00
Total Dept 536.000 - WATER DEPARTMENT		1,250,836.00	1,250,836.00	232,870.10	65,742.80	1,017,965.90	18.62
Dept 536.100 - WATER DEPARTMENT							
592-536.100-970.000	CAPITAL EXP - STOP BOX REPLACEMENT	15,000.00	15,000.00	8,009.45	1,950.00	6,990.55	53.40
Total Dept 536.100 - WATER DEPARTMENT		15,000.00	15,000.00	8,009.45	1,950.00	6,990.55	53.40
Dept 536.200 - WATER DEPARTMENT							
592-536.200-970.000	CAPITAL EXP - LEAD & COPPER LINE REPLAC	25,000.00	25,000.00	16,869.10	15,088.00	8,130.90	67.48
Total Dept 536.200 - WATER DEPARTMENT		25,000.00	25,000.00	16,869.10	15,088.00	8,130.90	67.48

User: JESSICA
DB: Lathrup

PERIOD ENDING 11/30/2023

Item 7C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE 11/30/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 11/30/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
		ORIGINAL BUDGET	2023-24 AMENDED BUDGET				
Fund 592 - WATER & SEWER FUND							
Expenditures							
Dept 536.300 - WATER DEPARTMENT							
592-536.300-970.000	CAPITAL EXP - WATER METER REPLACE	130,000.00	130,000.00	27,403.29	0.00	102,596.71	21.08
Total Dept 536.300 - WATER DEPARTMENT		130,000.00	130,000.00	27,403.29	0.00	102,596.71	21.08
Dept 536.400 - WATER DEPARTMENT							
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLACE	300,000.00	300,000.00	415,905.95	2,554.44	(115,905.95)	138.64
Total Dept 536.400 - WATER DEPARTMENT		300,000.00	300,000.00	415,905.95	2,554.44	(115,905.95)	138.64
Dept 536.500 - WATER DEPARTMENT							
592-536.500-970.000	CAPITAL FIRE HYDRANTS	50,000.00	50,000.00	14,867.54	1,798.50	35,132.46	29.74
Total Dept 536.500 - WATER DEPARTMENT		50,000.00	50,000.00	14,867.54	1,798.50	35,132.46	29.74
Dept 536.600 - WATER DEPARTMENT							
592-536.600-970.000	CAPITAL EXP - GATE VALVES	75,000.00	75,000.00	33,278.00	907.50	41,722.00	44.37
Total Dept 536.600 - WATER DEPARTMENT		75,000.00	75,000.00	33,278.00	907.50	41,722.00	44.37
Dept 537.000 - SEWER DEPARTMENT							
592-537.000-701.000	SALARIES FULL-TIME	20,626.00	20,626.00	8,224.92	1,616.31	12,401.08	39.88
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	47,806.00	47,806.00	28,651.75	4,582.60	19,154.25	59.93
592-537.000-708.000	PROPERTY & LIABILITY INSURANC	7,803.00	7,803.00	7,803.00	0.00	0.00	100.00
592-537.000-720.000	INTEREST EXPENSE	174,679.00	174,679.00	183,481.25	0.00	(8,802.25)	105.04
592-537.000-725.000	PAYING AGENT FEES	1,500.00	1,500.00	750.00	0.00	750.00	50.00
592-537.000-810.000	AUDITING & ACCOUNTING	6,700.00	6,700.00	13,400.00	0.00	(6,700.00)	200.00
592-537.000-902.000	BILLING SERVICES	0.00	0.00	626.47	0.00	(626.47)	100.00
592-537.000-921.000	CONTRACTUAL SERVICES	74,844.00	74,844.00	25,575.92	6,236.94	49,268.08	34.17
592-537.000-939.000	SEWER SYTEM MAINTENANCE	273,000.00	273,000.00	29,849.38	0.00	243,150.62	10.93
592-537.000-940.000	RENT & UTILITIES WATER & SEWE	500.00	500.00	0.00	0.00	500.00	0.00
592-537.000-942.000	SEWAGE DISPOSAL EXPENSE	1,074,726.00	1,074,726.00	358,241.96	89,560.49	716,484.04	33.33
592-537.000-945.000	RETENTION TANK-UTIL ELEC	18,707.00	18,707.00	1,685.29	576.56	17,021.71	9.01
592-537.000-946.000	RETENTION TANK UTIL-WATER	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
592-537.000-947.000	RETENTION TANK UTIL-GAS	1,200.00	1,200.00	111.00	79.12	1,089.00	9.25
592-537.000-948.000	RETENTION TANK UTIL-TELEPHONE	3,000.00	3,000.00	619.25	0.00	2,380.75	20.64
592-537.000-949.000	RETENTION TAN GENERATOR FUEL	500.00	500.00	0.00	0.00	500.00	0.00
592-537.000-951.000	RETENTION TANK BUILDING/EQUIP	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
592-537.000-953.000	RETENTION TANK EXCESS LIABIL	9,078.00	9,078.00	9,078.00	0.00	0.00	100.00
592-537.000-957.000	INDUSTRIAL SURCHARGE/NON-RESI	20,000.00	20,000.00	5,758.48	1,439.62	14,241.52	28.79
592-537.000-970.000	CAPITAL EXPENDITURE	450,000.00	450,000.00	330.00	0.00	449,670.00	0.07
592-537.000-977.000	EVIRONMENT COMPL - NON CAPITA	30,000.00	30,000.00	2,385.60	682.66	27,614.40	7.95
Total Dept 537.000 - SEWER DEPARTMENT		2,225,669.00	2,225,669.00	676,572.27	104,774.30	1,549,096.73	30.40
Dept 537.200 - SEWER DEPARTMENT							
592-537.200-970.000	CAPITAL EXP - RETENTION TANK REPAIRS	858,226.00	858,226.00	166,304.89	0.00	691,921.11	19.38
Total Dept 537.200 - SEWER DEPARTMENT		858,226.00	858,226.00	166,304.89	0.00	691,921.11	19.38

PERIOD ENDING 11/30/2023

Item 7C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		ORIGINAL BUDGET	2023-24 AMENDED BUDGET	11/30/2023 NORM (ABNORM)	MONTH 11/30/23 INCR (DECR)	BALANCE NORM (ABNORM)			
Fund 592 - WATER & SEWER FUND									
Expenditures									
TOTAL EXPENDITURES		4,929,731.00	4,929,731.00	1,592,080.59	192,815.54	3,337,650.41	32.30		
Fund 592 - WATER & SEWER FUND:									
TOTAL REVENUES		5,068,627.00	5,068,627.00	1,153,135.08	196,397.93	3,915,491.92	22.75		
TOTAL EXPENDITURES		4,929,731.00	4,929,731.00	1,592,080.59	192,815.54	3,337,650.41	32.30		
NET OF REVENUES & EXPENDITURES		138,896.00	138,896.00	(438,945.51)	3,582.39	577,841.51	316.02		
TOTAL REVENUES - ALL FUNDS									
TOTAL EXPENDITURES - ALL FUNDS									
NET OF REVENUES & EXPENDITURES		(414,517.00)	(414,517.00)	484,418.29	(314,026.00)	(898,935.29)	116.86		

BUDGET REPORT (REVENUES VERSUS EXPENDITURES) FOR MONTH ENDED November

	<u>Revenues Through 11/30/2023</u>	<u>Expenses Through 11/30/2023</u>
101-GENERAL FUND	3,790,371	1,914,176
202-MAJOR STREET FUND	102,456	520,592
203-LOCAL STREET FUND	47,912	479,300
258-CAPITAL ACQUISITION FUND	1,971	4,450
397-ROADS MILLAGE BOND FUND	8,988	-
494-DOWNTOWN DEVELOPMENT AUTHORITY	53,531	163,347
592-WATER & SEWER FUND	5,158,364	4,673,945
GRAND TOTAL ALL FUNDS	<u>9,163,592</u>	<u>7,755,810</u>

30, 2023

**Revenues
Over (Under)
Expenses**

1,876,196
(418,136)
(431,389)
(2,479)
8,988
(109,816)
484,418
<u>1,407,782</u>



LAW OFFICE

BAKER & ELOWSKY, PLLC

41800 WEST ELEVEN MILE ROAD, SUITE 215
NOVI, MICHIGAN 48375
Phone: (248) 230-4103 Fax: (248) 929-0835
www.bakerelowsky.com

SCOTT R. BAKER
JENNIFER H. ELOWSKY

sbaker@bakerelowsky.com

Of Counsel

LEANN K. KIMBERLIN

MATTHEW C. QUINN

January 29, 2024

Via Email

Mike Greene
City Administrator

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

Re: Legal Department Billing for December 1 through December 31, 2023

Dear Ms. Bratschi:

The following is our law firm's billing to the City of Lathrup Village for the month of November 2023:

1. General Retainer	\$2,500.00
2. Special Legal Services	\$1,105.00
3. Downtown Development Authority	\$
4. Project Reimbursement	\$
5. Prosecution/Code Enforcement	<u>\$2,437.50</u>
	\$6,042.50

Please note our new address: 41800 W. 11 Mile Rd., Suite 215, Novi, MI 48375

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

Very truly yours,

BAKER & ELOWSKY, PLLC

Scott R. Baker

Enclosures



LAW OFFICE

BAKER & ELOWSKY, PLLC

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

January 29, 2024

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

Invoice Number: 1689
Invoice Period: 12-01-2023 - 12-31-2023

RE: General Retainer

Time Details

Date	Professional	Description	Hours	Amount
12-02-2023	SRB	Receipt and review of multiple correspondence from Mayor Garrett re tree lighting	0.25	No Charge
12-04-2023	SRB	Receipt and review of multiple correspondence from Mayor Garrett re tree lighting	0.25	No Charge
12-04-2023	SRB	Receipt and review of multiple correspondence from Mayor Garrett re tree lighting	0.25	No Charge
12-04-2023	SRB	Receipt and review of multiple correspondence from Mayor Garrett re tree lighting	0.25	No Charge
12-04-2023	SRB	Receipt and review of multiple correspondence from Mayor Garrett re resident inquiry	0.25	No Charge
12-04-2023	SRB	Receipt and review of multiple correspondence from Mayor Garrett re resident inquiry	0.25	No Charge
12-04-2023	SRB	Receipt and review of multiple correspondence from Mayor Garrett re resident inquiry	0.25	No Charge
12-04-2023	SRB	Receipt and review of multiple correspondence from S. Stec	0.25	No Charge
12-05-2023	SRB	Receipt and review of multiple correspondence from Mayor Garrett re tree lighting	0.25	No Charge
12-05-2023	SRB	Receipt and review of multiple correspondence from Mayor Garrett re tree lighting	0.25	No Charge
12-06-2023	SRB	Receipt and review of multiple correspondence from S. Stec Re ZBA request	0.25	No Charge
12-11-2023	SRB	Receipt and review of multiple correspondence from Mayor	0.25	No Charge

We appreciate your business

Page 1 of 3

Date	Professional	Description	Hours	Amount	Item 7C.
		Garrett re commission proposal			
12-11-2023	SRB	Receipt and review of multiple correspondence from Mayor Garrett re women's club	0.25	No Charge	
12-11-2023	SRB	Receipt and review of multiple correspondence from Mayor Pro Tem re Road Encroachment	0.25	No Charge	
12-11-2023	SRB	Receipt and review of multiple correspondence from Mayor Pro Tem re Road Encroachment	0.25	No Charge	
12-11-2023	SRB	Receipt and review of multiple correspondence from Mayor Pro Tem re ASI and Allied paving	0.25	No Charge	
12-11-2023	SRB	Receipt and review of correspondence from Council Member Hammond recommission proposal	0.25	No Charge	
12-12-2023	SRB	Receipt and review of correspondence from interim Admin re administrator candidate	0.25	No Charge	
12-12-2023	SRB	Receipt and review of multiple correspondence from Mayor Pro Tem re community room rental	0.25	No Charge	
12-13-2023	SRB	Receipt and review of multiple correspondence from Mayor Garrett re women's club	0.25	No Charge	
12-13-2023	SRB	Receipt and review of multiple correspondence from Mayor Garrett re women's club	0.25	No Charge	
12-15-2023	SRB	Receipt and review of multiple correspondence from S. Stec Re ZBA request	0.25	No Charge	
12-15-2023	SRB	Receipt and review of multiple correspondence from S. Stec Re SAD inquiry	0.25	No Charge	
12-15-2023	SRB	Receipt and review of multiple correspondence from S. Stec Re SAD inquiry	0.25	No Charge	
12-15-2023	SRB	Receipt and review of multiple correspondence from S. Stec Re Site Plan Review	0.25	No Charge	
12-15-2023	SRB	Receipt and review of multiple correspondence from S. Stec Re Planning Commission Mtg.	0.25	No Charge	
12-18-2023	SRB	Receipt and review of multiple correspondence from S. Stec Re DDA appointment	0.25	No Charge	
12-18-2023	SRB	Receipt and review of multiple correspondence from S. Stec Re PUD amendment	0.25	No Charge	
12-18-2023	SRB	Receipt and review of correspondence from City Clerk re Planning Commission minutes	0.25	No Charge	
12-18-2023	SRB	Receipt and review of multiple correspondence from Mayor Pro Tem re DDA Appointment	0.25	No Charge	

We appreciate your business

Date	Professional	Description	Hours	Amount
12-18-2023	SRB	Prepare for and attend City Council study session	1.50	No Charge
12-18-2023	SRB	Prepare for and attend regular meeting of City Council	1.50	No Charge
12-22-2023	SRB	Receipt and review of correspondence from Clerk re stormwater agreement	0.25	No Charge
12-22-2023	SRB	Receipt and review of multiple correspondence from S. Stec Re Notice of publication	0.25	No Charge
12-31-2023	SRB	Services Rendered		2,500.00
			Total	2,500.00

Time Summary

Professional	Hours	Amount
Scott Baker	11.00	2,500.00
Total		2,500.00

Total for this Invoice 2,500.00



LAW OFFICE

BAKER & ELOWSKY, PLLC

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

January 29, 2024

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

Invoice Number: 1690
Invoice Period: 12-01-2023 - 12-31-2023

RE: Prosecution/Code Enforcement

Time Details

Date	Professional	Description	Hours	Amount
12-01-2023	SRB	Receipt, review and respond to correspondence from S. Stec re code enforcement meeting	0.25	32.50
12-04-2023	SRB	Meeting with Code enforcement officer re ordinance updates	1.00	130.00
12-04-2023	SRB	Review of file materials and Notices to Appear for 12/13/2023 docket and correspondence to Police Clerk concerning records re: 23LV01758AB; 10LV02290A; 23LV02060AB; 20LV00171AB; 22LV02203AB; 23LV00413A; 23LV02188AB; 23LV02165ABC; 22LV01045B; 23LV01860A; 23LV02184AB; 22LV01395AB; 23LV00132ABCD; 18LV01598A; 23LV00214AB; 23LV02151ABC; 23LV01727AB; 23LV01491A; 23LV02322A; 23LV02251A; 23LV02302A; 23LV02102A; 23LV02169A; 23L0260630; 23LV02123A; 23LV02222A.	3.50	455.00
12-04-2023	SRB	Receipt and review of correspondence from resident re 27855 California NW	0.25	32.50
12-05-2023	SRB	Receipt and review of correspondence from code officer re 27855 California	0.25	32.50
12-05-2023	SRB	Receipt and review of correspondence from code officer re 23L01742	0.25	32.50
12-05-2023	SRB	Receipt and review of correspondence from code officer re 23L01742	0.25	32.50
12-06-2023	SRB	Receipt and review 46th District Court prosecution calendars for February, March & April 2024.	0.25	32.50
12-11-2023	SRB	Receipt and review of correspondence from 46th District Court re 12/13 Docket	0.25	32.50
12-11-2023	SRB	Receipt and review of multiple correspondence from Chief McKee	0.25	32.50

We appreciate your business

Page 1 of 3

Date	Professional	Description	Hours	Amount	Item 7C.
		re ROW sign			
12-12-2023	SRB	Exchange correspondence with Theresa Knoll concerning Federal investigative request for security background check information.	0.25	32.50	
12-12-2023	SRB	Exchange correspondence with Code Enforcement Officer R. Harris concerning formal hearing re: 23L0260630	0.25	32.50	
12-12-2023	SRB	Receipt and review add-on Docket for 12/13/2023; review file materials and correspondence to Police Clerk concerning records re: 22LV02149AB; 23LV02094A; 23LV02342AB; 23LV02348A; 23L0260629.	1.00	130.00	
12-12-2023	SRB	Receipt and review of correspondence from code officer re court appearance	0.25	32.50	
12-13-2023	SRB	Receipt and review of correspondence from code officer re 27284 Evergreen	0.25	32.50	
12-13-2023	SRB	Conduct telephone pre-trial conference, prepare plea offer and draft correspondence to defense attorney and Court with same re: 23LV02094A.	0.50	65.00	
12-13-2023	LKK	Exchange correspondence with Code Enforcement Officer concerning court appearances re: 23L0260630 & 23L0260629.	0.25	32.50	
12-13-2023	SRB	Prepare for and appear in 46th District Court for Prosecution Docket	3.50	455.00	
12-15-2023	SRB	Receipt and review of correspondence from 46th District Court re 1/10 Docket	0.25	32.50	
12-18-2023	SRB	Receipt and review of correspondence from Code Officer re ticket # 01743	0.25	32.50	
12-18-2023	SRB	Receipt and review of correspondence from Code Officer re ticket # 01743	0.25	32.50	
12-19-2023	SRB	Receipt, review and respond to correspondence from Code Officer re 28901 Southfield Rd	0.50	65.00	
12-20-2023	SRB	Receipt, Review and respond to correspondence from Officer McNeil re 1/10 formal hearing for Dunn	0.25	32.50	
12-21-2023	SRB	Conduct telephone pre-trial conference, prepare plea offer and draft correspondence to defense attorney and Court with same re: 23LV02395A	0.50	65.00	
12-21-2023	SRB	Conduct telephone pre-trial conference, prepare plea offer and draft correspondence to defense attorney and Court with same re: 23LV02396A	0.50	65.00	
12-21-2023	SRB	Conduct telephone pre-trial conference, prepare plea offer and draft correspondence to defense attorney and Court with same re: 23LV02208A	0.50	65.00	

We appreciate your business

Date	Professional	Description	Hours	Amount	<i>Item 7C.</i>
12-21-2023	SRB	Conduct telephone pre-trial conference, prepare plea offer and draft correspondence to defense attorney and Court with same re: 23LV02320A	0.50	65.00	
12-21-2023	SRB	Receipt and review of correspondence from 46th District Court re 1/10 Docket	0.25	32.50	
12-28-2023	SRB	Receipt and review of correspondence from 46th District Court re 1/17 Docket	0.25	32.50	
12-29-2023	SRB	Review of file materials and Notices to Appear for 01/10/2024 docket and correspondence to Police Clerk concerning records re: 23LV02521A; 23LV02395A; 20LV00171AB; 23LV02102A; 23LV02396A; 22LV01690A; 23LV02441AB; 23LV02208A; 23LV02095A; 23LV2320A; 23LV01544A.	2.00	260.00	
			Total	2,437.50	

Time Summary

Professional	Hours	Amount
Leann Kimberlin	0.25	32.50
Scott Baker	18.50	2,405.00
Total		2,437.50

Total for this Invoice 2,437.50



LAW OFFICE

BAKER & ELOWSKY, PLLC

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

January 29, 2024

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

Invoice Number: 1691
Invoice Period: 12-01-2023 - 12-31-2023

RE: Special Legal Services

Time Details

Date	Professional	Description	Hours	Amount
12-01-2023	SRB	Receipt and review of correspondence from City Administrator candite re contract negation	0.25	32.50
12-01-2023	SRB	Receipt and review of correspondence from City Administrator candite re contract negation	0.25	32.50
12-04-2023	SRB	Prepare fore and attend special joint meeting of City Council and DDA	2.00	260.00
12-04-2023	SRB	Receipt, Review and respond to correspondence from petitioner attorney re MTT 23-001156	0.25	32.50
12-04-2023	SRB	Receipt and review of correspondence and proposal from Boy2Men re partnership with City	0.50	65.00
12-05-2023	SRB	Receipt and review of multiple correspondence from Resident re Tree Lighting Event	0.25	32.50
12-08-2023	SRB	Receipt and review of correspondence from City Administrator candite re contract negation	0.25	32.50
12-11-2023	SRB	Receipt and review of correspondence from applicant re 27300 Southfield Road Site Plan	0.25	32.50
12-11-2023	SRB	Receipt and review of correspondence from City Engineer	0.25	32.50
12-12-2023	SRB	Receipt, Review and respond to correspondence from petitioner attorney re MTT 23-001156	0.25	32.50
12-13-2023	SRB	Receipt, Review and respond to correspondence from petitioner attorney re MTT 23-001156	0.25	32.50
12-15-2023	SRB	Receipt and review of correspondence from City Engineer	0.25	32.50

We appreciate your business

Page 1 of 2

Date	Professional	Description	Hours	Amount	<i>Item 7C.</i>
12-18-2023	SRB	Receipt and review correspondence concerning proposal for accessibility and inclusion advisory commission; research requirements for creation for council discussion re: same.	0.75	97.50	
12-19-2023	SRB	Prepare for and attend Planning Commission Meeting	1.50	195.00	
12-19-2023	SRB	Receipt, Review and respond to correspondence from petitioner attorney re MTT 23-001156	0.25	32.50	
12-19-2023	SRB	Receipt, Review and respond to correspondence from petitioner attorney re MTT 23-001156	0.25	32.50	
12-19-2023	SRB	Receipt, Review and respond to correspondence from Panera project manager re PUD amendment	0.25	32.50	
12-20-2023	SRB	Receipt and review of correspondence from MML liability carrier attorney re JMC	0.25	32.50	
12-20-2023	SRB	Receipt and review of correspondence from M. Greene re employment agreement.	0.25	32.50	
			Total	1,105.00	

Time Summary

Professional	Hours	Amount
Scott Baker	8.50	1,105.00
Total		1,105.00
Total for this Invoice		1,105.00

NOVEMBER 2023

SOUTHFIELD FIRE

MONTHLY ACTIVITY



Submitted By
Chief Johnny L. Menifee
Office of the Chief

**** Confidential-For Fire Use ****

CHIEF'S MESSAGE

PUBLIC CONNECTION

- 🔥 Command Meeting
- 🔥 Sutphen Walk thought
- 🔥 Several meeting with potential fire candidates
- 🔥 Fire Prevention meeting
- 🔥 Advisory Committee
- 🔥 Michigan Association of Fire Chief's Meeting
- 🔥 Workers Comp meeting
- 🔥 Fire Negotiations
- 🔥 Oakway Chief's Meeting- Waterford
- 🔥 Staff Meeting
- 🔥 Oakway Mutual Aid meeting
- 🔥 Human Resource Meeting with Health Officer
- 🔥 EMS Police Staff Command- Difficult Conversations Training
- 🔥 Management Meeting
- 🔥 Smart Burner Project
- 🔥 Community Narcan Training
- 🔥 MLK Walk Meeting
- 🔥 Veteran's Day Ceremony
- 🔥 Inauguration Ceremony
- 🔥 Meeting with OSHA
- 🔥 MIOSHA Meeting



SERVE-ELEVATE-EDUCATION

LATHRUP VILLAGE

TOTAL RUNS
546



FIRE RUNS 4
YEAR-TO-DATE
117

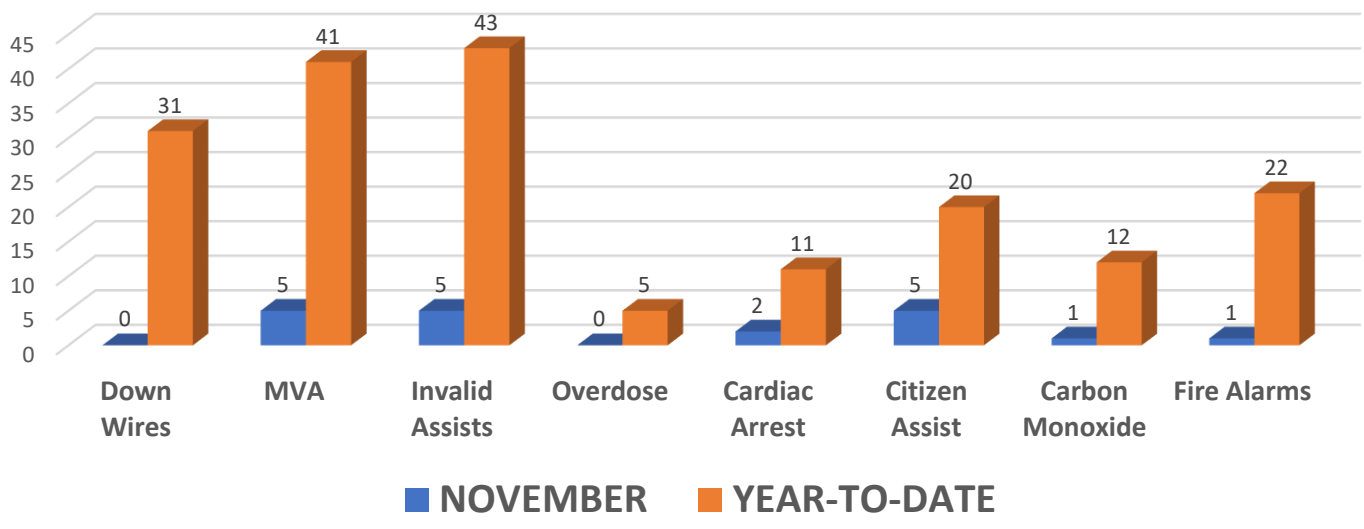
2022 Totals - 495
• FIRE - 96
• EMS - 399



EMS RUNS 38
YEAR-TO-DATE
429

*MAIN RUN TYPES

* Run types do not reflect total number of runs.



2023 RUN TOTALS

Item 7E.

OFFICERS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL
SGT. TACKETT	0	0	106	97	105	134	147	97	121	34	69		910
ROBERTS	147	133	155	131	99	14	122	129	164	113	150		1357
McNEILL	221	298	284	325	287	310	289	255	292	266	167		2994
HUSTON	0	0	0	0	0	0	0	0	0	72	123		195
HUTSON	268	255	226	251	266	231	212	269	229	354	260		2821
GIJSBERS	139	174	140	193	160	112	132	184	168	117	179		1698
CHICKENSKY	134	155	171	170	196	158	187	176	179	189	162		1877
FISHER	238	101	296	281	285	231	146	221	184	241	129		2353
STAJICH	164	211	223	259	226	216	228	223	238	193	184		2365
LAWRENCE	80	91	29	105	68	81	72	85	35	74	81		801
BUTTON	45	38	23	35	48	14	46	58	45	28	0		380
													17751

2023 TICKET TOTALS

OFFICERS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL
SGT. TACKETT	0	0	14	49	36	45	26	19	15	6	1		211
Tackett warnings	0	0	0	16	9	7	1	3	4	1	0		
ROBERTS	15	8	17	7	4	1	10	16	17	11	16		122
Roberts warnings	7	3	6	0	1	0	3	8	4	0	3		
McNEILL	39	48	61	56	55	52	37	38	61	60	36		543
McNeill warnings	5	7	6	7	10	13	4	5	8	7	3		
HUSTON	0	0	0	0	0	0	0	0	0	13	21		34
Huston warnings	0	0	0	0	0	0	0	0	0	1	6		
HUTSON	45	40	53	38	49	25	25	43	21	32	29		400
Hutson warnings	13	10	14	7	8	6	9	11	6	12	11		
GIJSBERS	33	25	32	43	37	9	18	24	38	27	51		337
Gijsbers warnings	4	6	7	8	10	0	4	7	13	5	11		
CHICKENSKY	27	42	42	41	46	36	34	41	37	41	41		428
Chickensky warnings	0	0	0	1	0	0	0	2	1	0	1		
FISHER	60	19	44	55	46	26	20	15	18	57	16		376
Fisher warnings	16	5	8	11	4	3	6	2	2	9	4		
STAJICH	14	26	25	31	29	29	22	20	27	15	17		255
Stajich warnings	0	1	0	0	0	0	0	0	0	0	0		
LAWRENCE	12	19	7	21	19	8	2	12	5	10	10		125
Lawrence warnings	0	0	0	0	0	0	0	0	0	0	0		
BUTTON	1	5	3	5	12	3	3	2	4	10	0		48
Button warnings	0	2	3	4	7	2	1	1	1	6	0		
													2879

City of Lathrup Village Police Department - Monthly Activity Summary

November 2023

11/01/2023 23-15686 CCW Violation / Felony Warrant

An Officer initiated a traffic stop for a red-light violation. The driver of the vehicle had a felony warrant out of Oakland County for a concealed weapons charge. The man was arrested and turned over to the Oakland County Sheriffs Office. While completing an inventory search of the vehicle, a set of metal “knuckles” with a mechanically assisted blade was located. The case has been submitted to the Oakland County Prosecutors Office and is currently still pending.

11/02/2023 23-15729 PPO Violation

A woman reported that she is a protected party on a PPO with her ex and that he was attempting contact with her, violating one of the conditions. After the investigation, it was determined that the man did not intentionally contact the protected party. The incident was documented.

11/02/2023 23-15730 Civil Matter

A resident wanted to report that she was having a dispute with a contractor over the amount of money paid and the amount of work which was completed. They were advised that this was a civil matter but that we could document the information. She was advised on how to proceed with a civil case.

11/02/2023 23-15739 Larceny from Grounds

A resident reported that their chiminea (a contained, outdoor fireplace) was stolen from their driveway. There is no video or other physical evidence and no investigatory leads.

11/03/2023 23-15784 Credit Card Fraud

A resident reported that he accidentally left his wallet in his shopping cart in the home depot parking lot. When he returned, it was gone. A short time later, he received notification from his CC company that his card had been used once, and then denied at another Home Depot location.

11/04/2023 23-15846 DWLS Arrest

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

11/06/2023 23-15947 Fraud

A man reported that he sent a deposit to another man when he agreed to purchase some work out equipment off of Facebook Marketplace. After the deposit was sent, the seller blocked the buyer and cut off communication. Officers are currently investigating the incident.

11/06/2023 23-15952 Welfare Check

Officers responded to a residence where two separate reporting parties stated that both a husband and a wife made suicidal statements. Both parties were contacted and neither report was credible. The man and woman were arguing and were separated for the evening.

11/06/2023 23-15953 Suspicious Circumstance

Officers were dispatched to a local residence where neighbors reported the front door standing open. The residence was searched but no one was found. The door was secured and attempts were made to contact the homeowner.

11/07/2023 23-15979 Hospice Death

An Officer was dispatched to a local residence for a hospice death of a 100-year-old woman. The scene was investigated and nothing out of the ordinary was found. The proper paperwork was completed and the Oakland County ME released the deceased to the funeral home.

11/09/2023 23-16074 Suspicious Circumstance

A resident reported that he received a package from FedEx. The package was supposed to contain a new iPhone, but was empty when it was received. (See related CR#11-16103)

11/10/2023 23-16103 Suspicious Circumstance

A resident reported that he received a package from FedEx. The package was supposed to contain a new iPhone, but was empty when it was received. (See related CR#11-16074)

11/11/2023 23-16166 Suspicious Circumstance

Multiple residents in the same couple of block area reported that an unknown subject was knocking on their doors in the middle of the night. This occurred for a couple of nights in a row. Officers were informed to make extra patrol in that area.

11/12/2023 23-16212 Assault and Battery

Officers took a walk-in report where it was reported that an argument turned heated and a man was assaulted by two other men, causing injury. The two suspects were gone upon arrival of Officers. The victim and multiple witnesses wrote statements. The case was turned over to the LV Detective Bureau for submittal to the Oakland County Prosecutors Office.

11/13/2023 23-16274 Hospice Death

An Officer was dispatched to a local residence for a hospice death. The scene was investigated and nothing out of the ordinary was found. The proper paperwork was completed and the Oakland County ME released the deceased to the family.

11/14/2023 23-16360 Receiving and Concealing Stolen Property

An Officer initiated a traffic stop for a stop sign violation. The driver turned out to be suspended and the passengers had multiple warrants out of other jurisdictions, and were on probation for felony theft. The license plate on the vehicle was also stolen out of Detroit. Upon searching the vehicle, multiple vehicle burglary tools were found including electronic equipment which programs blank key fobs to multiple makes and models of vehicles. The property was confiscated and the driver was arrested for R&C of stolen property. He was transported to Berkley PD and processed.

11/15/2023 23-16399 Recovered Stolen Gun

Officers were called to a local restaurant where the owner located a loaded handgun while cleaning out the area near his dumpster. The gun turned out to be stolen out of the city of Detroit. It was placed into property and DPD was notified.

11/15/2023 23-16409 Animal Bite

Officer were called when a woman and her dog were both scratched/bitten by another dog which was loose in the area. The dog's owner was contacted and the shot records and license verified. The woman sought medical attention and the case was turned over to Oakland County Animal Control.

11/15/2023 23-16412 Retail Fraud 3rd Degree

An Officer was called to a local retail store when a customer was acting suspicious. The subject left prior to the Officers arrival but it was discovered that they had stolen \$115 in merchandise. A report was taken. A suspect description was established, but there are no investigatory leads.

11/15/2023 23-16417 No Operators License Arrest

An Officer initiated a traffic stop for a stop sign violation. It was determined that the driver did not have a license. They were cited and released on scene with a misdemeanor citation for No Op's Ever Acquired. The vehicle was impounded.

11/16/2023 23-16455 Larceny from Auto

A customer at a local salon reported that while inside the business, someone went through her vehicle and stole her passport. There is no video or physical evidence and no investigatory leads.

11/16/2023 23-16456 Larceny

An employee of a local business reported that her purse was stolen sometime through the day. She stated that she set it down in an area which had access by employees but also customers. One of the victim's credit cards was subsequently used to make a purchase at AT&T. A request has been sent to AT&T corporate for surveillance video.

11/16/2023 23-16465 Misdemeanor Warrant Arrest (CR#20-2979)

An Officer met Homeland Security at the Ambassador Bridge to take custody of a man with an outstanding LVPD warrant for Operating While Intoxicated. He was transported to Berkley PD and processed.

11/17/2023 23-16495 Juvenile Complaint

Officers took a report from a parent of a student at MacArthur Elementary who stated that her son was threatened by another student. The parent was not happy with the school's response and wished the PD to document the incident.

11/18/2023 23-16512 DWLS Arrest

An Officer initiated an improper lane use violation. It was determined that the driver had a suspended driver's license. He was cited and released on scene with a DWLS citation. The vehicle was impounded.

11/18/2023 23-16564 DWLS Arrest

An Officer initiated a traffic stop for a stop sign violation. It was determined that the driver had a suspended driver's license. He was cited and released on scene with a DLWS citation. The vehicle did not have insurance and was impounded.

11/19/2023 23-16622 Assault and Battery

A woman reported that while she was driving through the city, and arguing with her male friend, he produced a handgun and pointed it at her. She pulled into a gas station and told the man to exit. Southfield Officers located the subject walking in their jurisdiction. He still had the handgun, which turned out to be stolen. LVPD will be submitting the case to the prosecutor's officer for the felony assault charges. The weapons violation will be sought by Southfield PD.

11/21/2023 23-16694 Hospice Death

An Officer responded to a local residence when a 57-year-old female hospice patient was found deceased. The scene was investigated and nothing suspicious was found. The proper paperwork was completed and the Medical Examiner released the deceased to her family.

11/22/2023 23-16747 Identity Theft

A resident reported that someone used her personal information to open an account with AT&T and purchase a new iPhone. AT&T corrected the fraudulent activity. A report was taken for documentation purposes. There are no suspects in this case.

11/22/2023 23-16764 Operating While Intoxicated

While on patrol, an Officer observed a vehicle make a prohibited turn, resulting in a traffic collision with another vehicle. Upon further investigation, the Officer believed the driver of the at fault vehicle to be showing signs of intoxication. They were given field sobriety tests which resulted in the Officer arresting the subject for OWI. They were transported to Berkley PD where they were processed. The woman complained of hand pain from the crash. She was transported to a local hospital and released to medical staff.

11/23/2023 23-16781 Hospice Death

An Officer responded to a home where an 86-year-old woman was found deceased by her daughter. The woman was in hospice care. The Officer investigated the scene and found nothing suspicious. The proper paperwork was completed and the Medical Examiner released the deceased to her family.

11/24/2023 23-16824 Hospice Death

An Officer responded to a residence where an 80-year-old man was pronounced deceased by his hospice nurse. The Officer investigated the scene and found nothing suspicious. The proper paperwork was completed and the Medical Examiner released the deceased to the family.

11/25/2023 23-16845 Attempt B&E of a Business

An employee of a local retail business reported that they discovered fresh pry marks on a rear entry door and a screwdriver on the ground near the door. The evidence was collected and the investigation is ongoing.

11/25/2023 23-16846 Retail Fraud 3rdDegree

A local retail business reported that a couple had stolen approx. \$400 in merchandise from their store. The employee was able to obtain a physical description and a partial license plate number from their vehicle. Officers were able to investigate the leads and develop a viable suspect. A photo lineup is being prepared for the witness/employee to view.

11/27/2023 23-16906 Domestic Violence Assault

A resident came into LVPD stating that she was assaulted by her husband after an argument in their home 5 days prior. The police were not called at the time. The victim did not want contact made with her husband/suspect, but did want police to document the incident. Police are following up on the case due to Domestic Violence law requirements.

11/27/2023 23-16908 Suspicious Circumstance

A resident reported that he believes he is being stalked by the victim of a sexual assault, of which he was convicted for 55 years ago. He explained that he was unexpectedly let go from his job with no explanation and that he has been seeing strange cars parked outside his home.

11/27/2023 23-16913 Misdemeanor Arrest Warrant

An Officer went to the Detroit Detention Center to take custody of a subject who had an outstanding Lathrup Village warrant. He was transported to Berkley PD where he was processed and posted \$300 bond to receive a court date.

11/28/2023 23-16947 DWLS Arrest

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

11/28/2023 23-16970 DWLS Arrest

An Officer initiated a traffic stop for a violation. It was determined that the driver had a suspended driver's license. He was cited and released on scene with a DLWS citation. The vehicle was turned over to a licensed driver.

11/29/2023 23-16996 PPO Violation

Officers were called to a local business when a woman reported that her ex-boyfriend, whom she had a PPO against, was outside of the business waiting for her. The man was previously arrested by LV Officers for the same reason, while he was armed with a pistol. The man was gone upon Officer's arrival but the incident was documented.

11/29/2023 23-16997 Fraud

A resident reported that he found 3 credit card accounts on his credit karma app that showed they were in collections. He suspected an ex-girlfriend of opening the accounts in his name. The case is currently being investigated.

11/30/2023 23-17060 Misdemeanor Arrest Warrant

An Officer arrested a subject who had an outstanding LVPD warrant. He was transported to Berkley PD where he was processed and posted the necessary bond. He was released and given a court date.

NOVEMBER 2023 WARNING VIOLATIONS

Item 7E.

ROW	CITATION	CITATION DATE	OFF_CITY_NM	ST	VIOLATION_ON	VIOLATION_NEAR	VIOLS_DESC	OFFICER
1	23LV02217	11/1/2023	WESTLAND	MI	SOUTHFIELD	CALIFORNIA DR SE	EXPIRED PLATE	GIJ
2	23LV02220	11/1/2023	LAINGSBURG	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	HUT
3	23LV02232	11/3/2023	DETROIT	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	HUT
4	23LV02243	11/4/2023	WARREN	MI	12 MILE	SOUTHFIELD	VIOLATION OF BASIC SPEED	GIJ
5	23LV02246	11/4/2023	DETROIT	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	HUT
6	23LV02259	11/6/2023	ORTONVILLE	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	FIS
7	23LV02270	11/9/2023	NOVI	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	HUT
8	23LV02271	11/9/2023			27335 ELDORADO	CAMBRIDGE	NO PARKING 3AM-6AM	CHI
9	23LV02283	11/9/2023	FARMINGTON HILLS	MI	SOUTHFIELD	11 MILE	ILLEGAL U-TURN	HUT
10	23LV02284	11/10/2023	FERNDALE	MI	SOUTHFIELD	12 MILE	EXPIRED PLATE	HUS
11	23LV02295	11/11/2023	SOUTHFIELD	MI	12 MILE	SOUTHFIELD	DISOBEY TRAFFIC CONTROL DEVICE	HUT
12	23LV02307	11/12/2023	NOVI	MI	SOUTHFIELD	11 MILE	EXPIRED PLATE	FIS
13	23LV02308	11/12/2023	SOUTHFIELD	MI	12 MILE	SOUTHFIELD	EXPIRED PLATE	GIJ
14	23LV02335	11/15/2023	MELVINDALE	MI	12 MILE	SOUTHFIELD	DISOBEY TRAFFIC CONTROL DEVICE	HUT
15	23LV02346	11/17/2023	SOUTHFIELD	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	HUT
16	23LV02355	11/18/2023	OAK PARK	MI	11 MILE	SOUTHFIELD	DISOBEY TRAFFIC CONTROL DEVICE	FIS
17	23LV02361	11/19/2023	SOUTHFIELD	MI	SOUTHFIELD	11 MILE	EXPIRED PLATE	HUT
18	23LV02365	11/19/2023	SOUTHFIELD	MI	EVERGREEN	SARATOGA	DISOBEY TRAFFIC SIGNAL/FLASHERS	ROB
19	23LV02381	11/20/2023	PLYMOUTH	MI	11 MILE	SOUTHFIELD	DISOBEY TRAFFIC CONTROL DEVICE	ROB
20	23LV02382	11/20/2023	WARREN	MI	SOUTHFIELD	11 MILE	EXPIRED PLATE	HUS
21	23LV02385	11/20/2023	SOUTHFIELD	MI	SOUTHFIELD	LINCOLN	EXPIRED PLATE	FIS
22	23LV02391	11/21/2023	LATHRUP VILLAGE	MI	BLOOMFIELD	WILTSHIRE	DISOBEY STOP SIGN	MCN
23	23LV02407	11/27/2023	SOUTHFIELD	MI	SOUTHFIELD	12 MILE	EXPIRED PLATE	HUS
24	23LV02421	11/29/2023	HARRISON TWP	MI	11 MILE	SOUTHFIELD	DISOBEY STOP SIGN	HUT
25	23LV02424	11/30/2023	HUNTINGTON WOODS	MI	SOUTHFIELD	LINCOLN	DISOBEY TRAFFIC CONTROL DEVICE	ROB

NOVEMBER 2023 WARNING VIOLATIONS

Item 7E.

DATE	EVENT	WHO PARTICIPATED	ACTIONS
11/1/2023	new vehicle camera training	entire department	new camera training
11/1/2023	DDA meeting	McKee	monthly meeting
11/2/2023	SEMACP	McKee/Zang	monthly meeting
11/2/2023	bodycam grant webinar	Zang	update meeting
11/8/2023	OCACP	McKee/Zang	monthly meeting
11/9/2023	Community Thanksgiving dinner	McKee, Zang, Knoll, McNeill	3rd annual community thanksgiving dinner
11/16/2023	OakTac	Roberts	monthly meeting
11/16/2023	new website meeting	Knoll	new website
11/21/2023	radio oversight meeting	McKee/Zang	radio update
11/28/2023	special city council meeting	McKee	
11/29/2023	Grant funding webinar	McKee	
11/30/2023	new website meeting	Knoll	new website
11/30/2023	debris mgmt planning seminar	McKee	
weekly	Mrs. Blair	Roberts	check on adopt a senior member
weekly	Mrs. Bloom	Gijsbers	check on adopt a senior member
weekly	Mr. Davis	Fisher	check on adopt a senior member
weekly	Mrs. McReynolds	Gijsbers	check on adopt a senior member
weekly	Mrs. Egan	Knoll	Mrs. Egan gets weekly phone calls, she needs assistance with getting her trash wheeled out.
weekly	Mrs. Brady	McNeill	check on adopt a senior member
weekly	Mrs. Rasmussen	Knoll	Mrs. Rasmussen gets a weekly phone call to check on her.

ALARM SUMMARY FOR NOVEMBER 2023

7	burglar alarms	(C3902)	(November 1 – November 30)
11	false alarms	(L5060)	(November 1 – November 30)

All alarms were considered false or operator error

of these alarms were un-registered

2	commercial
0	residential

Letters will be sent to all unregistered alarms requesting they register their alarms.



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

MEMORANDUM

To: LVDDA Board of Directors
From: Susie Stec, CED/DDA Director
Date: December 13, 2023
RE: Department/Director Report

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

Upcoming DDA Events

- Ribbon Cutting: 44 Burrito, TBD
- Time Management & Mastery Workshop, February TBD
 - * Tri-City Partnership

Past DDA Events

- Informational Meeting: November 1st, 12:30 – 1:30 pm
- Tri-City Holiday Party: November 16th, 4 – 7 pm (Dog & Pony Show Brewing, Oak Park)

Commercial Business/Property Updates

- 26780 Southfield Road (44 Burrito) – New restaurant. Waiting for opening date.
- 28901 Southfield Rd (Papa’s Pizza & BBQ) – New restaurant. Waiting for opening date.
- 28831 Southfield Rd (Sam’s Shoe Outlet) – OPEN
- 27300 Southfield Road –Site plans will be reviewed at November Planning Commission meeting. More information was requested from the applicant.
- 27601 Southfield Road (Surnow LV Center) – Obtained site plan approval by Planning Commission on Sept. 19th. No estimated construction start date yet.
- 27777 Southfield (new Panera Bread) – Construction is progressing. Anticipated opening in first quarter 2024

Infrastructure

- Staff and consultants met with RCOC about the resurfacing of Southfield Road in 2024. Public meeting on November 15th from 4 – 7 pm, LV Community Room

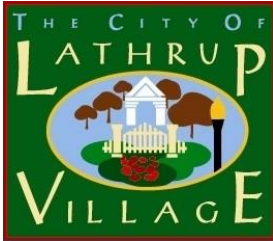


27400 Southfield Rd
Lathrup Village, MI 48076
(248) 557 - 2600
www.lathrupvillage.org

- Planning & engineering designing are underway for 2024 alley and approach work.

Miscellaneous

- DDA is continuing to collaborate with Oak Park, Southfield, and Southfield Area Chamber of Commerce, and MSOC (Tri-City Partnership) for free/low-cost business workshops. We will be looking for sponsors to defray costs. Planning is underway for 2024 workshops which are intended to include in-person and virtual learning opportunities, as well as networking opportunities.
- DTE Tree Grant has been reissued for planting work in the DDA district. The Beautification Task Force will work over the winter months to ensure the projects are completed in the spring. Revised quotes will be secured once tree species have been determined.
- MSOC was informed our RAP2.0 grant proposal was not selected for funding. MSOC has secured funding through the OC Board of Commissioners; however, there is still a funding gap to be addressed. A grant application for \$50K was submitted for the GM Match on Main; grant awards will be announced in early 2024. LVDDA staff will continue to explore additional funding streams for the Municipal Park Renovation, as well as refine the project scope as needed.



Pamela Bratschi
Interim City Administrator/Treasurer
City of Lathrup Village
27400 Southfield Road | Lathrup Village, MI 48076
treasurer@lathrupvillage.org
Office: 248.557.2600 x 227

COUNCIL COMMUNICATION:

TO: Mayor Garrett and City Council Members
FROM: Pamela Bratschi, Interim City Administrator/Treasurer
DATE: December 13, 2023
RE: **City's FY 2022-2023 Final Audited Financial Statements**

Attached is a copy of the FY 2022-2023 financial statements and end of audit letter to Council for the June 30, 2023 audit. As discussed at the Council meeting on November 20th the drafts presented to Council did not reflect the budget amendments and upon receipt of the amendments the financial statements have been updated to reflect the amended budget.

Suggested Motion:

To approve the Fiscal Year 2022-2023 Final Audited Financial Statements.

December 6, 2023

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

We have audited the financial statements of the City of Lathrup Village, Michigan ("the City") as of and for the year ended June 30, 2023 and have issued our report thereon dated December 6, 2023. Professional standards require that we provide you with the following information related to our audit, which is divided into the following sections:

Section I - Internal Control Related Matters Identified in an Audit

Section II - Required Communications with Those Charged with Governance

Section III - Other Recommendations and Related Information

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

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

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

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

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

Very truly yours,

Plante & Moran, PLLC

Alisha M. Watkins

Alisha Watkins, CPA
Partner

Ashley Frase

Ashley Frase, CPA
Senior Manager

Section I - Internal Control Related Matters Identified in an Audit

In planning and performing our audit of the financial statements of the City as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

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

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

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

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

In addition, the same individual with full administrative and user rights within the general ledger also serves as the network administrator, which creates a risk for the misappropriation of assets or improper adjustments to the financial records to occur.

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

- **Other Postemployment Benefits (OPEB) Trust Fund Reconciliations** - The City did not reconcile the OPEB Trust Fund to the general ledger timely for the year ended June 30, 2023 resulting in an audit adjustment proposed by Plante & Moran, PLLC and recorded by management. Without the timely reconciliation of these quarterly statements to the general ledger, there is a risk that misappropriation of assets or financial reporting errors could occur and not be identified and corrected on a timely basis. We recommend that the City reconcile the OPEB Trust Fund investment statements to the general ledger on a quarterly basis within 30 to 45 days after quarter end.

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

- **Pooled Cash, including Unspent Bond Proceeds, and Interfund Transactions** - During the audit, we identified a deficiency in the controls and processes over the tracking and reporting of bond proceeds activity during the year. While the City accounted for the expenditures in the general ledger subsequent to year end, these expenditures were included in pooled cash spending for each fund throughout the year and were not reconciled or adjusted within the preliminary accounting records as of June 30, 2023. Subsequent to year end, management prepared a reconciliation of the details surrounding the spending and tracking of these dollars within each fund, which resulted in significant interfund adjustments as of June 30, 2023 to ensure this activity was properly recorded, including within the correct funds. We recommend that the City have a process in place for reconciling pooled cash and bond proceeds spending within each fund as it occurs throughout the year, or at least on a more regular basis. Without adequate procedures and controls in place over these periodic reconciliations, there is an increased risk of inaccurate financing reporting and timely tracking of these cash flows.
- **Fund Balance and Net Position Balances** - As part of the audit, we identified that fund balance and net position balances as of the beginning of the 2023 fiscal year (July 1, 2022) did not agree to the ending fund balance and net position amounts in the June 30, 2022 audited financial statements for the General and Water and Sewer funds. We recommend that the City revisit its processes in place for ensuring that the City's general ledger balances agree with the audited financial statements. Without effective procedures and controls in place to ensure beginning amounts agree to prior audited financial statements, there is a risk of inaccurate financial reporting.
- **Accounting for Significant New Transactions** - During the audit, Plante & Moran, PLLC identified adjusting journal entries to account for transactions that, while not common accounting transactions for the City, are significant to the City's financial statements. These adjustments included the following:
 - Grant revenue that has been spent and earned (ARPA for approximately \$154,000 and a state grant of approximately \$100,000), which was corrected by management
 - Two county-shared capital projects for which the City has associated debt based on the agreement, totaling approximately \$1.1 million through June 30, 2023, which were corrected by management
 - Capital project costs that were paid for by the DDA but capitalized by the City, but not recorded as a capital contribution to the City in the accounting records, totaling approximately \$366,000, which is listed as an uncorrected misstatement in Section II of this letter

The accounting for significant new transactions is not always straight-forward; however, we recommend that the City implement procedures and controls to ensure that the accounting for new transactions is considered throughout the year when transactions occur to mitigate the risk of inaccurate financial reporting, including ensuring that the activity is reported in the proper fiscal year and within the correct funds.

- **Receivables and Payables Reconciliation to General Ledger** - During the audit, Plante & Moran, PLLC identified and management recorded adjusting journal entries to account for differences between the City's detailed listing of receivables and payables from the general ledger. This included an adjustment to the water and sewer unbilled receivable of approximately \$25,000 as well as the customer billed receivables of approximately \$64,000. Additionally, there was an adjustment of approximately \$273,000 to record Major Streets and Local Streets fund expenditures that had been incurred prior to June 30, 2023. Without adequate procedures and controls in place to ensure that the general ledger agrees to detailed listings and calculations of receivables and payables, there is a risk of inaccurate financial reporting.

Section II - Required Communications with Those Charged with Governance

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 9, 2023, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

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

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

We have noted the following instance of noncompliance with laws and regulations during the course of our audit. The City adopted an original and amended budget for the Major Streets and Local Streets funds with a deficit fund balance at year end. Per Public Act 2 of 1968, the board is prohibited from adopting a budget that causes total expenditures to exceed total revenue, including an available fund balance from the previous year. The City did not incur any actual deficits requiring deficit elimination plans under state law.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on August 14, 2023.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2023.

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

There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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

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

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

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

Difficulties Encountered in Performing the Audit

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

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The following material misstatements detected as a result of audit procedures were corrected by management as described in Section I of this letter: accrual of expenses incurred but not yet paid into accounts payable, corrections to beginning fund balance, recording of county-shared construction projects and related debt in the Water and Sewer Fund, correction of interfund balances for negative pooled cash as well as unspent bond proceeds, and recording of OPEB Trust Fund activity.

There were also uncorrected misstatements of the financial statements related to a decrease in customer receivables and revenue in the Water and Sewer Fund of \$15,593 and an increase in capital contribution revenue and capital expense of \$366,204 for governmental activities. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. However, uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future period financial statements to be materially misstated.

Significant Findings or Issues

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 6, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Section III - Other Recommendations and Related Information

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

Update on Prior Year Matters

Water Loss

For several years, as part of the audit, we reported that the City continued to have significant water loss. During our analysis of the City's Water and Sewer fund for the year ended June 30, 2023, water loss was approximately 5.5 percent, a significant decrease from approximately 35 percent for the year ended June 30, 2022. We commend the City on its continued diligence and focus on this matter to identify and resolve the issue that had caused the substantial water loss in the past.

We encourage the City to continue its regular monitoring of water loss to ensure any spikes that may occur can be identified and rectified timely going forward.

Compensated Absences

During the year ended June 30, 2023, the City implemented an automated tracking system for compensated absences through the payroll system in response to the recommendation from the audit for the year ended June 30, 2022. We commend the City for implementing this change to mitigate the risk associated with the prior manual tracking system.

Credit Card Documentation

As part of the audit for the year ended June 30, 2022, we had various recommendations surrounding credit card documentation. For the year ended June 30, 2023 audit, we again selected a sample of credit card transactions and related monthly reconciliations for review. We observed that while the items tested had a form attached to the receipts and credit card statements with the intent to describe the nature of the expense or the business purpose, there were instances when this documentation was vague. We also noted a number of instances of travel for conferences or other trainings that did not have clear documentation regarding the business purpose. Overall, we observed that the City has a process in place over credit card expenditures, including the collection of receipts to support the amounts spent monthly, review/sign-off of the credit card bill by the users, and an additional form attached during fiscal year 2023 to describe the nature of the expense and business purpose, which is a step in the right direction. However, as the additional documentation was lacking in some cases, it did not meet the spirit of documenting the nature of the expense and business purpose consistently. We recommend additional criteria be added to the form to document the nature of the expense and business purpose, including time frame or event the item relates to, to further enhance documentation and procedures in this area.

While performing these procedures, we observed a significant amount of activity related to conference and travel reimbursement; however, there does not appear to be a policy in place that outlines guidance for this activity, which is an area the City may consider further assessing and documenting with clear guidance.

Online Banking Policy

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

Section III - Other Recommendations and Related Information (Continued)

Current Year Matters

Retiree Personnel Files

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

Budget Monitoring and Noncompliance with Legal or Contractual Provisions

The City adopted amended budgets for the Major Streets and Local Streets funds with deficit fund balances at year end. Per Public Act 2 of 1968, the City is prohibited from adopting a budget that causes total expenditures to exceed total revenue, including an available fund balance from the previous year. In other words, while the City plan to apply prior fund balance reserves to budget overruns through a council-approved amendment, such amendments cannot result in overall negative fund balance (i.e., deficit). The City did not incur any actual deficits requiring deficit elimination plans under state law; however, we recommend that the City's review and monitoring of the budget throughout the year include beginning fund balance considerations as well as actual expenditures to ensure budget amendments are made and approved by City Council in accordance with Public Act 2 of 1968.

Interfund Balances and Transactions

In addition to the pooled cash interfund deficiency included in Section I of this letter, we noted that the City has significant interfund due to/from balances at June 30, 2023. While some of these balances relate to expenditures as described in Section I of this letter, we noted that there are other balances that have remained for more than one year as well as the Street Improvement Bond Fund balance due from the General Fund in the full amount of the fund's property tax levy collection for fiscal year 2023. We recommend that the City perform a periodic review of interfund balance to ensure that all funds' transactions and cash balances are properly reflected in the general ledger and that these amounts are settled regularly to ensure cash and other activity are reflected in the proper fund timely.

Legislative and Informational Items

COVID-19 Resource Center and ARPA

Throughout the COVID-19 pandemic, Plante & Moran, PLLC's COVID-19 task force of leaders across the firm has monitored, addressed, and provided insight related to the virus and the unique challenges our local governments have faced while continuing to provide essential services to their communities through our ARPA and COVID-19 resource center for governments. Following is a link to various ARPA-related articles that we believe will be of interest to you: <https://www.plantemoran.com/explore-our-thinking/search?skip=10&keyword=arpa&type=all&professional=all&practice=all&industry=85a5df97-9c41-4000-86d3-db25835731a6&areaOfFocus=all&daterange=all&sortBy=DateDesc>.

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

**Section III - Other Recommendations and Related Information
(Continued)**

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

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

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

Michigan's COVID-19 Updates and Related Grant Programs

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

Coronavirus State and Local Fiscal Recovery Funds Alternative Compliance Examination

In April 2022, the Office of Management and Budget amended its compliance rules to allow for a simplified single audit process for municipalities that would not be required to undergo a single audit if it were not for the expenditures of SLFRF. This alternative applies to fiscal year audits beginning after June 30, 2020. SLFRF recipients that expend \$750,000 or more during their fiscal years and meet the following two criteria have the option for their auditor to follow the alternative compliance examination engagement guidance:

1. The recipient's total SLFRF award received directly from the U.S. Department of the Treasury or received as a nonentitlement unit is \$10 million or less.
2. Other federal award funds expended by the recipient (excluding SLFRF award funds) are less than \$750,000 during its fiscal year.

We are happy to assist in evaluating the application of the changes and answer any questions about how the changes impact the City.

Auditor Reporting Standards

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

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

**Section III - Other Recommendations and Related Information
(Continued)**

Monitoring Lease Activity

GASB Statement No. 87, *Leases*, was effective in fiscal year 2022. Although significant analyses were performed to determine the applicability of the new standard and record any necessary adjustments, we want to stress the importance of implementing ongoing monitoring procedures over lease activity. When the City enters into new leases, existing leases are modified, or other facts and circumstances change, consideration must be given to the impact those changes will have on lease accounting. In order to do so, the City must ensure there is a process in place to identify and appropriately account for new leases or changes to existing leases on an ongoing basis or at least at the end of each year.

Expansion of Police and Fire Special Assessment

Effective March 28, 2023, Public Act 228 of 2022 (an amendment to Act 33, Public Acts of Michigan, 1951, as amended) expands special assessment authority for police services, fire services, or both to cities with a population of 15,500 or more. Cities with a population of 15,500 or more must seek voter approval to exercise these special assessment powers. The act continues to allow all townships and villages and those cities with a population of less than 15,500 to establish the special assessment district pursuant to certain procedures and public hearing on the governing body's own initiative, pursuant to a petition process by property owners, or by an election.

Cybersecurity and Information Technology Controls

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

Updated Uniform Chart of Accounts (UCA)

In January 2023, the Michigan Department of Treasury revised the UCA, which is available at this link: <https://lnks.gd//eyJhbGciOiJIUzI1NiJ9.eyJlbWFpbCI6ImFzaGxleS5mcmFzZUBwbGFudGVtb3Jhbi5jb20iLCJidWxsZXRpbl9saW5rX2lkIjoiaMTAwliwic3Vic2NyaWJlcl9pZCI6IjcxNiI2NDM2MiIsImxpbnRmfaWQiOiIyYXN1cnkvQkxHU1MtQ0VGRC1GT0xERVlvcnVsbG0aW5zLU1hbnVhbHMtYW5kLUZvcmlzLU1VDQs1KYW51YXJ5LTlwaWJlMucGRmliwiYnVsbGV0aW5faWQiOiIyMDIzMDcyNTEzMSJ9.WD-azxs7cH09Pnp5lpwL93HQVebb6FdqcevCmnGlaV4>.

The State has indicated that past editions of the UCA should be discarded. Prior to the January 2023 revised UCA, the State issued a memo that sets an implementation date for fiscal years ending on October 31, 2022 and thereafter. This final UCA follows various exposure drafts and revisions in order to comply with changing GASB standards and statutory changes and reformats the document to make it more user-friendly. The Treasury will provide alerts for any guidance and resources, and local units can sign up for alerts at this link: https://public.govdelivery.com/accounts/MITREAS/subscriber/new?gsp=MITREAS_1.

Inflation Rate Multiplier for 2023

In January 2023, the Michigan State Tax Commission issued Bulletin 17 of 2022 regarding the inflation rate multiplier for use in the 2023 capped value formula and the Headlee millage reduction fraction formula. The inflation rate for property taxes as defined in Michigan Compiled Law (MCL) 211.34d has increased beyond the historical 5 percent cap to 7.9 percent for 2023. As a result, the inflation rate multiplier of 1.079 must be used in the calculation of the 2023 Headlee millage reduction fraction required by Michigan Compiled Law (MCL) 211.34d. As the inflation rate multiplier of 1.079 is higher than 1.05, the inflation rate multiplier to be used in the 2023 capped value formula is 1.05.

Section III - Other Recommendations and Related Information (Continued)

Rules Governing Management of Federal Programs

The Office of Management and Budget (OMB) issued significant reforms to the compliance requirements that must be followed by nonfederal entities receiving federal funding related to awards on or after December 26, 2014. While these revisions were not too recent, the revisions were the most significant change to occur to federal grants management in recent history. While many communities have historically been below the \$750,000 single audit threshold, recent legislation provides for an increase in federal spending, and, therefore, more communities may be subject to an audit requirement; the City will need to understand these reforms and may be required to make changes to internal procedures, processes, and controls.

- **Cost Principles** - There were certain changes made to allowable costs and significant changes in the area of time and effort reporting and indirect costs.
- **Administrative Requirements** - Nonfederal entities receiving federal funding must adhere to revised rules related to administering federal awards. Most notably, the requirements may impact the City's procurement systems, including maintaining written conflict of interest policies and disclosures.

The City will need to ensure that consideration of the implementation of these regulations has occurred; if it has not, the City needs to work quickly to put the requirements into practice. Plante & Moran, PLLC has many experts in this area and welcomes any questions or needs you may have.

Federal Procurement Threshold Changes

The Office of Management and Budget has issued significant reforms to the compliance requirements that must be followed by nonfederal entities. The Office of Management and Budget recently issued Memorandum M-18-18, which provides guidance on changes to micropurchases and simplified acquisition threshold requirements. The key changes are as follows:

- Threshold for micropurchases is increased to \$10,000.
- Threshold for simplified acquisitions (small purchase procedures limit) increased to \$250,000.

Key adoption considerations for micropurchase and simplified acquisition thresholds include the following:

- During the original adoption of the Uniform Guidance procurement standards, were specific amounts included within the City's procurement policy, or were references to the Uniform Guidance sections or amounts as adjusted referenced? If specific amounts were referenced, the procurement policy will need to be updated to take advantage of the changes.
- If the City's procurement policy was written to allow for changes in amounts, the procedures will need to be updated to conform.
- If this change is inconsistent with other procurement policies within the organization, the City must decide how the policy will be enacted. Remember local ordinances in place may limit full utilization of changes.
- If the City has chosen not to fully adopt the change and maintain a lower threshold, then the City is not required to use these thresholds but cannot exceed them.

Section III - Other Recommendations and Related Information (Continued)

Other New Legislation

ARPA and SLFRF for Affordable Housing Production and Preservation

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

Upcoming Accounting Standards Requiring Preparation

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

GASB Statement No. 100 - Accounting Changes and Error Corrections

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

GASB Statement No. 101 - Compensated Absences

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

Significant GASB Proposals Worth Watching

The GASB is working on two comprehensive projects that result in changes to financial reporting for state and local governments.

The Financial Reporting Model exposure draft was issued in June 2020, and the final statement is expected to be released in mid 2024. This standard proposes changes to many aspects of the City's financial statements, including the management's discussion and analysis (MD&A), proprietary fund financial statements, and budgetary comparisons. In August 2023, the GASB removed issues related to reporting of governmental funds from the scope of this project.

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

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

City of Lathrup Village, Michigan

**Financial Report
with Supplementary Information
June 30, 2023**

City of Lathrup Village, Michigan

Contents

Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-7
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	8
Statement of Activities	9-10
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	11
Reconciliation of the Balance Sheet to the Statement of Net Position	12
Statement of Revenue, Expenditures, and Changes in Fund Balances	13
Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities	14
Proprietary Fund:	
Statement of Net Position	15
Statement of Revenue, Expenses, and Changes in Net Position	16
Statement of Cash Flows	17-18
Fiduciary Funds:	
Statement of Fiduciary Net Position	19
Statement of Changes in Fiduciary Net Position	20
Notes to Financial Statements	21-45
Required Supplementary Information	46
Schedule of Changes in the Net Pension Liability and Related Ratios	47
Schedule of Pension Contributions	48
Schedule of Changes in the Net OPEB Liability and Related Ratios	49
Schedule of OPEB Contributions	50
Schedule of OPEB Investment Returns	51
Budgetary Comparison Schedule - General Fund	52
Budgetary Comparison Schedules - Major Special Revenue Funds	53-54
Notes to Required Supplementary Information	55-56



Independent Auditor's Report

To the City Council
City of Lathrup Village, Michigan

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lathrup Village, Michigan (the "City") as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the City's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of June 30, 2023 and the respective changes in its financial position and, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

To the City Council
City of Lathrup Village, Michigan

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required 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.

Plante & Moran, PLLC

December 6, 2023

City of Lathrup Village, Michigan

Management's Discussion and Analysis

Our discussion and analysis of the City of Lathrup Village, Michigan's (the "City") financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the City's financial statements.

Financial Highlights

The following represents the most significant financial highlights for the year ended June 30, 2023:

- The fiscal year 2022/2023 General Fund property tax and related revenue increased by \$116,408, or 3.79 percent, as compared to the 2021/2022 fiscal year.

Property Taxes			
FY 2021/2022	FY 2022/2023	Change	Percent
\$ 3,069,323	\$ 3,185,731	\$ 116,408	3.79%

- Total General Fund revenue was \$758,208, or 17.09 percent, higher than the prior year.

General Fund Revenue			
FY 2021/2022	FY 2022/2023	Change	Percent
\$ 4,437,433	\$ 5,195,641	\$ 758,208	17.09%

- Overall, General Fund expenditures were \$1,020,833, or 21.83 percent, higher than the prior year.

General Fund Expenditures			
FY 2021/2022	FY 2022/2023	Change	Percent
\$ 4,675,749	\$ 5,696,632	\$ 1,020,883	21.83%

- The ending fund balance of the General Fund decreased by \$658,915, or 53.04 percent, from fiscal year 2021/2022.

General Fund - Ending Fund Balance			
FY 2021/2022	FY 2022/2023	Change	Percent
\$ 1,242,202	\$ 583,287	\$ (658,915)	(53.04)%

Using This Annual Report

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

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

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

City of Lathrup Village, Michigan

Management's Discussion and Analysis (Continued)

The City as a Whole

The following table shows, in condensed format, the net position as of June 30, 2023 compared to the prior year:

The City's Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current and other assets	\$ 8,209,982	\$ 9,783,970	\$ 4,719,194	\$ 6,058,439	\$ 12,929,176	\$ 15,842,409
Capital assets	22,079,509	17,254,255	12,770,899	9,867,005	34,850,408	27,121,260
Total assets	30,289,491	27,038,225	17,490,093	15,925,444	47,779,584	42,963,669
Deferred Outflows of Resources - Related to pension and OPEB	667,787	143,591	92,253	23,290	760,040	166,881
Liabilities						
Current liabilities	2,288,549	996,258	465,719	395,210	2,754,268	1,391,468
Long-term liabilities	11,019,907	9,575,460	8,786,782	7,612,834	19,806,689	17,188,294
Total liabilities	13,308,456	10,571,718	9,252,501	8,008,044	22,560,957	18,579,762
Deferred Inflows of Resources -						
Deferred inflows from leases	2,345,435	2,898,347	-	63,202	2,345,435	2,961,549
Net Position						
Net investment in capital assets	17,123,759	15,389,513	5,572,827	8,041,444	22,696,586	23,430,957
Restricted	1,880,792	1,242,440	-	-	1,880,792	1,242,440
Unrestricted	(3,701,164)	(2,920,202)	2,757,018	(163,956)	(944,146)	(3,084,158)
Total net position	<u>\$ 15,303,387</u>	<u>\$ 13,711,751</u>	<u>\$ 8,329,845</u>	<u>\$ 7,877,488</u>	<u>\$ 23,633,232</u>	<u>\$ 21,589,239</u>

The City's combined net position is \$23.6 million compared to \$21.6 million for the prior year. This represents a 9.47 percent increase. The governmental activities portion of net position increased by \$1.6 million, or 11.6 percent, while the business-type activities increased by \$452 thousand, or 5.74 percent.

City of Lathrup Village, Michigan

Management's Discussion and Analysis (Continued)

The City's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenue						
Program revenue:						
Charges for services	\$ 389,972	\$ 414,349	\$ 2,592,269	\$ 2,544,483	\$ 2,982,241	\$ 2,958,832
Operating grants and contributions	598,959	622,858	-	-	598,959	622,858
Capital grants and contributions	541,764	48,936	130,945	213,826	672,709	48,936
General revenue:						
Property taxes	3,869,756	3,675,092	-	-	3,869,756	3,675,092
State-shared revenue	526,916	512,936	-	-	526,916	512,936
Investment income	217,680	101,099	152,424	13,040	370,104	114,139
Other revenue:						
Cable franchise and cell tower fees	197,003	200,537	-	-	197,003	200,537
Other miscellaneous income	192,643	62,227	-	-	192,643	62,227
Total revenue	6,534,693	5,638,034	2,875,638	2,771,349	9,410,331	8,409,383
Expenses						
General government	1,787,321	1,492,497	-	-	1,787,321	1,492,497
Public safety	2,393,353	258,764	-	-	2,393,353	258,764
Public works	629,339	691,302	-	-	629,339	691,302
Recreation and culture	26,710	43,965	-	-	26,710	43,965
Debt service	106,334	84,252	-	-	106,334	84,252
Water and Sewer Fund	-	-	2,423,281	1,573,204	2,423,281	1,573,204
Total expenses	4,943,057	2,570,780	2,423,281	1,573,204	7,366,338	4,143,984
Change in Net Position	1,591,636	3,067,254	452,357	1,198,145	2,043,993	4,265,399
Net Position - Beginning of year	13,711,751	10,644,497	7,877,488	6,679,343	21,589,239	17,323,840
Net Position - End of year	\$ 15,303,387	\$ 13,711,751	\$ 8,329,845	\$ 7,877,488	\$ 23,633,232	\$ 21,589,239

Governmental Activities

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

The City's governmental revenue totaled \$6.5 million, with the largest revenue source being property taxes (\$3.9 million). Property tax revenue represents 59 percent of total governmental revenue. The percentage of total revenue increased significantly from last year, as did expenses.

Our next largest single source of revenue is operating grants and contributions revenue. This revenue totals approximately \$599,000 and reflects Act 51 funds for our major and local streets, as well as federal grants. Act 51 funding has been relatively stable over the past five fiscal years. We are unaware of any significant changes at the state level that will negatively affect this revenue in the near future, although the State has had discussions on different methods to fund roads.

The charges for services category, referred to as other revenue in our budget, is a listing of many other smaller revenue sources. Combined with the cable franchise and cell tower lease revenue, which is included in the other revenue category, the total for this revenue is \$0.4 million.

City of Lathrup Village, Michigan

Management's Discussion and Analysis (Continued)

Finally, the state-shared revenue totaled approximately \$527,000. The City continues to work to maximize the statutory portion of revenue sharing (formerly EVIP and now CVTRS) by meeting requirements such as posting a citizen's guide and dashboard on our website and complying with other CVTRS requirements, as mandated by the State. The City enhances transparency and accountability by making available information utilizing the Munetrix platform that provides citizens with an easy to comprehend guide to finances.

A heavier reliance on property taxes will continue to pressure our tax base. The flattening of our revenue, being nearly 100 percent developed, coupled with Headlee rollback, requires us to be cautious as we move forward. Encouraging a Headlee override would be helpful.

Total governmental expenses for the City totaled \$4.9 million. Revenue exceeded expenses by \$1.6 million. Over the course of the year, the City amended the budget to take into account events during the year. Programming and events are not back to normal since 2020, revenue for recreational programs and rentals remains reduced.

From an overall perspective, the City continues to remain in good financial standing. The budgetary reductions implemented over the last few years have aided us in this effort. Since we are a service provider, the majority of our expenditures are for personnel. Therefore, it is imperative that we maintain an open and cooperative spirit with our employee unions and continually review the cost of doing business in order to provide services in a cost effective manner. The City will need to look at increasing revenue sources or making more reductions in the budget to build its financial standing.

Business-type Activities

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

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

The business-type activities revenue totaled \$2.9 million. Taking expenses totaling \$2.4 million into consideration, there was a net position increase of approximately \$452,000.

General Fund Budgetary Highlights

The audited numbers included \$294,575 more revenue than the original budget and \$278,173 more revenue than the final amended budget. The audited numbers included \$581,607 more expenditures than the original budget and \$165,032 more expenditures than the final amended budget.

	General Fund - FY Ended June 30, 2023			
	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Total revenue	\$ 4,901,066	\$ 4,917,468	\$ 5,195,641	\$ 278,173
Total expenditures	(5,115,025)	(5,531,600)	(5,696,632)	(165,032)
Excess of expenditures over revenue	<u>\$ (213,959)</u>	<u>\$ (614,132)</u>	<u>\$ (500,991)</u>	<u>\$ 113,141</u>

The beginning fund balance for fiscal year 2022/2023 was \$1,242,202. The audited numbers reflect an ending fund balance of \$583,287. This is an ending fund balance of \$287,032 less than the original budget and \$113,141 more than the final amended budget.

City of Lathrup Village, Michigan

Management's Discussion and Analysis (Continued)

General Fund - Fund Balance - FY Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance from Amended Budget
Beginning fund balance	\$ 1,242,202	\$ 1,242,202	\$ 1,242,202	\$ -
Net change in fund balance	(371,883)	(772,056)	(658,915)	113,141
Ending fund balance	<u>\$ 870,319</u>	<u>\$ 470,146</u>	<u>\$ 583,287</u>	<u>\$ 113,141</u>

Capital Assets and Debt Administration

At the end of fiscal year 2022/2023, the City has \$35 million invested in a wide range of capital assets, including land, buildings, equipment, roads, and water and sewer lines. During the current year, the City added \$7,606,426 of governmental capital assets. In June 2021, citizens voted to approve a \$4.7 million general obligation bond for street improvements and a \$5.38 million limited tax obligation bond for capital improvements for the water and sewer system. The majority of the additions related to improvements to the city infrastructure. Great progress was made this year on street, water, and sewer projects. This is the 18th year that such reporting has occurred with such specificity, which is attributable to GASB Statement No. 34 requirements.

Economic Factors and Next Year's Budgets and Rates

The City's budget for next year will require tough decisions by the City Council and the citizens of Lathrup Village, being mindful of our long-term obligations.

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

Contacting the City's Financial Management

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

City of Lathrup Village, Michigan

Statement of Net Position

June 30, 2023

	Primary Government			Component Unit Downtown Development Authority
	Governmental Activities	Business-type Activities	Total	
Assets				
Cash and investments (Note 3)	\$ 1,988,015	\$ 3,527,503	\$ 5,515,518	\$ 1,100,023
Receivables:				
Property taxes	4,224	-	4,224	19,543
Special assessments	111,280	-	111,280	-
Customer receivables	-	666,199	666,199	-
Leases receivable (Note 13)	2,446,164	-	2,446,164	-
Other receivables	51,707	4,315	56,022	-
Due from other governmental units	191,211	-	191,211	-
Due from component units (Note 5)	267,604	-	267,604	-
Due from primary government (Note 5)	-	-	-	281,027
Internal balances	2,001,604	(298,165)	1,703,439	-
Prepaid expenses	121,540	-	121,540	-
Restricted assets - Cash on hand at the county	-	142,536	142,536	-
Capital assets: (Note 4)				
Assets not subject to depreciation	18,269,480	1,088,247	19,357,727	-
Assets subject to depreciation - Net	3,810,029	11,682,652	15,492,681	156,517
Cash restricted to pay incurred project costs	1,026,633	676,806	1,703,439	-
Total assets	30,289,491	17,490,093	47,779,584	1,557,110
Deferred Outflows of Resources				
Deferred pension costs (Note 8)	660,005	90,002	750,007	-
Deferred OPEB costs (Note 10)	7,782	2,251	10,033	-
Total deferred outflows of resources	667,787	92,253	760,040	-
Liabilities				
Accounts payable	1,316,302	249,755	1,566,057	5,813
Due to other governmental units	-	166,305	166,305	-
Due to component units (Note 5)	281,027	-	281,027	-
Due to primary government (Note 5)	-	-	-	267,604
Accrued liabilities and other	465,899	49,659	515,558	-
Unearned revenue	225,321	-	225,321	-
Noncurrent liabilities:				
Due within one year:				
Interfund payable from restricted assets	1,026,633	676,806	1,703,439	-
Compensated absences (Note 6)	78,573	8,041	86,614	-
Current portion of long-term debt (Note 6)	492,774	329,352	822,126	-
Due in more than one year:				
Compensated absences (Note 6)	105,418	-	105,418	-
Net pension liability (Note 8)	2,518,290	343,403	2,861,693	-
Net OPEB liability (Note 10)	2,335,243	726,765	3,062,008	-
Long-term debt - Net of current portion (Note 6)	4,462,976	6,702,415	11,165,391	-
Total liabilities	13,308,456	9,252,501	22,560,957	273,417
Deferred Inflows of Resources	2,345,435	-	2,345,435	-
Net Position				
Net investment in capital assets	17,123,759	5,572,827	22,696,586	156,517
Restricted for:				
Streets and highways	1,809,972	-	1,809,972	-
Police forfeitures	4,326	-	4,326	-
Rubbish	66,494	-	66,494	-
Unrestricted	(3,701,164)	2,757,018	(944,146)	1,127,176
Total net position	\$ 15,303,387	\$ 8,329,845	\$ 23,633,232	\$ 1,283,693

City of Lathrup Village, Michigan

Functions/Programs	Expenses	Charges for Services	Program Revenue	
			Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 1,787,321	\$ 284,692	\$ -	\$ 154,205
Public safety	2,393,353	97,695	14,632	-
Public works	629,339	4,917	584,327	387,559
Recreation and culture	26,710	2,668	-	-
Interest on long-term debt	106,334	-	-	-
Total governmental activities	4,943,057	389,972	598,959	541,764
Business-type activities - Water and Sewer Fund	2,423,281	2,592,269	-	130,945
Total primary government	<u>\$ 7,366,338</u>	<u>\$ 2,982,241</u>	<u>\$ 598,959</u>	<u>\$ 672,709</u>
Component units - Downtown Development Authority	<u>\$ 628,477</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General revenue:
 Property taxes
 Unrestricted state-shared revenue
 Unrestricted investment income
 Cable franchise and cell tower fees
 Other miscellaneous income
 Total general revenue

Change in Net Position
Net Position - Beginning of year
Net Position - End of year

Statement of Activities

Year Ended June 30, 2023

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Unit
\$ (1,348,424)	\$ -	\$ (1,348,424)	\$ -
(2,281,026)	-	(2,281,026)	-
347,464	-	347,464	-
(24,042)	-	(24,042)	-
(106,334)	-	(106,334)	-
(3,412,362)	-	(3,412,362)	-
-	299,933	299,933	-
(3,412,362)	299,933	(3,112,429)	-
-	-	-	(628,477)
3,869,756	-	3,869,756	433,423
526,916	-	526,916	22,368
217,680	152,424	370,104	39,299
197,003	-	197,003	-
192,643	-	192,643	-
5,003,998	152,424	5,156,422	495,090
1,591,636	452,357	2,043,993	(133,387)
13,711,751	7,877,488	21,589,239	1,417,080
\$ 15,303,387	\$ 8,329,845	\$ 23,633,232	\$ 1,283,693

City of Lathrup Village, Michigan

**Governmental Funds
Balance Sheet**

June 30, 2023

	General Fund	Major Streets Fund	Local Streets Fund	Street Improvement Bond Fund	Nonmajor Fund - Capital Acquisition Fund	Total
Assets						
Cash and investments (Note 3)	\$ 1,208,062	\$ 218,877	\$ 447,448	\$ -	\$ 113,628	\$ 1,988,015
Receivables:						
Property taxes	4,224	-	-	-	-	4,224
Special assessments	111,280	-	-	-	-	111,280
Leases receivable (Note 13)	2,446,164	-	-	-	-	2,446,164
Other receivables	51,707	-	-	-	-	51,707
Due from other governmental units	92,091	67,552	31,568	-	-	191,211
Due from component units (Note 5)	-	133,802	133,802	-	-	267,604
Due from other funds (Note 5)	1,005,101	1,336,475	613,412	60,206	-	3,015,194
Prepaid expenditures	121,540	-	-	-	-	121,540
Cash restricted to pay incurred project costs	-	-	-	1,026,633	-	1,026,633
Total assets	\$ 5,040,169	\$ 1,756,706	\$ 1,226,230	\$ 1,086,839	\$ 113,628	\$ 9,223,572
Liabilities						
Accounts payable	\$ 341,784	\$ 487,259	\$ 487,259	\$ -	\$ -	\$ 1,316,302
Due to component units (Note 5)	281,027	-	-	-	-	281,027
Due to other funds (Note 5)	631,145	-	198,446	60,206	73,027	962,824
Advances from other funds (Note 5)	50,766	-	-	-	-	50,766
Accrued liabilities and other	465,899	-	-	-	-	465,899
Unearned revenue	225,321	-	-	-	-	225,321
Interfund payable from restricted assets	-	-	-	1,026,633	-	1,026,633
Total liabilities	1,995,942	487,259	685,705	1,086,839	73,027	4,328,772
Deferred Inflows of Resources						
Unavailable revenue	115,505	-	-	-	-	115,505
Deferred inflow from leases (Note 13)	2,345,435	-	-	-	-	2,345,435
Total deferred inflows of resources	2,460,940	-	-	-	-	2,460,940
Total liabilities and deferred inflows of resources	4,456,882	487,259	685,705	1,086,839	73,027	6,789,712
Fund Balances						
Nonspendable - Prepaids	121,540	-	-	-	-	121,540
Restricted:						
Roads and street improvements	-	1,269,447	540,525	-	-	1,809,972
Police forfeitures	4,326	-	-	-	-	4,326
Rubbish	66,494	-	-	-	-	66,494
Assigned - Capital expenditures	-	-	-	-	40,601	40,601
Unassigned	390,927	-	-	-	-	390,927
Total fund balances	583,287	1,269,447	540,525	-	40,601	2,433,860
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,040,169	\$ 1,756,706	\$ 1,226,230	\$ 1,086,839	\$ 113,628	\$ 9,223,572

City of Lathrup Village, Michigan

Governmental Funds

Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2023

Fund Balances Reported in Governmental Funds	\$	2,433,860
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and are not reported in the funds		22,079,509
Receivables that are not collected soon after year end are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds		115,505
Bonds payable obligations are not due and payable in the current period and are not reported in the funds		(4,955,750)
Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities:		
Employee compensated absences		(183,991)
Pension benefits		(2,518,290)
Other postemployment benefits		(2,335,243)
Deferred outflows of resources related to pension and other postemployment benefits		667,787
Net Position of Governmental Activities	\$	15,303,387

City of Lathrup Village, Michigan

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

Year Ended June 30, 2023

	General Fund	Major Streets Fund	Local Streets Fund	Street Improvement Bond Fund	Nonmajor Fund - Capital Acquisition Fund	Total
Revenue						
Property taxes	\$ 3,185,731	\$ -	\$ -	\$ 618,956	\$ -	\$ 3,804,687
Intergovernmental:						
Federal grants	168,837	-	-	-	-	168,837
State-shared revenue and grants	526,916	398,304	211,393	-	-	1,136,613
Construction code fees	111,171	-	-	-	-	111,171
Fines and forfeitures	79,502	-	-	-	-	79,502
Licenses and permits	120,910	-	-	-	-	120,910
Interest and rentals:						
Investment income	103,290	10,949	7,008	93,095	3,338	217,680
Rental income	73,855	-	-	-	-	73,855
Special assessments	362,189	-	-	-	-	362,189
Other revenue:						
Michigan Broadband Authority	90,932	-	-	-	-	90,932
Other miscellaneous income	372,308	-	-	-	-	372,308
Total revenue	5,195,641	409,253	218,401	712,051	3,338	6,538,684
Expenditures						
Current services:						
General government:						
Government service	1,114,202	-	-	-	-	1,114,202
Buildings and grounds	153,245	-	-	-	-	153,245
Administration	766,349	-	-	-	-	766,349
Public safety	2,291,139	-	-	-	-	2,291,139
Public works	1,354,594	133,379	274,771	-	-	1,762,744
Recreation and culture	11,744	-	-	-	-	11,744
Capital outlay	-	1,577,073	1,726,466	-	217,691	3,521,230
Debt service	5,359	-	-	558,749	-	564,108
Total expenditures	5,696,632	1,710,452	2,001,237	558,749	217,691	10,184,761
Excess of Revenue (Under) Over Expenditures	(500,991)	(1,301,199)	(1,782,836)	153,302	(214,353)	(3,646,077)
Other Financing Sources (Uses)						
Transfers in (Note 5)	-	1,618,420	1,618,419	-	157,924	3,394,763
Transfers out (Note 5)	(157,924)	-	-	(3,236,839)	-	(3,394,763)
Total other financing (uses) sources	(157,924)	1,618,420	1,618,419	(3,236,839)	157,924	-
Net Change in Fund Balances	(658,915)	317,221	(164,417)	(3,083,537)	(56,429)	(3,646,077)
Fund Balances - Beginning of year	1,242,202	952,226	704,942	3,083,537	97,030	6,079,937
Fund Balances - End of year	\$ 583,287	\$ 1,269,447	\$ 540,525	\$ -	\$ 40,601	\$ 2,433,860

City of Lathrup Village, Michigan

Governmental Funds

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

Year Ended June 30, 2023

Net Change in Fund Balances Reported in Governmental Funds \$ (3,646,077)

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

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

Capital outlay	5,376,056
Depreciation expense	(485,742)
Net book value of assets disposed of	(65,060)

Total 4,825,254

Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in the funds until it is available 65,069

Repayment of bond principal is an expenditure in the governmental funds but not in the statement of activities (where it reduces long-term debt) 457,774

Decrease in accumulated employee sick and vacation pay and other similar expenses reported in the statement of activities does not provide current resources and, therefore, are not reported in the fund statements until they come due for payment 21,427

The change in the net OPEB liability and related deferrals does not require the use of current resources and is not reported in the governmental funds 668,499

The change in the net pension liability and related deferrals does not require the use of current resources and is not reported in the governmental funds (800,310)

Change in Net Position of Governmental Activities \$ 1,591,636

City of Lathrup Village, Michigan

Proprietary Fund Statement of Net Position

June 30, 2023

Major Enterprise
Fund
Water and
Sewer Fund

Assets

Current assets:

Cash and investments	\$ 3,527,503
Receivables	<u>670,514</u>
Total current assets	4,198,017

Noncurrent assets:

Restricted assets - Cash on hand at the county	142,536
Advances to other funds (Note 5)	50,766
Capital assets - Net (Note 4)	12,770,899
Cash restricted to pay incurred project costs	<u>676,806</u>
Total noncurrent assets	<u>13,641,007</u>
Total assets	17,839,024

Deferred Outflows of Resources

Deferred pension costs (Note 8)	90,002
Deferred OPEB costs (Note 10)	<u>2,251</u>
Total deferred outflows of resources	92,253

Liabilities

Current liabilities:

Accounts payable	249,755
Due to other governmental units	166,305
Due to other funds (Note 5)	348,931
Accrued liabilities and other	49,659
Compensated absences (Note 6)	8,041
Current portion of long-term debt (Note 6)	<u>329,352</u>
Total current liabilities	1,152,043

Noncurrent liabilities:

Interfund payable from restricted assets	676,806
Net pension liability (Note 8)	343,403
Net OPEB liability (Note 10)	726,765
Long-term debt - Net of current portion (Note 6)	<u>6,702,415</u>
Total noncurrent liabilities	<u>8,449,389</u>
Total liabilities	<u>9,601,432</u>

Net Position

Net investment in capital assets	5,572,827
Unrestricted	<u>2,757,018</u>
Total net position	<u>\$ 8,329,845</u>

City of Lathrup Village, Michigan

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

Year Ended June 30, 2023

	Major Enterprise Fund
	Water and Sewer Fund
Operating Revenue	
Sale of water	\$ 737,216
Sewage disposal charges	1,395,414
Meter charge revenue	113,198
Industrial surcharge	35,787
Penalties	81,749
	<hr/>
Total operating revenue	2,363,364
Operating Expenses	
Cost of water	291,641
Cost of sewage treatment	1,044,422
Industrial surcharge	16,991
Other operating and maintenance costs - Net of OPEB gain	460,549
General and administrative	90,566
Depreciation	356,262
	<hr/>
Total operating expenses	2,260,431
Operating Income	102,933
Nonoperating Revenue (Expense)	
Investment income	152,424
Interest expense	(162,850)
CIP debt service surcharge	228,905
	<hr/>
Total nonoperating revenue	218,479
Income - Before capital contributions	321,412
Capital Contributions - Capital grants	130,945
	<hr/>
Change in Net Position	452,357
Net Position - Beginning of year	7,877,488
	<hr/>
Net Position - End of year	\$ 8,329,845

City of Lathrup Village, Michigan

Proprietary Fund Statement of Cash Flows

Year Ended June 30, 2023

	Major Enterprise Fund
	Water and Sewer Fund
Cash Flows from Operating Activities	
Receipts from customers	\$ 2,282,738
Receipts from other funds	44,697
Payments to suppliers	(1,858,793)
Payments to employees	(215,280)
	<u>253,362</u>
Net cash provided by operating activities	253,362
Cash Flows from Noncapital Financing Activities	
Receipts from other funds	676,806
Repayment of loan made to the General Fund	50,764
	<u>727,570</u>
Net cash provided by noncapital financing activities	727,570
Cash Flows from Capital and Related Financing Activities	
Proceeds from issuance of debt	921,942
Receipt of capital grants	130,945
Purchase of capital assets	(3,289,138)
Principal and interest paid on capital debt	(479,402)
CIP debt service charge	228,905
	<u>(2,486,748)</u>
Net cash used in capital and related financing activities	(2,486,748)
Cash Flows Provided by Investing Activities - Interest received on investments	<u>149,134</u>
Net Decrease in Cash	(1,356,682)
Cash - Beginning of year	<u>5,348,132</u>
Cash - End of year	<u><u>\$ 3,991,450</u></u>
Classification of Cash	
Cash and investments	\$ 3,527,503
Cash restricted to pay incurred project costs	676,806
Less amounts classified as investments	(212,859)
	<u>3,991,450</u>
Total cash	<u><u>\$ 3,991,450</u></u>

City of Lathrup Village, Michigan

Proprietary Fund Statement of Cash Flows (Continued)

Year Ended June 30, 2023

	Major Enterprise Fund
	<u>Water and Sewer Fund</u>
Reconciliation of Operating Income to Net Cash from Operating Activities	
Operating income	\$ 102,933
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation	356,262
Changes in assets and liabilities:	
Receivables	(80,626)
Due to and from other funds	44,697
Net pension and OPEB liability and related deferrals	(237,896)
Accounts payable	67,709
Compensated absences	283
Total adjustments	<u>150,429</u>
Net cash provided by operating activities	<u><u>\$ 253,362</u></u>

City of Lathrup Village, Michigan

**Fiduciary Funds
Statement of Fiduciary Net Position**

June 30, 2023

	OPEB Trust Fund	Custodial Fund Tax Collection Fund
Assets - Interest in pooled investments	\$ 411,017	\$ -
Liabilities	-	-
Net Position - Restricted for postemployment benefits other than pension	<u>\$ 411,017</u>	<u>\$ -</u>

City of Lathrup Village, Michigan

Fiduciary Funds Statement of Changes in Fiduciary Net Position

Year Ended June 30, 2023

	OPEB Trust Fund	Custodial Fund Tax Collection Fund
Additions		
Investment income - Net increase in fair value of investments	\$ 25,334	\$ -
Employer contributions	239,703	-
Property tax collections	-	8,039,162
Total additions	265,037	8,039,162
Deductions		
Benefit payments	189,703	-
Administrative expenses	637	-
Tax distributions to other governments	-	8,039,162
Total deductions	190,340	8,039,162
Net Increase in Fiduciary Net Position	74,697	-
Net Position - Beginning of year	336,320	-
Net Position - End of year	\$ 411,017	\$ -

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 1 - Significant Accounting Policies

Accounting and Reporting Principles

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

Reporting Entity

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

Blended Component Unit

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

Discretely Presented Component Unit

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

Fiduciary Component Unit

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

Report Presentation

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

June 30, 2023

Note 1 - Significant Accounting Policies (Continued)

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

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

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

Fund Accounting

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

Governmental Funds

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

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

Proprietary Funds

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

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 1 - Significant Accounting Policies (Continued)

Fiduciary Funds

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

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

Interfund Activity

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

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

Basis of Accounting

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

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

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

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

Specific Balances and Transactions

Cash, Cash Equivalents, and Investments

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

Prepaid Items

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

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 1 - Significant Accounting Policies (Continued)

Capital Assets

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

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

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

Unearned Revenue

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

Long-term Obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund-type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the 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.

Deferred Outflows/Inflows of Resources

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

June 30, 2023

Note 1 - Significant Accounting Policies (Continued)

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

Net Position

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

Net Position Flow Assumption

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

Fund Balance Flow Assumptions

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

Fund Balance Policies

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

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

Note 1 - Significant Accounting Policies (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.

Property Tax Revenue

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

The City's 2022 property tax revenue was levied and collectible on July 1, 2022 and is recognized as revenue in the year ended June 30, 2023 when the proceeds of the levy are budgeted and available for the financing of operations.

The 2022 taxable valuation of the City totaled \$163.7 million (a portion of which is abated and a portion of which is captured by the TIFA and DDA), on which taxes levied consisted of 17.5618 mills for operating purposes, 2.6341 mills for refuse services, 3.9307 mills for debt service, and 1.8823 for DDA operations. This resulted in \$2,647,000 for operating and approximately \$397,000 for refuse services recognized in the General Fund as tax revenue, approximately \$619,000 for debt service recognized in the Street Improvement Bond Fund, and approximately \$37,000 for the DDA.

Pension

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

Other Postemployment Benefit Costs

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

June 30, 2023

Note 1 - Significant Accounting Policies (Continued)**Compensated Absences (Vacation and Sick Leave)**

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

Proprietary Funds Operating Classification

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

Use of Estimates

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

Leases

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

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

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

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

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

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 1 - Significant Accounting Policies (Continued)

Upcoming Accounting Pronouncements

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

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

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

Note 2 - Stewardship, Compliance, and Accountability

Construction Code Fees

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

Cumulative shortfall at July 1, 2022		\$	(316,776)
Current year building permit revenue			111,171
Related expenses:			
Direct costs	\$	98,127	
Estimated indirect costs		59,872	157,999
			<u>157,999</u>
Current year shortfall			<u>(46,828)</u>
Cumulative shortfall at June 30, 2023		\$	<u><u>(363,604)</u></u>

Noncompliance with Legal or Contractual Provisions

The City adopted an original and amended budget for the Major Streets and Local Streets funds with a deficit fund balance at year end. Per Public Act 2 of 1968, the board is prohibited from adopting a budget that causes total expenditures to exceed total revenue, including an available fund balance from the previous year. The City did not incur any actual deficits requiring deficit elimination plans under state law.

Note 3 - Deposits and Investments

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

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

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

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

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

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. At year end, the City had bank deposits of \$7,630,824 (certificates of deposit and checking and savings accounts), of which \$712,959 was covered by federal depository insurance, and the remainder was uninsured and uncollateralized. The Downtown Development Authority had bank deposits of \$1,100,023 (savings accounts), of which \$250,000 was covered by federal deposit insurance, and the remainder was uninsured and uncollateralized. The City believes that, due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits.

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

Fair Value Measurements

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

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

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 3 - Deposits and Investments (Continued)

The City had no investments that were valued at fair value as of June 30, 2023.

Investments in Entities that Calculate Net Asset Value per Share

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

At June 30, 2023, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	<u>Carrying Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency, if Eligible</u>	<u>Redemption Notice Period</u>
MERS ISP Total Market Portfolio	\$ 411,017	\$ -	No restrictions	None

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

Note 4 - Capital Assets

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

Governmental Activities

	<u>Balance July 1, 2022</u>	<u>Reclassifications</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance June 30, 2023</u>
Capital assets not being depreciated:					
Land	\$ 364,738	\$ -	\$ -	\$ (65,060)	\$ 299,678
Construction in progress	2,746,032	(2,230,370)	5,051,420	-	5,567,082
Right of ways	12,402,720	-	-	-	12,402,720
Subtotal	15,513,490	(2,230,370)	5,051,420	(65,060)	18,269,480
Capital assets being depreciated:					
Buildings and improvements	1,309,023	-	-	-	1,309,023
Machinery and equipment	1,872,031	-	324,636	(70,510)	2,126,157
Infrastructure	7,502,782	2,230,370	-	-	9,733,152
Subtotal	10,683,836	2,230,370	324,636	(70,510)	13,168,332
Accumulated depreciation:					
Buildings and improvements	932,669	-	30,233	-	962,902
Machinery and equipment	1,638,555	-	100,987	(70,510)	1,669,032
Infrastructure	6,371,847	-	354,522	-	6,726,369
Subtotal	8,943,071	-	485,742	(70,510)	9,358,303
Net capital assets being depreciated	1,740,765	2,230,370	(161,106)	-	3,810,029
Net governmental activities capital assets	\$ 17,254,255	\$ -	\$ 4,890,314	\$ (65,060)	\$ 22,079,509

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 4 - Capital Assets (Continued)

Business-type Activities

	Balance July 1, 2022	Reclassifications	Additions	Disposals	Balance June 30, 2023
Capital assets not being depreciated - Construction in progress	\$ -	\$ -	\$ 1,088,247	\$ -	\$ 1,088,247
Capital assets being depreciated:					
Utility system	17,458,824	-	2,171,909	-	19,630,733
Machinery and equipment	564,704	-	-	-	564,704
Vehicles	69,487	-	-	-	69,487
Subtotal	18,093,015	-	2,171,909	-	20,264,924
Accumulated depreciation:					
Utility system	7,677,647	-	347,670	-	8,025,317
Machinery and equipment	478,876	-	8,592	-	487,468
Vehicles	69,487	-	-	-	69,487
Subtotal	8,226,010	-	356,262	-	8,582,272
Net capital assets being depreciated	9,867,005	-	1,815,647	-	11,682,652
Net business-type activities capital assets	\$ 9,867,005	\$ -	\$ 2,903,894	\$ -	\$ 12,770,899

Component Unit

	Balance July 1, 2022	Reclassifications	Additions	Disposals	Balance June 30, 2023
Capital assets being depreciated:					
Infrastructure	\$ 360,290	\$ -	\$ -	\$ -	\$ 360,290
Furniture and equipment	25,243	-	-	-	25,243
Subtotal	385,533	-	-	-	385,533
Accumulated depreciation:					
Infrastructure	181,719	-	27,106	-	208,825
Buildings and improvements	17,583	-	2,608	-	20,191
Subtotal	199,302	-	29,714	-	229,016
Net capital assets	\$ 186,231	\$ -	\$ (29,714)	\$ -	\$ 156,517

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 4 - Capital Assets (Continued)

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

Governmental activities:		
General government	\$	44,479
Public safety		109,933
Public works		310,603
Recreation and culture		20,727
		<u>485,742</u>
Total governmental activities	\$	<u>485,742</u>
Business-type activities - Water and Sewer Fund	\$	<u>356,262</u>
Component unit activities - Downtown Development Authority	\$	<u>29,714</u>

Note 5 - Interfund Receivables, Payables, and Transfers

The composition of interfund balances is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Water and Sewer Fund	\$ 945,177
	Local Streets Fund	49,963
	Nonmajor governmental fund - Capital Acquisition Fund	9,961
	Total General Fund	<u>1,005,101</u>
Major Streets Fund	General Fund	570,939
	Water and Sewer Fund	40,280
	Street Improvement Bond Fund	543,420
	Local Streets Fund	148,483
	Nonmajor governmental fund - Capital Acquisition Fund	33,353
	Total Major Streets Fund	<u>1,336,475</u>
Local Streets Fund	Water and Sewer Fund	40,280
	Street Improvement Bond Fund	543,419
	Nonmajor governmental fund - Capital Acquisition Fund	29,713
	Total Local Streets Fund	<u>613,412</u>
Street Improvement Bond Fund	General Fund	60,206
	Total	<u>\$ 3,015,194</u>

The Water and Sewer Fund and Street Improvement Bond Fund have cash restricted for incurred project costs that will be used to repay a portion of these interfund balances.

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

Fund Borrowed From	Fund Loaned To	Amount
Water and Sewer Fund	General Fund	\$ 50,766

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

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

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

Receivable	Payable	Amount
Component unit - Downtown Development Authority	General Fund	\$ 281,027

The discretely presented component unit also has amounts due to the Major Streets Fund and Local Streets Fund of \$133,802 each, totaling \$267,604.

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

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

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

Paying Fund (Transfer Out)	Receiving Fund (Transfer In)	Amount
General Fund	Nonmajor governmental fund - Capital Acquisition Fund	\$ 157,924
Street Improvement Bond Fund	Major Streets Fund	1,618,420
	Local Streets Fund	1,618,419
	Total Street Improvement Bond Fund	3,236,839
	Total	\$ 3,394,763

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

Note 6 - Long-term Debt

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

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 6 - Long-term Debt (Continued)

Long-term debt activity for the year ended June 30, 2023 can be summarized as follows:

Governmental Activities

	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds and contracts payable:							
Direct borrowings and direct placements -							
Michigan Suburbs							
Alliance loan -							
Energy efficiency and renewable energy projects -							
Amount of issue: \$80,380, maturing in 2027							
	N/A	\$5,359	\$ 26,790	\$ -	\$ (5,359)	\$ 21,431	\$ 5,359
Other debt:							
Unlimited General Obligation Bond -							
Amount of issue: \$4,720,000, maturing in 2031							
	5.00%	\$345,000 - \$655,000	4,375,000	-	(340,000)	4,035,000	375,000
Unamortized bond premiums							
	N/A	N/A	1,011,734	-	(112,415)	899,319	112,415
Total bonds and contracts payable			5,413,524	-	(457,774)	4,955,750	492,774
Other long-term obligations -							
Compensated absences			205,418	121,519	(142,946)	183,991	78,573
Total governmental activities long-term debt			<u>\$ 5,618,942</u>	<u>\$ 121,519</u>	<u>\$ (600,720)</u>	<u>\$ 5,139,741</u>	<u>\$ 571,347</u>

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 6 - Long-term Debt (Continued)

Business-type Activities

	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds and contracts payable:							
Direct borrowings and direct placements:							
State Revolving Fund Obligation - Amount of issue: \$626,570, maturing in 2028	2.50%	\$17,142 - \$45,000	\$ 307,142	\$ -	\$ (35,000)	\$ 272,142	\$ 35,000
Evergreen-Farmington Sanitary Drain Drainage District Bond Series 2023 - CWSRF #5834-01	1.875%	\$146,118 - \$208,717	-	921,942	-	921,942	-
Total direct borrowings and direct placements principal outstanding			307,142	921,942	(35,000)	1,194,084	35,000
Other debt:							
General obligations bonds - Amount of issue: \$995,000, maturing in 2027	4.25% - 4.75%	\$70,000 - \$75,000	355,000	-	(65,000)	290,000	70,000
2021 Capital Improvement Bonds - Amount of issue: \$5,380,000, maturing in 2042	2.00% - 5.00%	\$205,000 - \$350,000	5,380,000	-	(200,000)	5,180,000	205,000
Total other debt principal outstanding			5,735,000	-	(265,000)	5,470,000	275,000
Unamortized bond premiums			387,035	-	(19,352)	367,683	19,352
Total bonds and contracts payable			6,429,177	921,942	(319,352)	7,031,767	329,352
Other long-term obligations - Compensated absences			7,758	4,066	(3,783)	8,041	8,041
Total business-type activities long-term debt			<u>\$ 6,436,935</u>	<u>\$ 926,008</u>	<u>\$ (323,135)</u>	<u>\$ 7,039,808</u>	<u>\$ 337,393</u>

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 6 - Long-term Debt (Continued)

Debt Service Requirements to Maturity

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

Years Ending June 30	Governmental Activities				
	Other Debt		Direct Borrowings and Direct Placements		Total
	Principal	Interest	Principal	Interest	
2024	\$ 375,000	\$ 201,750	\$ 5,359	\$ -	\$ 582,109
2025	405,000	183,000	5,359	-	593,359
2026	440,000	162,750	5,359	-	608,109
2027	480,000	140,750	5,354	-	626,104
2028	515,000	166,750	-	-	681,750
2029-2033	1,820,000	186,750	-	-	2,006,750
Thereafter	-	-	-	-	-
Total	\$ 4,035,000	\$ 1,041,750	\$ 21,431	\$ -	\$ 5,098,181

Years Ending June 30	Business-type Activities				
	Direct Borrowings and Direct Placements		Other Debt		Total
	Principal	Interest	Principal	Interest	
2024	\$ 35,000	\$ 28,671	\$ 275,000	\$ 158,425	\$ 497,096
2025	35,000	26,795	285,000	144,600	491,395
2026	40,000	25,795	295,000	130,281	491,076
2027	40,000	24,795	300,000	115,594	480,389
2028	186,118	22,425	230,000	102,438	540,981
2029-2033	857,966	56,081	1,270,000	363,313	2,547,360
Thereafter	-	-	2,815,000	267,669	3,082,669
Total	\$ 1,194,084	\$184,562	\$ 5,470,000	\$ 1,282,320	\$ 8,130,966

Evergreen-Farmington Sanitary Drain Drainage District Bonds, Series 2023

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, 2023, the total balance drawn on these bonds is \$28,601,271, of which \$921,942 will be the responsibility of the City. The bonds bear interest at 1.875 percent, and principal payments commence in October 2027.

Note 7 - Risk Management

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

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

Note 8 - Defined Benefit Pension Plan

Plan Description

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

Benefits Provided

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

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

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

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

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

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

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

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

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 8 - Defined Benefit Pension Plan (Continued)

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

Date of member count	December 31, 2022
Inactive plan members or beneficiaries currently receiving benefits	21
Inactive plan members entitled to but not yet receiving benefits	1
Active plan members	<u>3</u>
Total employees covered by the plan	<u><u>25</u></u>

Contributions

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

For the year ended June 30, 2023, the average active employee contribution rate was 6.32 percent of gross wages, and the City's minimum monthly required contribution was \$24,806.

Net Pension Liability

The City has chosen to use the December 31, 2022 measurement date as its measurement date for the net pension liability. The June 30, 2023 fiscal year end reported net pension liability was determined using a measure of the total pension liability and the pension net position as of the December 31, 2022 measurement date. The December 31, 2022 measurement date total pension liability was determined by an actuarial valuation performed as of that date.

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

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance at December 31, 2021	\$ 8,728,960	\$ 7,303,392	\$ 1,425,568
Changes for the year:			
Service cost	58,960	-	58,960
Interest	610,178	-	610,178
Differences between expected and actual experience	272,856	-	272,856
Contributions - Employer	-	294,918	(294,918)
Contributions - Employee	-	26,948	(26,948)
Net investment loss	-	(802,841)	802,841
Benefit payments, including refunds	(684,405)	(684,405)	-
Administrative expenses	-	(13,156)	13,156
Net changes	<u>257,589</u>	<u>(1,178,536)</u>	<u>1,436,125</u>
Balance at December 31, 2022	<u><u>\$ 8,986,549</u></u>	<u><u>\$ 6,124,856</u></u>	<u><u>\$ 2,861,693</u></u>

The plan's fiduciary net position represents 68.2 percent of the total pension liability.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 8 - Defined Benefit Pension Plan (Continued)

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

For the year ended June 30, 2023, the City recognized pension expense of \$603,190.

At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 601,171	\$ -
Employer contributions to the plan subsequent to the measurement date	148,836	-
Total	<u>\$ 750,007</u>	<u>\$ -</u>

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

Years Ending June 30	Amount
2024	\$ 43,192
2025	108,815
2026	185,419
2027	263,745
Total	<u>\$ 601,171</u>

Actuarial Assumptions

The total pension liability in the December 31, 2022 actuarial valuation was determined using an inflation assumption of 2.5 percent, assumed salary increases (including inflation) of 3.00 percent, an investment rate of return (net of investment expenses but gross of administrative expenses) of 7.25 percent, and the Pub-2010 mortality tables using scale MP-2019. These assumptions were applied to all periods included in the measurement and are based on an experience study conducted from January 1, 2014 through December 31, 2018.

Discount Rate

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

Projected Cash Flows

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

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 8 - Defined Benefit Pension Plan (Continued)

Investment Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return net of inflation as of the December 31, 2022 measurement date for each major asset class included in the pension plan's target asset allocation are summarized in the following table:

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

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

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

	1 Percentage Point Decrease (6.25%)	Current Discount Rate (7.25%)	1 Percentage Point Increase (8.25%)
Net pension liability of the City	\$ 3,738,181	\$ 2,861,693	\$ 2,111,395

Pension Plan Fiduciary Net Position

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

Note 9 - Defined Contribution Pension Plan

The City provides additional pension benefits to all full-time employees hired after July 1, 2013 through a defined contribution plan administered by MERS. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Under the plan, all employees contribute 5 percent of gross earnings to the plan, and the City matches their contributions at a rate of 8 percent for police employees and 5 percent for all other employees. In accordance with these provisions, the City contributed \$59,863 and employees contributed \$73,017 for the year ended June 30, 2023.

Note 10 - Other Postemployment Benefit Plan

Plan Description

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

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

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

Benefits Provided

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

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

Date of member count	July 1, 2021
Inactive plan members or beneficiaries currently receiving benefits	21
Active plan members	<u>3</u>
Total plan members	<u><u>24</u></u>

Contributions

Retiree health care costs are paid by the City on a pay-as-you-go basis. The City has no obligation to make contributions in advance of when the insurance premiums are due for payment. For the fiscal year ended June 30, 2023, the City made payments for postemployment health benefit premiums of \$189,703.

Net OPEB Liability

The City has chosen to use the June 30, 2023 measurement date as its measurement date for the net OPEB liability. The June 30, 2023 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, 2023 measurement date. The June 30, 2023 measurement date total OPEB liability was determined by an actuarial valuation performed as of July 1, 2021 and was rolled forward to the measurement dated as of June 30, 2023.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 10 - Other Postemployment Benefit Plan (Continued)

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

Changes in Net OPEB Liability	Increase (Decrease)		
	Total OPEB Liability	Plan Net Position	Net OPEB Liability
Balance at July 1, 2022	\$ 3,820,697	\$ 336,320	\$ 3,484,377
Changes for the year:			
Service cost	7,977	-	7,977
Interest	183,331	-	183,331
Differences between expected and actual experience	(9,780)	-	(9,780)
Changes in assumptions	(339,497)	-	(339,497)
Contributions - Employer	-	239,703	(239,703)
Net investment income	-	25,334	(25,334)
Benefit payments, including refunds	(189,703)	(189,703)	-
Administrative expenses	-	(637)	637
Net changes	(347,672)	74,697	(422,369)
Balance at June 30, 2023	\$ 3,473,025	\$ 411,017	\$ 3,062,008

The plan's fiduciary net position represents 11.8 percent of the total OPEB liability.

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

For the year ended June 30, 2023, the City recognized OPEB gain of \$171,900.

At June 30, 2023, the City reported deferred outflows of resources totaling \$10,033 related to OPEB from the net difference between projected and actual earnings on OPEB plan investments.

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

Years Ending June 30	Amount
2024	\$ 3,157
2025	3,157
2026	5,241
2027	(1,522)
Total	\$ 10,033

Actuarial Assumptions

The total OPEB liability as of the June 30, 2023 measurement date was determined using an inflation assumption of 2.5 percent; assumed salary increases (including inflation) of 2 percent; a discount rate of 5.81 percent; a health care cost trend rate of 7.75 percent for 2022, decreasing 0.25 percentage points per year to an ultimate rate of 4.5 percent for 2034 and later years; and the Pub-2010 mortality tables using scale MP-2021. These assumptions were applied to all periods included in the measurement.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 10 - Other Postemployment Benefit Plan (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 5.81 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that city contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Based on those assumptions, the OPEB plan's fiduciary net position was not projected to be available to make all projected future benefit payments of current active and inactive employees through the year 2046. Therefore, the discount rate was determined by blending the long-term expected rate of return on OPEB plan investments of 7.00 percent with the current yield for 20-year, tax-exempt general obligation municipal bonds of 4.13 percent based on the S&P Municipal Bond 20-Year High-Grade Rate Index.

Investment Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic real rates of return as of the June 30, 2023 measurement date for each major asset class included in the OPEB plan's target asset allocation, as disclosed in the investment section below, are summarized in the following tables:

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

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

The following presents the net OPEB liability of the City, calculated using the discount rate of 5.81 percent, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (4.81%)	Current Discount Rate (5.81%)	1 Percentage Point Increase (6.81%)
Net OPEB liability of the City of Lathrup Village Retiree Healthcare Plan	\$ 3,482,585	\$ 3,062,008	\$ 2,715,439

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

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

	1 Percentage Point Decrease (6.75%)	Current Health Care Cost Trend Rate (7.75%)	1 Percentage Point Increase (8.75%)
Net OPEB liability of the City of Lathrup Village Retiree Healthcare Plan	\$ 2,649,374	\$ 3,062,008	\$ 3,559,089

Note 10 - Other Postemployment Benefit Plan (Continued)

Assumption Changes

There was an assumption change from the June 30, 2022 to the June 30, 2023 measurement related to a discount rate increase from 4.91 percent to 5.81 percent.

Investment Policy

The OPEB plan's policy in regard to the allocation of invested assets is established and may be amended by the OPEB board by a majority vote of its members. It is the policy of the OPEB board to pursue an investment strategy that manages risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The OPEB plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the OPEB board's adopted asset allocation policy as of June 30, 2023:

City of Lathrup Village Retiree Healthcare Plan

Asset Class	Target Allocation
Global equity	60.00 %
Global fixed income	20.00
Private investments	<u>20.00</u>
Total	<u><u>100.00 %</u></u>

Rate of Return

For the year ended June 30, 2023, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 7.45 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Note 11 - Retirement Health Care Savings Plan

The City provides additional other postemployment benefits to all full-time employees hired after July 1, 2008 through a retiree health care savings plan administered by ICMA - Meritain Health. Under the plan, there are no employee contributions, and the City contributes 2 percent of employees' base salaries into eligible employees' health savings accounts for retirement health care. Contributions to the health savings accounts by the City were \$19,301 for the year ended June 30, 2023.

Note 12 - Joint Venture

The City is a member of Southeastern Oakland County Resource Recovery Authority (the "Authority"), which consists of 12 municipalities in Oakland County. The Authority provides refuse disposal services for the benefit of member municipalities. The City appoints one member to the joint venture's governing board, which approves the annual budget. The participating communities provided annual funding for its operations. During the current year, the City expensed approximately \$370,000 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.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 12 - Joint Venture (Continued)

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 \$292,000 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.

Note 13 - Leases

The City leases certain assets to various third parties. The assets leased include cell towers. Payments are generally fixed monthly. The City has long-term receivables and deferred inflows of resources related to these leases totaling \$2,446,164 and \$2,345,435, respectively, at June 30, 2023.

During the year ended June 30, 2023, the City recognized the following related to its lessor agreements:

Lease revenue	\$	90,932
Interest income related to its leases		80,284

Required Supplementary Information

City of Lathrup Village, Michigan

**Required Supplementary Information
Schedule of Changes in the Net Pension Liability and Related Ratios**

Years Ended December 31

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service cost	\$ 58,960	\$ 56,707	\$ 58,205	\$ 59,127	\$ 61,401	\$ 65,460	\$ 82,950	\$ 84,814	\$ 102,340
Interest	610,178	615,604	610,908	623,086	623,735	637,504	612,822	588,230	576,312
Miscellaneous other charges	-	-	-	-	-	(93,953)	-	-	-
Differences between expected and actual experience	272,856	22,665	(263,611)	(83,540)	(73,176)	(211,835)	252,035	29,891	-
Changes in assumptions	-	270,517	267,386	264,344	-	-	-	377,460	-
Benefit payments, including refunds	(684,405)	(616,440)	(604,252)	(621,481)	(616,381)	(612,152)	(554,952)	(543,571)	(507,237)
Net Change in Total Pension Liability	257,589	349,053	68,636	241,536	(4,421)	(214,976)	392,855	536,824	171,415
Total Pension Liability - Beginning of year	8,728,960	8,379,907	8,311,271	8,069,735	8,074,156	8,289,132	7,896,277	7,359,453	7,188,038
Total Pension Liability - End of year	\$ 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
Plan Fiduciary Net Position									
Contributions - Employer	\$ 294,918	\$ 258,690	\$ 211,512	\$ 199,230	\$ 157,170	\$ 100,914	\$ 74,706	\$ 64,182	\$ 53,795
Contributions - Member	26,948	28,427	29,489	30,089	31,517	38,023	135,489	49,191	61,176
Net investment (loss) income	(802,841)	891,818	846,102	784,097	(244,887)	809,627	671,396	(94,420)	409,055
Administrative expenses	(13,156)	(10,587)	(12,378)	(13,498)	(12,468)	(12,866)	(13,283)	(14,080)	(14,946)
Benefit payments, including refunds	(684,405)	(616,440)	(604,252)	(621,481)	(616,381)	(612,152)	(554,952)	(543,571)	(507,237)
Miscellaneous other charges	-	-	-	-	-	(93,953)	-	-	-
Net Change in Plan Fiduciary Net Position	(1,178,536)	551,908	470,473	378,437	(685,039)	229,593	313,356	(538,698)	1,843
Plan Fiduciary Net Position - Beginning of year	7,303,392	6,751,484	6,281,011	5,902,574	6,587,613	6,358,020	6,044,664	6,583,362	6,581,519
Plan Fiduciary Net Position - End of year	\$ 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
City's Net Pension Liability - Ending	\$ 2,861,693	\$ 1,425,568	\$ 1,628,423	\$ 2,030,260	\$ 2,167,161	\$ 1,486,543	\$ 1,931,112	\$ 1,851,613	\$ 776,091
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	68.16 %	83.67 %	80.57 %	75.57 %	73.14 %	81.59 %	76.70 %	76.55 %	89.45 %
Covered Payroll	\$ 366,011	\$ 385,192	\$ 447,808	\$ 457,801	\$ 477,215	\$ 504,653	\$ 647,096	\$ 723,381	\$ 877,424
City's Net Pension Liability as a Percentage of Covered Payroll	781.86 %	370.09 %	363.64 %	443.48 %	454.13 %	294.57 %	298.43 %	255.97 %	88.45 %

See notes to required supplementary information.

City of Lathrup Village, Michigan

**Required Supplementary Information
Schedule of Pension Contributions**

**Last Ten Fiscal Years
Years Ended June 30**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 297,672	\$ 292,164	\$ 225,216	\$ 197,808	\$ 200,652	\$ 113,688	\$ 88,140	\$ 64,182	\$ 67,092	\$ 81,305
Contributions in relation to the actuarially determined contribution	297,672	292,164	225,216	197,808	200,652	113,688	88,140	64,182	67,082	1,225,013
Contribution (Deficiency) Excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(10) \$ 1,143,708
Covered Payroll	\$ 322,968	\$ 321,064	\$ 461,803	\$ 457,801	\$ 477,215	\$ 504,653	\$ 647,096	\$ 723,381	\$ 877,424	\$ 840,997
Contributions as a Percentage of Covered Payroll	92.17 %	91.00 %	48.77 %	43.21 %	42.05 %	22.53 %	13.62 %	8.87 %	7.65 %	145.66 %

Notes to Schedule of Pension Contributions

Actuarial valuation information relative to the determination of contributions:

Valuation date: Actuarially determined contributions rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported. Contributions for the City's fiscal year ended June 30, 2023 were determined based on the actuarial valuation as of December 31, 2020. The most recent valuation is as of December 31, 2022.

Methods and assumptions used to determine contribution rates:

- Actuarial cost method: Entry age
- Amortization method: Level percentage of payroll - Closed
- Remaining amortization period: 16 years
- Asset valuation method: 5-year smoothed
- Inflation: 2.5 percent
- Salary increase: 3.0 percent
- Investment rate of return: 7.60 percent - Gross of pension plan investment expense, including inflation
- Retirement age: 60 years
- Mortality: Pub-2010 mortality tables
- Other information: None

City of Lathrup Village, Michigan

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

Fiscal Years Ended June 30

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service cost	\$ 7,977	\$ 16,282	\$ 80,712	\$ 64,528	\$ 53,004	\$ 58,875
Interest	183,331	135,804	184,803	205,246	194,817	180,037
Differences between expected and actual experience	(9,780)	(141,665)	(48,359)	123,103	-	-
Changes in assumptions	(339,497)	2,809,918	(299,252)	688,405	307,745	(280,471)
Benefit payments, including refunds	<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	(347,672)	2,960,520	(218,120)	933,566	388,228	(218,650)
Total OPEB Liability - Beginning of year	3,820,697	6,781,217	6,999,337	6,065,771	5,677,543	5,896,193
Total OPEB Liability - End of year	<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>
Plan Fiduciary Net Position						
Contributions - Employer	\$ 239,703	\$ 311,023	\$ 336,024	\$ -	\$ -	\$ -
Net investment income (loss)	25,334	(26,190)	13,080	-	-	-
Administrative expenses	(637)	(469)	(101)	-	-	-
Benefit payments, including refunds	<u>(189,703)</u>	<u>(161,023)</u>	<u>(136,024)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Plan Fiduciary Net Position	74,697	123,341	212,979	-	-	-
Plan Fiduciary Net Position - Beginning of year	336,320	212,979	-	-	-	-
Plan Fiduciary Net Position - End of year	<u>\$ 411,017</u>	<u>\$ 336,320</u>	<u>\$ 212,979</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB Liability - Ending	<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 Total OPEB Liability	11.83 %	8.80 %	3.14 %	- %	- %	- %
Covered-employee Payroll	\$ 204,228	\$ 264,171	\$ 340,772	\$ 340,935	\$ 311,227	\$ 316,913
Net OPEB Liability as a Percentage of Covered-employee Payroll	1,499.31 %	1,318.99 %	1,927.46 %	2,052.98 %	1,948.99 %	1,791.51 %

Required Supplementary Information
Schedule of OPEB Contributions

	Last Ten Fiscal Years									
	Years Ended June 30									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 238,079	\$ 240,805	\$ 409,275	\$ 407,962	\$ 200,426	\$ 181,840	\$ 288,836	\$ 288,836	\$ 259,097	\$ 422,732
Contributions in relation to the actuarially determined contribution	239,703	311,023	336,024	147,716	167,338	177,091	143,679	138,020	165,208	183,783
Contribution Excess (Deficiency)	\$ 1,624	\$ 70,218	\$ (73,251)	\$ (260,246)	\$ (33,088)	\$ (4,749)	\$ (145,157)	\$ (150,816)	\$ (93,889)	\$ (238,949)
Covered-employee Payroll	\$ 204,228	\$ 264,171	\$ 340,772	\$ 340,935	\$ 311,227	\$ 316,913	\$ 723,381	\$ 723,381	\$ 877,424	\$ 840,997
Contributions as a Percentage of Covered-employee Payroll	117.37 %	117.74 %	98.61 %	43.33 %	53.77 %	55.88 %	19.86 %	19.08 %	18.83 %	- %

Notes to Schedule of Contributions

Actuarial valuation information relative to the determination of contributions:

Valuation date

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal as a percentage of payroll
Amortization method	Level dollar over a closed 26 years
Remaining amortization period	24
Asset valuation method	N/A
Inflation	2.5 percent
Health care cost trend rates	7.5 percent for 2023, decreasing 0.25 percent per year ultimately decreasing to 4.5 percent for 2036 and years later
Salary increase	2.0 percent
Investment rate of return	7.0 percent
Retirement age	Age 60 with 10 years of service; or age 55 with 15 years of service; or age 50 with 25 years of service
Mortality	For current employees, Pub-2010 General Employees Mortality Table without adjustment; For healthy retirees, Pub-2010 General Retiree Mortality Table (scaled by a factor of 106%); For disabled retirees, PubNS-2010 Disabled Retiree Mortality table without adjustment
Other information	None

City of Lathrup Village, Michigan

**Required Supplementary Information
Schedule of OPEB Investment Returns**

	Last Three Fiscal Years		
	Years Ended June 30		
	<u>2023</u>	<u>2022</u>	<u>2021</u>
Annual money-weighted rate of return - Net of investment expense	7.45 %	(9.90)%	25.11 %

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

City of Lathrup Village, Michigan

Required Supplementary Information Budgetary Comparison Schedule General Fund

Year Ended June 30, 2023

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget - (Unfavorable) Favorable
Revenue				
Property taxes	\$ 3,397,736	\$ 3,172,924	\$ 3,185,731	\$ 12,807
Special assessments	200,000	356,440	362,189	5,749
Intergovernmental:				
Federal grants	8,000	5,762	168,837	163,075
State-shared revenue and grants	478,151	477,151	526,916	49,765
Local grants and contributions	9,685	-	-	-
Construction code fees	123,500	113,000	111,171	(1,829)
Fines and forfeitures	70,000	77,000	79,502	2,502
Licenses and permits	136,700	118,408	120,910	2,502
Interest and rentals	84,917	119,417	177,145	57,728
Other revenue:				
Michigan Broadband Authority	108,889	112,889	90,932	(21,957)
Other miscellaneous income	283,488	364,477	372,308	7,831
Total revenue	4,901,066	4,917,468	5,195,641	278,173
Expenditures				
Current services:				
General government:				
Government service	781,690	800,259	1,114,202	(313,943)
Buildings and grounds	122,500	155,000	153,245	1,755
Administration	864,858	852,823	766,349	86,474
Public safety	2,400,256	2,357,057	2,291,139	65,918
Public works	889,720	1,347,349	1,354,594	(7,245)
Recreation and culture	50,642	13,753	11,744	2,009
Debt service	5,359	5,359	5,359	-
Total expenditures	5,115,025	5,531,600	5,696,632	(165,032)
Excess of Expenditures Over Revenue	(213,959)	(614,132)	(500,991)	113,141
Other Financing Uses - Transfers out	(157,924)	(157,924)	(157,924)	-
Net Change in Fund Balance	(371,883)	(772,056)	(658,915)	113,141
Fund Balance - Beginning of year	1,242,202	1,242,202	1,242,202	-
Fund Balance - End of year	<u>\$ 870,319</u>	<u>\$ 470,146</u>	<u>\$ 583,287</u>	<u>\$ 113,141</u>

City of Lathrup Village, Michigan

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

Year Ended June 30, 2023

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget - (Unfavorable) Favorable
Revenue				
Intergovernmental - State-shared revenue and grants	\$ 373,671	\$ 373,671	\$ 398,304	\$ 24,633
Interest and rentals - Investment income	600	600	10,949	10,349
Total revenue	374,271	374,271	409,253	34,982
Expenditures				
Current services - Public works	169,762	147,485	133,379	14,106
Capital outlay	1,058,196	2,187,500	1,577,073	610,427
Debt service	98,333	98,333	-	98,333
Total expenditures	1,326,291	2,433,318	1,710,452	722,866
Excess of Expenditures Over Revenue	(952,020)	(2,059,047)	(1,301,199)	757,848
Other Financing Sources - Transfers in	952,207	952,207	1,618,420	666,213
Net Change in Fund Balance	187	(1,106,840)	317,221	1,424,061
Fund Balance - Beginning of year	952,226	952,226	952,226	-
Fund Balance - End of year	<u>\$ 952,413</u>	<u>\$ (154,614)</u>	<u>\$ 1,269,447</u>	<u>\$ 1,424,061</u>

City of Lathrup Village, Michigan

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

Year Ended June 30, 2023

	Original Budget (Unaudited)	Amended Budget (Unaudited)	Actual	Variance with Amended Budget - (Unfavorable) Favorable
Revenue				
Intergovernmental - State-shared revenue and grants	\$ 189,446	\$ 189,446	\$ 211,393	\$ 21,947
Interest and rentals - Investment income	600	600	7,008	6,408
Total revenue	190,046	190,046	218,401	28,355
Expenditures				
Current services - Public works	410,037	174,735	274,771	(100,036)
Capital outlay	1,058,196	2,187,500	1,726,466	461,034
Debt service	98,333	98,333	-	98,333
Total expenditures	1,566,566	2,460,568	2,001,237	459,331
Excess of Expenditures Over Revenue	(1,376,520)	(2,270,522)	(1,782,836)	487,686
Other Financing Sources - Transfers in	1,376,707	1,376,707	1,618,419	241,712
Net Change in Fund Balance	187	(893,815)	(164,417)	729,398
Fund Balance - Beginning of year	704,942	704,942	704,942	-
Fund Balance - End of year	<u>\$ 705,129</u>	<u>\$ (188,873)</u>	<u>\$ 540,525</u>	<u>\$ 729,398</u>

City of Lathrup Village, Michigan

Notes to Required Supplementary Information

June 30, 2023

Budgetary Information

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

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

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

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

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

Noncompliance with Legal or Contractual Provisions

The City adopted amended budgets for the Major Streets and Local Streets funds with deficit fund balances at year end. Per Public Act 2 of 1968, the City is prohibited from adopting a budget that causes total expenditures to exceed total revenue, including an available fund balance from the previous year. The City did not incur any actual deficits requiring deficit elimination plans under state law.

Excess of Expenditures Over Appropriations in Budgeted Funds

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

	Budget	Actual	Variance
General Fund - General government - Government service	\$ 800,259	\$ 1,114,202	\$ (313,943)
General Fund - Public works	1,347,349	1,354,594	(7,245)
Local Streets Fund - Current services - Public works	174,735	274,771	(100,036)

The budget overruns relate to unanticipated expenditures for which the budgets were not subsequently adjusted.

Pension Information

Changes in Assumptions

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

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

City of Lathrup Village, Michigan

Notes to Required Supplementary Information

June 30, 2023

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

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

OPEB Information

Changes in Assumptions

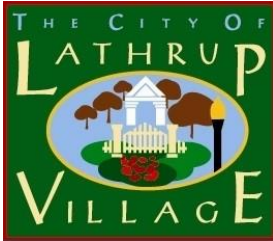
June 30, 2019 - The beginning of year total OPEB liability was based on a single discount rate of 3.45 percent, and the end of year total OPEB liability was based on a single discount rate of 3.36 percent.

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

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

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

June 30, 2023 - The beginning of year total OPEB liability was based on a single discount rate of 4.91 percent. The end of the year total OPEB liability was based on a single discount rate of 5.81 percent.



Pamela Bratschi
Interim City Administrator/Treasurer
City of Lathrup Village
27400 Southfield Road | Lathrup Village, MI 48076
treasurer@lathrupvillage.org
Office: 248.557.2600 x 227

COUNCIL COMMUNICATION:

TO: Mayor Garrett and City Council Members
FROM: Pamela Bratschi, Interim City Administrator/Treasurer
DATE: December 13, 2023
RE: Employment Agreement for City Administrator

Attached is a copy of the new City Administrator's agreement drafted by Michael Greene and City Attorney Scott Baker with direction of the City Council.

Suggested Motion:

To approve the Employment Agreement with Michael Greene for services as the City Administrator, starting January 3, 2024

**City of Lathrup Village
Employment Agreement
Michael Greene, City Administrator**

Introduction

This Agreement, made and entered into on December 18, 2023, by and between the City of Lathrup Village, Michigan, a municipal corporation, (hereinafter called "Employer") and Michael Greene, (hereinafter called "Employee") an individual who has the education, training, and experience in local government management and who, as a member of International City/County Management Association and the Michigan Local Government Management Association, is subject to the ICMA Code of Ethics, both of whom agree as follows:

Section 1: Term

- A. This agreement shall remain in full force in effect from January 2, 2024, until terminated by the Employer or Employee as provided in Sections 9, 10, or 11 of this agreement.

Section 2: Duties and Authority

Employer agrees to employ Michael Greene as City Administrator to perform the functions and duties specified in Section 3.8 of the Lathrup Village City Charter and to perform other legally permissible and proper duties and functions.

Section 3: Compensation

- A. Base Salary: Employer agrees to pay Employee an annual base salary of One Hundred Twelve Thousand Dollars (\$112,000.00) payable in installments at the same time that the other management employees of the Employer are paid.
- B. This agreement shall be automatically amended to reflect any salary adjustments that are provided by the Employer's compensation policies.
- C. Consideration shall be given on an annual basis to increase compensation dependent upon the results of performance evaluations conducted under the provisions of Section 12 of this Agreement. Increased compensation can be in the form of a salary increase and/or a bonus. (See Exhibit A) There shall be interim performance evaluations conducted on or before 90, 180, and 270 days from the effective date of this agreement. All annual performance evaluations shall be conducted on or before July 1st of each year.

Section 4: Health, Disability, and Life Insurance Benefits

- A. The Employer agrees to provide and to pay the premiums for health, hospitalization, surgical, vision, dental, and comprehensive medical insurance for the Employee and his/her dependents equal to that which is provided to all other employees of the City of Lathrup Village or, in the event no such plan exists, to provide coverage for the Employee and dependents.
- B. The Employer agrees to put into force and to make required premium payments for long-term disability coverage for the Employee.

- C. The Employee may elect to submit once per calendar year to a complete physical examination, including a cardio-vascular examination, by a qualified physician selected by the Employee, the cost of which shall be paid by the Employer.
- D. The Employer shall pay the amount of premium due for term life insurance in the amount of the Employee's annual base salary, including all increases in the base salary during the life of this agreement. The Employee shall name the beneficiary of the life insurance policy.

Section 5: Vacation and Sick Leave

- A. The employee shall be granted the hourly equivalent of twenty (20) days of vacation leave on an annual basis and accrue vacation, sick, and personal leave per the Lathrup Village Personnel Policy Manual.
- B. The Employee shall have access to a bank for up to 180 sick days to be used in the case of serious medical conditions. This leave can only be used to provide coverage during the waiting period between the onset of illness or disability and the point at which short- or long-term disability coverage takes effect and may be renewed after each occurrence.
- C. The Employee is entitled to be compensated for up to (10) unused days a year, the remaining balance shall roll over to the next year, and in the event the Employee's employment is terminated, either voluntarily or involuntarily, the Employee shall be compensated for all accrued vacation time, all paid holidays, executive leave, and other benefits to date according to the Lathrup Village Personnel Policy Manual.

Section 6: Automobile

- A. The Employer agrees to provide Employee a sum of two hundred fifty (\$250) dollars per month as an automobile allowance and Employee shall be responsible for the purchase or lease of an automobile of their choice, and to cover the annual cost of the automobile insurance, licenses, fuel, and any related maintenance and/or repairs.
- B. The Employer shall reimburse the Employee at the IRS standard mileage rate for any business use of the vehicle beyond a 50-mile area from City Hall.

Section 7: Retirement

- A. The Employer agrees to continue the Employee's participation in (MERS) retirement system and to make appropriate contributions on the Employee's behalf, for both the Employer and Employee share required.
- B. In addition to the Employer's payment to the state or local retirement system referenced above, the Employer agrees to execute all necessary agreements provided by ICMA Retirement Corporation [ICMA-RC], MissionSquare, or other Section 457 deferred compensation plan for Employee's continued participation in said supplementary retirement plan and, in addition to the base salary paid by the Employer to Employee, Employer agrees to pay an amount equal to 4% of Employee's base salary under Federal and state law into the designated plan on the Employee's behalf, in equal proportionate amount each pay period. The parties shall fully disclose to each other the financial impact of any amendment to the terms of the Employee's retirement benefit.
- C. The Employee will be 100% vested immediately upon employment.

Section 8: General Business Expenses

- A. Employer agrees to budget for and to pay for professional dues and subscriptions of the Employee necessary for continuation and full participation in national, regional, state, and local associations, and organizations necessary and desirable for the Employee’s continued professional participation, growth, and advancement, and for the good of the Employer, subject to City Council approval.
- B. Employer agrees to budget for and to pay for travel and subsistence expenses of Employee for professional and official travel, meetings, and occasions to adequately continue the professional development of Employee and to pursue necessary official functions for Employer, including but not limited to the ICMA Annual Conference, the state league of municipalities, and such other national, regional, state, and local governmental groups and committees in which Employee serves as a member, subject to City Council Approval.
- C. Employer also agrees to budget for and to pay for travel and subsistence expenses of Employee for short courses, institutes, and seminars that are necessary for the Employee’s professional development and for the good of the Employer, subject to City Council approval.
- D. The employer recognizes that certain expenses of a non-personal but job-related nature are incurred by the Employee and agrees to reimburse or pay said general expenses. The finance director is authorized to disburse such monies upon receipt of duly executed expenses or petty cash vouchers, receipts, statements, or personal affidavits.
- E. The Employer acknowledges the value of having the Employee participate and be directly involved in local civic clubs or organizations. Accordingly, the Employer shall pay for the reasonable membership fees and/or dues to enable the Employee to become an active member of local civic clubs or organizations, subject to City Council approval.
- F. The Employer shall provide the Employee with a computer, software, fax/modem, and cell phone required for the Employee to perform the job and to maintain communication.

Section 9: Termination

For the purpose of this agreement, termination shall occur when:

- A. The majority (three of five councilpersons) of the governing body votes to terminate the Employee at a duly authorized public meeting.
- B. If the Employer, citizens, or legislature acts to amend any provisions of the Lathrup Village Charter pertaining to the role, powers, duties, authority, and responsibilities of the Employee’s position that substantially changes the form of government, the Employee shall have the right to declare that such amendments constitute termination.
- C. If the Employer unilaterally reduces the base salary, compensation, or any other financial benefit of the Employee, unless it is applied in no greater percentage than the average reduction of all department heads, such action shall constitute a breach of this agreement and will be regarded as a termination.
- D. If the Employee resigns following an offer to accept the resignation, whether formal or informal, by the Employer as representative of the majority of the governing body that the Employee resigns, then the Employee may declare a termination as of the date of the suggestion.

- E. Breach of contract declared by either party with a 30-day cure period for either Employee or Employer. Written notice of a breach of contract shall be provided in accordance with the provisions of Section 20.
- F. Conviction of criminal act relating to employment with the City of Lathrup Village.
- G. Conviction of a felony

Section 10: Severance

- A. Severance shall be paid to the Employee when employment is terminated as defined in Section 9.
- B. If the Employee is terminated within the first year, the Employer shall provide a severance payment equal to three (3) months' salary at the current rate of pay from the notice of termination. This severance shall be paid in installments at the same time the other management employees of the Employer are paid, commencing on the last day of employment, unless otherwise agreed to by the Employer and the Employee. The Employee shall also receive three (3) months' insurance coverage as outlined in Section 4. Insurance coverage would be voided if the Employee obtains new employment within the three (3) month severance period.
- C. If terminated after the first year, the Employer shall provide a severance payment equal to six (6) months' salary at the current rate of pay from the notice of termination. This severance shall be paid in installments at the same time the other management employees of the Employer are paid, commencing on the last day of employment, unless otherwise agreed to by the Employer and the Employee. The Employee shall also receive six (6) months' insurance coverage as outlined in Section 4. Insurance coverage would be voided if the Employee obtains new employment within the six (6) month severance period.
- D. The Employee shall also be compensated for all accrued sick leave, vacation time, all paid holidays, and executive leave. The Employer agrees to contribute to the Employee's deferred compensation account on the value of this compensation calculated using the rate ordinarily contributed on regular compensation.
- E. If the Employee is terminated because of a conviction of a felony or a criminal act relating to employment within the City of Lathrup Village, then the Employer is not obligated to pay severance under this section.

Section 11: Resignation

If the Employee voluntarily resigns their position with the Employer, the Employee shall provide a minimum of thirty (30) days' notice unless the parties agree otherwise. Following the notice of resignation, the Employee will continue to render their services and shall be paid their regular compensation unless the parties mutually agree otherwise.

Section 12: Performance Evaluation

- A. The performance evaluations shall occur as required in Section 3C. The Employer shall review the performance of the Employee subject to a process form criteria and format for the evaluation which shall be mutually agreed upon by the Employer and Employee.
- B. The process, at a minimum, shall include the opportunity for both parties to:
 - a. Prepare a written evaluation;

- b. Meet and discuss the evaluation;
- c. Present a written summary of the evaluation results. The final written evaluation should be completed and delivered to the Employee within 30 days of the evaluation meeting.

Section 13: Hours of Work

It is recognized that the Employee must devote a great deal of time outside the normal office hours on business for the Employer, and to that end Employee shall be allowed to establish an appropriate work schedule so long as a minimum of forty (40) hours per week is worked.

Section 14: Outside Activities

The employment provided for by this Agreement shall be the Employee’s sole employment. Recognizing that certain outside consulting or teaching opportunities provide indirect benefits to the Employer and the community, the Employee may elect to accept limited teaching, consulting, or other business opportunities with the understanding that such arrangements shall not constitute interference with nor a conflict of interest with their responsibilities under this Agreement, subject to City Council Approval.

Section 15: Residency

- A. The Employer and Employee agree that the Employee does not have to establish residency in the City of Lathrup Village at any point during employment.
- B. In the event the Employee establishes primary residency within the City of Lathrup Village corporate limits within six (6) months of the agreement's effective date, the Employee shall be reimbursed up to \$1,000 based upon actual moving costs incurred as verified by the finance department.

Section 16: Indemnification

The Employer shall defend, save harmless, and indemnify Employee against any claim or demand or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the scope of Employment as City Administrator. Employer reserves the right to withhold said indemnification in the event said alleged act or omission is an illegal act or an illegal omission. The Employer reserves the right to forward any such claim to its insurance company.

Section 17: Bonding

The Employer shall bear the full cost of any fidelity or other bonds required of the Employee under any law or ordinance.

Section 18: Other Terms and Conditions of Employment

The Employer, only upon agreement with Employee, shall fix any such other terms and conditions of employment, as it may determine from time to time, relating to the performance of the Employee, provided such terms and conditions are not inconsistent with or in conflict with the provisions of this Agreement, the Lathrup Village Charter, or any other law.

Section 19: Notices

Notice under this Agreement shall be given by depositing in the custody of the United States Postal Service, postage prepaid, addressed as follows:

- A. EMPLOYER: Mayor and City Clerk
27400 Southfield Road
Lathrup Village, MI 48076
- B. EMPLOYEE: Michael (Mike) Greene - michaelgreene09@gmail.com
- C. Alternatively, the notice required pursuant to this Agreement may be personally served in the same manner as applies to civil judicial practice. Notice shall be deemed given as of the date of personal service or as the date of deposit of such written notice in the course of transmission in the United States Postal Service.

Section 20: General Provisions

- A. Integration. This Agreement sets forth and establishes the entire understanding between the Employer and the Employee relating to the employment of the Employee by the Employer. Any prior discussions or representations by or between the parties are merged into and rendered null and void by this Agreement. The parties by mutual written agreement may amend any provision of this agreement during the life of the agreement. Such amendments shall be incorporated and made a part of this agreement.
- B. Binding Effect. This Agreement shall be binding on the Employer and the Employee as well as their heirs, assigns, executors, personal representatives, and successors in interest.
- C. Effective Date. This Agreement shall become effective on January 2, 2024.
- D. Severability. The invalidity or partial invalidity of any portion of this Agreement will not affect the validity of any other provision. If any provision of this Agreement is held to be invalid, the remaining provisions shall be deemed to be in full force and effect as if they have been executed by both parties after the expungement or judicial modification of the invalid provision.

City of Lathrup Village:

_____	_____	_____	_____
Mykale Garrett	Date	Kelda London	Date
Mayor		City Clerk	

Employee:

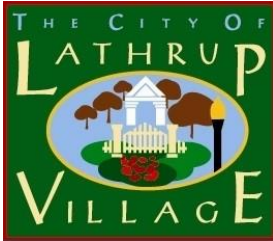
	_____
Michael Greene	December 8, 2023
	Date

EXHIBIT A
Bonuses

Employer and Employee have agreed to set specific performance goals within 45 days of the effective date of this agreement. Performance goals shall be established, at minimum, within each of the following areas:

- Budget/Finance up to Two Thousand Dollars (\$2,000.00) Annually
- City Staff up to One Thousand Dollars (\$1,000.00) Annually
- Residents/Community up to Five Hundred Dollars (\$500.00) Annually

The employer reserves the right to add additional performance goals and bonuses at its sole discretion.



Pamela Bratschi
Interim City Administrator/Treasurer
City of Lathrup Village
27400 Southfield Road | Lathrup Village, MI 48076
treasurer@lathrupvillage.org
Office: 248.557.2600 x 227

COUNCIL COMMUNICATION:

TO: Mayor Garrett and City Council Members
FROM: Pamela Bratschi, Interim City Administrator/Treasurer
DATE: December 13, 2023

RE: Board of Review Dates for 2024

The propose Board of Review Dates for 2024 are listed in the attached resolution for your review and approval.

Suggested Motion:

To approve the 2024 Board of Review Meeting Schedule.



A HERITAGE OF GOOD LIVING

RESOLUTION

Resolved, that the **2024 Meeting/Sessions of the Board of Review** be designated to be at the following dates, times and place.

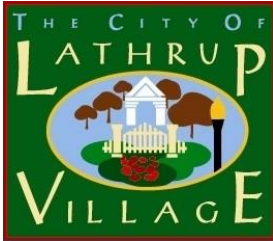
First Session – On Thursday, March 7, 2024 commencing at 8:30 a.m. until 12:00 noon and 1:00 p.m. until 5:30 p.m. in the Municipal Building at 27400 Southfield Road, Lathrup Village, Michigan and continuing in session for at least the minimum period of time required by law and until all necessary business of the meetings have been completed pursuant to MSA 7.29.

Second Session – On Thursday, March 14, 2024 commencing at 1:00 p.m. until 4:00 p.m. and 6:00 p.m. until 9:00 p.m. in the Municipal Building at 27400 Southfield Road, Lathrup Village, Michigan and on both dates continuing in session for at least the minimum period of time required by law and from time to time thereafter until necessary business of the meetings have been completed pursuant to MSA 7.30.

Summer and Winter Sessions – On Tuesday, July 16, 2024 at 9:00 a.m. and on Tuesday, December 10, 2024 at 9:00 a.m. in the Municipal Building at 27400 Southfield Road, Lathrup Village, Michigan commencing at 2:00 p.m. for the purpose of correcting clerical errors and mutual mistakes of fact in the Roll and conducting such additional business as is authorized and permitted by the General Property Tax Act if and when there is a volume of business to be transacted at such sessions pursuant to MSA 7.97 (2).

I, Kelda London, City Clerk, for the City of Lathrup Village, Michigan, do hereby certify that the above resolution was adopted at a Regular Meeting held on December 18, 2023.

Kelda London, City Clerk



Pamela Bratschi
Interim City Administrator/Treasurer
City of Lathrup Village
27400 Southfield Road | Lathrup Village, MI 48076
treasurer@lathrupvillage.org
Office: 248.557.2600 x 227

COUNCIL COMMUNICATION:

TO: Mayor Garrett and City Council Members
FROM: Pamela Bratschi, Interim City Administrator/Treasurer
DATE: December 13, 2023
RE: **Water and Sewer Fee Schedule**

Attached is a copy of the new water and sewer fee schedule. The city has reviewed and revised this to be more comparable with other municipalities our size.

Suggested Motion:

To approve the Water and Sewer Fee Schedule to be effective immediately.

Contractor Registration - \$25.00 (should be the same as what the building department charges)

Fee for doing work w/out registration/proper permits: STOP WORK order in place until fines are paid

- \$100.00 (1st offense) - \$500.00 (2nd offense) – \$1,000.00 (3rd offense) –
- If there is a 4th offense – fine of \$1,000.00 and barred from doing work in City for 1 year

Water: (Only applies if tap is NOT a part of the Replacement Bond)

- Permit Fee – 5/8" & 3/4" @ \$1,900.00 + Cost of Water Meter
- Permit Fee – 1" @ \$2,000.00 + Cost of Water Meter
- Permit Fee – 2" @ \$2,500.00 + Cost of Water Meter
- Permit Fee – 3" @ \$3,035.00 + Cost of Water Meter
- Permit Fee – 4" @ \$4,000.00 + Cost of Water Meter
- Permit Fee for reconnect: \$750.00

Water Tap Inspection Fee: \$125.00 (1st 3 hours) - After 3 hours an additional \$75.00 per hour

Fee for Contractor No Show – (not including due to inclement weather) - \$150.00 fee

Stop Box or Water Meter tampering: \$500.00 (1st offense) - \$1,000.00 (2nd offense) - \$2,000.00 (3rd offense)

*if done by contractor – 4th offense = barred from doing work for one year

*if done by homeowner – 4th offense and more - \$2,000.00

Stop Box Damaged by Homeowner or homeowners contractor: T & M @ current employee rate + materials + additional 10% of material costs added

Water Turn On/Off: During business hours - \$0.00

After hours: Rate of employee hourly wage x 3

Holiday hours: Rate of employee hourly wage + OT costs x 3

Backflow device install Permit Fee: \$50.00 Residential \$100.00 commercial \$400.00 – industrial

*Inspection fees go to Plumbing Inspector from building department

Water Meter Testing: * City absorbs cost of testing if we want it tested

*5/8" to 1": Homeowner/Business owner requests testing AND device calibrates properly: \$200.00
(includes testing fee/travel time)

*1" +: \$425.00 (includes testing fee/travel time)

If meter does not calibrate w/in the normal range (97% - 103%): City covers cost of new meter

If meter DOES calibrate w/in the normal range: Homeowner/Property Owner is responsible for cost of meter

Water Testing per Homeowner/Property Owner request: \$35.00

Seasonal Water Meter Pull: \$120.00 (both removal/reinstallation)

Demo (Resi) Fee: \$100.00 Demo (Commercial) Fee: \$300.00

Water Meter Costs: (Fee schedule needs to make a notation, that due to the rise in costs of raw materials, the costs of the meters may fluxuate during the fee schedule year):

5/8": \$172.26 3/4": \$248.18 1": \$344.53 1.5": \$735.26 2": \$1,397.25 3": \$2000.00

(ALL meters must be purchased through the City – there should be a fine for furnishing their own meter w/out our knowledge)

Fine for tapping into a Fire Hydrant: \$1,000.00

Fine for dumping surface water into the sanitary system: \$1,000.00

Sewer: (Only applies if tap is NOT a part of the Replacement Bond)

Same as Water for Contractor Registration

Same fees as Water for:

- Doing work w/out registration/proper permits & Contractor No Show

Sewer Tap Fees:

- 5/8" to 3/4": \$1,750.00
- 1": \$1,854.00
- 1.5": \$2,293.00
- 2": \$3,349.00
- 3": \$6,177.00
- 4": \$10,345.00 and up to \$19,750.00 for anything 5" or above
- Permit Fee for reconnect: \$750.00

Sewer Tap Inspection Fee: \$125.00 (1st 3 hours) – After 3 hours an additional \$75.00 per hour

Sewer Reconnect Permit/Fee: \$150.00

Illegal Tap Fee: \$1,000.00 w/an additional \$100.00 per day before disconnect

Fine for dumping surface water in sanitary sewer: \$100.00 (1st offense) - \$500.00 (2nd offense)

Fine for dumping refuse in sanitary sewer system: \$500.00 (1st offense)

If we follow the guidelines in our ordinances, there should be the following:

- Fine for illegal grease dumping: (I am waiting for EPA for a approx. cost)
- Yearly inspection for existence of grease trap/dumping of hazardous material (oil – solvents, etc)
- Fine for business owner who does not respond to inspection notice

Water/Sewer Notes:

- *ALL work performed must be done by a licensed and insured contractor
 - *Certificates of Insurance can only be accepted if mailed/emailed/faxed directly from the insurance carrier
 - *Certificates of Insurance must be valid for 1 year and cannot be cancelled after project is completed-----
- *Owner/Owner Contractor excavates to Main only and is responsible for all road, sidewalk and easement repairs
 - *Bond the project to ensure they do
- *ALL work **MUST** be inspected prior to backfill – photos not acceptable
 - *Our DPW foreman will inspect all water/sewer taps, reconnections, extensions
 - *Our tap fees should state that our DPW will remain on-site from the commencement of the dig to the finish
 - *Inspection fees - \$125.00 for first 3 hours (or foreman hourly wage) any time over the 3 hours is an additional charge of \$75.00 per hour
 - *Other than weather delay due to rain, a fee should be applied for cancellation of an inspection
 - *Any taps done w/out inspection = a fine & stop work order – no work performed until fine is paid in full
- *Pool filling - no resident will be exempt from sewer charges on their bill for any reason, including pool filling

Fee Schedule:

Water Taps – all sizes	Sewer Taps – all size	Commercial tap fees	Contractor Registration
Fine for Wtr Meter/Stop Box tampering	Water Turn On/Off – Business hours – After hours – Holiday hours		
Stop box replacement if damaged by owner or owner’s contractor			
Water Disconnect – commercial	Water Reconnect – commercial	Winter Meter Pull – Comm/Resi	
Fine for working w/out permit or not obtaining inspection	Unauthorized sewer connection		
Illegal use of sanitary sewer – Fine for connecting or dumping excess surface water, roof runoff (downspouts) or groundwater			
Meter Costs	Meter Testing Fee		

Issue w/resident insists meter is not calibrating correctly & wants a replacement.....We get the meter tested at our cost UNLESS it calibrates w/in the normal range – then homeowner has to pay for both the meter testing and the new meter

Grease interceptor questionnaire – (similar to IWC) – do we send the yearly questionnaire out to commercial properties establishing who may be at risk for infiltrating the system w/oil or grease (not sure if this one is EPA or DEQ)

*Property owner is responsible to provide us w/certification from an independent environmental engineer licensed to practice in the State of Mi that their establishment has been inspected

*According to Sec 78-325, the city is responsible to provide several names who are licensed to do the aforementioned AND that this certification should be done on a bi-monthly basis

*The company/individual doing the testing should be charged a yearly fee to perform the tests throughout the city

*Item 5 of the same ordinance states periodic cleanout of grease interceptors must be done on a quarterly basis w/the required documentation being sent to the city on the 1st day of June and December

*Sec b-1 allows the city to charge \$500 for first violation and each subsequent violation is *at least* \$1,000.00

Misc. Ordinance:

- A late penalty can be removed if: there was an issue w/a missing payment – resident must provide us with documentation from their bank that we cashed their check
 - If they are penalty free for 1 year of consecutive billing cycles – (once a year)
- According to Ordinance Sect78-282: we are supposed to supply the couplings for new meters
- I feel we should purchase some dye test strips that a resident can come up to City Hall & pick one up for each toilet (free of charge) They can be purchased on-line for \$75.00 for a box of 200 strips

NEW BUILD:**COMMERCIAL PROPERTY NEW BUILD:**

*When a plan is approved, the powers that be need to notify the water department of:

- *pre-con meeting to include water department
- *project address
- *size of service line
- *type of business to occupy
- *name & contact information of pertinent parties: owner, contractor, superintendent etc.
- *project address
- *size of service line
- *date of project commencement

COMMERCIAL PROPERTY DEMO & RENOVATIONS:

*The aforementioned plus:

- *Notify Wtr Dept of project
- *Water Dept needs access prior to commencement to pull the meter(s) – verify serial numbers, location of meter(s) & what each meter reads (specifically in multi-suite buildings)
 - *If the water meter appears less than 3 years old, they will pull, tag and store the meter on our premises
 - *If meter appears 4+ years old, property will need to purchase new meter

Misc. Items to be addressed:

- BS&A to be updated in the Building Dept program to allow all fees & fines be put in the Water Account GL
 - The exception would only be for a Backflow Device install inspection that is to be conducted by Plumbing Inspector through the Building Dept. – No other fees should be going to the Building Department.

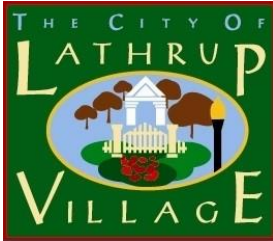
OTHER:

*Can the council reconsider the installation of water meters for exterior surface use only? (It will not only be a savings for the resident, but we will generate income w/inspection fees)

*Can the total amount turned over to taxes each year for delinquent water bills be revisited?? Possibly a higher percentage of the dollar amount be sent to taxes?

*Consider turning off for non-pymt instead? (This will improve the budget, bring in consistent revenue and also generate income with the Water turn on and Water turn off fees.) General fee for non-pymt shut-off is \$100.00 (This covers both trips - one for discontinuation of service & the other for restoration of service)

*This practice is discontinued from November 1st to April 1st due to the cold weather which often leads to stop box damage.



Pamela Bratschi
 Interim City Administrator/Treasurer
 City of Lathrup Village
 27400 Southfield Road | Lathrup Village, MI 48076
 treasurer@lathrupvillage.org
 Office: 248.557.2600 x 227

COUNCIL COMMUNICATION:

TO: Mayor Garrett and City Council Members
FROM: Pamela Bratschi, Interim City Administrator/Treasurer
DATE: December 13, 2023

RE: MOTION TO ADOPT SPECIAL ASSESSMENT RESOLUTION #1 AND SET PUBLIC HEARING DATE FOR JANUARY 22, 2024

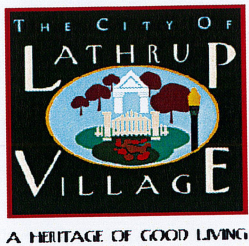
At the end of each year there are delinquent water/sewer, sidewalks, nuisance cuts, ditch and culvert and other bills. This starts the process of moving these delinquent amounts to the 2024 tax roll.

Property owners have until February 29, 2024 before the delinquent amounts are given to City Council for final approve before they will be placed on their property tax bill.

The resolution sets the Public Hearing date for January 22, 2024 at 7:30 p.m.

Suggested Motion:

To adopt the attached resolution and set the Public Hearing for Special Assessments for January 22, 2024 at 7:30 p.m.



TENTATIVE SPECIAL ASSESSMENT ROLL # 2023-01 GENERAL PURPOSES

SPECIAL ASSESSMENT RESOLUTION #1

Whereas, the Administrator has reported to the City Council those cost and expenses of General Purposes, sidewalk, ditch and culvert and the delinquent water/sewer bills, incurred by the City which remain unpaid by the owners or other parties in interest from whom said sums are due and the City Council has elected to proceed to the collection of same by Special Assessment: and

Whereas, the City Administrator report has been deemed to be a Tentative Special Assessment Roll showing the amounts of the cost assessable against each parcel:

Be It Therefore Resolved:

1. That the Tentative Special Assessment Roll be approved as submitted by the City Administrator and the City Clerk is directed to received and file the Roll for public inspection and review.
2. That January 22, 2024 at 7:30 p.m. in the Municipal Building at 27400 Southfield Road, Lathrup Village, Michigan be set as the time and place of a Public Hearing for the purposes of reviewing the Tentative Roll and to afford a hearing to all interested persons all matters bearing upon any needful correction or revision to the Roll and the Property of its confirmation.
3. That the City Clerk by authorized and directed to give proper notices of the hearing by mail and publication as provided by law.

I, Kelda London, City Clerk, for the City of Lathrup Village, Michigan, do hereby certify that the above resolution was adopted at a Regular Meeting held on December 18, 2023.

Kelda London, City Clerk

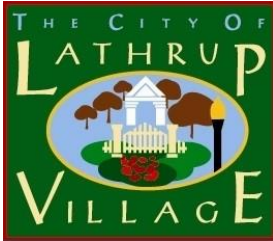
12/15/2023 City of Lathrup Village		DELINQUENT ASSESSMEN' 1
Parcel #	Address	Amount
40-24-14-307-01227681	MORNINGSIDE	\$ 747.00
40-24-14-403-00518515	SAN JOSE	\$ 896.40
40-24-14-476-02227475	GOLDENGATE W	\$ 5,186.25
40-24-13-357-01317560	SUNNYBROOK	\$ 2,804.50
40-24-14-206-00328548	BLOOMFIELD	\$ 1,250.00
40-24-13-108-00717377	AVILLA	\$ 249.30
40-24-13-108-00617385	AVILLA	\$ 1,243.45
40-24-13-106-00917386	AVILLA	\$ 211.00
40-24-13-108-00517401	AVILLA	\$ 344.25
40-24-13-108-00117415	AVILLA	\$ 207.75
40-24-13-107-00717545	AVILLA	\$ 967.50
40-24-13-105-01117560	AVILLA	\$ 623.25
40-24-13-105-01017580	AVILLA	\$ 249.30
40-24-13-105-00917616	AVILLA	\$ 449.75
40-24-13-107-00417617	AVILLA	\$ 418.75
40-24-13-107-00317641	AVILLA	\$ 207.75
40-24-14-452-00827375	BLOOMFIELD	\$ 2,127.44
40-24-14-451-02127435	BLOOMFIELD	\$ 479.45
40-24-14-476-01618614	BUNGALOW	\$ 105.50
40-24-14-476-01518632	BUNGALOW	\$ 449.75
40-24-14-476-01418658	BUNGALOW	\$ 408.75
40-24-14-476-01218680	BUNGALOW	\$ 859.90
40-24-14-451-01818810	BUNGALOW	\$ 415.50
40-24-14-452-00618811	BUNGALOW	\$ 664.80
40-24-14-451-01718830	BUNGALOW	\$ 238.75
40-24-14-452-00518831	BUNGALOW	\$ 1,175.25
40-24-14-452-00418851	BUNGALOW	\$ 207.75
40-24-14-452-00318865	BUNGALOW	\$ 1,134.25
40-24-14-451-01418870	BUNGALOW	\$ 1,249.75
40-24-14-451-01318890	BUNGALOW	\$ 415.50
40-24-13-303-01227705	CALIFORNIA NE	\$ 313.25
40-24-13-303-02027735	CALIFORNIA NE	\$ 207.75
40-24-13-304-00627760	CALIFORNIA NE	\$ 238.75
40-24-13-304-02227774	CALIFORNIA NE	\$ 415.50
40-24-13-304-00227786	CALIFORNIA NE	\$ 207.75
40-24-13-304-00127798	CALIFORNIA NE	\$ 2,623.50
40-24-13-155-01527912	CALIFORNIA NE	\$ 313.25

40-24-13-155-01427918 CALIFORNIA NE	\$	477.50
40-24-13-155-01227930 CALIFORNIA NE	\$	623.25
40-24-13-353-00527500 CALIFORNIA SE	\$	334.25
40-24-13-353-00627510 CALIFORNIA SE	\$	207.75
40-24-13-303-00727561 CALIFORNIA SE	\$	1,360.60
40-24-13-303-01827641 CALIFORNIA SE	\$	105.50
40-24-13-306-00327650 CALIFORNIA SE	\$	238.75
40-24-13-306-02027670 CALIFORNIA SE	\$	1,355.25
40-24-13-358-00617387 CAMBRIDGE	\$	893.00
40-24-13-353-01117554 CAMBRIDGE	\$	105.50
40-24-13-357-00617579 CAMBRIDGE	\$	105.50
40-24-13-357-00417611 CAMBRIDGE	\$	542.00
40-24-13-357-00317631 CAMBRIDGE	\$	542.00
40-24-14-482-00418150 CAMBRIDGE	\$	790.88
40-24-14-483-00518151 CAMBRIDGE	\$	695.80
40-24-14-482-00318160 CAMBRIDGE	\$	105.50
40-24-14-456-00418635 CAMBRIDGE	\$	728.75
40-24-14-456-00518645 CAMBRIDGE	\$	521.00
40-24-14-452-01518716 CAMBRIDGE	\$	207.75
40-24-14-452-01418736 CAMBRIDGE	\$	313.25
40-24-14-453-00618745 CAMBRIDGE	\$	105.50
40-24-14-452-01318750 CAMBRIDGE	\$	313.25
40-24-14-453-00418775 CAMBRIDGE	\$	344.25
40-24-14-452-01218776 CAMBRIDGE	\$	446.50
40-24-14-453-00318791 CAMBRIDGE	\$	418.75
40-24-14-453-00218805 CAMBRIDGE	\$	207.75
40-24-13-154-00917420 E GLENWOOD	\$	446.50
40-24-13-153-01017576 E GLENWOOD	\$	0.50
40-24-13-155-00517591 E GLENWOOD	\$	105.50
40-24-13-155-00417635 E GLENWOOD	\$	105.50
40-24-13-153-00717640 E GLENWOOD	\$	415.50
40-24-13-155-00317645 E GLENWOOD	\$	831.00
40-24-14-477-01927055 ELDORADO	\$	716.25
40-24-14-477-01727081 ELDORADO	\$	521.00
40-24-14-479-00827315 ELDORADO	\$	1,804.42
40-24-14-479-00627361 ELDORADO	\$	436.95
40-24-13-154-01228225 GOLDENGATE E	\$	2,358.23
40-24-13-154-01128245 GOLDENGATE E	\$	774.00
40-24-14-456-02227215 GOLDENGATE W	\$	1,495.80
40-24-14-456-02127235 GOLDENGATE W	\$	238.75

40-24-14-477-01127246 GOLDENGATE W	\$	207.75
40-24-14-477-00827306 GOLDENGATE W	\$	415.50
40-24-14-477-00727320 GOLDENGATE W	\$	361.00
40-24-14-477-00527356 GOLDENGATE W	\$	685.25
40-24-14-456-01427375 GOLDENGATE W	\$	1,069.75
40-24-14-477-00427376 GOLDENGATE W	\$	1,968.95
40-24-14-456-01327397 GOLDENGATE W	\$	207.75
40-24-14-477-00127440 GOLDENGATE W	\$	1,246.50
40-24-14-456-01127441 GOLDENGATE W	\$	626.50
40-24-14-476-02427451 GOLDENGATE W	\$	747.90
40-24-14-479-00327460 GOLDENGATE W	\$	415.50
40-24-13-358-01127216 LATHRUP	\$	238.75
40-24-13-353-01427315 LATHRUP	\$	2,080.75
40-24-13-353-01327341 LATHRUP	\$	197.75
40-24-13-306-01927411 LATHRUP	\$	1,559.75
40-24-13-355-01327420 LATHRUP	\$	457.05
40-24-13-355-01227428 LATHRUP	\$	982.30
40-24-13-306-01627475 LATHRUP	\$	2,388.80
40-24-13-355-00227670 LATHRUP	\$	105.50
40-24-13-355-00127680 LATHRUP	\$	1,691.35
40-24-13-305-00827720 LATHRUP	\$	2,285.25
40-24-13-304-01927731 LATHRUP	\$	872.55
40-24-13-304-01827745 LATHRUP	\$	2,318.35
40-24-13-305-00527768 LATHRUP	\$	862.00
40-24-13-304-01527791 LATHRUP	\$	1,537.35
40-24-13-304-01427811 LATHRUP	\$	504.25
40-24-13-305-00327816 LATHRUP	\$	415.50
40-24-13-305-00127840 LATHRUP	\$	1,551.44
40-24-13-155-01028075 LATHRUP	\$	1,509.50
40-24-13-155-00928125 LATHRUP	\$	207.75
40-24-13-155-00728155 LATHRUP	\$	422.00
40-24-13-153-01228235 LATHRUP	\$	249.30
40-24-13-151-02228445 LATHRUP	\$	1,185.80
40-24-13-152-00328452 LATHRUP	\$	1,351.60
40-24-13-108-00428510 LATHRUP	\$	2,806.25
40-24-13-107-01628511 LATHRUP	\$	2,990.50
40-24-13-108-00328538 LATHRUP	\$	645.65
40-24-13-103-02028811 LATHRUP	\$	2,205.40
40-24-13-103-01828837 LATHRUP	\$	790.75
40-24-13-102-01128910 LATHRUP	\$	565.80

40-24-13-101-02128929 LATHRUP	\$	997.20
40-24-13-102-00128950 LATHRUP	\$	286.50
40-24-14-478-00527035 MEADOWBROOK	\$	105.50
40-24-14-334-00527514 RACKHAM	\$	623.25
40-24-13-152-01317370 REDWOOD	\$	770.30
40-24-13-152-01217380 REDWOOD	\$	1,081.60
40-24-13-154-01017381 REDWOOD	\$	573.00
40-24-13-152-01117400 REDWOOD	\$	552.00
40-24-13-152-00917436 REDWOOD	\$	763.00
40-24-13-151-01917580 REDWOOD	\$	525.25
40-24-13-102-01317380 ROSELAND	\$	238.75
40-24-13-104-00517387 ROSELAND	\$	211.00
40-24-13-101-02017536 ROSELAND	\$	790.75
40-24-13-101-01917552 ROSELAND	\$	1,466.10
40-24-13-103-00717553 ROSELAND	\$	230.15
40-24-13-101-01817570 ROSELAND	\$	604.10
40-24-13-103-00517593 ROSELAND	\$	623.25
40-24-13-103-00217657 ROSELAND	\$	238.75
40-24-13-104-00817384 SAN ROSA	\$	105.50
40-24-13-104-00717394 SAN ROSA	\$	211.00
40-24-13-106-00117411 SAN ROSA	\$	1,521.45
40-24-13-105-00617553 SAN ROSA	\$	211.00
40-24-13-105-00517571 SAN ROSA	\$	418.75
40-24-13-105-00317625 SAN ROSA	\$	249.30
40-24-13-103-02317640 SAN ROSA	\$	498.60
40-24-13-359-01317541 SUNNYBROOK	\$	872.55
40-24-13-359-01217551 SUNNYBROOK	\$	831.00
40-24-13-357-01317560 SUNNYBROOK	\$	1,246.50
40-24-13-357-01217576 SUNNYBROOK	\$	207.75
40-24-13-357-01117586 SUNNYBROOK	\$	207.75
40-24-13-359-00817605 SUNNYBROOK	\$	1,361.95
40-24-14-483-01418120 SUNNYBROOK	\$	1,144.25
40-24-14-484-00518141 SUNNYBROOK	\$	728.75
40-24-14-483-01218144 SUNNYBROOK	\$	313.25
40-24-14-484-00418151 SUNNYBROOK	\$	207.75
40-24-14-483-00918168 SUNNYBROOK	\$	238.75
40-24-14-484-00118189 SUNNYBROOK	\$	1,026.10
40-24-14-454-01018705 SUNNYBROOK	\$	705.25
40-24-14-454-00918725 SUNNYBROOK	\$	396.35
40-24-14-453-01518730 SUNNYBROOK	\$	701.87

40-24-14-453-01318756 SUNNYBROOK	\$	581.70
40-24-14-454-00618763 SUNNYBROOK	\$	479.45
40-24-14-454-00518775 SUNNYBROOK	\$	105.50
40-24-14-454-00418791 SUNNYBROOK	\$	313.25
40-24-14-453-01018800 SUNNYBROOK	\$	1,280.75
40-24-14-454-00218819 SUNNYBROOK	\$	440.43
40-24-14-454-00118833 SUNNYBROOK	\$	418.75
40-24-13-355-01727310 SUNSET E	\$	764.00
40-24-13-355-01627320 SUNSET E	\$	654.25
40-24-13-355-01527340 SUNSET E	\$	418.75
40-24-13-354-00127345 SUNSET E	\$	2,608.25
40-24-13-152-00817371 WILTSHIRE	\$	232.68
40-24-13-152-00717381 WILTSHIRE	\$	238.75
40-24-13-108-00917390 WILTSHIRE	\$	1,283.70
40-24-13-152-00117435 WILTSHIRE	\$	313.25
40-24-13-107-01317550 WILTSHIRE	\$	940.75
40-24-13-151-01517555 WILTSHIRE	\$	589.75
40-24-13-107-01117584 WILTSHIRE	\$	364.80
40-24-13-107-00917640 WILTSHIRE	\$	105.50
40-24-13-107-00817656 WILTSHIRE	\$	271.70
	\$	132,071.14



Pamela Bratschi
Interim City Administrator/Treasurer
City of Lathrup Village
27400 Southfield Road | Lathrup Village, MI 48076
treasurer@lathrupvillage.org
Office: 248.557.2600 x 227

COUNCIL COMMUNICATION:

TO: Mayor Garrett and City Council Members
FROM: Pamela Bratschi, Interim City Administrator/Treasurer
DATE: December 18, 2023

RE: Appointment to Lathrup Village Planning Commission

There is a vacancy on the Planning Commission with the resignation of Council member Jason Hammond.

Suggested Motion:

To appoint _____ to the Lathrup Village Planning Commission.



City of Lathrup Village

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

Item 8F.

APPLICATION FOR COMMITTEES, COMMISSIONS & BOARDS

Date of Application: 29 NOV. 2023

Please check the committee for which you are applying:

- | | |
|---|--|
| <input type="checkbox"/> Board of Review | <input type="checkbox"/> Historic District Commission |
| <input type="checkbox"/> Building Authority | <input type="checkbox"/> Lathrup Village Foundation Board |
| <input type="checkbox"/> Downtown Development Authority (DDA) | <input type="checkbox"/> Marijuana Study Group (*new) |
| <input type="checkbox"/> DDA – Economic Vitality Committee | <input checked="" type="checkbox"/> Planning Commission |
| <input type="checkbox"/> DDA – Promotions Committee | <input type="checkbox"/> Recreation Advisory Committee |
| <input type="checkbox"/> DDA – Design Committee | <input checked="" type="checkbox"/> Streets, Drains & Sidewalks Study Group (*new) |
| | <input type="checkbox"/> Other: _____ |

Name: <u>RICHARD WISZ</u>		
Street Address: <u>28221 LATHRUP</u>	City: <u>LATHRUP VILL.</u>	State: <u>MI</u>
Home Phone: <u>248-569-9390</u>		Zip: <u>48076</u>
Alt. Phone: <u>248-514-3841</u>		
Email: <u>ROB WISZ @ COMCAST.NET</u>		
Are you at least 18 years of age? Check one: <input checked="" type="checkbox"/> <input type="checkbox"/>	Are you a registered voter in Lathrup Village? <input checked="" type="checkbox"/> <input type="checkbox"/>	Have you been a resident of Lathrup Village for over 1 year? <input checked="" type="checkbox"/> <input type="checkbox"/>

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.

→ PHYSICAL THERAPIST / ATHLETIC TRAINER - FAMILIAR w/ ADA, DISABILITY CONCERNS

→ WORK w/ HABITAT FOR HUMANITY - FAMILIAR w/ PLANNING FOR HOUSING

→ WORK MEDICAL FOR GRAND PRIX & MARATHON - FAMILIAR w/ TRAFFIC PLANNING

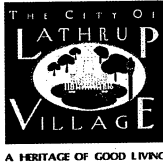
Please list below any other relevant information that clearly states your qualifications for serving on the committees or boards checked above.

HAVE LIVED IN SEVERAL DIFFERENT CITIES & HAVE LEARNED HOW THEY DEALT w/ PERTINANT ISSUES

R. W. Wisz
Applicant Signature

29 NOV. 23
Date

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



City of Lathrup Village

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

APPLICATION FOR COMMITTEES, COMMISSIONS & BOARDS

Date of Application: November 29, 2023

Please check the committee for which you are applying:

- Board of Review
- Building Authority
- Downtown Development Authority
- Historic District Commission
- Lathrup Village Foundation Board
- Recreation Advisory Committee
- Planning Commission
- Other: _____

Name: <i>Timothy Hillman</i>			Are you at least 18 years of age? (check one) <input checked="" type="radio"/> Y <input type="radio"/> N
Street Address: <i>18701 San Quentin Dr</i>	City: <i>Lathrup Village</i>	State: <i>MI</i>	Zip: <i>48076</i>
Home Phone: <i>(248) 767-3382</i>		Alt. Phone:	
Email: <i>thillman85@gmail.com</i>			

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.

I've worked as a Controller for almost 15 years. My profession requires an acute understanding of accounting (bookkeeping, budgeting, financial reporting, etc.), as well as several accounting-adjacent roles (payroll and benefits administration, inventory management, tax planning and preparation, etc.) Moreover, I have quality-management experience (ISO 9001:2015 and 13485:2016, specifically.) All of this constitutes a very "left-brained," analytical, and and processed-oriented skillset, which I believe will lends itself to the planning commission.

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

Beyond my professional experience, I am a community-oriented person. I've been active with the same collegiate organization (The Mutli-Racial Unity Living Experience @ MSU) since 2003, and I ran an academic summer program for teens (CSI @ MSU) for 15 summers. I'm a new resident to Lathrup Village as of July 2022, when my partner and I bought our home on San Quentin Dr. I hope a role on this commission can provide me entry to civil service in Lathrup Village.



City of Lathrup Village

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

APPLICATION FOR COMMITTEES, COMMISSIONS & BOARDS

Date of Application: September 18, 2023

Please check the committee for which you are applying:

- | | |
|---|---|
| <input type="checkbox"/> Board of Review | <input type="checkbox"/> Historic District Commission |
| <input type="checkbox"/> Building Authority | <input type="checkbox"/> Tree Committee |
| <input type="checkbox"/> Downtown Development Authority (DDA) | <input type="checkbox"/> Marijuana Study Group |
| <input type="checkbox"/> DDA – Economic Vitality Committee | <input checked="" type="checkbox"/> Planning Commission |
| <input type="checkbox"/> DDA – Promotions Committee | <input type="checkbox"/> Recreation Advisory Committee |
| <input type="checkbox"/> DDA – Design Committee | <input type="checkbox"/> Other: _____ |

Name: James A. Scussel			
Street Address: 17553 Cambridge Blvd	City: Lathrup Village	State: Michigan	Zip: 48076
Home Phone: 702.236.6228		Alt. Phone:	
Email: JAWS5055@gmail.com			
Are you at least 18 years of age? Check one: Y <input checked="" type="checkbox"/> N <input type="checkbox"/>	Are you a registered voter in Lathrup Village? Y <input checked="" type="checkbox"/> N <input type="checkbox"/>	Have you been a resident of Lathrup Village for over 1 year? Y <input checked="" type="checkbox"/> N <input type="checkbox"/>	

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.

I was in healthcare management for over 45 years. I travelled all over the country as a consultant for program development, service line creation, and the construction and opening of inpatient rehabilitation units including federal/state licensing, proforma development, business planning, marketing and strategic planning, and on-going compliance and profitability. Held offices in state and national professional organizations.

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

James A. Scussel
Applicant Signature

9-18-23
Date

Return signed & completed application to:
CityClerk@LathrupVillage.org or
Lathrup Village City Clerk, 27400 Southfield Road, Lathrup Village, MI 48076



City of Lathrup Village

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

APPLICATION FOR COMMITTEES, COMMISSIONS & BOARDS

Date of Application: NOVEMBER 14, 2023

Please check the committee for which you are applying:

- | | |
|---|---|
| <input type="checkbox"/> Board of Review | <input type="checkbox"/> Historic District Commission |
| <input type="checkbox"/> Building Authority | <input type="checkbox"/> Lathrup Village Foundation Board |
| <input type="checkbox"/> Downtown Development Authority (DDA) | <input type="checkbox"/> Marijuana Study Group (*new) |
| <input type="checkbox"/> DDA – Economic Vitality Committee | <input checked="" type="checkbox"/> Planning Commission |
| <input type="checkbox"/> DDA – Promotions Committee | <input type="checkbox"/> Recreation Advisory Committee |
| <input type="checkbox"/> DDA – Design Committee | <input type="checkbox"/> Streets, Drains & Sidewalks Study Group (*new) |
| | <input type="checkbox"/> Other: <input type="text"/> |

Name: <u>BARIS KENEZ</u>			
Street Address: <u>19115 GLENWOOD</u>	City: <u>L.V.</u>	State: <u>MI</u>	Zip: <u>48076</u>
Home Phone: <u>(248) 229-0388</u>	Alt. Phone: <input type="text"/>		
Email: <u>bhkenez@hotmail.com</u>			
Are you at least 18 years of age? Check one: <input checked="" type="checkbox"/> <input type="checkbox"/>	Are you a registered voter in Lathrup Village? <input checked="" type="checkbox"/> <input type="checkbox"/>	Have you been a resident of Lathrup Village for over 1 year? <input checked="" type="checkbox"/> <input type="checkbox"/>	

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.

40+ YRS. IN DESIGN, BUILDING, LANDSCAPING WITH EXTENSIVE KNOWLEDGE OF MATERIALS, SITE PLANNING, ARCHITECTURAL DETAILING & DESIGN.

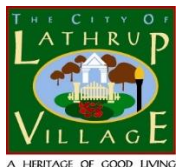
Please list below any other relevant information that clearly states your qualifications for serving on the committees or boards checked above.

FORMER CITY COUNCILMEMBER, BA DESIGN MSU

Baris Kenez
Applicant Signature

11.15.23
Date

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



Council Communication:

To: Mayor Garrett and City Council
From: Kelda London City Clerk
Date: December 18, 2023
Re: 2024 City Council Meeting Dates

2024 COUNCIL MEETING DATES

Study Session - 6:00 pm

Study Session – pm &
City Council Meeting 7:30 pm

Jan 8, 2024

Jan 22, 2024*

Feb 5, 2024

Feb 26, 2024*

Mar 4, 2024

Mar 18, 2024

Apr 1, 2024

Apr 15, 2024

May 6, 2024

May 20, 2024

Jun 3, 2024

Jun 17, 2024

Jul 1, 2024

Jul 15, 2024

Aug 5, 2024

Aug 19, 2024

Sep 9, 2024*

Sep 23, 2024*

Oct 7, 2024

Oct 21, 2024

Nov 4, 2024

Nov 18, 2024

Dec 2, 2024

Dec 16, 2024

**Meeting date moved due to holiday*

The schedule for 2024 will maintain the 1st and 3rd Monday meeting schedule except for six dates due to those dates falling on a holiday and will be held on the 2nd and 4th Mondays of the month.

Suggested Motion:

To Adopt the 2024 City Council Meeting Schedule.

memorandum

DATE: October 12, 2023
TO: Mayor Kelly Garrett and Lathrup Village City Council
FROM: Jill Bahm & Eric Pietsch, Giffels Webster
SUBJECT: Zoning Amendment – Self-Service Laundromat Facilities

At the August 15th, 2023 meeting, the Planning Commission held a public hearing to consider public comment regarding the proposed ordinance text amendment to add self-service laundromat facilities as a principal permitted use in the MX -Mixed Use zoning district. No members of the public were present to add comments to the record. The Planning Commission moved to recommend approval of the proposed text amendment and forward to City Council for adoption, subject to clarification of the parking requirement to read as follows: One (1) parking space for every four (4) laundry machines. This standard is reflected in the updated text amendment attached to this memo.

The remainder of this memo is provided as background.

Previous Discussion

Over the course of two regular meetings, the Planning Commission discussed self-service laundry facilities, issues to be considered and draft ordinance language. Research included area zoning codes as well as those outside the region. Locally, while laundry facilities are commonly listed as a principal permitted use, standards were limited. Outside the region, however, we were able to identify a few standards that seemed to address some of the concerns of the Planning Commission with respect to the type of services - focusing on the laundromat being more of a personal service than an industrial use.

Introduction

What prompted this amendment?

A developer intends to renovate the interior and exterior of a multi-tenant commercial facility with one of the tenant lease spaces proposed to be a laundromat facility. The zoning ordinance does not identify laundromats as a principal permitted use or special land use in any of the zoning districts, so the Planning Commission was asked to consider if laundromats may be considered under a similar use contained in the ordinance or if an amendment to provide specific direction and standards for laundromat uses should be pursued.

Current Ordinance

The ordinance does not include any provisions for laundromat facilities.

Recommendation

See attached proposed ordinance language.

Amend Article 2, Definitions, to add Self-Service Laundromat as a defined term.

Section 2.2. **Self-Service Laundromat.** Commercial establishments offering self-pay and self-operated washing machines and dryers for public use. Excludes commercial laundries, dry cleaning plants, and other similar heavy commercial/industrial uses.

Amend Article 3, Zoning Districts, to add Self-Service Laundromat as a principal permitted use in the MX -Mixed Use Zoning District.

Section 3.1.9.B.xv. Self-Service Laundromat

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

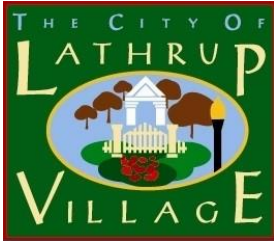
Section 4.20 Self-Service Laundromat

1. Service shall be rendered directly to customers who shall bring in and take away the articles to be cleaned.
2. The entire cleaning and drying process shall be carried on within completely enclosed solvent cleaning units.
3. All solvents used in the cleaning process and the vapors therefrom shall be nonexplosive and nonflammable.

Amend Article 5, Site Development Standards, to add a new off-street parking standard:

Section 5.13.13.C. Business and Commercial Uses

- xv. One (1) parking space for every four (4) laundry machines.



Pamela Bratschi
Interim City Administrator/Treasurer
City of Lathrup Village
27400 Southfield Road | Lathrup Village, MI 48076
treasurer@lathrupvillage.org
Office: 248.557.2600 x 227

COUNCIL COMMUNICATION:

TO: Mayor Garrett and City Council Members
FROM: Pamela Bratschi, Interim City Administrator/Treasurer
DATE: December 13, 2023

RE: MOTION TO APPOINT COUNCIL MEMEBERS TO VERIOUS BOARDS AND COMMISSIONS.

Per City Councils conversations at the study session the following council members have express interest in being appointed to various boards and commissions:

Recreation Advisory Board
One Council Liaison

Planning Commission
One Council Liaison

Southfield Public School Liaison
One Council Liaison

DDA Board
One Council Liaison

Tree Committee
One Council Liaison

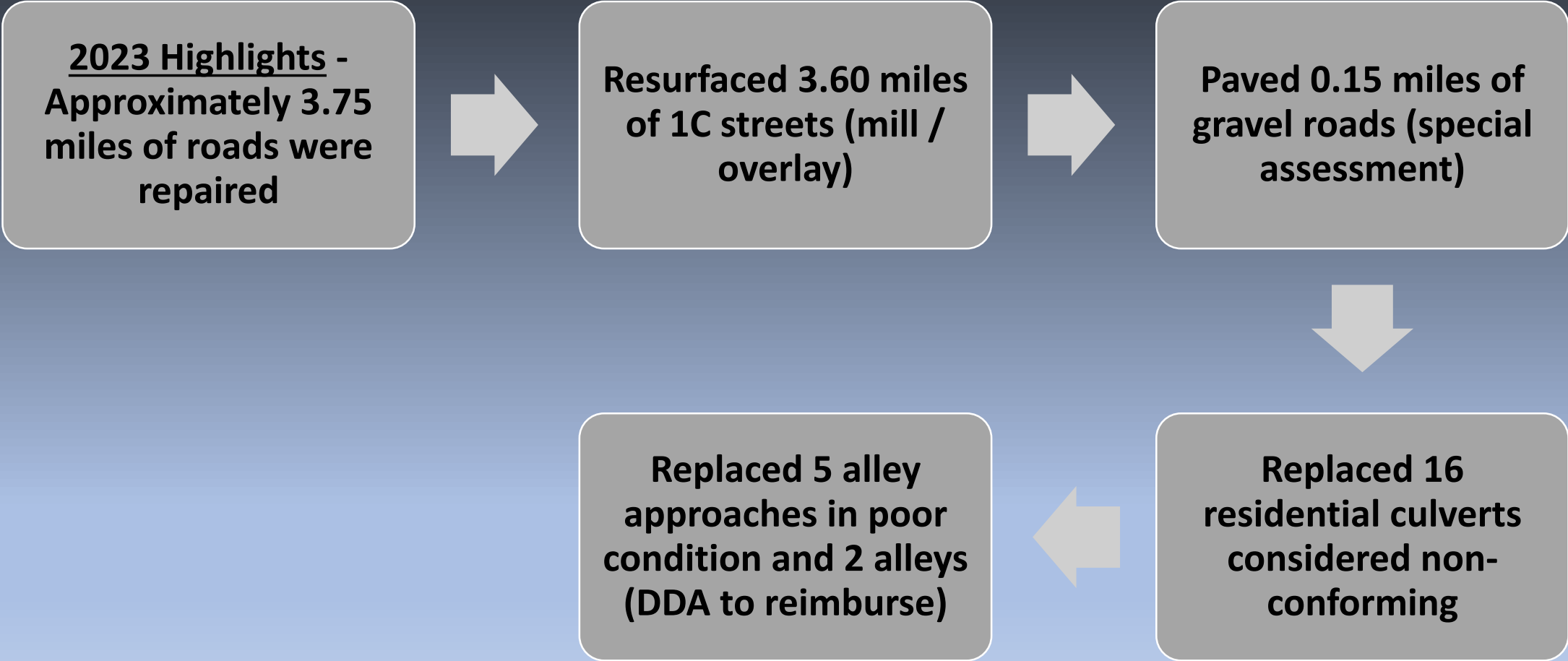
Suggested Motion:

To Appoint Council members to serve as liaisons to Recreation Advisory Board, Planning Commission, Southfield Public School Liaison, DDA Board and Tree Committee.



ROAD / CIP BOND ISSUE UPDATE

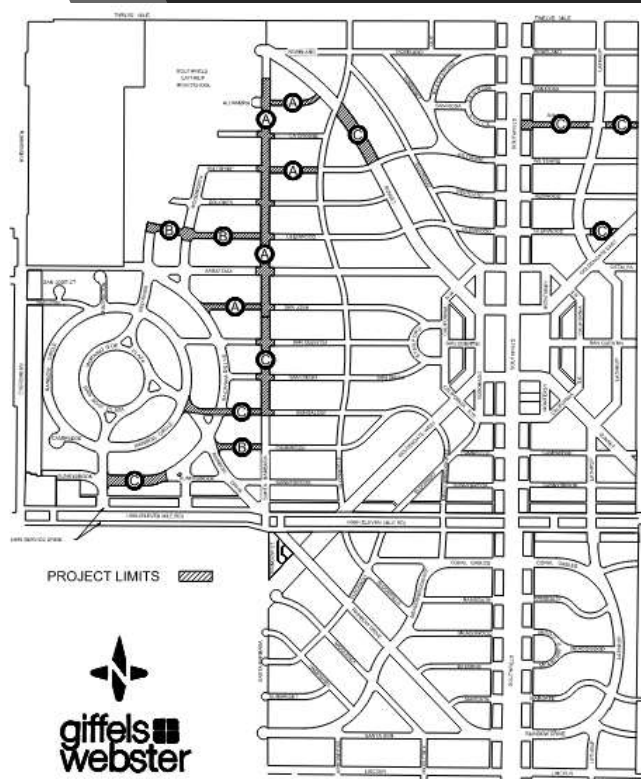
2023 ROAD REPAIR BOND ISSUE



2021-2023 Road Projects

- 8.34 Mile of roads were repaired (7.10 miles were originally budgeted).
 - 2.88 miles of 1A road reconstruction.
 - 1.02 miles of 1B road reconstruction.
 - 4.24 miles of 1C road rehabilitated.
 - 0.20 miles of gravel roads were paved.

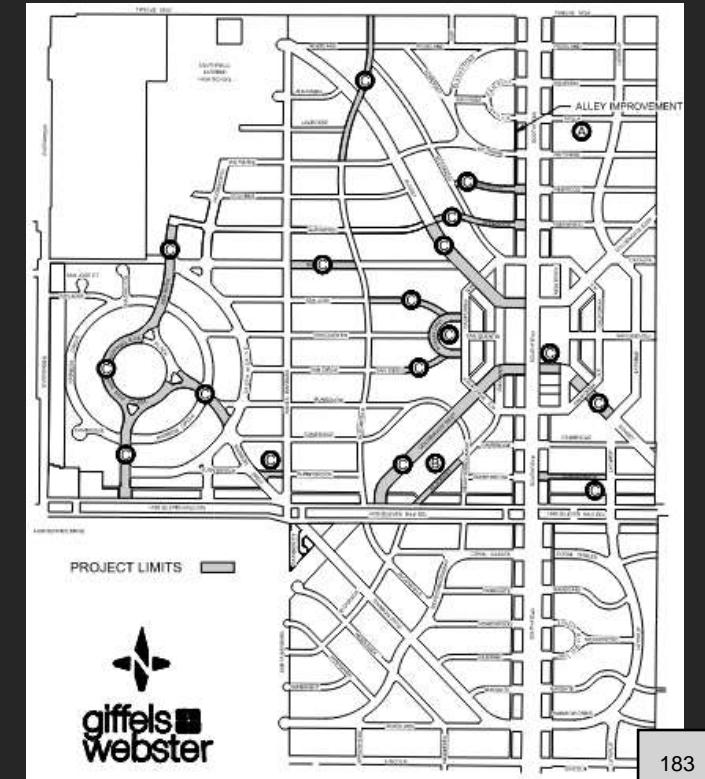
2021 PAVING PROJECT



2022 PAVING PROJECT



2023 PAVING PROJECT





2021 – 2023 Paving Bond Issue Summary:

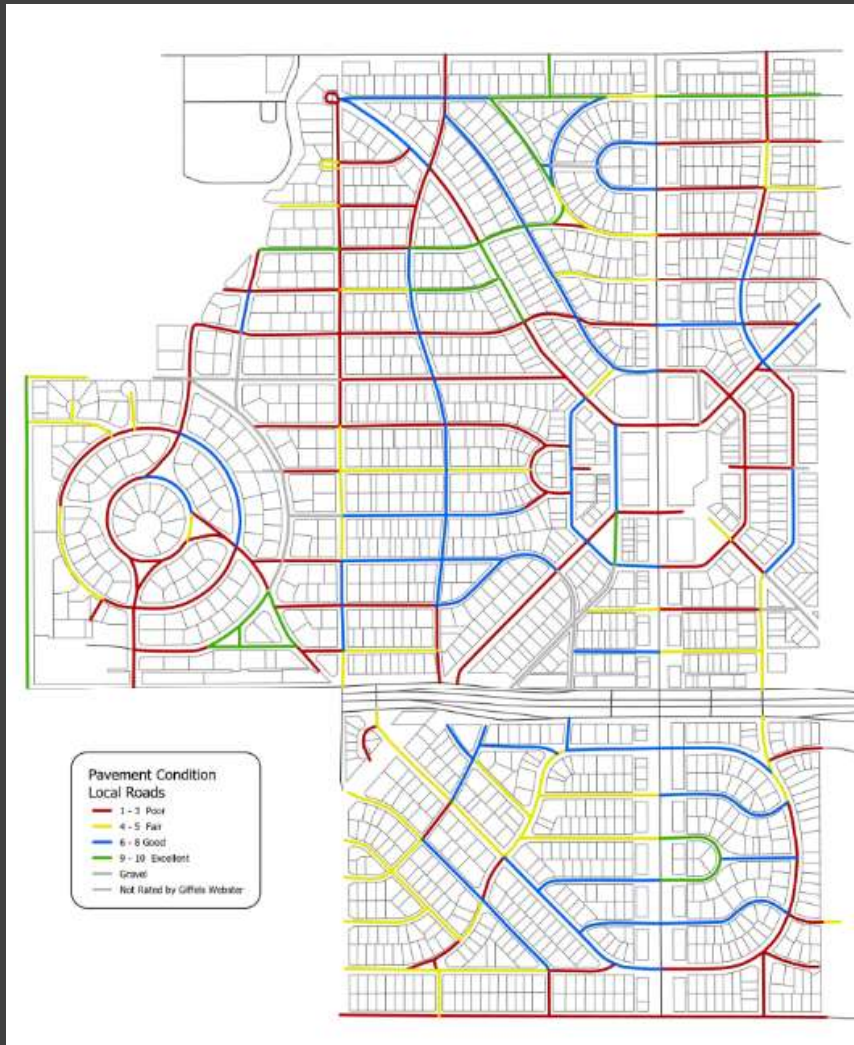
Final cost is approximately \$6.1M (\$6.07M was budgeted).

2024 Road Projects

- The City will be resurfacing EB and WB 11 Mile from the west side of Southfield road to the on-ramp for WB 11 Mile and off-ramp for EB 11 Mile. This work is proposed to be completed during the closure of EB and WB 11 Mile.

ROADWAY CONDITION PASER RATINGS (2019 TO 2023)

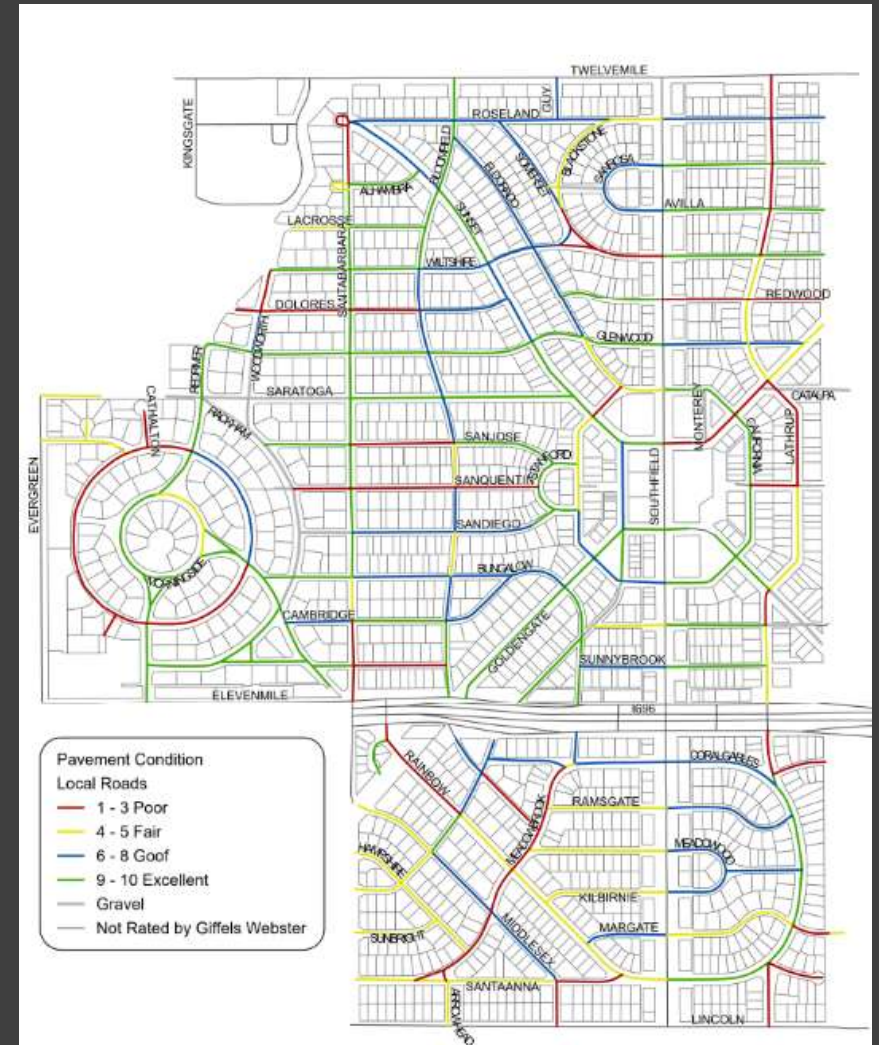
2019 ROADWAY RATING (PASER)



Rating	2017	2019	2021	2023
Poor	10.59	11.14	8.67	6.32
Fair	5.36	4.99	4.93	4.41
Good	6.97	6.74	8.45	6.21
Excellent	2.50	2.55	3.79	8.90
Total	25.42	25.42	25.84	25.84

(Total road length in miles)

2023 ROADWAY RATING (PASER)

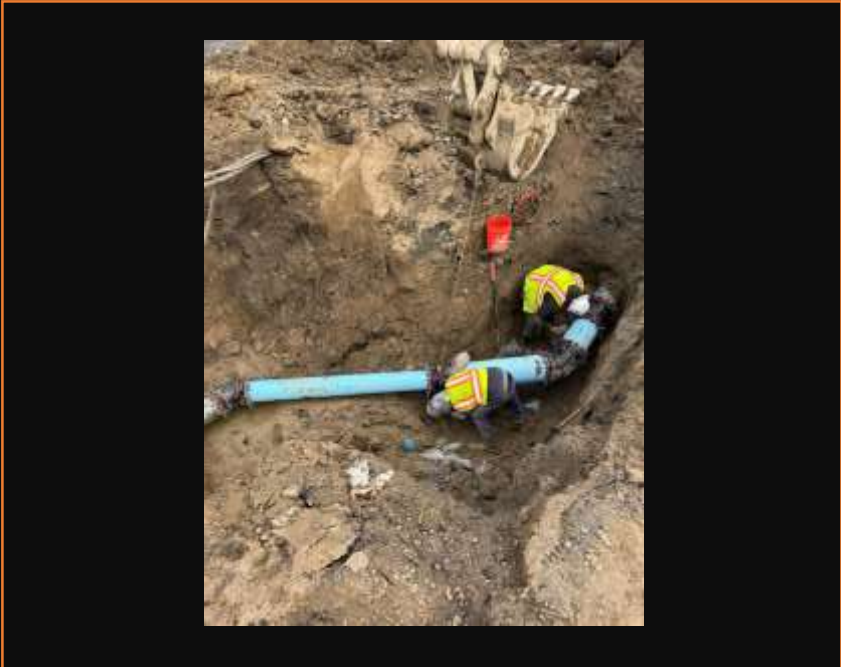


CIP BOND ISSUE

2021 2023 Water Main Replacement

- ❑ Approximately 7,900 lft (1.5 miles) of water mains were replaced
 - San Rosa (Southfield Road to Lathrup Blvd)
 - Wiltshire (Southfield Road to Lathrup Blvd)
 - Goldengate West (11 Mile to Sunset)
 - Bloomfield (LaCrosse to Sunset)
 - Glenwood (Santa Barbara to Sunset)
 - San Diego (Rackham to Stanford Ct)
 - Lincoln (east side of Southfield Rd to the west side)

- ✓ Final cost is approximately \$2.097M (\$2.043M was budgeted)



2024 Water Mains – Four water main segments are scheduled for replacement

- Roseland (Lathrup Blvd to the east dead end)
- Avilla (Lathrup Blvd to the east dead end)
- Redwood (Lathrup Blvd to the east dead end)
- Catalpa (Lathrup Blvd to the east dead end)



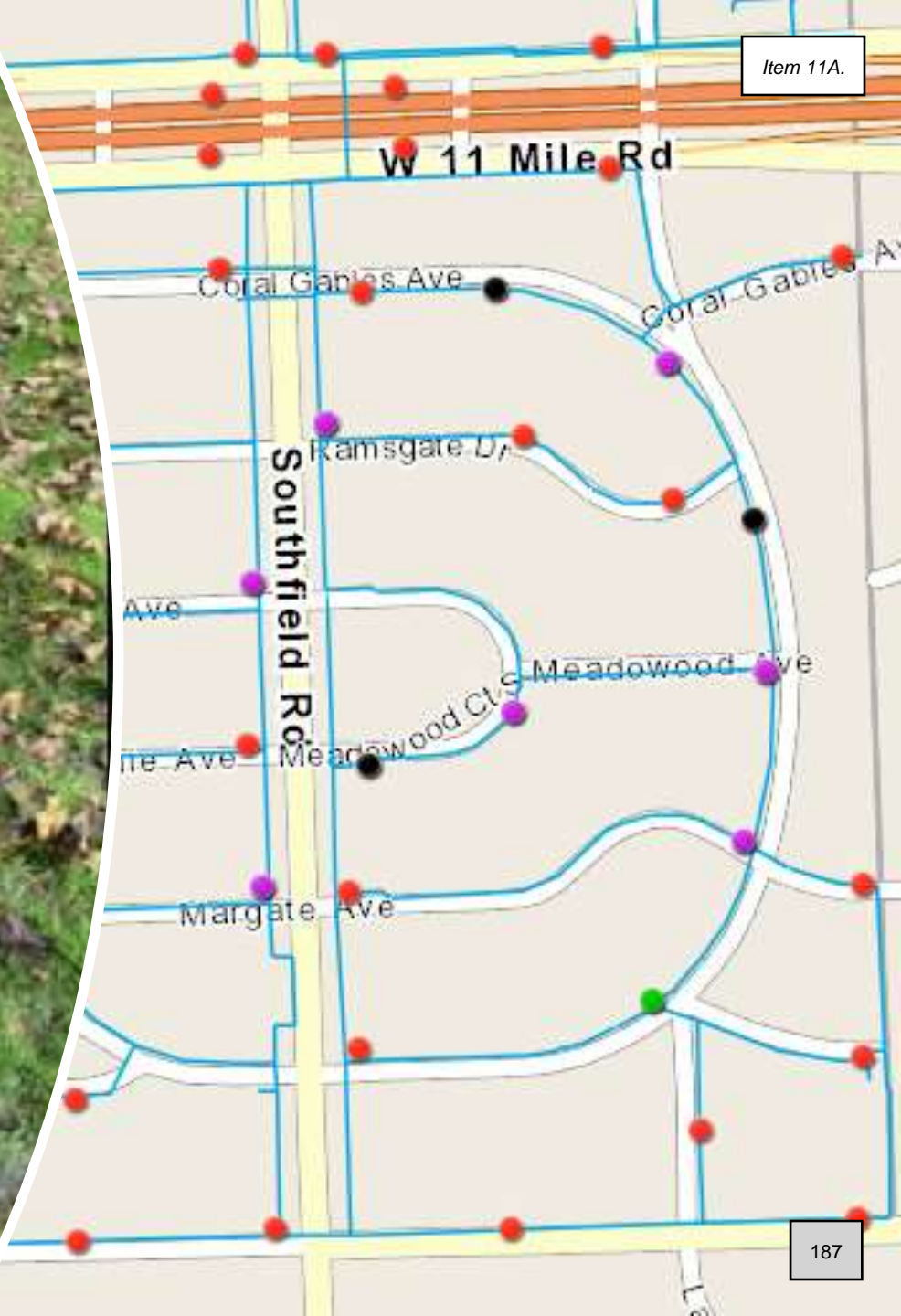
FIRE HYDRANT REPAIR AND REPLACEMENT

2021 - 2023 Summary:

- 71 Hydrants were replaced
- 18 Gap hydrants were installed
- 2 hydrants were refurbished
- Current expenditures through 11/23 = \$421,000

2024 Work:

- Replace / Install remaining +/- 29 hydrants





GATE VALVE REPAIR AND REPLACEMENT

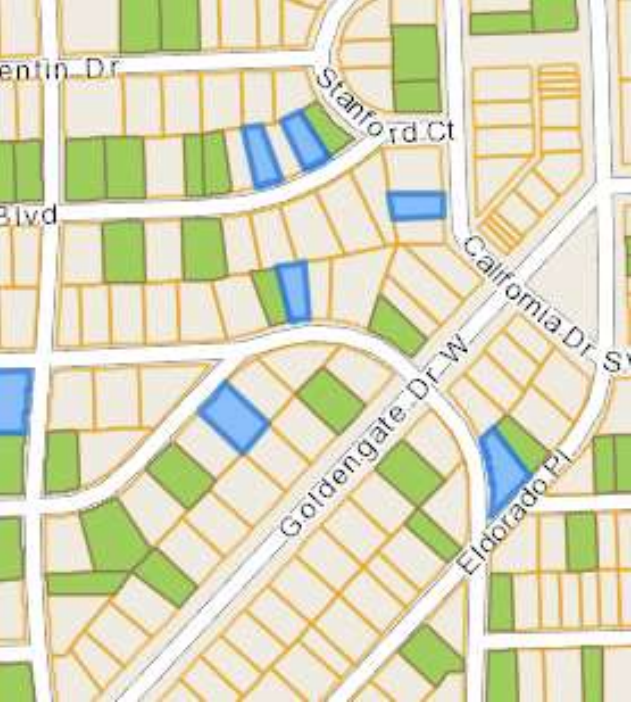
2021 – 2023 Summary:

- 83 Valves have been refurbished to date
- 10 New valves have been installed
- Most valves to date have only required refurbishment at a much cheaper cost

✓ Current expenditures through 11/23 = \$166,000

2024 Work:

- Refurb / Replace remaining +/- 80 gate valves



WATER SERVICE DISTRIBUTION SYSTEM INVENTORY

2021 – 2023 Summary

- EGLE Grant - The City is required to identify the water service materials (copper, lead, galvanized, etc) for 315 randomly generated users. Both interior (at the meter) and exterior (at the stop box) are required.
- Contractor completed all 315 exterior excavations, only 3 have been identified as lead or galvanized.
- Only +/- 100 interior material verifications have been completed.

2024 EGLE grant remaining work

- The remaining +/- 215 interior inspection must be completed by 12/2024.

EGLE Lead and Copper Requirement

- The City has until 12/31/2024 to complete the +/- 1,200 interior inspection of all water users with unknown water service materials.





LEAD AND GALVANIZED WATER SERVICE ABATEMENT

- The City MUST abate 5% of known lead or galvanized water services per year for the next 20 years.
- The City has been relying on residents to “self-test” their water service with very limited success.
- Approximately 25% of residents / businesses have self-tested or have known copper services.
- Still have about 1,200 unconfirmed service materials.

2021 - 2023 Summary:

- To date, 24 known lead or galvanized services have been abated.
- Total cost of the 24 abatements = \$158,500



Upstream MH No: AMH '27-56'
Downstream MH No: AMH '26-56'
Direction: D
Pipe segment ref.: Sewer Main '27-56 - 26-56'

11/18/2020
2:37:45 PM



Upstream MH No: AMH 1-50
Downstream MH No: AMH 2-50

9/13/2022
2:56:11 PM
12 MILE EASEMENT



Upstream MH No: AMH '64-56'
Downstream MH No: AMH '1-54'
Direction: D
Pipe segment ref.: Sewer Main '64-56 - 1-54'

12/4/2020
11:23:22 AM

SANITARY SEWER

2021 – 2023 Summary:

- 32,000 lineal feet (6.1 miles) of sewers were cleaned, televised, and assessed.
- 10,881 lft of various size sewers were lined with cured-in-place-pipe.
 - Sewer service to 142 residents / businesses were reinstated.
 - Total cost for the 2022 Sewer lining = \$650,882.
 - Eight (8) new manholes were installed at dead end sewer locations (no upper end manhole existing).
 - Total cost of the manhole installations was \$68,200.



• SANITARY SEWER RETENTION TANK

- The retention tank upgrade work started in June of 2023 and is scheduled to be completed in the summer of 2024.
- New pumps and valves are being installed to act as a grade separation between the tank and the Evergreen-Farmington (E-F) sewer.
- At the completion of the project, the City will be allowed to discharge approximately 10 cfs of sewage into the E-F sewer (currently the City is allowed 3.35 cfs).

• SIDEWALK PROGRAM

• 2021 - 2023 Summary:

- 152,400 sft of sidewalk was replaced (6,096 flags)
 - The Southfield Road, 11 Mile, and 12 Mile sidewalk replacement accounted for 43,800 sft of sidewalk replacement (DDA funded).
 - 906 joints were sawcut.
 - 109 ADA ramps were upgraded for ADA compliance.
 - Total cost was \$1.23M (mostly residential and DDA reimbursed).
-

