



City Council Regular Meeting

Monday, November 20, 2023 at 6:00 PM

27400 Southfield Road, Lathrup Village, Michigan 48076

1. **Call to Order of 2021-2023 City Council by Mayor Garrett**
2. **Pledge of Allegiance**
3. **Officials' Comments and Reports**
4. **Motion - Adjournment Sine Die of 2021-2023 City Council**
5. **Call to Order of 2023-2025 City Council by City Clerk**
6. **Clerk Announces Election Results and Administers Oath of Office**
7. **Election of Mayor**
 - A. Election of Mayor by Ballot
8. **Election of Mayor Pro Tem**
 - A. Election of Mayor Pro Tem by Ballot
9. **Oath of Office for Mayor and Mayor Pro Tem**
10. **Call to Order by Mayor**
11. Roll Call
12. Approval of the Agenda
13. Public Comments for Items on the Agenda (Speakers are limited to 3 minutes)
14. Presentation
 - [A.](#) Family Court Awareness Proclamation
15. **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

16. Public Hearings

- [A.](#) PY 2023 CDBG Funds Application

17. Action Requests - For Consideration / Approval

- [A.](#) Presentation of the 2022-2023 Audit Report
- [B.](#) City Administrator Negotiations
- [C.](#) 11 Mile Resurfacing

18. Discussion Item

- A. Treasurers' Position

19. City Administrator Report

20. City Attorney Report

21. Reports of Boards, Commissions, and Committees

22. Unfinished / New Business

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

24. Mayor and Council Comments

25. Adjourn

WHEREAS, the mission of the Family Court Awareness Month Committee (FCAMC) is to increase awareness on the importance of a family court system that prioritizes child safety and acts in the best interest of children, and;

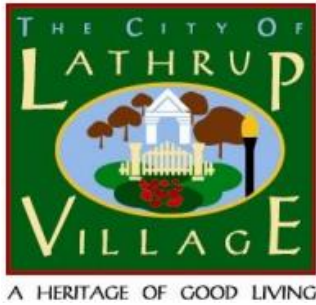
WHEREAS, the mission at the FCAMC is fueled by the desire to create awareness and change in the family court system for the conservatively estimated, 58,000 children a year ordered into unsupervised contact with abusive parents, while honoring the hundreds of children who have been reported as murdered during visitation with a dangerous parent, and;

WHEREAS, the mission of the FCAMC is to increase awareness on the importance of empirically-based education and training on domestic violence and child abuse, including emotional, psychological, physical, and sexual abuse, as well as childhood trauma, coercive control, and post separation abuse for judges and all professionals working on cases within the family court system, and;

WHEREAS, the mission of the FCAMC is to increase awareness on the importance of using scientifically valid, evidence-based, treatment programs and services that are proven in terms of safety, effectiveness, and therapeutic value, and;

WHEREAS, the mission at the FCAMC is to educate judges and other family court professionals on evidence-based, peer-reviewed research. Such research is a critical component to making decisions that are truly in the best interest of children.

NOW, THEREFORE, I, MyKale (Kelly) Garrett, Mayor of the City of Lathrup Village, and on behalf of the City Council and the citizens of Lathrup Village hereby declare the Month of NOVEMBER, to be FAMILY COURT AWARENESS MONTH.



City Council Study Session

Monday, October 16, 2023, 6:00 pm

27400 Southfield Road, Lathrup Village, Michigan 48076

Draft Meeting Minutes

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

2. **Discussion Items**

A. November 6, 2023, Study Session

In the past, the Study Session before the election, have been canceled. Staff is requesting that the meeting of Monday, November 6, 2023, also be canceled. The matter will be presented at the October 16, 2023, Regular Council Meeting.

B. Dog License Ordinance

Attorney Baker explained that the local dog license ordinance needs some updated language. The council directed the Attorney to draft and present the language at the next Regular meeting.

C. Southfield Public School Liaison

With the need to repair the relationship between Lathrup Village and Southfield Public School. The goal is to mend the relationship to have open communication. The Mayor suggested Councilmember Jennings or Mayor Pro Tem Kantor be the new Southfield Public School Liaison because they will be on the Council for the next two years. Attorney Baker will contact the School Board Attorney to try to start over.

D. Ordinance Amendment Discussion

There have been several altercations about objects in the right of way used to delineate property lines. Baker suggested the planning commission work a draft for a comprehensive plan for property line issues.

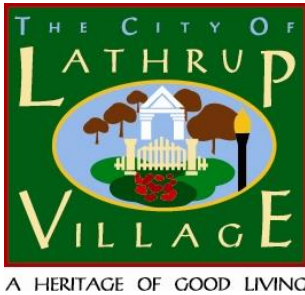
3. **Public Comments**

Lillian Lawery – Fence and School Board Issue

Elaine Mantinan – Campaign email

4. **Mayor and Council Comments**

5. **Adjourn at 7:10pm**



City Council Regular Meeting

Draft Minutes

Monday, October 16, 2023, at 7:30 PM
27400 Southfield Road, Lathrup Village, Michigan 48076

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

2. Roll Call

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

Also Present: Interim City Administrator Pamela Bratschi, City Attorney Scott Baker, City Clerk Kelda London

3. Pledge of Allegiance

4. Approval of Agenda

Mayor Pro Tem Kantor moved to approve the agenda, removing Action Item 7 D. Zoning Text Amendment. Councilmember Jennings seconded the motion.

Yes: Jennings, Kantor, Kenez, Miller, Garrett

No: None

Motion carried.

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

Mayor Garrett read into the record a comment from Jason Hammond - Website

6. Consent Agenda

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

A. Approval of Minutes

Council Study Session 09.25.23

Regular Council Meeting 09.25.23

Council Study Session 10.02.23

Council Special Meeting 10.05.23

- B. Police Department Monthly Reports
- C. Building Department Reports
- D. Disbursement Report
- E. Community and Economic Development Report

Councilmember Miller moved to approve the Consent Agenda, pulling Items B, Police Department Monthly Report, and Item D. Disbursement Report. Councilmember Kenez seconded the motion.

Yes: Kenez, Miller, Garrett, Jennings

No: Kantor

Motion carried.

Councilmember Miller brought a police incident involving the Lathrup Village Post Office to the attention of residents. There were also questions regarding items on the Disbursement Report.

Mayor Pro Tem Kantor moved to approve the Police Department Monthly Report. Councilmember Kenez seconded the motion.

Yes: Kantor, Kenez, Miller, Garrett, Jennings

No: None

Motion carried.

Mayor Pro Tem Kantor moved to approve the Disbursement Report. Councilmember Miller seconded the motion.

Yes: Kenez, Miller, Garrett, Jennings, Kantor

No: None

Motion carried.

7. Action Requests - For Consideration / Approval

- A. Temporary Interim City Administrator

Interim City Administrator Bratschi will be out of the office for one month starting October 23, 2023. The council will need to appoint a temporary Interim City Administrator in her absence.

Councilmember Jennings moved to appoint Scott McKee as Temporary Interim City Administrator until the return of Pamela Bratschi with an additional increase of \$2000. Motion seconded by Mayor Pro Tem Kantor.

Yes: Miller, Garrett, Jennings, Kantor, Kenez

No: None

Motion carried.

B. Website Redesign

Council has been presented with three proposals and presentations to replace the current website—Apptegy, Civic Plus, and our current web host, Revize.

Mayor Pro Tem Kantor moved to approve Apptegy Company to work with city staff to redesign the city’s website for an amount not to exceed \$12,000. Councilmember Jennings seconded the motion.

Yes: Garrett, Jennings, Kantor, Kenez

No: Miller

Motion carried.

C. Planning Commission Appointment

There are currently two positions available on the Planning Commission. Commissioner Powell has recently resigned, and Commissioner Fobbs is up for reappointment. Three applications were submitted. The Mayor recommends reappointing Commissioner Fobbs for a term ending August 31, 2026, and newly appointing Krista McClure for a term ending August 31, 2025.

Mayor Pro Tem Kantor moved to reappoint Commissioner Wil Fobbs to the Planning Commission for a term ending August 31, 2026. Councilmember Jennings seconded the motion.

Yes: Jennings, Kantor, Kenez, Miller, Garrett

No: None

Motion carried

Mayor Pro Tem Kantor moved to appoint Krista McClure to the Lathrup Village Planning Commission to complete the term of Commissioner Alicia Powell, ending August 31, 2025. Councilmember Jennings seconded the motion.

Yes: Kantor, Kenez, Miller, Garrett, Jennings

No: None

Motion carried.

8. City Administrator Report

Interim Administrator Bratschi stated that the Your Town magazine will not resume production until the new City Administrator has been appointed. She also addressed a resident issue related to the sidewalk program. She further proved that the resident's issue was resolved.

9. City Attorney Report

No Report

10. Reports of Boards, Commissions, and Committees

Councilmember Miller reported that the SOCCRA/SOWCA just finished the interviews for the General Manager position.

Mayor Pro Tem Kantor announced that the Planning Commission meeting scheduled for Tuesday, October 17, 2023, has been canceled.

11. Unfinished / New Business

None

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

Adam Laurie, Creative Director of the LV Music Festival – Thanked the Council and Community for their participation in the music festival.

Laurie Kunz – Responded to Interim Administrator comments regarding sidewalk repair.

Chuck Scully – Lathrup Village Music Festival was an incredible event.

Lauren Beras - Lathrup Village Music Festival volunteers.

Elaine Mantinan – Campaign materials

13. Mayor and Council Comments

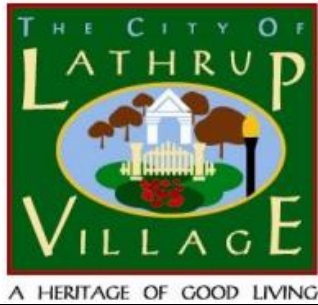
Mayor Garrett thanked all involved with the Lathrup Village Music Festival: “It was excellent.”

Councilmember Miller invited the Southfield Librarian to a Council meeting to explain all the benefits and programs that the Southfield Library offers. Councilmember Miller also stated, “The music festival was a great event; that is the kind of event that the Parks and Rec Department could be doing.”

Mayor Pro Tem Kantor thanked all who participated in the Lathrup Village Music Festival. Mayor Pro Tem also commented that he has had several conversations with residents about Lathrup Village's financial health. The source of some of the information is incomplete, and the correct and most accurate information is from the audit.

14. Adjourn

Councilmember Jennings moved to adjourn the meeting. Motion seconded by Mayor Pro Tem Kantor. The meeting adjourned at 8:31 pm.



City Council Special Meeting (Administrator Interviews)

Friday, October 27, 2023, 2:00 PM

27400 Southfield Road, Lathrup Village, Michigan 48076

1. **Call to Order** by Mayor Garrett at 2:00 pm

2. **Roll Call**

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

Also Present: Attorney Scott Baker, City Clerk Kelda London

3. **Pledge of Allegiance**

4. **Approval of Agenda**

Mayor Pro Tem Kantor moved to modify the agenda, making Item A. Discussion of interview questions moving the Candidate Interview to Action Item B. Councilmember Miller seconded the motion.

Yes: Kantor, Kenez, Miller, Garrett

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. Discussion of Interview Questions.

The Council discussed interview questions and the order in which they would be asked.

Mayor Pro Tem Kantor moved to approve the revisions to the interview questions. Councilmember Jennings seconded the motion.

Yes: Kenez, Miller, Garrett, Jennings, Kantor
No: None
Motion carried.

B. Candidate Interviews

1) 2:00 pm - Michael Greene

2) 3:00 pm - Timothy Sidowski

7. Public Comment

None

8. Candidate Deliberation

Councilmember Kenez moved to offer the City Administrator position to Michael Greene, subject to negotiations and background checks. Councilmember Miller seconded the motion.

Yes: Miller, Jennings, Kantor, Kenez
No: Garrett
Motion carried.

9. Adjourn

Motion by Mayor Pro Tem Kantor to adjourn the meeting. Councilmember Jennings seconded the motion. The meeting adjourned at 4:40 pm.

Monthly Permit List

11/16/2023

Building

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total Const. Value
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PB230098	09/18/2023	SMITH, JAMES	18660 MIDDLESEX AVE	40-24-23-208-002	\$130.00
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Work Description: Install (6) vinyl replacement windows

PB230104	10/03/2023	CUCCO, ANGELA R	18513 SAN QUENTIN DR	40-24-14-405-005	\$370.00
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Work Description: Tear Off and Reroof (House and Garage) 33 Squares

PB230105	10/04/2023	DUNIVANT, JOHN	27745 RACKHAM DR	40-24-14-327-009	\$370.00
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Work Description: One layer tear off - Reroof house and garage. Replacing gutters and gutter protection

PB230106	10/10/2023	JONES, RENEE C	28450 SANTA BARBARA DR	40-24-14-251-001	\$403.75
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Work Description: INSTALL NEW ROOF ON HOME

PB230112	10/18/2023	WASKE, AMANDA	18130 KILBURNIE AVE	40-24-23-277-024	\$120.00
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Work Description: INSTALL 6 NEW WINDOWS

Total Permits For Type: 5

Total Fees For Type: \$1,393.75

Total Const. Value For Type: \$0

Electrical

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total Const. Value
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PE230109	10/10/2023	G & A REAL ESTATE INVEST	28871 SOUTHFIELD	40-24-14-230-017	\$182.00
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Work Description: Renovations with 7 circuits, rough & final inspections.

PE230111	10/17/2023	HAGEN, LAURIE E	17376 CATALPA DR	40-24-13-158-006	\$227.00
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Item 15B.

Description: 50 amp sub panel
1 group of light fixtures
5 circuits

PE230114 10/27/2023 GULLIAN, STEVEN M 18707 CAMBRIDGE BLVD 40-24-14-453-007 \$132.00 \$0

Work Description: 2ea 20 amp circuit for bathroom two fixtures

PE230115 10/30/2023 BOOST MOBILE 28871 SOUTHFIELD 100 40-24-14-230-017 \$130.00 \$0

Work Description: INSTALLED A NEW ADVANCE AMERICA SIGN AT EXTERIOR OF BUILDING. - IF YOU NEED TO ENTER BUSINESS FOR INSPECTION IT MUST BE DONE DURING BUSINESS HOURS OPENS AT 10AM.

Total Permits For Type: 4

Total Fees For Type: \$671.00

Total Const. Value For Type: \$0

Electrical Reconnect

Permit # Date Contractor Job Address Parcel # Fee Total Const. Value

PE230107 09/29/2023 REMEKA, DANIEL P 18481 SANTA ANN AVE 40-24-23-257-052 \$95.00 \$0

Work Description: Replace Furnace/AC/Humidifier

Total Permits For Type: 1

Total Fees For Type: \$95.00

Total Const. Value For Type: \$0

EXTRA CEMENT PERMIT

Permit # Date Contractor Job Address Parcel # Fee Total Const. Value

PEXC-019-23 10/04/2023 LAWRENCE, RENNA 28827 SOMERSET PL 40-24-14-228-015 \$80.00 \$0

Work Description: Side of Garage and rear of House Framed and ready for inspection

PEXC-020-23 10/10/2023 GRIFFIN, TIM 19350 RAINBOW DR 40-24-14-328-004 \$80.00 \$0

Work Description: Replace Approach

Total Permits For Type: 2
 Total Fees For Type: \$160.00
 Total Const. Value For Type: \$0

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Permit #	Date	Contractor	Job Address	Parcel #	Fee Total Const. Value
F230025	07/28/2023	MINTER, JOHN	18140 MEADOWOOD AVE	40-24-23-230-019	\$95.00
Work Description: Vinyl 6 ft FENCE					

Total Permits For Type: 1
 Total Fees For Type: \$95.00
 Total Const. Value For Type: \$0

Mechanical

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total Const. Value
PM230102	10/13/2023	SOUTHFIELD COMPUTER OU	28901 SOUTHFIELD RD	40-99-00-008-005	\$320.00
Work Description: New Hood, Fans, Make up air					

PM230103	10/17/2023	HAGEN, LAURIE E	17376 CATALPA DR	40-24-13-158-006	\$130.00
Work Description: Rework 1 supply air duct venting of 6" exhaust hood - kitchen					

PM230104	10/18/2023	HAGEN, LAURIE E	17376 CATALPA DR	40-24-13-158-006	\$95.00
Work Description: GAS TO STOVE					

PM230106	10/23/2023	JERSEY MIKES	17655 W 12 MILE RD	40-99-00-016-005	\$130.00
Work Description: We are swapping the rooftop unit out.					

0107 10/27/2023 ADVANCED COMMUNICATI 26727 SOUTHFIELD RD 40-24-23-229-029 \$145.00 \$0

Description: INSTALL 1 1/4" GAS FOR 4 APPLIANCES

11-9-23 Final Inspection noted "No Air on Gauge"

Total Permits For Type: 5

Total Fees For Type: \$820.00

Total Const. Value For Type: \$0

Plumbing

Permit #	Date	Contractor	Job Address	Parcel #	Fee Total Const. Value
PP230057	10/10/2023	10280 TROY STREET, LLC	26530 MEADOWWOOD N CT	40-24-24-104-023	\$55.00 \$0

Work Description: REPLACING VAVLE BEFORE METER - NEED WATER SHUT OFF

PP230063	10/18/2023	HAGEN, LAURIE E	17376 CATALPA DR	40-24-13-158-006	\$85.00 \$0
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Work Description: BATHROOM REMODEL

PP230064	10/23/2023	GULIAN, STEVEN M	18707 CAMBRIDGE BLVD	40-24-14-453-007	\$210.00 \$0
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Work Description: 2- toilets
 2- sinks
 1- shower
 3/4" water
 3" waste
 2- rough inspections

Total Permits For Type: 3

Total Fees For Type: \$350.00

Total Const. Value For Type: \$0

Report Summary

Permitted Between
07/12/2023 11:59:59 PM AND
07/31/2023 11:59:59 PM AND
Permit Status ISSUED

Grand Total Fees: \$3,584.75

Grand Total Permits: 21

Grand Total Const. Value: \$0

Enforcements By Category

11/16/23

COMPLAINT -

Enforcement Number	Address	Status	Filed	Closed
18818 LINCOLN DR		Closed	10/04/23	10/04/23
Owner had tree cut down and contractor put some parts of the tree blocking the street. she stated the contractor was planning o				
26441 SOUTHFIELD RD		Letter Sent	10/14/23	
PARKING LOT MAINTENANCE. HUGE HOLE IN PARKING LOT NEEDS REAIED.				
27611 HEBBARD RD		Letter Sent	10/26/23	
CAR PARKED IN DRIVEWAY HAS NOT MOVED IN MONTHS WITH BROKEN WINDOW				

Total COMPLAINT - Entries: 3

CURBSIDE VIOLATION

Enforcement Number	Address	Status	Filed	Closed
28081 SOUTHFIELD RD		Letter Sent	10/03/23	
LAWN BAGS AT STREET FOR MULTIPLE WEEKS. TRINGALI STATES COMMERCIAL BUSINESS DOES NOT HAV				
27367 RAINBOW CIR			10/19/23	
SPOKE OF RESIDENT 10-19-23 / LARGE AMOUNT OF TRASH PUT AT THE CURB ON WEDNESDAY FOR THE FOL				
18679 RAINBOW DR		Letter Sent	10/24/23	
ALL TRASH MUST BE PUT IN APPROVE CONTAINERS & CANS RETURNED TO RESIDENCE OUT OF PUBLIC VI				

Total Curbside Violation Entries: 3

DITCH AND CULVERT MAINTTE

Enforcement Number	Address	Status	Filed	Closed
27811 SOUTHFIELD RD		Letter Sent	10/16/23	
Emailed Steve from Sunrow 10-16-23 Steve, Oakland County Roads were doing culvert maintenance at 27811 Southfield Rd on				

Total Ditch and Culvert Maintenance Entries: 1

DUMPSTER - NO PERMIT

Enforcement Number	Address	Status	Filed	Closed
18535 SANTA ANNA AVE		Letter Sent	10/04/23	
NO PERMIT ON FILE				

Total Dumpster - No permit Entries: 1

Enforcements By Category

11/16/23

DUMPSTER ENCLOSURE

Enforcement Number	Address	Status	Filed	Closed
26740	SOUTHFIELD		10/13/23	
DUMPSTER ORDINANCE MAILED				
26820	SOUTHFIELD RD		10/13/23	
DUMPSTER ORDINANCE MAILED				
28317	SOUTHFIELD RD		10/14/23	
Lathrup Village Municipal Ordinance 5.3 WASTE AND RUBBISH (e) . Screening. All refuse bins located in the city must be e				
27445	SOUTHFIELD RD	Letter Sent	10/14/23	
NO GATE FOR DUMPSTER ENCLOSURE				
26727	SOUTHFIELD RD	Letter Sent	10/16/23	
DUMSTER NEEDS TO BE SCREENED FROM PUBLIC VIEW AND NEEDS PREMISE ID TO BE POSTED ON BUILDING				

Total Dumpster Enclosure Entries: 5

INOPERABLE VEHICLE

Enforcement Number	Address	Status	Filed	Closed
18186	W GLENWOOD BLVD	Letter Sent	10/03/23	
Inoperable Grey Pontiac in Driveway				
27570	EVERGREEN RD	Letter Sent	10/11/23	
White Chevrolet Impala parked in driveway without a plate. repeat violation for resident				
18860	SUNBRIGHT AVE	Letter Sent	10/12/23	
INOPERABLE VEHICLE -REPEAT VIOLATION				
18525	SARATOGA BLVD	Letter Sent	10/12/23	
OBSERVED - INOPERABLE VEHICLE IN DRIVEWAY				
27848	CATHALTON AVE	Letter Sent	10/12/23	
Inoperable Van in Driveway				
18940	HAMPSHIRE ST	Letter Sent	10/24/23	
INOPERABLE VEHICLE PARKED IN DRIVEWAY FOR LONG PERIOD OF TIME.				
17611	RAMSGATE DR	Letter Sent	10/25/23	
INOPERABLE VEHICLE IN DRIVEWAY MUST BE REMOVED WITHIN.				

Total Inoperable Vehicle Entries: 7

NO PERMITS

Enforcements By Category

11/16/23

Enforcement Number	Address	Status	Filed	Closed
26779	BLOOMFIELD STR	Letter Sent	10/04/23	
19370	W 11 MILE RD	Letter Sent	10/27/23	
Birmingham Plumbing pulled permit pp 230033. Rough Cough Completed and then told their services were no longer needed.				
Total No Permits Entries:			2	

OTHER

Enforcement Number	Address	Status	Filed	Closed
27731	SUNSET W BLVD	Letter Sent	10/19/23	
Political Sign not following setback. Notice posted				
Total Other Entries:			1	

PARKING LOT REPAIR

Enforcement Number	Address	Status	Filed	Closed
17655	JEWELL W BLVD	Letter Sent	10/13/23	
Parking Blocks impeding sidewalk, and broken blocks, dumpster violation				
28455	SOUTHFIELD RD	Letter Sent	10/14/23	
NO PARKING LINES VISIBLE & BROKEN PARKING BLOCKS				
28235	SOUTHFIELD RD	Letter Sent	10/14/23	
PARKING BLOCKS NEED REPAIR				
18100	W 11 MILE RD	Letter Sent	10/14/23	
MULTIPLE PARKING BLOCKS BROKEN OR UNSECURE. BROKEN SIGN ON PROPERTY				
Total Parking Lot Repair Entries:			4	

PARKING ON GRASS

Enforcement Number	Address	Status	Filed	Closed
18470	SANFELICIANO AVE	Complaint Received	10/04/23	
White Van Parked on Grass. Spoke with resident and explained the ordinance.				
26310	MEADOWBROOK WAY	Letter Sent	10/24/23	
COMMERCIAL TRAILER AND TRUCK PARKED ON SIDE OF HOUSE ON GRASS FOR MULTIPLE DAYS				
Total Parking on Grass Entries:			2	

Enforcements By Category

11/16/23

PROPERTY MAINTENANCE

Enforcement Number	Address	Status	Filed	Closed
26026	SOUTHFIELD RD	Complaint Received	10/13/23	
	LARGE AMOUNT OF DEAD MATERIAL, OVERGROWN WEEDS & BUSHES, RODENT HARBORAGE, OLD LIGHT			
28050	SOUTHFIELD RD STE	Letter Sent	10/13/23	
	DUMPSTER DOORS NEED TO REMAIN CLOSED, NOXIOUS WEEDS, UNLICENSED VEHICLES ON PROPERTY			
28500	SOUTHFIELD RD STE 100	Letter Sent	10/13/23	
	PARKING BLOCKS NEED REPAIRED AND DUMPSTER ENCLOSURE			
18724	DOLORES AVE	Letter Sent	10/16/23	
	Bushes along Eastside of lot need to be trimmed as to not obstruct sidewalk.			
18594	SARATOGA BL VD	Letter Sent	10/16/23	
	Local Ordinance: Property Maintenance Bushes and Tree Branches along Eastside of property lot need to be trimmed as to not			
18515	SAN JOSE BL VD	Letter Sent	10/19/23	
	RECEIVED COMPLAINT OF LACK OF PROPERTY MAINTENANCE TO INCLUDE FENCE, OVERGROWN BUSHES			
26411	SOUTHFIELD RD	Final Notice Mailed	10/31/23	
	MULTIPLE COMPLAINTS ON PARKING LOT AND HUGE POTHOLE. MULTIPLE LETTERS SENT.			

Total Property Maintenance Entries: 7

SIGN VIOLATION

Enforcement Number	Address	Status	Filed	Closed
26221	SOUTHFIELD	Closed	10/13/23	10/23/23
	PROM DRESS SIGN MUST COME DOWN.			

Total Sign Violation Entries: 1

TRASH CONTAINER IN PUBLIC

Enforcement Number	Address	Status	Filed	Closed
28751	SUNSET W BL VD	Letter Sent	10/19/23	
	REPEAT VIOLATION FOR HOMEOWNER			

Total Trash Container in Public View Entries: 1

VACANT HOME

Enforcement Number	Address	Status	Filed	Closed

Enforcements By Category

11/16/23

18230 RAINBOW DR Letter Sent 10/05/23

Property reported possible vacant by pd. Letter Sent

Total Vacant Home Entries: 1

WORK W/O A PERMIT

Enforcement Number	Address	Status	Filed	Closed
27071 ELDORADO PL		Letter Sent	10/04/23	
27427 LATHRUP BLVD		VIOLATION	10/31/23	

Michigan Residential Code :Section 105.1 of the Code; Any owner or authorized agent who intends to construct, enlarge, alter,

FUZION MECHANICAL ONSITE INSTALLING NEW HOT WATER HEATER WITHOUT A PERMIT.

Total Work w/o a permit Entries: 2

Total Records: 41

Total Pages 5

Enforcement Code	Officer = Rob Harris AND
Enforcement Date	Filed Between 10/1/2023 12:00:00 AM AND 10/31/2023 11:59:59 PM

Memorandum

To: Mayor and City Council

From: Pamela Bratschi, Interim City Administrator/Treasurer

Date: November 14, 2023

Re: Monthly Approval of Disbursements

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

MOTION:

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

OCTOBER DISBURSEMENTS W/ SALARY INCLUDED			
FUND			
101	GENERAL FUND	\$	553,357.13
FUND			
202	MAJOR ROADS	\$	12,851.67
FUND			
203	LOCAL ROADS	\$	12,851.66
FUND			
258	CAPITAL FUND	\$	-
FUND			
397	ROAD MILLAGE FUND	\$	-
FUND			
494	DOWNTOWN DEV. AUTH	\$	37,487.31
FUND			
592	WATER & SEW	\$	500,650.68
TOTAL DISBURSEMENTS		\$	1,117,198.45

CITY OF LATHRUP VILLAGE
Disbursement Report

Period covered 10/01/2023-10/15/2023

Gross Payroll:

Payroll Department	Amount	Personnel
Admin	\$18,616.51	Bobcean, Bratschi, Dodd, Harris, London, Miller,
DDA	\$5,655.24	Stec, Dorsey
Bldg Mnt	\$0.00	
Police	\$39,110.27	Button, Carmack, Chickensky, Fisher, Gijsbers, Huston, Hutson, Knoll, Lawrence, McKee Roberts, Stajich, Tackett, Zang
DPS	\$0.00	
Water	\$0.00	
Recreation	\$0.00	

Total Gross \$63,382.02

Deductions \$23,255.19

Net Payroll \$40,126.83

* Fund Totals Include Gross Payroll

General Fund	\$57,726.78
Major Road Fund	\$0.00
Local Road Fund	\$0.00
Capital Acquisition Fund	\$0.00
Road Bond	\$0.00
Downtown Development Authority	\$5,655.24
Water & Sewer Fund	\$0.00
Total	\$63,382.02

CITY OF LATHRUP VILLAGE
Disbursement Report

Period covered 10/16/2023-10/30/2023

Gross Payroll:

Payroll Department	Amount	Personnel
Admin	\$18,616.51	Bobcean, Bratschi, Dodd, Harris, London, Miller,
DDA	\$5,655.24	Stec, Dorsey
Bldg Mnt	\$0.00	
Police	\$43,798.27	Button, Carmack, Chickensky, Fisher, Gijbsers, Huston, Hutson, Knoll, Lawrence, McKee Roberts, Stajich, Tackett, Zang
DPS	\$0.00	
Water	\$0.00	
Recreation	\$0.00	

Total Gross \$68,070.02

Deductions \$26,132.44

Net Payroll \$41,937.58

* Fund Totals Include Gross Payroll

General Fund	\$495,630.35
Major Road Fund	\$12,851.67
Local Road Fund	\$12,851.66
Capital Acquisition Fund	\$0.00
Road Bond	\$0.00
Downtown Development Authority	\$31,832.07
Water & Sewer Fund	\$500,650.68
Total	\$1,053,816.43

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 000.000					
101-000.000-206.000	TAX OVERAGE REFUND	26820 INVESTMENTS LLC	PROPERTY TAX REFUND	2,561.00	2788
101-000.000-206.000	TAX OVERAGE REFUND	CORELOGIC CENTRALIZED RE	PROPERTY TAX REFUND	4,126.60	2789
101-000.000-206.000	TAX OVERAGE REFUND	CORELOGIC CENTRALIZED RE	PROPERTY TAX REFUND	238.81	2789
101-000.000-206.000	TAX OVERAGE REFUND	CORELOGIC CENTRALIZED RE	PROPERTY TAX REFUND	4,793.96	2789
101-000.000-206.000	TAX OVERAGE REFUND	CORELOGIC CENTRALIZED RE	PROPERTY TAX REFUND	2,622.14	2789
101-000.000-206.000	TAX OVERAGE REFUND	CORELOGIC CENTRALIZED RE	PROPERTY TAX REFUND	1,489.88	2789
101-000.000-206.000	TAX OVERAGE REFUND	CORELOGIC CENTRALIZED RE	PROPERTY TAX REFUND	1,742.26	2789
101-000.000-206.000	TAX OVERAGE REFUND	CORELOGIC CENTRALIZED RE	PROPERTY TAX REFUND	1,228.74	2789
101-000.000-206.000	TAX OVERAGE REFUND	CORELOGIC CENTRALIZED RE	PROPERTY TAX REFUND	622.42	2789
101-000.000-206.000	TAX OVERAGE REFUND	CORELOGIC CENTRALIZED RE	PROPERTY TAX REFUND	2,021.49	2789
101-000.000-206.000	TAX OVERAGE REFUND	CORELOGIC CENTRALIZED RE	PROPERTY TAX REFUND	4,998.76	2789
101-000.000-206.000	TAX OVERAGE REFUND	CORELOGIC CENTRALIZED RE	PROPERTY TAX REFUND	593.23	2789
101-000.000-206.000	TAX OVERAGE REFUND	GWEN SLEDGE	PROPERTY TAX REFUND	121.10	2790
101-000.000-232.000	EMPLOYEE PAYROLL-MEDICAL W/H	POLICE & FIREMEN'S INS.	INSURANCE COVERAGE	56.34	48303
101-000.000-232.000	EMPLOYEE PAYROLL-MEDICAL W/H	AFLAC	AFLAC INSURANCE	805.28	48311
101-000.000-243.002	ENGINEERING DEPOSIT - CMS	GIFFELS-WEBSTER ENG INC	CMS DAPP RED RIVER,MORNINGSIDE,SUNNYB	1,045.00	48282
101-000.000-243.002	ENGINEERING DEPOSIT - CMS	GIFFELS-WEBSTER ENG INC	CMS DAPP GOLDENGATE	142.50	48282
101-000.000-243.002	ENGINEERING DEPOSIT - CMS	GIFFELS-WEBSTER ENG INC	CMS DAPP SAN JOSE	142.50	48282
101-000.000-243.002	ENGINEERING DEPOSIT - CMS	GIFFELS-WEBSTER ENG INC	CMS DAPP SUNNYBROOK W	142.50	48282
101-000.000-243.002	ENGINEERING DEPOSIT - CMS	GIFFELS-WEBSTER ENG INC	CMS DAPP 21501 SUNNYBROOK	330.00	48335
101-000.000-243.002	ENGINEERING DEPOSIT - CMS	GIFFELS-WEBSTER ENG INC	CMS DAPP 21500 SANJOSE	330.00	48335
101-000.000-243.002	ENGINEERING DEPOSIT - CMS	GIFFELS-WEBSTER ENG INC	CMS DAPP 21498 GOLDENGATE	330.00	48335
101-000.000-243.002	ENGINEERING DEPOSIT - CMS	GIFFELS-WEBSTER ENG INC	CMS DAPP RED RIV-MORNSDE-SUNYBRK	330.00	48335
101-000.000-243.002	ENGINEERING DEPOSIT - CMS	GIFFELS-WEBSTER ENG INC	CMS ROAD PERMIT REVIEWS	82.50	48335
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	KIMBERLY LOCKE HEMPHILL	EVENT DEPOSIT REFUND	300.00	48287
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	DALTON BARKSDALE	EVEN DEPOSIT REFUND	200.00	48329
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	JALEN WATKINS	EVENT DEPOSIT REFUND	300.00	48337
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	LESLIE MASON	EVENT DEPOSIT REFUND	150.00	48339
101-000.000-245.000	RENTAL SECURITY DEPOSITS HELD	RANDALL CRAWFORD	EVENT DEPOSIT REFUND	150.00	48351
101-000.000-246.000	POLICE UNION DUES	COMMAND OFFICERS ASSN. O	POLICE DEPT DUES	132.84	48278
101-000.000-246.000	POLICE UNION DUES	POLICE OFFICERS ASSOC.	POLICE EXPENSE	531.38	48304
101-000.000-344.000	DEF COMP PAYABLE ICMA CLEARIN	MISSIONSQUARE - 300179	ICMA DEF COMP 457	3,886.93	48295
101-000.000-344.000	DEF COMP PAYABLE ICMA CLEARIN	MISSIONSQUARE - 300179	ICMA DEF COMP 457	4,924.81	48342
101-000.000-401.000	CITY TAXES	LASHAWN JENNINGS	TAX REFUND	629.49	2791
101-000.000-475.000	COMM ROOM & BLDG RENT REVENUE	KIMBERLY LOCKE HEMPHILL	EVENT DEPOSIT REFUND	100.00	48287
		Total For Dept 000.000		42,202.46	
Dept 100.000 GOVERNMENT SERVICES					
101-100.000-708.000	PROPERTY & LIABILITY INSURANC	MICHIGAN MUNICIPAL LEAGU	POOLO RENEWAL PREMIUM	49,211.00	48265
101-100.000-710.000	UNEMPLOYMENT INSURANCE	MICHIGAN MUNICIPAL LEAGU	UNEMPLOYMENT ACCOUNT DUES	4.08	48292
101-100.000-802.000	TAX TRIBUNAL RETURNS	OAKLAND COUNTY TREASURER	OAK CTY ADMIN FEE	3.14	48300
101-100.000-803.000	MEMBERSHIPS & MEETINGS	CARDMEMBER SERVICE	MISC EXPENSES - PAM	130.00	48321
101-100.000-805.000	CABLE TELEVISION	COMCAST	INTERNET SERVICE	91.89	48277
101-100.000-805.000	CABLE TELEVISION	C V STUDIOS	TECHNOLOGY	121.00	48320
101-100.000-805.000	CABLE TELEVISION	C V STUDIOS	TECHNOLOGY	647.00	48320
101-100.000-805.000	CABLE TELEVISION	C V STUDIOS	TECHNOLOGY CHARGES	4,697.00	48320
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLIFTON GRANT	RENTALS AND ADDITIONAL WORK	955.00	48275
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLS CONTINENTAL LINEN SE	LINENS	126.77	48276
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLIFTON GRANT	RENTALS AND ADDITIONAL WORK	300.00	
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	CLS CONTINENTAL LINEN SE	LINEN RENTAL	48.57	48325
101-100.000-822.000	TRAINING	PAMELA A. BRATSCI	PAM - TREASURERS CONFERENCE	521.50	48302
101-100.000-822.000	TRAINING	CARDMEMBER SERVICE	MISC PURCHASES	1,054.00	48321

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 100.000 GOVERNMENT SERVICES					
101-100.000-848.000	GOVERNMENT OPERATIONS	CARDMEMBER SERVICE	MIS EXPENSES FOR MUSIC FESTIVAL	81.00	48273
101-100.000-848.000	GOVERNMENT OPERATIONS	CIVICPLUS	FINANCE CHARGE	7.52	48274
101-100.000-848.000	GOVERNMENT OPERATIONS	CIVICPLUS	FINANCE CHG	5.00	48274
101-100.000-848.000	GOVERNMENT OPERATIONS	OPTIMIST CLUB OF SOUTHFI	OPTIMIST CLUB DUES (1 YEAR)	145.00	48301
101-100.000-848.000	GOVERNMENT OPERATIONS	BRUCE KANTOR	CITY COUNCIL TRAVEL EXPENSE	456.87	48317
101-100.000-848.000	GOVERNMENT OPERATIONS	BSB COMMUNICATIONS, INC.	REMOTE MAC	62.50	48319
101-100.000-848.000	GOVERNMENT OPERATIONS	CARDMEMBER SERVICE	MISC PURCHASES	81.00	48321
101-100.000-848.000	GOVERNMENT OPERATIONS	CARDMEMBER SERVICE	MISC EXPENSES - PAM	20.38	48321
101-100.000-848.000	GOVERNMENT OPERATIONS	CARDMEMBER SERVICE	MISC PURCHASES	163.48	48321
101-100.000-848.000	GOVERNMENT OPERATIONS	OAKLAND COUNTY ANIMAL SH	DOG LICENSE TO OAK CTY PAWS	3,237.50	48346
101-100.000-848.001	TECHNOLOGY	MUNETRIX LLC	ANNUAL PREMIUM	4,221.00	48299
101-100.000-848.001	TECHNOLOGY	BS & A SOFTWARE	TECHNOLOGY	190.00	48318
101-100.000-848.001	TECHNOLOGY	CARDMEMBER SERVICE	MISC EXPENSES - PAM	732.99	48321
101-100.000-850.000	TELEPHONE EXPENDITURES	COMCAST	INTERNET SERVICE	183.79	48277
101-100.000-850.000	TELEPHONE EXPENDITURES	INTERMEDIA.NET INC	COMMUNICATIONS	335.00	48285
101-100.000-850.000	TELEPHONE EXPENDITURES	VERIZON WIRELESS	TELEPHONE	191.22	48354
101-100.000-860.000	VEHICLE EXPENSE	US BANK VOYAGER FLEET SY	FUEL CARD	97.00	48268
101-100.000-860.000	VEHICLE EXPENSE	US BANK VOYAGER FLEET SY	FUEL CARD	49.00	48268
101-100.000-860.000	VEHICLE EXPENSE	JAX KAR WASH	VEHICLE EXPENSE	6.00	48338
101-100.000-900.000	PRINTING/PUBLICATION COSTS	ZIP ETC.INC.	LETTERHEAD PRINTING	471.00	48310
101-100.000-901.000	POSTAGE FEES	PITNEY BOWES GLOBAL FINA	POSTAGE	803.00	48349
Total For Dept 100.000 GOVERNMENT SERVICES				69,451.21	
Dept 101.000 ADMINISTRATION					
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS RHS PLAN	207.16	48296
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	ACTIVE EMPLOYEE HEALTH	6,402.66	48314
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	RETIREE HEALTH	352.32	48314
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVING PLAN (RHS)	207.16	48343
101-101.000-717.000	CODE ENFORCEMENT LEGAL	BAKER & ELOWSKY, PLLC	LEGAL SERVICES	617.50	48313
101-101.000-718.000	ELECTIONS	PRINTING SYSTEMS, INC.	ELECTION SUPPLIES	969.75	48305
101-101.000-718.000	ELECTIONS	NICO INCORPORATED	PAVEMENT REPAIRS	176.00	3111
101-101.000-718.000	ELECTIONS	OFFICE MANAGEMENT & CONS	ELECTION	1,265.00	48348
101-101.000-722.000	LEGAL SERVICES	BAKER & ELOWSKY, PLLC	LEGAL SERVICES	2,500.00	48313
101-101.000-722.000	LEGAL SERVICES	BAKER & ELOWSKY, PLLC	LEGAL SERVICES	2,242.50	48313
Total For Dept 101.000 ADMINISTRATION				14,940.05	
Dept 201.000 BUILDING & GROUNDS					
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	CUSTODIAL SERVICES 10.01.23 - 10.15.2	517.06	48275
101-201.000-702.000	SALARIES PART-TIME	MICHIGAN ST. DISBURSEMEN	SPOUSAL SUPPORT	601.75	48293
101-201.000-702.000	SALARIES PART-TIME	AFLAC	AFLAC INSURANCE	138.72	48311
101-201.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	ADDITIONAL SERVICES - STOVE/CARPET CL	225.00	48324
101-201.000-702.000	SALARIES PART-TIME	MICHIGAN ST. DISBURSEMEN	SPOUSAL SUPPORT	601.75	48341
101-201.000-920.000	UTILITIES	CONSUMERS ENERGY	UTILITIES	16.00	48328
101-201.000-920.000	UTILITIES	CONSUMERS ENERGY	UTILITIES	147.11	48328
101-201.000-920.000	UTILITIES	DTE	UTILITIES	61.34	48331
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	HOME DEPOT CREDIT SERVIC	MISC EXPENSES	68.43	48283
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	IMPERIALDADE	CLEANING SUPPLIES	256.96	48284
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	J.C. EHRlich CO.INC	PEST CONTROL	112.89	48286
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	KONE INC.	MAINTENANCE	238.65	48288
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	MR. MAT RENTAL SERVICE	BLDG MAINTENANCE	175.40	48298
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	DENNY'S HEATING, COOLING	COMMUNITY ROOM HEAT	364.00	48330
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	ERC-LED	MAINTENANCE	451.81	48332
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	FIRE EXTINGUISHER SALES	FIRE EXTINGUISHER MAINTENANCE	483.05	4833

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	IMPERIALDADE	CLEANING SUPPLIES	249.18	48336
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	POWERVAC	COMMUNITY ROOM MAINTENANCE	250.00	48350
Total For Dept 201.000 BUILDING & GROUNDS				4,959.10	
Dept 301.000 PUBLIC SAFETY					
101-301.000-702.000	SALARIES PART-TIME	CLIFTON GRANT	CUSTODIAL SERVICES 10-012023-10-15-20	517.06	48324
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS RHS PLAN	47.19	48296
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803061	HEALTH SAVINGS RHS PLAN	817.57	48297
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	ACTIVE EMPLOYEE HEALTH	1,689.52	48314
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	RETIREE HEALTH	352.32	48314
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS-BLUE SHIELD	RETIREE HEALTH	423.64	48315
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS-BLUE SHIELD	RETIREE HEALTH CARE	12,144.00	48315
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CROSS-BLUE SHIELD	HEALTH INSURANCE	13,161.23	48315
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	BRIAN AVEDISIAN	RETIREE HEALTH REIMBURSEMENT	205.67	48316
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVING PLAN (RHS)	47.19	48343
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803061	HEALTH SAVINGS (RHS) PLAN	931.60	48344
101-301.000-708.000	PROPERTY & LIABILITY INSURANC	MICHIGAN MUNICIPAL LEAGU	POOLO RENEWAL PREMIUM	26,106.00	48265
101-301.000-710.000	UNEMPLOYMENT INSURANCE	MICHIGAN MUNICIPAL LEAGU	UNEMPLOYMENT ACCOUNT DUES	4.09	48292
101-301.000-726.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	MISC OFFICE EXPENSES	86.83	48269
101-301.000-726.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	MISC OFFICE SUPPLY	202.49	48269
101-301.000-726.000	OFFICE SUPPLIES	BATTERIES PLUS BULBS	BATTERIES	99.72	48270
101-301.000-729.000	OFFICE MACHINE MAINTENANCE	XEROX CORPORATION	OFFICE SUPPLY	96.90	48309
101-301.000-803.000	MEMBERSHIPS & MEETINGS	FRATERNAL ORDER OF POLIC	POLICE DUES	75.00	48334
101-301.000-828.000	FIRE SERVICE/DISPATCH CONTRACT	CITY OF SOUTHFIELD	FIRE SERVICE CONTRACT	170,995.00	48323
101-301.000-829.000	POLICE UNIFORMS & CLEANING	MICHAEL ZANG	UNIFORMS	100.00	48291
101-301.000-829.000	POLICE UNIFORMS & CLEANING	SCOTT MCKEE	POLICE - BOOT ALLOWANCE	100.00	48306
101-301.000-829.000	POLICE UNIFORMS & CLEANING	NYE UNIFORM	UNIFORMS	700.00	48345
101-301.000-829.000	POLICE UNIFORMS & CLEANING	NYE UNIFORM	UNIFORMS	357.00	48345
101-301.000-829.000	POLICE UNIFORMS & CLEANING	NYE UNIFORM	UNIFORMS	266.00	48345
101-301.000-829.000	POLICE UNIFORMS & CLEANING	NYE UNIFORM	UNIFORMS	280.06	48345
101-301.000-829.000	POLICE UNIFORMS & CLEANING	NYE UNIFORM	UNIFORMS	266.00	48345
101-301.000-829.000	POLICE UNIFORMS & CLEANING	NYE UNIFORM	UNIFORMS	294.80	48345
101-301.000-836.000	PRISONER LOCKUP	CITY OF BERKLEY	PRISONER BOARD	1,900.00	48322
101-301.000-848.001	TECHNOLOGY	MIDWEST PUBLIC SAFETY GR	SECURITY	22,854.00	48294
101-301.000-850.000	TELEPHONE EXPENDITURES	COMCAST	MONTHLY TECH FEE	43.36	48277
101-301.000-850.000	TELEPHONE EXPENDITURES	COMCAST	INTERNET SERVICE	91.89	48277
101-301.000-850.000	TELEPHONE EXPENDITURES	INTERMEDIA.NET INC	COMMUNICATIONS	335.00	48285
101-301.000-850.000	TELEPHONE EXPENDITURES	AT & T	UTILITIES	56.37	48312
101-301.000-850.000	TELEPHONE EXPENDITURES	VERIZON WIRELESS	TELEPHONE	191.22	48354
101-301.000-851.000	RADIO COMMUNICATIONS	OAKLAND COUNTY TREASURER	OAKLAND COUNTY FEES	2,691.00	48347
101-301.000-860.000	VEHICLE EXPENSE	US BANK VOYAGER FLEET SY	FUEL CARD	3,308.99	48268
101-301.000-860.000	VEHICLE EXPENSE	US BANK VOYAGER FLEET SY	FUEL CARD	3,288.94	48268
101-301.000-860.000	VEHICLE EXPENSE	BMW MOTORCYCLES OF SOUTH	VEHICLE REPAIRS	873.41	48271
Total For Dept 301.000 PUBLIC SAFETY				266,001.06	
Dept 401.000 PUBLIC SERVICE					
101-401.000-892.000	SIDEWALK MAINTENANCE	GIFFELS-WEBSTER ENG INC	2023 SIDEWALK REPAIR	5,132.50	48282
101-401.000-892.000	SIDEWALK MAINTENANCE	GIFFELS-WEBSTER ENG INC	2023 SIDEWALK REPAIR PROGRAM	2,595.00	48335
101-401.000-920.000	UTILITIES	US BANK VOYAGER FLEET SY	FUEL CARD	1,272.08	48268
101-401.000-920.000	UTILITIES	US BANK VOYAGER FLEET SY	FUEL CARD	1,317.12	48268
101-401.000-920.000	UTILITIES	COMCAST	INTERNET	258.30	48326
101-401.000-920.000	UTILITIES	CONSUMER ENERGY	UTILITIES	118.47	48327
101-401.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES	6,865.10	4828

Item 15C.

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 401.000 PUBLIC SERVICE					
Total For Dept 401.000 PUBLIC SERVICE				17,558.57	
Dept 501.000 LEAF COLLECTION					
101-501.000-978.000	REFUSE EQUIP/ROLLOFF EXPEND	SOCRRA	WASTE CHARGES	267.12	48353
Total For Dept 501.000 LEAF COLLECTION				267.12	
Dept 502.000					
101-502.000-801.001	SOCRRA	SOCRRA	REFUSE AGREEMENT	16,961.00	48307
Total For Dept 502.000				16,961.00	
Dept 601.000 RECREATION					
101-601.000-812.000	COMMUNITY EVENTS	CLIFTON GRANT	RENTALS AND ADDITIONAL WORK	25.00	48275
101-601.000-812.000	COMMUNITY EVENTS	LUXURY STRIKE	BOYZ-2-MEN ACTIVITY	850.00	48340
Total For Dept 601.000 RECREATION				875.00	
Total For Fund 101 GENERAL FUND				433,215.57	
Fund 202 MAJOR ROAD FUND					
Dept 702.000					
202-702.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES	6,865.10	48289
Total For Dept 702.000				6,865.10	
Dept 702.100 CAPITAL IMP - STREET BOND					
202-702.100-970.000	CAPITAL EXPENDITURE	GIFFELS-WEBSTER ENG INC	2022 CITY PAVING PROGRAM	47.50	48282
202-702.100-970.000	CAPITAL EXPENDITURE	GIFFELS-WEBSTER ENG INC	2023 CITY WIDE PAVING	3,219.07	48282
202-702.100-970.000	CAPITAL EXPENDITURE	GIFFELS-WEBSTER ENG INC	2023 CITY WIDE PAVING PROGRAM	2,720.00	48335
Total For Dept 702.100 CAPITAL IMP - STREET BOND				5,986.57	
Total For Fund 202 MAJOR ROAD FUND				12,851.67	
Fund 203 LOCAL ROAD FUND					
Dept 703.000					
203-703.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES	6,865.10	48289
Total For Dept 703.000				6,865.10	
Dept 703.100 CAPITAL IMP - STREET BOND					
203-703.100-970.000	CAPITAL EXP - STREET BOND	GIFFELS-WEBSTER ENG INC	2022 CITY PAVING PROGRAM	47.50	48282
203-703.100-970.000	CAPITAL EXP - STREET BOND	GIFFELS-WEBSTER ENG INC	2023 CITY WIDE PAVING	3,219.06	48282
203-703.100-970.000	CAPITAL EXP - STREET BOND	GIFFELS-WEBSTER ENG INC	2023 CITY WIDE PAVING PROGRAM	2,720.00	48335
Total For Dept 703.100 CAPITAL IMP - STREET BOND				5,986.56	
Total For Fund 203 LOCAL ROAD FUND				12,851.66	
Fund 494 DOWNTOWN DEVELOPMENT AUTHORITY					
Dept 000.000					
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS RHS PLAN	121.01	48296
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	ACTIVE EMPLOYEE HEALTH	4,374.22	48314
494-000.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVING PLAN (RHS)	121.01	48343
494-000.000-726.000	OFFICE SUPPLIES	CARDMEMBER SERVICE	MIS EXPENSES FOR MUSIC FESTIVAL	21.19	48273
494-000.000-726.000	OFFICE SUPPLIES	CARDMEMBER SERVICE	MISC EXPENSES FOR MUSIC FESTIVAL	21.19	48273
494-000.000-726.000	OFFICE SUPPLIES	CARDMEMBER SERVICE	MISC EXPENSES	68.87	48321
494-000.000-726.000	OFFICE SUPPLIES	CARDMEMBER SERVICE	MISC PURCHASES	21.19	48321
494-000.000-822.000	TRAINING/MEMBERSHIP	CARDMEMBER SERVICE	MISC PURCHASES	316.66	48321
494-000.000-844.000	MAIN STREET PROGRAM	STEVEN GULIAN	FESTIVAL ENTERTAINMENT	100.00	48266

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 494 DOWNTOWN DEVELOPMENT AUTHORITY					
Dept 000.000					
494-000.000-844.000	MAIN STREET PROGRAM	VERNON ENGLISH	FESTIVAL ENTERTAINMENT	350.00	48267
494-000.000-844.000	MAIN STREET PROGRAM	CARDMEMBER SERVICE	MIS EXPENSES FOR MUSIC FESTIVAL	107.50	48273
494-000.000-844.000	MAIN STREET PROGRAM	DOG & PONY SHOW BREWING,	BEER FOR LV MUSIC FESTIVAL	200.00	48279
494-000.000-844.000	MAIN STREET PROGRAM	MEADOWBROOK INSURANCE GR	MUSIC FEST LIQUOR LICENSE	404.00	48290
494-000.000-844.000	MAIN STREET PROGRAM	ULTIMATE BOOM PARTY RENT	ENTERTAINMENT FOR LV MUSIC FESTIVAL	485.00	48308
494-000.000-844.000	MAIN STREET PROGRAM	CARDMEMBER SERVICE	MISC EXPENSES	369.18	48321
494-000.000-844.000	MAIN STREET PROGRAM	CARDMEMBER SERVICE	MISC PURCHASES	968.17	48321
494-000.000-882.000	PLANNING/CONSULTING FEES	GIFFELS-WEBSTER ENG INC	PLANNING SERVICES	2,723.62	48282
494-000.000-882.000	PLANNING/CONSULTING FEES	GIFFELS-WEBSTER ENG INC	SITE PLAN REVIEW-PANERA	232.50	48282
494-000.000-882.000	PLANNING/CONSULTING FEES	GIFFELS-WEBSTER ENG INC	LV DDA PLANNING SERVICES	3,214.50	48282
494-000.000-900.000	PRINTING/PUBLICATION COSTS	C & G NEWSPAPERS	ADS FOR FESTIVAL	604.80	48272
494-000.000-900.000	PRINTING/PUBLICATION COSTS	CARDMEMBER SERVICE	MIS EXPENSES FOR MUSIC FESTIVAL	480.56	48273
494-000.000-900.000	PRINTING/PUBLICATION COSTS	CARDMEMBER SERVICE	MISC EXPENSES FOR MUSIC FESTIVAL	185.34	48273
494-000.000-900.000	PRINTING/PUBLICATION COSTS	CARDMEMBER SERVICE	MISC EXPENSES	43.99	48321
494-000.000-933.000	REPAIRS & MAINTENANCE	EXCELL LANDSCAPING	LAWN MAINTENANCE	1,200.00	48281
494-000.000-933.000	REPAIRS & MAINTENANCE	GIFFELS-WEBSTER ENG INC	DDA ALLEY APPROACH/RECON	4,175.00	48282
494-000.000-933.000	REPAIRS & MAINTENANCE	GIFFELS-WEBSTER ENG INC	2024 DDA ALLEY APPROACHES	5,060.00	48335
494-000.000-933.000	REPAIRS & MAINTENANCE	ROAD COMM. FOR OAKLAND C	SIGNAL MAINTENANCE	207.33	48352
Total For Dept 000.000				26,176.83	
Total For Fund 494 DOWNTOWN DEVELOPMENT AUTHORITY				26,176.83	
Fund 592 WATER & SEWER FUND					
Dept 000.000					
592-000.000-001.000	CASH CHECKING	SUNDE BUILDING INC.	SERVICES RENDERED SEPT 2023	1,250.00	3113
Total For Dept 000.000				1,250.00	
Dept 536.000 WATER DEPARTMENT					
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS RHS PLAN	10.94	48296
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	RETIREE HEALTH	1,054.20	3102
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	ACTIVE EMPLOYEE HEALTH	305.29	3102
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	RETIREE HEALTH	1,409.28	3102
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVING PLAN (RHS)	10.94	48343
592-536.000-708.000	PROPERTY & LIABILITY INSURANC	MICHIGAN MUNICIPAL LEAGU	POOL RENEWAL PREMIUM-9-01-23-9-01-202	8,000.00	3087
592-536.000-902.000	BILLING SERVICES	US POSTAL SERVICE	WTR BILL MAILING	800.00	3088
592-536.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES	6,865.10	3097
592-536.000-937.000	WATER SYSTEM MAINTENANCE	DURST LUMBER COMPANY	BLDG MAIN	96.96	3092
592-536.000-937.000	WATER SYSTEM MAINTENANCE	GIFFELS-WEBSTER ENG INC	2022 LV WTR STUDY	471.88	3095
592-536.000-937.000	WATER SYSTEM MAINTENANCE	NICO INCORPORATED	PAVEMENT REPAIRS	4,290.00	3111
592-536.000-944.000	WATER PURCHASES	SOUTHEAST OAKLAND COUNTY	WATER SERVICE	23,388.52	3101
Total For Dept 536.000 WATER DEPARTMENT				46,703.11	
Dept 536.100 WATER DEPARTMENT					
592-536.100-970.000	CAPITAL EXP - STOP BOX REPLACEM	GIFFELS-WEBSTER ENG INC	LEAD & COPPER DISTRIBUTION	155.00	3095
592-536.100-970.000	CAPITAL EXP - STOP BOX REPLACEM	SUNDE BUILDING INC.	STOP BOX REPAIR/REPLACE	4,950.00	3113
Total For Dept 536.100 WATER DEPARTMENT				5,105.00	
Dept 536.200 WATER DEPARTMENT					
592-536.200-970.000	CAPITAL EXP - LEAD & COPPER LIN	SOUTHEAST OAKLAND COUNTY	RESTORATION SUPPLIES	541.80	3101
592-536.200-970.000	CAPITAL EXP - LEAD & COPPER LIN	SOUTHEAST OAKLAND COUNTY	LEAD WATER LINE RESTORATIONS	541.80	3112
Total For Dept 536.200 WATER DEPARTMENT				1,083.60	
Dept 536.300 WATER DEPARTMENT					

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 592 WATER & SEWER FUND					
Dept 536.300 WATER DEPARTMENT					
592-536.300-970.000	CAPITAL EXP - WATER METER REPLA	FERGUSON WATERWORKS	NEW READING SYSTEM PYMT	8,091.90	3107
592-536.300-970.000	CAPITAL EXP - WATER METER REPLA	FERGUSON WATERWORKS	WTR DEPT GATEWAY	4,100.00	3107
Total For Dept 536.300 WATER DEPARTMENT				12,191.90	
Dept 536.400 WATER DEPARTMENT					
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	CORE&MAIN	WTR DEPT MAT	5,300.30	3090
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	EAGLE LANDSCAPING & SUPP	CIP BON LINCOLN WTR MAIN	250.00	3093
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	EAGLE LANDSCAPING & SUPP	CIP BOND LINCOLN WM	250.00	3093
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	EAGLE LANDSCAPING & SUPP	CIP BOND LINCOLN WM	990.00	3093
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	EJ USA, INC.	CIP BOND LINCOLN	178.76	3094
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	GIFFELS-WEBSTER ENG INC	WTR MAIN PROGRAM	4,725.38	3095
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	GIFFELS-WEBSTER ENG INC	2024 WTR MAIN PROGRAM	4,367.50	3095
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	EAGLE LANDSCAPING & SUPP	TICKET #22136 THRU' #21985	10,935.00	3105
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	EAGLE LANDSCAPING & SUPP	TICKET #22139 THRU' #21987	11,898.00	3105
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	EAGLE LANDSCAPING & SUPP	TICKET #21988 THRU' #39418	8,748.00	3105
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	EAGLE LANDSCAPING & SUPP	TICEKT #21992	3,357.00	3105
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	EAGLE LANDSCAPING & SUPP	TICKET #21996	990.00	3105
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	EAGLE LANDSCAPING & SUPP	TICKET #394174	990.00	3105
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	EAGLE LANDSCAPING & SUPP	TICKETE#21956	3,357.00	3105
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	EAGLE LANDSCAPING & SUPP	TICKET#21765-21958	10,728.00	3105
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	EAGLE LANDSCAPING & SUPP	TICKET#21961-#21960	4,374.00	3105
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	EAGLE LANDSCAPING & SUPP	#21820	990.00	3105
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	EAGLE LANDSCAPING & SUPP	TRACTOR RENTAL	250.00	3105
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	GIFFELS-WEBSTER ENG INC	2024 WTR MAIN PROGRAM	9,350.00	3108
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	GIFFELS-WEBSTER ENG INC	2023-2024WTR MAIN PROGRAM	1,696.48	3108
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	NICO INCORPORATED	PAVEMENT REPAIRS	3,570.00	3111
592-536.400-970.000	CAPITAL EXP - WATER MAIN REPLAC	SUNDE BUILDING INC.	INSTALL/REPAIRS AUG2023	4,800.00	3113
Total For Dept 536.400 WATER DEPARTMENT				92,095.42	
Dept 536.500 WATER DEPARTMENT					
592-536.500-970.000	CAPITAL FIRE HYDRANTS	GIFFELS-WEBSTER ENG INC	2021-2023 HYDRANT REPLACEMENT	465.00	3095
592-536.500-970.000	CAPITAL FIRE HYDRANTS	EAGLE LANDSCAPING & SUPP	TICKETS #21902 FILL SAND/ #21903 DEBR	2,187.00	3105
592-536.500-970.000	CAPITAL FIRE HYDRANTS	GIFFELS-WEBSTER ENG INC	2021-2023 HYDRANT REFURBISH/REPLACE	577.50	3108
592-536.500-970.000	CAPITAL FIRE HYDRANTS	SUNDE BUILDING INC.	SERVICES RENDERED SEPT 2023	6,525.00	3113
Total For Dept 536.500 WATER DEPARTMENT				9,754.50	
Dept 536.600 WATER DEPARTMENT					
592-536.600-970.000	CAPITAL EXP - GATE VALVES	GIFFELS-WEBSTER ENG INC	2021-2023 GATE VALVE REFERBISH	662.50	3095
592-536.600-970.000	CAPITAL EXP - GATE VALVES	EAGLE LANDSCAPING & SUPP	TICKET#21342	990.00	3105
592-536.600-970.000	CAPITAL EXP - GATE VALVES	EAGLE LANDSCAPING & SUPP	1 HOUR TRACTOR USE	250.00	3105
592-536.600-970.000	CAPITAL EXP - GATE VALVES	EAGLE LANDSCAPING & SUPP	TICKETS #21895 THRU' #21898	6,561.00	3105
592-536.600-970.000	CAPITAL EXP - GATE VALVES	EAGLE LANDSCAPING & SUPP	TICKET#22307	1,197.00	3105
592-536.600-970.000	CAPITAL EXP - GATE VALVES	EAGLE LANDSCAPING & SUPP	TRACTOR RENT	250.00	3105
592-536.600-970.000	CAPITAL EXP - GATE VALVES	GIFFELS-WEBSTER ENG INC	2021-2023GATE VALVE REFURBISH/REPLACE	577.50	3108
592-536.600-970.000	CAPITAL EXP - GATE VALVES	SUNDE BUILDING INC.	RAMSGATE/SOUTHFIELD GATE VALVE	475.00	3113
592-536.600-970.000	CAPITAL EXP - GATE VALVES	SUNDE BUILDING INC.	SERVICES RENDERED SEPT 2023	19,550.00	3113
Total For Dept 536.600 WATER DEPARTMENT				30,513.00	
Dept 537.000 SEWER DEPARTMENT					
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVINGS RHS PLAN	10.94	48296
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	BLUE CARE NETWORK	ACTIVE EMPLOYEE HEALTH	305.29	3102
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	MISSIONSQUARE - 803046	HEALTH SAVING PLAN (RHS)	10.94	48343
592-537.000-708.000	PROPERTY & LIABILITY INSURANC	MICHIGAN MUBICIPAL LEAGU	POOL RENEWAL PREMIUM-9-01-23-9-01-202	7,803.00	3087

Item 15C.

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
Fund 592 WATER & SEWER FUND					
Dept 537.000 SEWER DEPARTMENT					
592-537.000-921.000	CONTRACTUAL SERVICES	LATHRUP SERVICES, LLC	PUBLIC SERVICES	6,865.10	3097
592-537.000-939.000	SEWER SYTEM MAINTENANCE	OAKLAND COUNTY WATER RES	SEWER MAINT FEE	18,750.00	3099
592-537.000-942.000	SEWAGE DISPOSAL EXPENSE	OAKLAND COUNTY TREASURER	SEWAGE DISPOSAL SERVICES	89,560.49	3098
592-537.000-945.000	RETENTION TANK-UTIL ELEC	DTE	UTILITY	497.31	3091
592-537.000-947.000	RETENTION TANK UTIL-GAS	CONSUMERS ENERGY	UTILITIES	16.00	3104
592-537.000-948.000	RETENTION TANK UTIL-TELEPHONE	COMCAST	TECHNOLOGY	249.70	3089
592-537.000-953.000	RETENTION TANK EXCESS LIABIL	MICHIGAN MUNICIPAL LEAGU	POOL RENEWAL PREMIUM-9-01-23-9-01-202	9,078.00	3087
592-537.000-957.000	INDUSTRIAL SURCHARGE/NON-RESI	GREAT LAKES WATER AUTHOR	INDUSTRIAL WASTE	1,439.62	3109
592-537.000-970.000	CAPITAL EXPENDITURE	GIFFELS-WEBSTER ENG INC	ELORADO PL SAD	330.00	3108
592-537.000-977.000	EVIRONMENT COMPL - NON CAPITA	HYDROCORP	CROSS CONNECTION PROGRAM	532.00	3096
592-537.000-977.000	EVIRONMENT COMPL - NON CAPITA	HUBBELL, ROTH & CLARK, I	ENGINEERING FEES	200.87	3110
Total For Dept 537.000 SEWER DEPARTMENT				135,649.26	
Dept 537.200 SEWER DEPARTMENT					
592-537.200-970.000	CAPITAL EXP - RETENTION TANK RE	OAKLAND COUNTY TREASURER	SEWER DISPOSAL	166,304.89	3098
Total For Dept 537.200 SEWER DEPARTMENT				166,304.89	
Total For Fund 592 WATER & SEWER FUND				500,650.68	

Item 15C.

GL Number	GL Desc	Vendor	Invoice Description	Amount	Check #
			Fund Totals:		
			Fund 101 GENERAL FUND	433,215.57	
			Fund 202 MAJOR ROAD FU	12,851.67	
			Fund 203 LOCAL ROAD FU	12,851.66	
			Fund 494 DOWNTOWN DEVE	26,176.83	
			Fund 592 WATER & SEWER	500,650.68	
			Total For All Funds:	<u>985,746.41</u>	



LAW OFFICE

BAKER & ELOWSKY, PLLC

41850 WEST ELEVEN MILE ROAD, SUITE 207
NOVI, MICHIGAN 48375
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SCOTT R. BAKER
JENNIFER H. ELOWSKY

sbaker@bakerelowsky.com

Of Counsel

LEANN K. KIMBERLIN

MATTHEW C. QUINN

October 13, 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 September 1 through September 30, 2023

Dear Ms. Bratschi:

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

1. General Retainer	\$2,500.00
2. Special Legal Services	\$2,242.50
3. Downtown Development Authority	\$
4. Project Reimbursement	\$
5. Prosecution/Code Enforcement	\$ 617.50
	<u>\$5,360.00</u>

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

Very truly yours,

BAKER & ELOWSKY, PLLC

Scott R. Baker

Enclosures



LAW OFFICE

BAKER & ELOWSKY, PLLC

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

October 13, 2023

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

Invoice Number: 1639

Invoice Period: 09-01-2023 - 09-30-2023

RE: General Retainer**Time Details**

Date	Professional	Description	Hours	Amount
09-08-2023	SRB	Receipt and review of correspondence from Clerk re Council study session agenda packet	0.25	No Charge
09-08-2023	SRB	Receipt and review of correspondence from Councilwoman Kenez re municode updates	0.25	No Charge
09-09-2023	SRB	Receipt and review of correspondence from Councilwoman Miller re Lathrup School property	0.25	No Charge
09-11-2023	SRB	Telephone conference with interim admin re Council Study Session	0.50	No Charge
09-15-2023	SRB	Receipt and review of correspondence from councilwoman Kenez; reply to same	0.25	No Charge
09-15-2023	SRB	Receipt and review of correspondence from Clerk re early voting contract with Oakland County	0.25	No Charge
09-15-2023	SRB	Receipt and review of correspondence from S. Stec re planning commission meeting	0.25	No Charge
09-19-2023	SRB	Receipt and review of correspondence from Mayor Garrett re employee issue	0.25	No Charge
09-19-2023	SRB	Receipt and review of correspondence from Mayor Pro Tem re fence complaint	0.25	No Charge
09-21-2023	SRB	Receipt and review of correspondence from accounts payable clerk re permit fees	0.25	No Charge
09-21-2023	SRB	Receipt and review of correspondence from Clerk re Council packet	0.25	No Charge

We appreciate your business

Page 1 of 2

Date	Professional	Description	Hours	Amount
09-22-2023	SRB	Receipt and review of correspondence from interim admin re Council invitaiton	0.25	No Charge
09-25-2023	SRB	Prepare for and attend City Council Study session	1.50	No Charge
09-25-2023	SRB	Prepare for and attend City Council Meeting	1.50	No Charge
09-28-2023	SRB	Receipt and review of correspondence from Clerk re Council packet	0.25	No Charge
09-30-2023	SRB	Services Rendered		2,500.00
			Total	2,500.00

Time Summary

Professional	Hours	Amount
Scott Baker	6.50	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

October 13, 2023

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

Invoice Number: 1640

Invoice Period: 09-01-2023 - 09-30-2023

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

Date	Professional	Description	Hours	Amount
09-01-2023	SRB	Receipt and review of correspondence from 46th district Court re September prosecution docket.	0.25	32.50
09-01-2023	SRB	Review of file materials and Notices to Appear for 09/13/2023 docket and correspondence to Police Clerk concerning records re: 22LV00006A, 23LV01484A, 23LV00666ABC, 23LV01424A, 23LC01494AB, 23LV01490A, 23LV01495A, 23LV01480A, 16LV00443AB, 23LV01566A, 23LV01431A, 23LV01501A, 23LV01541A.	2.25	292.50
09-05-2023	SRB	Receipt and review revised 46th District Court calendars for November and December 2023.	0.25	32.50
09-06-2023	SRB	Receipt and review of correspondence from S. Stec re 27077 Sunset code violation	0.25	32.50
09-06-2023	SRB	Receipt and review of correspondence from S. Stec re 27077 Sunset code violation	0.25	32.50
09-06-2023	SRB	Research and draft correspondence to code officer re housing of animals in condemned property	0.50	65.00
09-07-2023	SRB	Receipt and review of correspondence from 46th District Court re 23LV00671A/B	0.25	32.50
09-08-2023	SRB	Conduct telephone pre-trial conference , prepare plea offer and draft correspondence to defense attorney and Court with same re: 23LV01490A.	0.50	65.00
09-11-2023	SRB	Receipt and review of correspondence from Treasurer/ Interim Admin re Lathrup School code enforcement	0.25	32.50
09-11-2023	SRB	Receipt and review of correspondence from 46th District Court re 9/13/23 Prosecution Docket	0.25	32.50

We appreciate your business

Page 1 of 3

Date	Professional	Description	Hours	Amou	Item 15C.
09-13-2023	SRB	Appear in 46th District Court for prosecution of pre-trials and formal hearings	3.00	390.00	
09-13-2023	SRB	Conduct telephone pre-trial conference , prepare plea offer and draft correspondence to defense attorney and Court with same re: 23LV01484.	0.50	65.00	
09-13-2023	SRB	Conduct telephone pre-trial conference , prepare plea offer and draft correspondence to defense attorney and Court with same re: 23LV01424.	0.50	65.00	
09-13-2023	SRB	Conduct telephone pre-trial conference , prepare plea offer and draft correspondence to defense attorney and Court with same re: 23LV01490A.	0.50	65.00	
09-13-2023	SRB	Conduct telephone pre-trial conference , prepare plea offer and draft correspondence to defense attorney and Court with same re: 23LV01480A.	0.50	65.00	
09-13-2023	SRB	Conduct telephone pre-trial conference , prepare plea offer and draft correspondence to defense attorney and Court with same re: 23LV01566A.	0.50	65.00	
09-13-2023	SRB	Conduct telephone pre-trial conference , prepare plea offer and draft correspondence to defense attorney and Court with same re: 23LV01501A.	0.50	65.00	
09-13-2023	SRB	Conduct telephone pre-trial conference , prepare plea offer and draft correspondence to defense attorney and Court with same re: 23LV01541A.	0.50	65.00	
09-14-2023	SRB	Review of file materials and Notices to Appear for 09/20/2023 docket and correspondence to Police Clerk concerning records re: 23LV01646A, 23LV01574AB, 02L874801ABC, 10L165706ABC, 23LV01546A.	1.00	130.00	
09-15-2023	SRB	Receipt and review of correspondence from 46th District Court re 2023 Tax Garnishment program	0.25	32.50	
09-18-2023	SRB	Receipt and review of correspondence from 46th District Court re 9/20/23 Prosecution Docket	0.25	32.50	
09-18-2023	SRB	Receipt and review final docket from 46th District Court for 09/20/2023 court appearances.	0.25	32.50	
09-20-2023	SRB	Receipt and review of correspondence from S. Stec re right-of-way code violation	0.25	32.50	
09-20-2023	SRB	Receipt and review of correspondence from S. Stec re right-of-way code violation	0.25	32.50	
09-20-2023	SRB	Appear in 46th District Court for prosecution of pre-trials and formal hearings	1.00	130.00	
09-21-2023	SRB	Receipt and review of correspondence from 46th District Court re LV animal ordinance; telephone conference with same.	0.50	65.00	

We appreciate your business

Page 2 of 3

Date	Professional	Description	Hours	Amount	<i>Item 15C.</i>
09-21-2023	SRB	Receipt and review of correspondence from 46th District Court re 10/11/23 prosecution docket	0.25	32.50	
09-21-2023	SRB	Receipt and review of correspondence from S. Stec re right-of-way code violation	0.25	32.50	
09-26-2023	SRB	Receipt and review of correspondence from defense attorney re 23LV01826A	0.25	32.50	
09-27-2023	SRB	Receipt and review of correspondence from S. Stec re right-of-way code violation	0.25	32.50	
09-29-2023	SRB	Receipt and review of correspondence from S. Stec re right-of-way code violation	0.25	32.50	
09-29-2023	SRB	Receipt and review of correspondence from defense attorney re 23LV01826A	0.25	32.50	
09-29-2023	SRB	Receipt and review of correspondence from defense attorney re 23LV01787C	0.25	32.50	
09-29-2023	SRB	Receipt and review of correspondence from Defendant re 23LV01845	0.25	32.50	
			Total	2,242.50	

Time Summary

Professional	Hours	Amount
Scott Baker	17.25	2,242.50
Total		2,242.50
Total for this Invoice		2,242.50



LAW OFFICE

BAKER & ELOWSKY, PLLC

41850 WEST ELEVEN MILE ROAD, SUITE 207
 NOVI, MICHIGAN 48375
 Phone: (248) 230-4103 Fax: (248) 929-0835
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October 13, 2023

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

Invoice Number: 1641

Invoice Period: 09-01-2023 - 09-30-2023

RE: Special Legal Services

Time Details

Date	Professional	Description	Hours	Amount
09-06-2023	SRB	Review of Plante Moran correspondence concerning the 2023 financial statement audit; review file materials and draft Attorney Confirmation Letter and transmit same to auditor.	1.00	130.00
09-06-2023	SRB	Phone calls and email exchange with Governor's Deputy Legal Counsel concerning status of Charter Amendment proposals.	0.50	65.00
09-08-2023	SRB	Telephone conference with commercial property owner re redevelopment of existing site re 28001 Southfield Road	0.50	65.00
09-12-2023	SRB	Receipt and review correspondence from Assistant Attorney General concerning withdrawal letter and status of Charter Amendment proposals.	0.25	32.50
09-12-2023	SRB	Receipt and review of correspondence from city liability carrier attorney re Gorbe litigation	0.25	32.50
09-15-2023	SRB	Receipt and review of correspondence from city liability carrier attorney re Gorbe litigation	0.25	32.50
09-19-2023	SRB	Prepare for and attend Planning Commission meeting	0.75	97.50
09-20-2023	SRB	Receipt and review of correspondence from city liability carrier attorney re JMC litigation	0.25	32.50
09-21-2023	SRB	Receipt and review of correspondence from Oakland County Equalization re MTT 23-001156 discovery request	0.25	32.50
09-21-2023	SRB	Draft correspondence to petitioner's attorney re MTT 23-001156 discovery request	0.25	32.50
09-25-2023	SRB	Receipt and review of correspondence from Attorney for Councilwoman Kenez; telephone conference with same	0.50	65.00

We appreciate your business

Page 1 of 2

Item 15C.

Date	Professional	Description	Hours	Amount
			Total	617.50

Time Summary

Professional	Hours	Amount
Scott Baker	4.75	617.50
	Total	617.50

Total for this Invoice 617.50

User: JESSICA
DB: Lathrup

PERIOD ENDING 10/31/2023

Item 15C.

GL NUMBER	DESCRIPTION	2023-24	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	10/31/2023 NORM (ABNORM)	MONTH 10/31/23 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	2,878,526.41	12,528.18	142,103.59	95.30
101-000.000-402.000	REFUSE COLLECTION TAXES	453,065.00	453,065.00	422,607.32	1,971.33	30,457.68	93.28
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	5,105.33	1,287.95	29,894.67	14.59
101-000.000-415.000	MISCELLANEOUS REVENUE	15,000.00	15,000.00	6,494.51	403.18	8,505.49	43.30
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	0.00	0.00	10,000.00	0.00
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	21,311.28	5,327.82	39,577.72	35.00
101-000.000-421.000	METRO-PCS LEASE PAYMENTS	48,000.00	48,000.00	14,502.88	5,527.75	33,497.12	30.21
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	24,956.83	6,087.07	5,043.17	83.19
101-000.000-447.000	TAX 1% ADMINISTRATIVE FEE	90,000.00	90,000.00	81,408.92	379.73	8,591.08	90.45
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	34,223.83	1,118.75	60,776.17	36.03
101-000.000-457.000	ZONING, SITE, SPECIAL PERMITS	8,500.00	8,500.00	809.00	32.00	7,691.00	9.52
101-000.000-458.000	PLUMBING/HEATING PERMITS	10,000.00	10,000.00	1,215.00	100.00	8,785.00	12.15
101-000.000-459.000	ELECTRICAL PERMITS	10,000.00	10,000.00	813.00	149.00	9,187.00	8.13
101-000.000-460.000	LICENSES & REGISTRATIONS	14,000.00	14,000.00	765.00	195.00	13,235.00	5.46
101-000.000-461.000	DOG & CAT LICENSES	1,100.00	1,100.00	1,653.50	52.50	(553.50)	150.32
101-000.000-465.000	CABLE TV REVENUES	120,000.00	120,000.00	32,135.99	4,377.84	87,864.01	26.78
101-000.000-470.000	RECREATION SPECIAL PROGRAMS	2,500.00	2,500.00	150.00	0.00	2,350.00	6.00
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	200.00	(200.00)	100.00
101-000.000-475.000	COMM ROOM & BLDG RENT REVENUE	65,000.00	65,000.00	22,872.50	4,585.00	42,127.50	35.19
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	4,858.28	872.50	10,141.72	32.39
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	17,053.99	5,819.33	52,946.01	24.36
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	48,708.80	45,371.56	201,291.20	19.48
101-000.000-628.000	WEED/CODE ENFORCEMENT REVENUE	50,000.00	50,000.00	15,088.00	11,448.30	34,912.00	30.18
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 3,641,914.07 107,834.79 1,448,304.93 71.55

TOTAL REVENUES 5,090,219.00 5,090,219.00 3,641,914.07 107,834.79 1,448,304.93 71.55

Expenditures							
Dept 100.000 - GOVERNMENT SERVICES							
101-100.000-708.000	PROPERTY & LIABILITY INSURANC	41,000.00	41,000.00	49,211.00	49,211.00	(8,211.00)	120.03
101-100.000-710.000	UNEMPLOYMENT INSURANCE	50.00	50.00	4.08	4.08	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	1,215.05	0.00	4,784.95	20.25
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	3.14	1,429.32	4.71

User: JESSICA
DB: Lathrup

PERIOD ENDING 10/31/2023

Item 15C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE 10/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/23 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	339.00	130.00	6,161.00	5.22
101-100.000-804.000	BUILDING TRADE INSPECTION	60,000.00	60,000.00	29,476.62	0.00	30,523.38	49.13
101-100.000-805.000	CABLE TELEVISION	40,000.00	40,000.00	19,208.75	5,556.89	20,791.25	48.02
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	25,000.00	25,000.00	6,031.95	1,130.34	18,968.05	24.13
101-100.000-810.000	AUDITING & ACCOUNTING	45,000.00	45,000.00	5,362.50	0.00	39,637.50	11.92
101-100.000-822.000	TRAINING	8,000.00	8,000.00	3,205.45	1,575.50	4,794.55	40.07
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	(7,242.19)	(14,459.57)	32,242.19	(28.97)
101-100.000-848.001	TECHNOLOGY	60,000.00	60,000.00	12,055.84	5,143.99	47,944.16	20.09
101-100.000-850.000	TELEPHONE EXPENDITURES	18,000.00	18,000.00	2,363.66	710.01	15,636.34	13.13
101-100.000-860.000	VEHICLE EXPENSE	5,000.00	5,000.00	152.01	152.01	4,847.99	3.04
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	3,220.82	471.00	6,779.18	32.21
101-100.000-901.000	POSTAGE FEES	6,000.00	6,000.00	2,469.33	803.00	3,530.67	41.16
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	139,944.55	50,431.39	466,105.45	23.09
Dept 101.000 - ADMINISTRATION							
101-101.000-701.000	SALARIES FULL-TIME	424,403.00	424,403.00	148,944.44	32,736.70	275,458.56	35.10
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	66,189.27	9,537.01	211,310.73	23.85
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	617.50	17,205.00	13.98
101-101.000-718.000	ELECTIONS	60,000.00	60,000.00	4,269.24	2,410.75	55,730.76	7.12
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	13,525.00	4,742.50	36,475.00	27.05
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	236,084.25	50,044.46	662,418.75	26.28
Dept 201.000 - BUILDING & GROUNDS							
101-201.000-702.000	SALARIES PART-TIME	30,000.00	30,000.00	8,713.30	2,084.28	21,286.70	29.04
101-201.000-920.000	UTILITIES	45,000.00	45,000.00	5,308.12	224.45	39,691.88	11.80
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	38,000.00	38,000.00	8,653.99	2,650.37	29,346.01	22.77
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	23,075.41	4,959.10	104,783.59	18.05
Dept 301.000 - PUBLIC SAFETY							
101-301.000-701.000	SALARIES FULL-TIME	887,007.00	887,007.00	280,975.59	73,739.46	606,031.41	31.68
101-301.000-702.000	SALARIES PART-TIME	50,000.00	50,000.00	25,127.84	6,208.69	24,872.16	50.26
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	658,068.00	658,068.00	146,973.76	36,023.84	511,094.24	22.33
101-301.000-704.000	SALARIES-OVERTIME	50,000.00	50,000.00	17,213.15	3,477.45	32,786.85	34.43
101-301.000-708.000	PROPERTY & LIABILITY INSURANC	26,106.00	26,106.00	26,106.00	26,106.00	0.00	100.00
101-301.000-710.000	UNEMPLOYMENT INSURANCE	100.00	100.00	4.09	4.09	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	1,371.94	389.04	2,128.06	39.20
101-301.000-727.000	ROAD SUPPLIES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00

User: JESSICA
DB: Lathrup

PERIOD ENDING 10/31/2023

Item 15C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE 10/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/23 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	234.44	96.90	1,265.56	15.63
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	1,160.00	75.00	2,340.00	33.14
101-301.000-821.000	POLICE RESERVES	500.00	500.00	0.00	0.00	500.00	0.00
101-301.000-822.000	TRAINING	15,500.00	15,500.00	1,882.74	0.00	13,617.26	12.15
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	0.00	0.00	1,000.00	0.00
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	170,995.00	410,840.18	44.84
101-301.000-829.000	POLICE UNIFORMS & CLEANING	15,000.00	15,000.00	4,104.36	2,363.86	10,895.64	27.36
101-301.000-836.000	PRISONER LOCKUP	2,500.00	2,500.00	1,900.00	1,900.00	600.00	76.00
101-301.000-848.001	TECHNOLOGY	15,700.00	15,700.00	35,709.39	22,854.00	(20,009.39)	227.45
101-301.000-850.000	TELEPHONE EXPENDITURES	9,500.00	9,500.00	2,568.95	717.84	6,931.05	27.04
101-301.000-851.000	RADIO COMMUNICATIONS	12,500.00	12,500.00	2,691.00	2,691.00	9,809.00	21.53
101-301.000-860.000	VEHICLE EXPENSE	37,000.00	37,000.00	14,092.10	7,471.34	22,907.90	38.09
Total Dept 301.000 - PUBLIC SAFETY		2,559,061.00	2,559,061.00	898,057.27	355,113.51	1,661,003.73	35.09
Dept 401.000 - PUBLIC SERVICE							
101-401.000-703.000	EMPLOYEE TAXES & BENEFITS	20,000.00	20,000.00	3,156.20	0.00	16,843.80	15.78
101-401.000-890.000	PARK MAINTENANCE	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-401.000-892.000	SIDEWALK MAINTENANCE	300,150.00	300,150.00	65,282.79	7,727.50	234,867.21	21.75
101-401.000-920.000	UTILITIES	21,000.00	21,000.00	5,015.34	2,965.97	15,984.66	23.88
101-401.000-921.000	CONTRACTUAL SERVICES	129,009.00	129,009.00	62,692.03	6,865.10	66,316.97	48.60
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	136,146.36	17,558.57	339,712.64	28.61
Dept 501.000 - LEAF COLLECTION							
101-501.000-978.000	REFUSE EQUIP/ROLLOFF EXPEND	7,000.00	7,000.00	801.36	267.12	6,198.64	11.45
Total Dept 501.000 - LEAF COLLECTION		7,000.00	7,000.00	801.36	267.12	6,198.64	11.45
Dept 502.000							
101-502.000-801.001	SOCRRA	387,925.00	387,925.00	96,822.00	16,961.00	291,103.00	24.96
Total Dept 502.000		387,925.00	387,925.00	96,822.00	16,961.00	291,103.00	24.96
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	1,900.00	875.00	3,100.00	38.00
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 10/31/2023

Item 15C.

GL NUMBER	DESCRIPTION	2023-24	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDG USED
		ORIGINAL BUDGET	AMENDED BUDGET	10/31/2023 NORM (ABNORM)	MONTH 10/31/23 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 601.000 - RECREATION		23,250.00	23,250.00	3,314.80	875.00	19,935.20	14.26
TOTAL EXPENDITURES		5,085,507.00	5,085,507.00	1,534,246.00	496,210.15	3,551,261.00	30.17
Fund 101 - GENERAL FUND:							
TOTAL REVENUES		5,090,219.00	5,090,219.00	3,641,914.07	107,834.79	1,448,304.93	71.55
TOTAL EXPENDITURES		5,085,507.00	5,085,507.00	1,534,246.00	496,210.15	3,551,261.00	30.17
NET OF REVENUES & EXPENDITURES		4,712.00	4,712.00	2,107,668.07	(388,375.36)	(2,102,956.07)	44,729.8

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PERIOD ENDING 10/31/2023

Item 15C.

GL NUMBER	DESCRIPTION	2023-24	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	10/31/2023 NORM (ABNORM)	MONTH 10/31/23 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 202 - MAJOR ROAD FUND							
Revenues							
Dept 702.000							
202-702.000-574.000	STATE SHARED REVENUES	404,143.00	404,143.00	72,028.25	31,805.90	332,114.75	17.82
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		704,743.00	704,743.00	72,028.25	31,805.90	632,714.75	10.22
TOTAL REVENUES		704,743.00	704,743.00	72,028.25	31,805.90	632,714.75	10.22
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	2,610.75	0.00	2,389.25	52.22
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	687.28	0.00	24,312.72	2.75
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	17,965.96	6,865.10	48,639.04	26.97
Total Dept 702.000		270,933.00	270,933.00	41,119.15	6,865.10	229,813.85	15.18
Dept 702.100 - CAPITAL IMP - STREET BOND							
202-702.100-970.000	CAPITAL EXPENDITURE	300,000.00	300,000.00	392,457.97	5,986.57	(92,457.97)	130.82
Total Dept 702.100 - CAPITAL IMP - STREET BOND		300,000.00	300,000.00	392,457.97	5,986.57	(92,457.97)	130.82
TOTAL EXPENDITURES		570,933.00	570,933.00	433,577.12	12,851.67	137,355.88	75.94
Fund 202 - MAJOR ROAD FUND:							
TOTAL REVENUES		704,743.00	704,743.00	72,028.25	31,805.90	632,714.75	10.22
TOTAL EXPENDITURES		570,933.00	570,933.00	433,577.12	12,851.67	137,355.88	75.94
NET OF REVENUES & EXPENDITURES		133,810.00	133,810.00	(361,548.87)	18,954.23	495,358.87	270.20

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Item 15C.

GL NUMBER	DESCRIPTION	2023-24	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	10/31/2023 NORM (ABNORM)	MONTH 10/31/23 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	33,682.77	14,873.48	156,502.23	17.71
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	33,682.77	14,873.48	472,102.23	6.66
TOTAL REVENUES		505,785.00	505,785.00	33,682.77	14,873.48	472,102.23	6.66
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	2,610.75	0.00	72,389.25	3.48
203-703.000-862.000	ROADSIDE MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
203-703.000-864.000	TRAFFIC CONTROLS	10,000.00	10,000.00	687.27	0.00	9,312.73	6.87
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	17,965.96	6,865.10	56,878.04	24.00
Total Dept 703.000		346,693.00	346,693.00	41,790.39	6,865.10	304,902.61	12.05
Dept 703.100 - CAPITAL IMP - STREET BOND							
203-703.100-970.000	CAPITAL EXP - STREET BOND	300,000.00	300,000.00	392,457.95	5,986.56	(92,457.95)	130.82
Total Dept 703.100 - CAPITAL IMP - STREET BOND		300,000.00	300,000.00	392,457.95	5,986.56	(92,457.95)	130.82
TOTAL EXPENDITURES		646,693.00	646,693.00	434,248.34	12,851.66	212,444.66	67.15
Fund 203 - LOCAL ROAD FUND:							
TOTAL REVENUES		505,785.00	505,785.00	33,682.77	14,873.48	472,102.23	6.66
TOTAL EXPENDITURES		646,693.00	646,693.00	434,248.34	12,851.66	212,444.66	67.15
NET OF REVENUES & EXPENDITURES		(140,908.00)	(140,908.00)	(400,565.57)	2,021.82	259,657.57	284.27

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Item 15C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE 10/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/23		AVAILABLE BALANCE		% BDGT USED
		ORIGINAL BUDGET	2023-24 AMENDED BUDGET		INCR	(DECR)	NORM	(ABNORM)	
Fund 258 - CAPITAL ACQUISITION FUND									
Revenues									
Dept 000.000									
258-000.000-446.000	INVESTMENT INTEREST	400.00	400.00	1,577.93	404.64		(1,177.93)		394.48
Total Dept 000.000		<u>400.00</u>	<u>400.00</u>	<u>1,577.93</u>	<u>404.64</u>		<u>(1,177.93)</u>		<u>394.48</u>
TOTAL REVENUES		<u>400.00</u>	<u>400.00</u>	<u>1,577.93</u>	<u>404.64</u>		<u>(1,177.93)</u>		<u>394.48</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	1,577.93	404.64		(1,177.93)		394.48
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>(2,872.07)</u>	<u>404.64</u>		<u>(52,727.93)</u>		<u>5.17</u>

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Item 15C.

GL NUMBER	DESCRIPTION	2023-24	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	10/31/2023 NORM (ABNORM)	MONTH 10/31/23 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	7,562.60	1,451.83	(7,562.60)	100.00
Total Dept 000.000		<u>0.00</u>	<u>0.00</u>	<u>7,562.60</u>	<u>1,451.83</u>	<u>(7,562.60)</u>	<u>100.00</u>
TOTAL REVENUES		<u>0.00</u>	<u>0.00</u>	<u>7,562.60</u>	<u>1,451.83</u>	<u>(7,562.60)</u>	<u>100.00</u>
Fund 397 - ROAD MILLAGE BOND FUND:							
TOTAL REVENUES		0.00	0.00	7,562.60	1,451.83	(7,562.60)	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>7,562.60</u>	<u>1,451.83</u>	<u>(7,562.60)</u>	<u>100.00</u>

User: JESSICA
DB: Lathrup

PERIOD ENDING 10/31/2023

Item 15C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE 10/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
		ORIGINAL BUDGET	2023-24 AMENDED BUDGET				
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	15,366.42	4,007.19	(5,366.42)	153.66
Total Dept 000.000		437,363.00	437,363.00	49,587.00	4,007.19	387,776.00	11.34
TOTAL REVENUES		437,363.00	437,363.00	49,587.00	4,007.19	387,776.00	11.34
Expenditures							
Dept 000.000							
494-000.000-701.000	SALARIES FULL-TIME	170,940.00	170,940.00	56,305.39	13,244.10	114,634.61	32.94
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	19,718.15	5,560.74	14,281.85	57.99
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	174.82	132.44	6,175.18	2.75
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	966.66	316.66	9,083.34	9.62
494-000.000-844.000	MAIN STREET PROGRAM	22,500.00	22,500.00	11,751.56	2,983.85	10,748.44	52.23
494-000.000-845.000	STREETSCAPING	132,000.00	132,000.00	2,359.50	0.00	129,640.50	1.79
494-000.000-882.000	PLANNING/CONSULTING FEES	15,300.00	15,300.00	13,131.66	6,170.62	2,168.34	85.83
494-000.000-900.000	PRINTING/PUBLICATION COSTS	2,000.00	2,000.00	1,314.69	1,314.69	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	21,011.74	10,642.33	396,281.26	5.04
494-000.000-955.000	MISCELLANEOUS EXPENDITURES	53,457.00	53,457.00	0.00	0.00	53,457.00	0.00
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	132,059.17	40,365.43	800,730.83	14.16
TOTAL EXPENDITURES		932,790.00	932,790.00	132,059.17	40,365.43	800,730.83	14.16
Fund 494 - DOWNTOWN DEVELOPMENT AUTHORITY:							
TOTAL REVENUES		437,363.00	437,363.00	49,587.00	4,007.19	387,776.00	11.34
TOTAL EXPENDITURES		932,790.00	932,790.00	132,059.17	40,365.43	800,730.83	14.16
NET OF REVENUES & EXPENDITURES		(495,427.00)	(495,427.00)	(82,472.17)	(36,358.24)	(412,954.83)	16.65

User: JESSICA
DB: Lathrup

PERIOD ENDING 10/31/2023

Item 15C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE 10/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
		ORIGINAL BUDGET	2023-24 AMENDED BUDGET				
Fund 592 - WATER & SEWER FUND							
Revenues							
Dept 536.000 - WATER DEPARTMENT							
592-536.000-415.000	MISCELLANEOUS REVENUES	40,000.00	40,000.00	7,129.00	1,778.00	32,871.00	17.82
592-536.000-640.000	WATER SERVICE	730,440.00	730,440.00	260,918.53	66,035.14	469,521.47	35.72
592-536.000-640.001	BOND REVENUE	227,268.00	227,268.00	76,365.90	19,046.00	150,902.10	33.60
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	11,756.12	6,774.85	13,243.88	47.02
592-536.000-642.000	METER CHARGE REVENUE	80,830.00	80,830.00	24,098.07	6,406.67	56,731.93	29.81
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	24,211.98	6,025.88	(19,711.98)	538.04
Total Dept 536.000 - WATER DEPARTMENT		2,192,454.00	2,192,454.00	404,479.60	106,066.54	1,787,974.40	18.45
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	18,100.76	10,813.22	24,899.24	42.09
592-537.000-645.000	SEWAGE DISPOSAL REVENUE	1,751,268.00	1,751,268.00	497,870.04	126,321.42	1,253,397.96	28.43
592-537.000-651.000	INDUSTRIAL SURCHARGE	43,000.00	43,000.00	12,074.80	3,068.68	30,925.20	28.08
592-537.000-665.000	INVESTMENT INTEREST	4,500.00	4,500.00	24,211.95	6,025.90	(19,711.95)	538.04
Total Dept 537.000 - SEWER DEPARTMENT		2,876,173.00	2,876,173.00	552,257.55	146,229.22	2,323,915.45	19.20
TOTAL REVENUES		5,068,627.00	5,068,627.00	956,737.15	252,295.76	4,111,889.85	18.88
Expenditures							
Dept 536.000 - WATER DEPARTMENT							
592-536.000-701.000	SALARIES FULL-TIME	20,626.00	20,626.00	6,608.61	1,313.26	14,017.39	32.04
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	143,453.00	143,453.00	24,594.44	2,891.11	118,858.56	17.14
592-536.000-708.000	PROPERTY & LIABILITY INSURANC	8,000.00	8,000.00	8,000.00	8,000.00	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	2,445.17	800.00	7,554.83	24.45
592-536.000-921.000	CONTRACTUAL SERVICES	74,844.00	74,844.00	19,338.98	6,865.10	55,505.02	25.84
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	16,496.57	4,858.84	73,503.43	18.33
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	76,711.67	23,388.52	377,704.33	16.88
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	155,468.30	48,116.83	1,095,367.70	12.43
Dept 536.100 - WATER DEPARTMENT							
592-536.100-970.000	CAPITAL EXP - STOP BOX REPLACEMENT	15,000.00	15,000.00	6,059.45	5,105.00	8,940.55	40.40
Total Dept 536.100 - WATER DEPARTMENT		15,000.00	15,000.00	6,059.45	5,105.00	8,940.55	40.40
Dept 536.200 - WATER DEPARTMENT							
592-536.200-970.000	CAPITAL EXP - LEAD & COPPER LINE REPLAC	25,000.00	25,000.00	1,781.10	1,083.60	23,218.90	7.12
Total Dept 536.200 - WATER DEPARTMENT		25,000.00	25,000.00	1,781.10	1,083.60	23,218.90	7.12
Dept 536.300 - WATER DEPARTMENT							

User: JESSICA
DB: Lathrup

PERIOD ENDING 10/31/2023

Item 15C.

GL NUMBER	DESCRIPTION	2023-24	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	10/31/2023 NORM (ABNORM)	MONTH 10/31/23 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 592 - WATER & SEWER FUND							
Expenditures							
592-536.300-970.000	CAPITAL EXP - WATER METER REPLACE	130,000.00	130,000.00	27,403.29	12,191.90	102,596.71	21.08
Total Dept 536.300 - WATER DEPARTMENT		130,000.00	130,000.00	27,403.29	12,191.90	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	413,351.51	92,095.42	(113,351.51)	137.78
Total Dept 536.400 - WATER DEPARTMENT		300,000.00	300,000.00	413,351.51	92,095.42	(113,351.51)	137.78
Dept 536.500 - WATER DEPARTMENT							
592-536.500-970.000	CAPITAL FIRE HYDRANTS	50,000.00	50,000.00	13,069.04	9,754.50	36,930.96	26.14
Total Dept 536.500 - WATER DEPARTMENT		50,000.00	50,000.00	13,069.04	9,754.50	36,930.96	26.14
Dept 536.600 - WATER DEPARTMENT							
592-536.600-970.000	CAPITAL EXP - GATE VALVES	75,000.00	75,000.00	32,370.50	30,513.00	42,629.50	43.16
Total Dept 536.600 - WATER DEPARTMENT		75,000.00	75,000.00	32,370.50	30,513.00	42,629.50	43.16
Dept 537.000 - SEWER DEPARTMENT							
592-537.000-701.000	SALARIES FULL-TIME	20,626.00	20,626.00	6,608.61	1,313.26	14,017.39	32.04
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	47,806.00	47,806.00	14,741.95	427.63	33,064.05	30.84
592-537.000-708.000	PROPERTY & LIABILITY INSURANC	7,803.00	7,803.00	7,803.00	7,803.00	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	19,338.98	6,865.10	55,505.02	25.84
592-537.000-939.000	SEWER SYTEM MAINTENANCE	273,000.00	273,000.00	29,849.38	18,750.00	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	268,681.47	89,560.49	806,044.53	25.00
592-537.000-945.000	RETENTION TANK-UTIL ELEC	18,707.00	18,707.00	1,108.73	497.31	17,598.27	5.93
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	31.88	16.00	1,168.12	2.66
592-537.000-948.000	RETENTION TANK UTIL-TELEPHONE	3,000.00	3,000.00	619.25	249.70	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	9,078.00	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	330.00	449,670.00	0.07
592-537.000-977.000	EVIRONMENT COMPL - NON CAPITA	30,000.00	30,000.00	1,702.94	732.87	28,297.06	5.68
Total Dept 537.000 - SEWER DEPARTMENT		2,225,669.00	2,225,669.00	563,910.39	137,062.98	1,661,758.61	25.34
Dept 537.200 - SEWER DEPARTMENT							
592-537.200-970.000	CAPITAL EXP - RETENTION TANK REPAIRS	858,226.00	858,226.00	166,304.89	166,304.89	691,921.11	19.38
Total Dept 537.200 - SEWER DEPARTMENT		858,226.00	858,226.00	166,304.89	166,304.89	691,921.11	19.38

PERIOD ENDING 10/31/2023

Item 15C.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	2023-24 AMENDED BUDGET	10/31/2023 NORM (ABNORM)	MONTH 10/31/23 INCR (DECR)		BALANCE NORM (ABNORM)	
Fund 592 - WATER & SEWER FUND								
Expenditures								
	TOTAL EXPENDITURES	4,929,731.00	4,929,731.00	1,379,718.47	502,228.12	3,550,012.53	27.99	
<hr/>								
Fund 592 - WATER & SEWER FUND:								
	TOTAL REVENUES	5,068,627.00	5,068,627.00	956,737.15	252,295.76	4,111,889.85	18.88	
	TOTAL EXPENDITURES	4,929,731.00	4,929,731.00	1,379,718.47	502,228.12	3,550,012.53	27.99	
	NET OF REVENUES & EXPENDITURES	138,896.00	138,896.00	(422,981.32)	(249,932.36)	561,877.32	304.53	
<hr/>								
	TOTAL REVENUES - ALL FUNDS	11,807,137.00	11,807,137.00	4,763,089.77	412,673.59	7,044,047.23	40.34	
	TOTAL EXPENDITURES - ALL FUNDS	12,221,654.00	12,221,654.00	3,918,299.10	1,064,507.03	8,303,354.90	32.06	
	NET OF REVENUES & EXPENDITURES	(414,517.00)	(414,517.00)	844,790.67	(651,833.44)	(1,259,307.67)	203.80	

BUDGET REPORT (REVENUES VERSUS EXPENDITURES) FOR MONTH ENDED October 31

	Revenues Through 10/31/2023	Expenses Through 10/31/2023
	<u> </u>	<u> </u>
101-GENERAL FUND	3,641,914	1,538,221
202-MAJOR STREET FUND	72,028	433,577
203-LOCAL STREET FUND	33,683	434,248
258-CAPITAL ACQUISITION FUND	1,578	4,450
397-ROADS MILLAGE BOND FUND	7,563	-
494-DOWNTOWN DEVELOPMENT AUTHORITY	49,587	134,166
592-WATER & SEWER FUND	956,737	1,379,718
GRAND TOTAL ALL FUNDS	<u>4,763,090</u>	<u>3,924,381</u>

, 2023

**Revenues
Over (Under)
Expenses**

2,103,693

(361,549)

(400,566)

(2,872)

7,563

(84,579)

(422,981)

838,709

OCTOBER 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
- 🔥 Domestic Violence Walk
- 🔥 Sutphen Walk thought
- 🔥 Fire Ops 101
- 🔥 Several meeting with potential fire candidates
- 🔥 Southfield Annual Vaccine Clinic
- 🔥 Fire Prevention meeting
- 🔥 OCMCA meeting – West Bloomfield
- 🔥 Advisory Committee
- 🔥 Clemis Meeting
- 🔥 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
- 🔥 Fire Chief's Workshop
- 🔥 Award committee meeting
- 🔥 Management Meeting
- 🔥 Smart Burner Project
- 🔥 Detroit Jewish Community Resilience Workshop
- 🔥 Community Narcan Training
- 🔥 Halloween Events- Highland Park Baptist Church, Southfield Boo Bash, Hope United Trunk-or-Treat and Southfield P.D. Trunk-or-Treat



SERVE-ELEVATE-EDUCATION

LATHRUP VILLAGE

TOTAL RUNS
494



FIRE RUNS 9
YEAR-TO-DATE
104

2022 Totals - 495

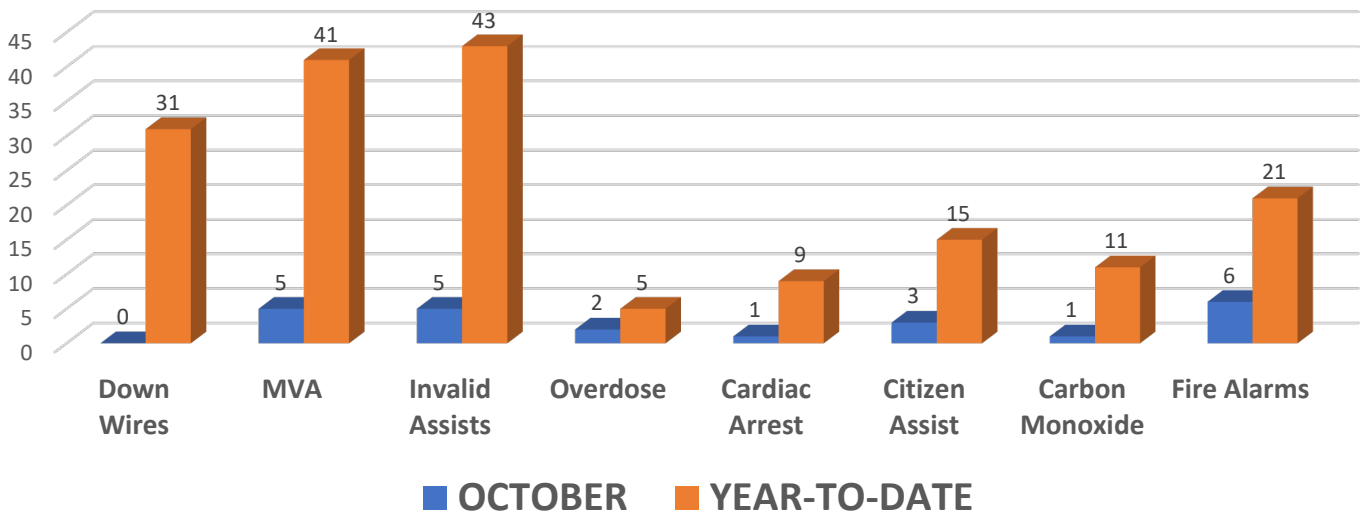
- FIRE - 96
- EMS - 399



EMS RUNS 34
YEAR-TO-DATE
390

*MAIN RUN TYPES

* Run types do not reflect total number of runs.



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			210
Tackett warning	0	0	0	16	9	7	1	3	4	1			
ROBERTS	15	8	17	7	4	1	10	16	17	11			106
Roberts warnings	7	3	6	0	1	0	3	8	4	0			
MCNEILL	39	48	61	56	55	52	37	38	61	60			507
McNeill warnings	5	7	6	7	10	13	4	5	8	7			
HUSTON	0	0	0	0	0	0	0	0	0	13			13
Huston warnings	0	0	0	0	0	0	0	0	0	1			
HUTSON	45	40	53	38	49	25	25	43	21	32			371
Hutson warnings	13	10	14	7	8	6	9	11	6	12			
GIJSBERS	33	25	32	43	37	9	18	24	38	27			286
Gijsbers warnings	4	6	7	8	10	0	4	7	13	5			
CHICKENSKY	27	42	42	41	46	36	34	41	37	41			387
Chickensky warnings	0	0	0	1	0	0	0	2	1	0			
FISHER	60	19	44	55	46	26	20	15	18	57			360
Fisher warnings	16	5	8	11	4	3	6	2	2	9			
STAJICH	14	26	25	31	29	29	22	20	27	15			238
Stajich warnings	0	1	0	0	0	0	0	0	0	0			
LAWRENCE	12	19	7	21	19	8	2	12	5	10			115
Lawrence warnings	0	0	0	0	0	0	0	0	0	0			
BUTTON	1	5	3	5	12	3	3	2	4	10			48
Button warnings	0	2	3	4	7	2	1	1	1	6			2641

2023 RUN TOTALS

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			841
ROBERTS	147	133	155	131	99	14	122	129	164	113			1207
MCNEILL	221	298	284	325	287	310	289	255	292	266			2827
HUSTON	0	0	0	0	0	0	0	0	0	72			72
HUTSON	268	255	226	251	266	231	212	269	229	354			2561
GIJSBERS	139	174	140	193	160	112	132	184	168	117			1519
CHICKENSKY	134	155	171	170	196	158	187	176	179	189			1715
FISHER	238	101	296	281	285	231	146	221	184	241			2224
STAICH	164	211	223	259	226	216	228	223	238	193			2181
LAWRENCE	80	91	29	105	68	81	72	85	35	74			720
BUTTON	45	38	23	35	48	14	46	58	45	28			380
													16247

DATE	EVENT	WHO PARTICIPATED	ACTIONS
10/5/2023	SEMOCA meeting	McKee/Zang	monthly meeting
10/11/2023	OCACP	McKee	monthly meeting
10/11/2023	Southfield critical incident response	Zang	meeting with Southfield schools
10/12/2023	LEIN refresher	Stajich	LEIN update training
10/12/2023	Memberships and securities - Clemis	McKee	monthly meeting
10/12/2023	Clemis advisory meeting	McKee	monthly meeting
10/13-10-18	IACP Conference - San Diego	McKee	Chief's conference
10/18-10/19	new camera install in patrol vehicles Canfield	Zang	
10/19/2023	area investigators meeting	Zang	monthly meeting
10/20/2023	DDA meeting	McKee	monthly meeting
10/27/2023	city manager candidate interviews	McKee	interviews
10/28/2023	Trunk or Treat	McNeill	pass out candy to kids
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 OCTOBER 2023

4	burglar alarms	(C3902)	(October 1 – October 31)
11	false alarms	(L5060)	(October 1 – October 31)

All alarms were considered false or operator error

of these alarms were un-registered

0	commercial
7	residential

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

City of Lathrup Village Police Department - Monthly Activity Summary

October 2023

10/01/2023 23-14096 Assault and Battery

Officers responded to a location regarding a woman screaming for help. It was determined that two individuals were traveling through Lathrup Village when an argument ensued. The vehicle pulled over and one of the individuals exited the vehicle yelling for help. An assault occurred between the individuals, but neither wanted to press charges. Both were sent on their way as no prosecutorial crime occurred.

10/01/2023 23-14114 Fraud

An Officer was dispatched to a residence regarding a fraud report. It was determined that the resident supplied his credit card and social security number to a fraudulent website for passports. The resident cancelled his credit card and wanted a report for documentation purposes.

10/01/2023 23-14118 Motorist Assist

An Officer observed a Chevrolet Suburban, towing a trailer, broke down and was blocking Southfield Rd traffic. The owner was not present. The vehicle was impounded and the owner of the trailer arrived to take possession of the trailer.

10/02/2023 23-14173 Protective Services Referral

An officer was dispatched to a location regarding a found child with downs syndrome. It was determined that the child walked away from his home. The child was returned home without harm. As this has occurred several times that have placed the child into dangerous situations, the officer made a child protective services referral.

10/03/2023 23-14213 Lost Property

An officer responded to the police station to take a lost property report. It was determined the resident was at a local bank. The resident had her purse and her 2023 tax documents. The resident placed the purse and documents into a vehicle that was similar to hers; thinking it was her vehicle. The resident went back into the bank and upon her return she realized she put her

purse and documents into someone else's vehicle. The purse and documents were not turned in.

10/03/2023 23-14215 Unlawful Entry

An Officer was dispatched to the police station on a report of an unlawful entry. It was determined unknown person(s) entered a business suite without force and replaced her recently purchased light bulbs with older dim ones. As the business owner and the landlord are the only one to have the key, the business owner suspects it was the landlord. Nothing was taken from the business except the light bulbs. The business owner was advised this is a civil issue.

10/03/2023 23-14284 Found Property

An Officer was on patrol and found an I-phone in a business parking lot. The officer was able to locate the owner and returned the cell phone to him.

10/06/2023 23-14376 Assist Other Agency

The Detective Bureau worked with Child Protective Services to investigate a local family with allegations of inappropriate conduct and communication. After a thorough investigation, it was determined that the CPS complaint was unfounded without merit.

10/06/2023 23-14388 Fraud

An officer was dispatched to a residence regarding a credit fraud report. It was determined the residents credit card was used fraudulently by unknown person(s). The resident was provided with identification theft information. The case has no investigative leads at this time.

10/06/2023 23-14393 Dog at Large

An Officer was dispatched to the area regarding a loose dog. It was determined the dog was not on a leash and was not licensed. The resident/owner was located and was given a warning/information about the leash law and registered the dog with the city.

10/08/2023 23-14517 Animal Complaint/Bite

Officers responded to a residence regarding a dog that bit two individuals. It was determined that the neighbor's dog pulled the victim's dog under a fence. When the victim tried to separate the dogs, she and her sister were bitten by the neighbor's dog. Both women were taken to the hospital for treatment.

10/09/2023 23-14550 Hospice Death

An officer was dispatched to a residence regarding a hospice death. It was determined that a resident had passed away from a terminal medical condition. There were no signs of foul play and the Oakland County Medical Examiner's Office released the deceased to a funeral home.

10/10/2023 23-14601 Neighbor Trouble

Officers were dispatched to a residence regarding a property dispute. It was determined that the two neighbors were arguing over the property line. There were no criminal violations and the issue is civil, pending an Oakland County Circuit Court case.

10/11/2023 23-14652 Homeland Security Search Warrant

Officers assisted Homeland Security with a search warrant on a home in Lathrup Village. A man was arrested by HS. LV did not have charges on the man, but transported and booked the subject at Berkley PD so he could be questioned by HS Agents.

10/11/2023 23-14659 DWLS Arrest

An Officer initiated a traffic stop for an equipment violation. It was determined that the driver had a suspended drivers license. He was issued a misdemeanor citation for DWLS and released at the scene. The vehicle was turned over to a licensed passenger.

10/11/2023 23-14671 Assault and Battery

An ongoing property line dispute between two neighbors escalated to the point where the two men became engaged in a physical fight. Both men claimed to be the victim in the matter. Surveillance video was obtained and the case was sent to the Oakland County Prosecutor for review.

10/11/2023 23-14672 Fraud

A resident reported that he was a victim of fraud when he attempted to sell a couch to an out of state buyer. He initially received the funds in his account, but then they were removed, causing his account to be overdrawn.

10/13/2023 23-14771 CPS Investigation

Officers investigated a report of possible neglect and assault by an adult to his 8-year-old brother. Both CPS and LVPD concluded that the allegations were unfounded.

10/13/2023 23-14787 CSC 2nd Degree (Sexual Assault)

A citizen reported that while she was at a local business, she was sexually assaulted by means of inappropriate touching, by the proprietor. The suspect was interviewed by Officers and the investigation is ongoing.

10/15/2023 23-14869 Obstruct Police

Officers located a vehicle used in a retail fraud earlier in the day in Northville Township. The driver was suspended and issued a misdemeanor citation for DWLS. One passenger gave a false name to the Officers and she was given a misdemeanor citation for Obstruct/Misrepresentation. Northville Township PD at this time received a "swatting" call and the phone was pinged to the location of the LV traffic stop of the suspect vehicle. Northville Township PD arrived on scene and took custody of the three suspects and impounded the vehicle.

10/16/2023 23-14887 Sudden Death – Natural

A man was found unresponsive by his daughter. LVPD and Southfield FD attempted life saving measures but were unable to save him. LVPD made the necessary notifications and the medical examiner released the deceased to the family.

10/16/2023 23-14890 B&E of a Business

An Officer was dispatched to a local restaurant after the proprietor scared off a man attempting to forcibly enter the rear door. Surveillance video was obtained and a description of the suspect and his vehicle was obtained. Royal Oak PD is investigating a similar B&E of one of their own

businesses, they located the vehicle and identified the man. Troy PD later arrested the man and notified the LV detective bureau, who is still investigating the incident.

10/18/2023 23-14990 Found Property

A resident turned in a cell phone he found behind City Hall. The owner was able to be contacted and the phone was turned back over to them.

10/18/2023 23-14997 Larceny from Mail

A local business owner reported that a check she had mailed to the City of Lathrup Village to pay for her office water bill had been stolen in transit, altered from \$95.75 to \$17,300.75 and cashed remotely. The case was turned over to United States Parcel Service Office of Inspector General's office for investigation.

10/19/2023 23-15048 Neighbor Trouble / Assault

An Officer responded to a residence where there is an ongoing property line dispute with a neighbor. When one neighbor attempted to pull out a small tree which he cut out, a woman on the other property grabbed it. When the man pulled it, she fell to the ground, injuring herself. She was treated and transported to the hospital. There was no intentional assault.

10/21/2023 23-15129 Suspicious Circumstances

A citizen reported that she believed a man in a vehicle intentionally rammed her vehicle. She provided a description of the vehicle, but it was not located. She did not want an accident report but wanted to advise police that the man appeared to be taking pictures of her and her license plate.

10/21/2023 23-15136 Larceny

A resident reported that his sons scooter was stolen from where he parked it near the gazebo at City Hall, during the block party. Surveillance footage, unfortunately, provided no investigative leads.

10/22/2023 23-15188 DWLS Arrest

An Officer was dispatched to a traffic accident where the driver of one vehicle had left the scene. The Officer was able to identify the driver, and contact him via phone. It was discovered his license was suspended. The Officer advised him he would be receiving a misdemeanor citation for DWLS. It was sent to him via mail.

10/23/2023 23-15225 Civil Matter

A resident reported that he paid a contractor for work which was not completed. The contractor stated he attempted to complete the work, but the resident told him he would rather have the money back because he could not afford all the work now. It was documented and both parties were advised it was a civil matter.

10/24/2023 23-15268 Larceny from Mail / Fraud

A resident reported that a check she attempted to mail never met its destination. She then received a call from her bank advising that someone was attempting to cash the check. The bank refused payment and kept the check. The case has been turned over to the detective bureau for further investigation.

10/24/2023 23-15296 DWLS Arrest

An Officer initiated a traffic stop for a stop sign violation. It was determined that the driver had a suspended drivers license. The vehicle was impounded and the driver was issued a misdemeanor citation for DWLS.

10/25/2023 23-12328 Found Property

A postal carrier found a cell phone and turned it into LVPD. The owner was unable to be located. It was placed in property.

10/25/2023 23-15347 Misdemeanor Arrest Warrant

An Officer was dispatched to Farmington Hills to take custody of a subject with a LVPD warrant. The subject was transported to Berkley Pd and processed. The subject posted bond and was released with a court date.

10/26/2023 23-15383 Fraud

A resident reported that someone had set up a fraudulent AT&T account in the name of her non-profit business. She was unaware where her information was compromised. She was advised on how to report the incident and how to protect herself from future identity theft. A report was taken.

10/27/2023 23-15457 Operating While Intoxicated

An Officer initiated a traffic stop on a vehicle for having no license plate. The Officer observed signs of intoxication coming from the driver and performed field sobriety tests. The man was subsequently arrested for OWI. He was transported to Berkley PD where he was processed and agreed to a Datamaster test. He was held at Berkley PD until sober.

10/27/2023 23-15458 Assault and Battery

A man was punched in the face twice by another man after he became agitated when the two were smoking marijuana. The suspect left prior to Officers arrival. The man was later arrested for the assault once a warrant was issued from the Oakland County Prosecutors Office.

10/28/2023 23-15482 DWLS Arrest

An Officer initiated a traffic stop for a speeding violation. It was determined that the driver did not have a valid license. He was issued a misdemeanor citation for DWLS and released at the scene. The vehicle was turned over to a licensed driver.

10/28/2023 23-15488 Intimidation

The victim of an assault which occurred days prior, called LVPD to report that the suspect was sending threatening text messages to him. The suspect was contacted by phone and advised to stop. The suspect was later arrested for the assault once a warrant was received from the Oakland County Prosecutors Officer.

10/28/2023 23-15512 Family Trouble

Officers responded to a home multiple times for a complaint made by a woman that her sister was abusing her father. The sister is the father's caretaker. Each time, Officers found that no

assault occurred and there were no grounds for a commitment. Eventually, the sister left the home and no other incidents occurred.

10/28/2023 23-15514 DWLS Arrest

An Officer initiated a traffic stop for a stop sign violation. It was determined that the driver did not have a valid license. He was issued a misdemeanor citation for DWLS and released at the scene. The vehicle was impounded.

OCTOBER 2023 WARNING VIOLATIONS

ROW	CITATION	CITATION DATE	OFF_CITY_NM	ST	VIOLATION_ON	VIOLATION_NEAR	VIOLS_DESC	OFFICER
1	23LV01981	10/3/2023	LATHRUP VILLAGE	MI	GOLDENGATE	BUNGALOW	DISOBEY STOP SIGN	MCN
2	23LV01989	10/4/2023	LATHRUP VILLAGE	MI	LATHRUP	AVILLA	DISOBEY STOP SIGN	MCN
3	23LV01998	10/6/2023	NORTHVILLE	MI	LATHRUP	11 MILE	DISOBEY STOP SIGN	HUT
4	23LV02000	10/7/2023	BROWNSTOWN	MI	LATHRUP	11 MILE	DISOBEY STOP SIGN	HUT
5	23LV02003	10/7/2023	SOUTHFIELD	MI	12 MILE	ROCK CREEK	SPEED 60/40	BUT
6	23LV02006	10/7/2023	BERKLEY	MI	12 MILE	SOUTHFIELD	USED OF HAND HELD CELLULAR PHONE	BUT
7	23LV02007	10/7/2023	DETROIT	MI	12 MILE	ROCK CREEK	SPEED 60/40	BUT
8	23LV02012	10/7/2023	SOUTHFIELD	MI	RAINBOW	11 MILE	SPEED 40/25	BUT
9	23LV02019	10/7/2023	REDFORD	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	FIS
10	23LV02038	10/9/2023	MADISON HTS	MI	RAINBOW	11 MILE	SPEED 37/25	BUT
11	23LV02056	10/11/2023	SOUTHFIELD	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	HUT
12	23LV02081	10/12/2023	SOUTHFIELD	MI	LATHRUP	11 MILE	DISOBEY STOP SIGN	HUT
13	23LV02073	10/12/2023	BLOOMFIELD HILLS	MI	12 MILE	SOUTHFIELD	DISOBEY TRAFFIC CONTROL DEVICE	HUT
14	23LV02105	10/17/2023	OAK PARK	MI	SOUTHFIELD	12 MILE	DISOBEY TRAFFIC CONTROL DEVICE	HUT
15	23LV02119	10/18/2023	COMMERCE TWP	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	FIS
16	23LV02120	10/18/2023	SOUTHFIELD	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	FIS
17	23LV02127	10/19/2023	VALDEZ	ME	11 MILE	LATHRUP	DISOBEY STOP SIGN	HUT
18	23LV02137	10/21/2023	WEST BLOOMFIELD	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	HUT
19	23LV02168	10/25/2023	LATHRUP VILLAGE	MI	BLOOMFIELD	WILTSHIRE	DISOBEY STOP SIGN	MCN
20	23LV02171	10/25/2023	LIVONIA	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	HUT
21	23LV02172	10/25/2023	PLYMOUTH	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	HUT
22	23LV02179	10/27/2023	SOUTHFIELD	MI	SOUTHFIELD	11 MILE	EXPIRED PLATES	GIJ
23	23LV02180	10/27/2023	NEW HUDSON	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	FIS
24	23LV02190	10/29/2023	SOUTHFIELD	MI	11 MILE	LATHRUP	DISOBEY STOP SIGN	HUT
25	23LV02205	10/31/2023	ROCHESTER HILLS	MI	SOUTHFIELD	CORAL GABLES	EXPIRED PLATES	MCN



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

MEMORANDUM

To: LVDDA Board of Directors
 From: Susie Stec, DDA and CED Director
 Date: November 14, 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

- Tri-City Holiday Party: November 16th, 4 – 7 pm (Dog & Pony Show Brewing, Oak Park)
- Ribbon Cutting: 44 Burrito, December 1st at 3 pm

Past DDA Events

- Informational Meeting: November 1st, 12:30 – 1:30 pm

Commercial Business/Property Updates

- 27701 Southfield Road (The Event House) - OPEN
- 26780 Southfield Road (44 Burrito) – New restaurant. Opening December 1st
- 28901 Southfield Rd (Papa’s Pizza & BBQ) – New restaurant.
- 28831 Southfield Rd (Sam’s Shoe Outlet) – Existing business (Sam’s Alterations) is expanding.
- 27300 Southfield Road –Site plans will be reviewed at November Planning Commission meeting.
- 27601 Southfield Road (Surnow LV Center) – Obtained site plan approval by Planning Commission on Sept. 19th. Construction to begin shortly.
- 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
- Planning & engineering designing are underway for 2024 alley and approach work.



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Miscellaneous

- DDA is partnering with Oak Park, Southfield, Farmington Hills, and Michigan Works! Southfield office to develop and send a survey to the businesses in our respective communities to help identify desired training/workshop topics.
 - Planning is underway for 2024 workshops
- 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.
- MSOC was informed our RAP2.0 grant proposal was not selected for funding. MSOC is exploring ways to fund the projects which were part of the proposal. Additionally, LVDDA staff will continue to explore additional funding streams for the Municipal Park Renovation.



A HERITAGE OF GOOD LIVING

Kelda London
City Clerk

City of Lathrup Village
27400 Southfield Road | Lathrup Village, MI 48076
cityclerk@lathrupvillage.org
Office: 248.557.2600 x 226

Date: November 15, 2023

To: Mayor Garrett and City Council Members

From: Kelda London, City Clerk

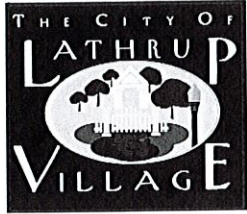
Re: Public Hearing – Community Development Block Grant Program Year 2024

Participating communities are required to conduct a Public Hearing for the Program Year 2024 Community Development Block Grant (CDBG) application.

The annual allocation is approximately \$7,000.

Project Amount - \$3,500 Senior Services

Project Amount - \$3,500 Transportation Services



Kelda London
City Clerk
City of Lathrup Village
27400 Southfield Road | Lathrup Village, MI 48076
cityclerk@lathrupvillage.org
Office: 248.557.2600 x 226

Date: November 15, 2023

To: Mayor Garrett and City Council Members

From: Kelda London, City Clerk

Re: Public Hearing – Community Development Block Grant Program Year 2024

The City of Lathrup Village is submitting the following allocation of its funds for the Community Development Block Grant Program. To satisfy all requirements of the application, the City must hold a public hearing for input on the proposed program

PROGRAM YEAR 2024 (July 1, 2023 – June 30, 2024)

Total Allocation: \$7,000

- \$3,500 Senior Services –
- \$3,500 Transportation Services
- Both are to expand and support our senior programs.

Suggested Motion:

Adopt the Attached Resolution regarding the proposed use of the Program Year 2022 Community Development Block Grant Funds in the approximate amount of \$7,000.

CITY OF LATHRUP VILLAGE

RESOLUTION

ADOPTED ON: November 20, 2023

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

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

WHEREAS, the City of Lathrup Village has duly advertised and conducted a public hearing as follows:

_____ opened the Public Hearing at

Public Comments:

_____ closed the Public Hearing at

on November 20, 2023, to receive public comments regarding the proposed use of PY 2024 Community Development Block Grant funds (CDBG) in the approximate amount of \$7,000, and

WHEREAS, the City of Lathrup Village found that the following project meet the federal objectives of the CDBG program and are prioritized by the community as high priority need.

Project Amount - \$3,500 Senior Services Project Amount

- \$3,500 Transportation Services

THEREFORE, BE IT RESOLVED, that the City of Lathrup Village CDBG application is hereby authorized to be submitted to Oakland County for inclusion in Oakland County’s Annual Action Plan to the U.S. Department of Housing and Urban Development, and that the Mayor is hereby authorized to execute all documents, agreements, or contracts which result from this application to Oakland County.

Motion by _____ seconded by _____

Yes:

No:

Motion carried.

Mykale Garrett, Mayor

I, Kelda Lodnon, the duly elected City Clerk for the City of Lathrup Village, Oakland County, MI do hereby certify that the above is a true copy of a resolution adopted by the City Council at a meeting held on November 20, 2023.

Kelda London,
City Clerk



A HERITAGE OF GOOD LIVING

Financial Report
with Supplementary Information
June 30, 2023

Kelly Garrett, Mayor
Bruce Kantor, Mayor Pro Tem
Jalen Jennings, Council Member
Karen Miller, Council Member
Barbara Kenez, Council Member
Pamela Bratschi, Interim City Administrator

City of Lathrup Village, Michigan

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Independent Auditor's Report

To the City Council
City of Lathrup Village, Michigan

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lathrup Village, Michigan (the "City") as of and for the year ended June 30, 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, 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.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

To the City Council
City of Lathrup Village, Michigan

- 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.

November 20, 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 FY 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	\$ 15,303,387	\$ 13,711,751	\$ 8,329,845	\$ 7,877,488	\$ 23,633,232	\$ 21,589,239

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 \$452k, 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 reflect Act 51 funds for our major and local streets, as well as federal grants. Act 51 funding has been relatively stable over the past five fiscal years. We are unaware of any significant changes at the state level that will negatively affect this revenue in the near future, although the State has had discussions on different methods to fund roads.

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 revenues total 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 roll back, 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 final amended budget. The audited numbers included \$581,607 more expenditures than the original budget and final amended budget.

	General Fund - FY Ended June 30, 2023			
	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Total revenue	\$ 4,901,066	\$ 4,901,066	\$ 5,195,641	\$ 294,575
Total expenditures	5,115,025	5,115,025	5,696,632	(581,607)
Excess of revenue over expenditures	\$ 10,016,091	\$ 10,016,091	\$ 10,892,273	\$ (287,032)

The beginning fund balance for fiscal year 2022/2023 was \$1,242,202. The audited numbers reflect an ending fund balance of \$870,319. This is an ending fund balance of \$287,032 less than the final amended and original budgets.

City of Lathrup Village, Michigan

Management's Discussion and Analysis (Continued)

	General Fund - Fund Balance - FY Ended June 30, 2022			
	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)	(371,883)	(658,915)	(287,032)
Ending fund balance	\$ 870,319	\$ 870,319	\$ 583,287	\$ (287,032)

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 website at www.lathrupvillage.org.

City of Lathrup Village, Michigan

Statement of Net Position

June 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Downtown Development Authority
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				
Deferred inflow from leases (Note 13)	2,345,435	-	2,345,435	-
Total 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

	Program Revenue			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs				
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 Revenue (Expense) 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 - Prepays	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	<u>667,787</u>
Net Position of Governmental Activities	<u>\$ 15,303,387</u>

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		670,514
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		676,806
Total noncurrent assets		13,641,007
Total assets		17,839,024
Deferred Outflows of Resources		
Deferred pension costs (Note 8)	90,002	
Deferred OPEB costs (Note 10)		2,251
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)		329,352
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)		6,702,415
Total noncurrent liabilities		8,449,389
Total liabilities		9,601,432
Net Position		
Net investment in capital assets	5,572,827	
Unrestricted		2,757,018
Total net position	\$ 8,329,845	

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
	<u>2,363,364</u>
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
	<u>2,260,431</u>
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
	<u>218,479</u>
Total nonoperating revenue	218,479
Income (Loss) - Before capital contributions	321,412
Capital Contributions - Capital grants	<u>130,945</u>
Change in Net Position	452,357
Net Position - Beginning of year	<u>7,877,488</u>
Net Position - End of year	<u><u>\$ 8,329,845</u></u>

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	(676,806)
Payments to suppliers	(1,858,793)
Payments to employees	(215,280)
Net cash used in operating activities	(468,141)
Cash Flows Provided by Noncapital Financing Activities	
Receipts from other funds	721,503
Loans received from other funds	676,806
Repayment of loan made to the General Fund	50,764
Net cash provided by noncapital financing activities	1,449,073
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
Net cash used in capital and related financing activities	(2,486,748)
Cash Flows Provided by Investing Activities - Interest received on investments	149,134
Net Decrease in Cash	(1,356,682)
Cash - Beginning of year	5,348,132
Cash - End of year	\$ 3,991,450
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)
Total cash	\$ 3,991,450

City of Lathrup Village, Michigan

**Proprietary Fund
Statement of Cash Flows (Continued)**

Year Ended June 30, 2023

	Major Enterprise Fund
	Water and Sewer Fund
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	(211,571)
Due to and from other funds	(676,806)
Net pension and OPEB liability and related deferrals	(237,896)
Accounts payable	67,709
Compensated absences	283
Total adjustments	(702,019)
Net cash used in operating activities	\$ (599,086)

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	\$ -
Net Position - Restricted for postemployment benefits other than pension	\$ 411,017	\$ -

Draft

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	\$ -

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.

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 bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed at the time they are incurred. In the fund financial statements, governmental fund types recognize bond issuances and premiums as other financing sources and bond discounts as other financing uses. The General Fund, Street Improvement Bond Fund, and Water and Sewer Fund are generally used to liquidate long-term debt.

Deferred Outflows/Inflows of Resources

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

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.

June 30, 2023

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 is 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.

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>(46,828)</u>
Current year shortfall			(46,828)
Cumulative shortfall June 30, 2023		\$	<u>(363,604)</u>

Note 3 - Deposits and Investments

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

Note 3 - Deposits and Investments (Continued)

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.

Investment	Fair Value	Rating	Rating Organization
Primary Government			

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.

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.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 3 - Deposits and Investments (Continued)

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

	Carrying Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period
MERS ISP Total Market Portfolio	\$ 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

	Balance July 1, 2022	Reclassifications	Additions	Disposals	Balance June 30, 2023
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

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
Total governmental activities	\$ 485,742
Business-type activities - Water and Sewer Fund	\$ 356,262

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 4 - Capital Assets (Continued)

Component unit activities - Downtown Development Authority \$ 29,714

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	1,005,101
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	1,336,475
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	613,412
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

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.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

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

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

Paying Fund (Transfer Out)	Receiving Fund (Transfer In)	Amount
General Fund	Nonmajor governmental fund - Capital Acquisition Fund	\$ 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.

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			\$ 5,618,942	\$ 121,519	\$ (600,720)	\$ 5,139,741	\$ 571,347

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	N/A	\$19,352	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					Business-type Activities				
	Other Debt		Direct Borrowings and Direct Placements			Direct Borrowings and Direct Placements		Other Debt		
	Principal	Interest	Principal	Interest	Total	Principal	Interest	Principal	Interest	Total
2024	\$ 375,000	\$ 201,750	\$ 5,359	\$ -	\$ 582,109	\$ 35,000	\$ 28,671	\$ 275,000	\$ 158,425	\$ 497,096
2025	405,000	183,000	5,359	-	593,359	35,000	26,795	285,000	144,600	491,395
2026	440,000	162,750	5,359	-	608,109	40,000	25,795	295,000	130,281	491,076
2027	480,000	140,750	5,354	-	626,104	40,000	24,795	300,000	115,594	480,389
2028	515,000	166,750	-	-	681,750	186,118	22,425	230,000	102,438	540,981
2029-2033 Thereafter	1,820,000	186,750	-	-	2,006,750	857,966	56,081	1,270,000	363,313	2,547,360
	-	-	-	-	-	-	-	2,815,000	267,669	3,082,669
Total	\$ 4,035,000	\$ 1,041,750	\$ 21,431	\$ -	\$ 5,098,181	\$ 1,194,084	\$ 184,562	\$ 5,470,000	\$ 1,282,320	\$ 8,130,966

Evergreen-Farmington Sanitary 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 fifteen Oakland County municipalities served by the Evergreen-Farmington Sewage Disposal System. The Evergreen-Farmington Sanitary Drain 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.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 8 - Defined Benefit Pension Plan (Continued)

Benefits Provided

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

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

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

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

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

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

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

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

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	3
	3
Total employees covered by the plan	25

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.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 8 - Defined Benefit Pension Plan (Continued)

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	257,589	(1,178,536)	1,436,125
Balance at December 31, 2022	\$ 8,986,549	\$ 6,124,856	\$ 2,861,693

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

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	\$ 750,007	\$ -

Note 8 - Defined Benefit Pension Plan (Continued)

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.

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

June 30, 2023

Note 8 - Defined Benefit Pension Plan (Continued)***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.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 10 - Other Postemployment Benefit Plan (Continued)

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

	City of Lathrup Village Retiree Healthcare Plan
Date of member count	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.

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	<u>(347,672)</u>	<u>74,697</u>	<u>(422,369)</u>
Balance at June 30, 2023	<u>\$ 3,473,025</u>	<u>\$ 411,017</u>	<u>\$ 3,062,008</u>

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

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 10 - Other Postemployment Benefit Plan (Continued)

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	<u>\$ 10,033</u>

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.

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.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 10 - Other Postemployment Benefit Plan (Continued)

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

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.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

Note 10 - Other Postemployment Benefit Plan (Continued)

Investment Policy

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

City of Lathrup Village Retiree Healthcare Plan

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

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.

City of Lathrup Village, Michigan

Notes to Financial Statements

June 30, 2023

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

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Required Supplementary Information

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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 income (loss)	(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)	(12,458)	(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 %

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 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 (loss) income	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 %

City of Lathrup Village, Michigan

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		
	2023	2022	2021
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.

Draft

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	\$ 3,397,736	\$ 3,185,731	\$ (212,005)
Special assessments	200,000	200,000	362,189	162,189
Intergovernmental:				
Federal grants	8,000	8,000	168,837	160,837
State-shared revenue and grants	478,151	478,151	526,916	48,765
Local grants and contributions	9,685	9,685	-	(9,685)
Construction code fees	123,500	123,500	111,171	(12,329)
Fines and forfeitures	70,000	70,000	79,502	9,502
Licenses and permits	136,700	136,700	120,910	(15,790)
Interest and rentals	84,917	84,917	177,145	92,228
Other revenue:				
Michigan Broadband Authority	108,889	108,889	90,932	(17,957)
Other miscellaneous income	283,488	283,488	372,308	88,820
Total revenue	4,901,066	4,901,066	5,195,641	294,575
Expenditures				
Current services:				
General government:				
Government service	781,690	781,690	1,114,202	(332,512)
Buildings and grounds	122,500	122,500	153,245	(30,745)
Administration	864,858	864,858	766,349	98,509
Public safety	2,400,256	2,400,256	2,291,139	109,117
Public works	889,720	889,720	1,354,594	(464,874)
Recreation and culture	50,642	50,642	11,744	38,898
Debt service	5,359	5,359	5,359	-
Total expenditures	5,115,025	5,115,025	5,696,632	(581,607)
Excess of Expenditures Over Revenue	(213,959)	(213,959)	(500,991)	(287,032)
Other Financing Uses - Transfers out	(157,924)	(157,924)	(157,924)	-
Net Change in Fund Balance	(371,883)	(371,883)	(658,915)	(287,032)
Fund Balance - Beginning of year	1,242,202	1,242,202	1,242,202	-
Fund Balance - End of year	<u>\$ 870,319</u>	<u>\$ 870,319</u>	<u>\$ 583,287</u>	<u>\$ (287,032)</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	169,762	133,379	36,383
Capital outlay	1,058,196	1,058,196	1,577,073	(518,877)
Debt service	98,333	98,333	-	98,333
Total expenditures	1,326,291	1,326,291	1,710,452	(384,161)
Excess of Expenditures Over Revenue	(952,020)	(952,020)	(1,301,199)	(349,179)
Other Financing Sources - Transfers in	952,207	952,207	1,618,420	666,213
Net Change in Fund Balance	187	187	317,221	317,034
Fund Balance - Beginning of year	952,226	952,226	952,226	-
Fund Balance - End of year	<u>\$ 952,413</u>	<u>\$ 952,413</u>	<u>\$ 1,269,447</u>	<u>\$ 317,034</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	410,037	274,771	135,266
Capital outlay	1,058,196	1,058,196	1,726,466	(668,270)
Debt service	98,333	98,333	-	98,333
Total expenditures	1,566,566	1,566,566	2,001,237	(434,671)
Excess of Expenditures Over Revenue	(1,376,520)	(1,376,520)	(1,782,836)	(406,316)
Other Financing Sources - Transfers in	1,376,707	1,376,707	1,618,419	241,712
Net Change in Fund Balance	187	187	(164,417)	(164,604)
Fund Balance - Beginning of year	704,942	704,942	704,942	-
Fund Balance - End of year	<u>\$ 705,129</u>	<u>\$ 705,129</u>	<u>\$ 540,525</u>	<u>\$ (164,604)</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.

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	\$ 781,690	\$ 1,114,202	\$ (332,512)
General Fund - General government - Buildings and grounds	122,500	153,245	(30,745)
General Fund - Public works	889,720	1,354,594	(464,874)
Major Streets Fund - Capital outlay	1,058,196	1,577,073	(518,877)
Local Streets Fund - Capital outlay	1,058,196	1,726,466	(668,270)

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.

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.

City of Lathrup Village, Michigan

Notes to Required Supplementary Information

June 30, 2023

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%.

November 20, 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 (“the City”) as of and for the year ended June 30, 2023 and have issued our report thereon dated November 20, 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 judgement, 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 and 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.

- **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 revenues that have been spent and earned (ARPA for approximately \$154,000 and a state grant of approximately \$100,000) which were 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 and local street 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.

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.

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 November 20, 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.

DRAFT

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 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 didn’t 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 which outlines guidance for this activity, which is 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.

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 electric records for which these valuations rely on.

Budget Monitoring – During our review of the actual revenue and expenditure of the City’s funds compared to the City’s original and amended budgets for the year ended June 30, 2023, we noted that the original and amended budgets, while not audited, were the same. We recommend that the City review and monitor the budget throughout the year in order to consider budget amendments to be approved by City Council in accordance with Public Act 2 of 1968 to the extent the City expect to have expenditures overruns.

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>.

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

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

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

Michigan's COVID-19 Updates and Related Grant Programs

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

Section III - Legislative and Informational Items (Continued)

Coronavirus State and Local Fiscal Recovery Funds (SLFRF) 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.

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 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.eyJlbWFpbCI6ImFzaGxleS5mcmFzZUBwbGFudGVtb3Jhbi5jb20iLlCjJidWxsZXRpbI9saW5rX2lkIjoiaWAwIiwic3Vic2NyaWJlci9pZCI6Imh0dHBzOi8vd3d3Lm1pY2hpZ2FuLmdvdi90cmVhc3VyeS8tL21lZGhlL1Byb2pY3QvV2Vic2I0ZXMvdHJlYXN1cnkvQkxHU1MtQ0VGRC1GT0xERVIvQnVsbGV0aW5zLU1hbnVhbHMtYW5kLUZvcmlzL1VDQS1KYW51YXJ5LTIwMjMucGRmlwiYnVsbGV0aW5faWQiOiIyMDIzMDcyNTE2MSJ9.WD-azxs7cH09Pnp5lpwL93HQVebb6FdgevcMnGlaV4.>

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?qsp=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 - Legislative and Informational Items (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 - Legislative and Informational Items (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.

Lathrup Village Police Department

27400 Southfield Road
Lathrup Village MI, 48076
248-557-3600



TO: Lathrup Village City Council
FROM: Chief McKee
REASON: Contract Mike Greene
DATE: November 9, 2023

The City Council will need to discuss and vote upon parameters for contract negotiations with Michael Greene as the new City Manager for the City of Lathrup Village.

From: Mike Greene <michaelgreene09@gmail.com>
Sent: Wednesday, November 8, 2023 3:20 PM
To: Scott Baker <sbaker@bakerelowsky.com>
Subject: Re: LV - City Administrator - Update

Afternoon Scott –

Thank you for providing me with that information. Attached is my first response to the DRAFT contract that you sent me. Just so you understand where I am coming from, below are my thoughts on the areas that I have edited (green or red/strikethrough text).

Section 3: Compensation

There was no salary range listed in the job posting. Utilizing the MML Salary Survey, I researched the salaries of City Managers/Administrators of smaller communities (under 10,000 population) within 25 miles of Lathrup Village (a similar market). I believe the ask of a \$130,000 salary is fair. This ideally puts the community in line with its counterparts in Huntington Woods & Pleasant Ridge.

Section 6: Automobile

Added the addition of an automobile allowance. Removed the portion of the City providing me with a vehicle.

Section 7: Retirement

Added a clause for 100% vested immediately upon employment.

Section 10: Severance

Modified the clauses. 10.B allows for a three (3) month severance if released within the first 180 days. I'm seeking this protection as I will be coming in post-election with two new Council members on board who were not a part of my interview panel. 10.C increases the standard severance to six (6) months and includes insurance coverage.

Section 15: Residency

I appreciate the inclusion of not having to establish residency and what I included is not a sticking point in the agreement, but I see it as a sign of good faith for community relationship building if I move within the City limits.

As for the start date, I have yet to put in my notice to my current employer as I am hesitant to do so without having a general idea of where we stand with a contract. Once I have a better idea of that I will be able to narrow down a date. I would like to put in a 30-day notice here, and then naturally take a week's vacation afterward.

Thank you for your consideration when reviewing this. Please let me know if you have any questions

 Mike Greene
 (989) 670-2542

[LinkedIn](#)

On Wed, Nov 8, 2023 at 11:30 AM Scott Baker <sbaker@bakerelowsky.com> wrote:

Good morning,

The city does match up to the 5%, anything different they would have to create a separate MERS group. I believe the standard vesting is 5 years but that is something previous administrators have negotiated down.

Scott

ATTENTION: This e-mail originates from a law office. If you have not signed a retainer letter describing the services to be provided, and the amount to be paid for those services, you should assume that you are not a client. Pursuant to the Electronic and Communication Privacy Act of 1986, 18 U.S.C. § 2510, et seq. (the "ECPA"), you are notified that this e-mail may contain privileged and confidential information intended only for the use of the individual named above. If you are not the intended recipient of this e-mail, you are hereby notified that dissemination or copying of this e-mail or any attachment is strictly prohibited. If you have received this e-mail in-error, please immediately notify us by telephone at (248) 230-4103, and if you receive this transmission in error, contact the sender immediately, delete the original and destroy any printout or copy. Neither this information block, the typed name of the sender, or anything else in this message is intended to, nor shall it constitute, an electronic signature on the part of the sender or the law firm of Baker & Elowsky, PLLC for purposes of any local, state, or federal laws including the Electronic Signatures in Global and National Commerce Act ("E-Sign") unless a specific statement to the contrary is included in this message. Thank you.

On Nov 8, 2023, at 8:14 AM, Mike Greene
<michaelgreene09@gmail.com> wrote:

Good morning Scott -

I am almost ready to send you some potential negotiable terms for this agreement. One section I am tied up on is Section 7: Retirement. Typically, I try to stick as close as I can to what non-union active employees get, however, looking through the personnel policy, I want to confirm what the City's contribution is. The policy states that the active member contributes 5% of annual compensation. Does that mean the City matches that 5% as well, or do they contribute more or less?

The Match Program listed in Policy Section 15.05 seems to cover a match of 2% through ICMA RC. That part is clear, I'm more curious about the MERS section.

Thanks!

Mike Greene
(989) 670-2542

[LinkedIn](#)

On Tue, Nov 7, 2023 at 3:22 PM Mike Greene
<michaelgreene09@gmail.com> wrote:

Received/Thank you, Scott.

I'll start taking a look through this tonight and get back to you tomorrow. Look forward to working with you.

Mike Greene
(989) 670-2542

[LinkedIn](#)

On Tue, Nov 7, 2023 at 1:51 PM Scott Baker
<sbaker@bakerelowsky.com> wrote:

Good afternoon, Mike
Attached is a draft employment agreement that has been used for prior administrators, unfortunately the outgoing council didn't provide any guidance on the terms. Hopefully, we will have certified election results in time for our 11/20 meeting and we can seat a new Council. In the meantime, if you could provide me with your desired salary, starting date and any other terms or conditions you would like to see added I can be prepared to present this to the new Council. Thank you and if you need anything, feel free to reach out. E-mail is best, but my cell is (586) 909-1126 in case you need to call or text me.

Scott

From: Scott McKee <policechief@lathrupvillage.org>
Sent: Monday, November 6, 2023 1:31 PM
To: Mike Greene <michaelgreene09@gmail.com>
Cc: Scott Baker <sbaker@bakerelowsky.com>
Subject: RE: LV - City Administrator - Update

Good afternoon Mike,

Attached you will find the most recent copy of the Personnel Manual. I have included our City Attorney Scott Baker on this email and he will respond to directly about a draft contract.

I had a great weekend, I hope you did as well.

Let me know if you need anything additional.

<image001.jpg>

From: Mike Greene <michaelgreene09@gmail.com>
Sent: Monday, November 6, 2023 12:10 PM
To: Scott McKee <policechief@lathrupvillage.org>
Subject: LV - City Administrator - Update

Afternoon Chief -

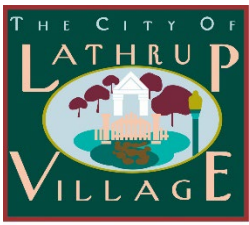
Hope you had a good weekend. Just checking in to see if you had a chance to connect with the City Attorney about sending over a draft contract for me to edit/return. Also, any chance you were able to get a copy of the personnel policy and any other documents for me to review?

Thanks!

P.S. Have a good election day.

Mike Greene
(989) 670-2542

[LinkedIn](#)



A HERITAGE OF GOOD LIVING

City of Lathrup Village

27400 Southfield Road
Lathrup Village, Michigan 48076
248.557.2600

www.lathrupvillage.org

Memorandum

To: City Council
CC: Pam Bratschi, Interim City Administrator; Scott McKee, Police Chief/Acting Interim City Administrator
From: Susie Stec, Director – Community & Economic Development
Date: November 14, 2023
RE: 11 Mile Resurfacing

As has been previously discussed, the Road Commission for Oakland County (RCOC) will be resurfacing Southfield Road from 11 Mile to 12 Mile starting in Spring 2024. The work will generally consist of milling the existing asphalt surface and overlaying the milled surface with new asphalt. This will also include any side street returns that were not resurfaced by the City. One of the more critical repairs required is the reconstruction of the deteriorated concrete pavement in the Southfield Road / 11 Mile intersection.

The RCOC will be reconstructing the Southfield Road / 11 Mile intersection in two (2) stages. This allows them to reduce the construction timeframe, increase safety for the workers, and reduce the cost of traffic control. Stage 1 plans to entirely close WB and EB 11 Mile on the west side of Southfield Road. This will enable road contractors to reconstruct the westerly half of Southfield Road. During Stage 1, the off-ramps from WB I-696 and EB I-696 to Southfield Road will be closed and detour routes provided.

Police Chief McKee, Scott Ringler from Giffels Webster, and myself met with the RCOC to inquire about the city piggybacking on the project to resurface WB and EB 11 Mile from Southfield Road to the west on-ramp for WB 11 Mile and off-Ramp for EB 11 Mile. The RCOC is amenable and agrees this would be the opportune time to resurface this section of WB and EB 11 Mile. Resurfacing would be a 2-inch mill and overlay and replacing the pavement markings. No concrete work items would be included.

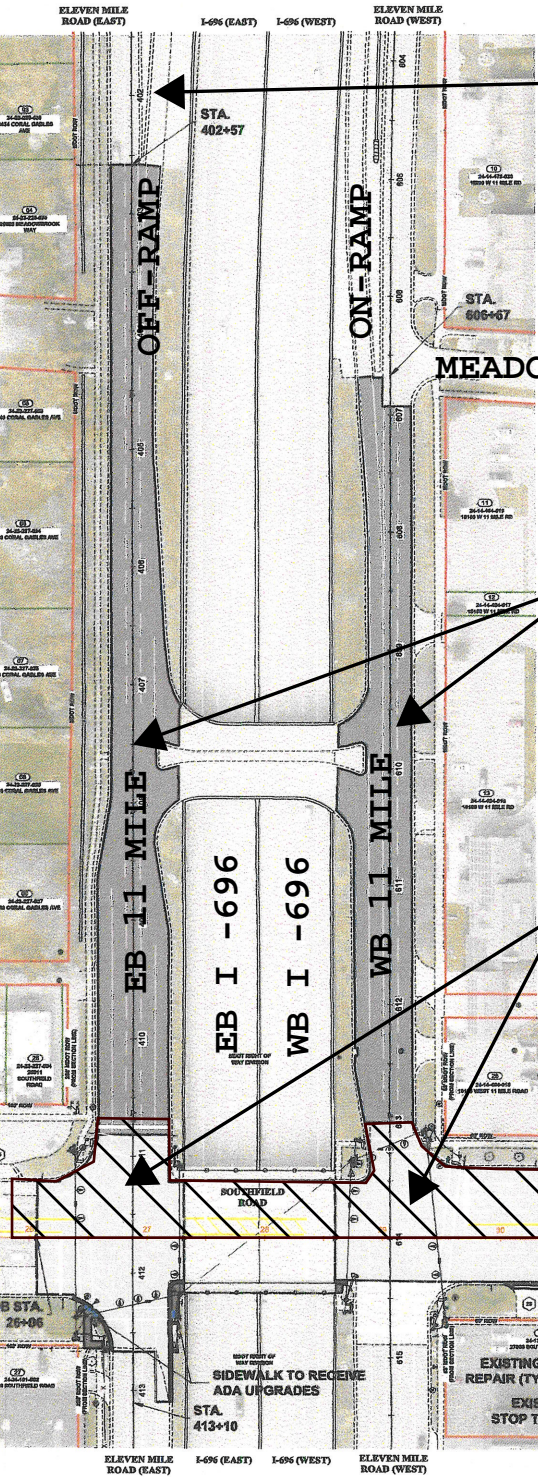
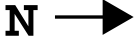
By piggybacking the RCOC project, the city will realize significant savings. RCOC has agreed to design and prepare specifications, bid the project with the Southfield Road work, and provide inspection and contract administration at no cost to the City. Additionally, the city will not have to incur traffic control and permitting costs, nor would WB and EB 11 Mile at Southfield Road need to be closed again. As a reference, when the City resurfaced 11 Mile from the Southfield off-ramp to Southfield road in 2020, the cost for traffic control alone was \$55,000. Finally, by performing this work now, the future resurfacing of WB 11 Mile (on-ramp to Evergreen) and EB 11 Mile (Santa Barbara to the off-ramp), will be more cost effective due to reduced traffic control requirements and a much simpler resurfacing project.

The estimated cost for the resurfacing is \$230,00 which includes a 15% construction contingency. The project will be bid over the winter and as-bid costs will be provided to Council at that time.

Please note that EB 11 Mile from Southfield Road to the east I-696 on-ramp is scheduled for resurfacing in 2025 and includes \$213,000 in Federal funding.

Recommended Motion: To authorize city staff to work with RCOC to prepare specifications for the resurfacing of WB and EB 11 Mile from Southfield Road to the west on-ramp for WB 11 Mile and off-Ramp for EB 11 Mile, bid the project with the Southfield Road work, and to fund paving of this project with the local/major road funds. Upon receipt of bids, a recommendation will be prepared and submitted to City Council for consideration.

THE EB 696 OFF-RAMP TO EB 11 MILE / SOUTHFIELD ROAD WILL BE CLOSED

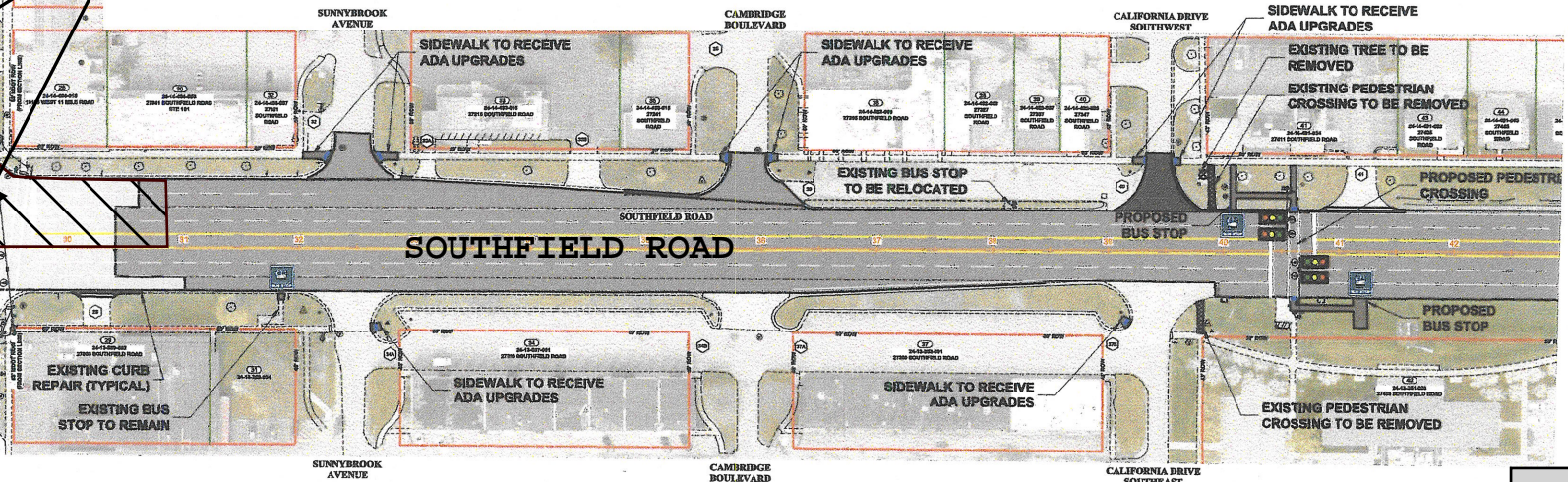


MEADOWBROOK WAY

LIMITS OF RESURFACING:
 WB 11 MILE (SOUTHFIELD RD TO 696 ON-RAMP) AND
 EB 11 MILE RESURFACING (696 OFF-RAMP TO SOUTHFIELD RD)

TRAFFIC VOLUMES:
 WB 11 MILE (SOUTHFIELD RD - ON-RAMP) = 15,000 VPD
 EB 11 MILE (OFF-RAMP - SOUTHFIELD RD) = 12,000 VPD

STAGE 1 ROAD CLOSURE



THE WB 696 OFF-RAMP TO WB 11 MILE / SOUTHFIELD ROAD WILL BE CLOSED


EB and WB 11 Mile Resurfacing (Southfield Road to West Ramps)

GW NO.: 15850.42 PROMO

DATE: November 8, 2023

PRELIMINARY CONSTRUCTION COST ESTIMATE

This preliminary cost estimate is for the **resurfacing** of EB and WB 11 Mile from Southfield Road to the westerly on-ramp and off-ramp to I-696. This work would be performed in conjunction with the RCOC's reconstruction of Southfield Road at 11 Mile and utilize their traffic control as 11 Mile will be completely closed to traffic. Resurfacing to include 2" of HMA cold milling and a 2" HMA overlay with new pavement markings. Unit prices used are based on the RCOC's opinion of costs (11/2/2023). Please note this **does not** include any concrete curb replacement.

ITEM WORK ACTIVITY	QUANTITY	UNIT	UNIT PRICE	TOTAL	COMMENTS
IMPROVEMENTS					
Mobilization, Max 10%	1	LS	\$18,000.00	\$18,000.00	
Public Utility Structure Cover Adj, Case 1	6	EA	\$700.00	\$4,200.00	Not sure this is needed
Pavt Joint and Crack Repr, Det 7	145	LFT	\$15.00	\$2,175.00	Estimated at 15% of joints
Pavt Joint and Crack Repr, Det 8	450	LFT	\$15.00	\$6,750.00	Estimated at 5% of joints
Handpatching	30	TON	\$250.00	\$7,500.00	For Joint and Crack Repr
Cold Milling Pavt	8050	SFT	\$4.00	\$32,200.00	
HMA, 5EMH	935	TON	\$120.00	\$112,200.00	2" thick plus 5%
HMA Approach	45	TON	\$200.00	\$9,000.00	at Crossovers
Pavt, Cleaning	1	LS	\$1,000.00	\$1,000.00	Estimated
Pavt Mrkg, Ovly Cold Plastic, 6 Inch, Xwalk	160	LF	\$3.00	\$480.00	
Pavt Mrkg, Ovly Cold Plastic, Dir Symbols	4	EA	\$225.00	\$900.00	
Pavt Mrkg, Sprayable Thermo, 4", Yellow, RCOC	900	LF	\$0.50	\$450.00	
Pavt Mrkg, Sprayable Thermo, 4", White, RCOC	600	LF	\$0.40	\$240.00	
Minor Traf Devices	1	LS	\$5,000.00	\$5,000.00	Used 5% of RCOC lump sum

SUBTOTAL CONSTRUCTION COST	\$200,095
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SUBTOTAL CONSTRUCTION COST	\$200,095
CONSTRUCTION CONTINGENCY	15% \$30,014
SUBTOTAL ENGINEERING, INSPECTION, TESTING	0% \$0
TOTAL ESTIMATED COST	\$230,109

Specific work items that ARE NOT included in this estimate include:

- Concrete curb and gutter replacement
- Engineering fees (the RCOC will perform design and inspection at no cost to the City)

It should be pointed out that since we have no control over the Contractor's method of determining prices, competitive bidding or market conditions, our opinion of the probable construction cost as provided for herein is made on the basis of experience and represents our best judgment as design professionals. We cannot guarantee that the final construction cost will not vary from this estimate.

Respectfully,
GIFFELS WEBSTER

Estimate Prepared By: Scott A. Ringler, PE

Date: November 8, 2023

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