



A HERITAGE OF GOOD LIVING

**Fiscal Year 2026-2027  
Recommended Budget**

**CITY OF LATHRUP VILLAGE**



**Jalen Jennings**  
City Councilman



**Mykale Garrett**  
Mayor Pro-Tem



**Bruce Kantor**  
Mayor



**Jason Hammond**  
City Councilman



**John Sousanis**  
City Councilman

**Executive Leadership Team**

**Mike Greene**  
City Administrator

**Michelle Townsend**  
Finance Director

**Mike Zang**  
Police Chief

**Alisa Emanuel**  
City Clerk

**Administrative Staff**

Jeremy Huston  
Detective

Keith Roberts  
Detective

Suzanne Cory  
Police Clerk

Austin Colson  
Community & Economic Development, DDA Director

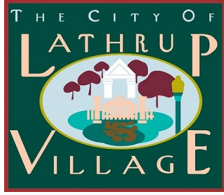
Tom Kennedy  
DDA Special Projects

Steve Colliau  
Code Enforcement/Building Department

Jessica Miller  
Deputy Treasurer & HR Generalist

Martha Bobcean  
Utility Billing

Tracy Singleton  
Administrative Assistant



**City of Lathrup Village**  
27400 Southfield Road  
Lathrup Village, MI 48076  
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TO: Mayor & City Council  
FROM: Mike Greene – City Administrator  
RE: Budget Message – Fiscal Year 2026-2027  
DATE: May 18, 2026

I am pleased to present the staff’s recommended City of Lathrup Village Fiscal Year 2026-2027 budget of **\$11,785,538**, with the General Fund constituting **\$5,332,733**. The General Fund is balanced and in compliance with the Michigan Uniform Budgeting and Accounting Act, Generally Accepted Accounting Principles (GAAP), and aligned with the priorities of City staff, City committees, and the City Council.

It should be noted that the State of Michigan has adopted a new version of the Uniform Chart of Accounts. The Uniform Chart of Accounts is designed to serve basic legislative, budgetary, and accounting objectives. In addition, it provides a means for local units to meet additional legal requirements of the unit for budgeting and uniform accounting and reporting, regardless of the size of the unit.

### **FISCAL YEAR 2026-2027 BUDGET**

The next fiscal year’s budget presented challenges requiring difficult decisions and creative problem-solving. With the defeat of the Headlee Override Ballot Initiative in November 2025, our primary goals were to present a balanced budget that limited the amount of service cuts to the City, and also includes the City Council enacting Public Act 33 (PA 33) (Police & Fire Special Assessment), adding to the General Fund – Fund Balance, preserving quality service delivery to citizens, and accomplishing as many goals as funding would allow.

### **REVENUES**

#### ***Ad Valorem (Property Tax)***

The City’s 2026 Millage Reduction Fraction (MRF), provided by Oakland County Equalization, is 0.9921. The Lathrup Village Downtown Development District MRF is 1.0000. These MRFs are then used to update the City’s millage rate to reflect statutory requirements due to the Headlee Amendment. The Recommended Budget includes a rate of 17.1634 mills for General Operations, 2.5743 mills for Refuse (garbage/recycling), 2.9307 mills for Road Bond (artificially reduced to offset the enactment of PA 33), and 1.8823 mills for those properties located within the Downtown Development Authority district.

The recommended budget includes the City Council enacting a PA 33 Special Assessment of 1.0000 mills.

The City Council will consider this and potentially approve this millage rate and special assessment during their May 18, 2026, Council Meeting.

The projected City taxable value for Fiscal Year 2026-27 is \$200,782,925. This is a ~3.65 percent increase over the current year’s taxable value (\$193,710,060). This increase was driven by home sales and investment in properties.

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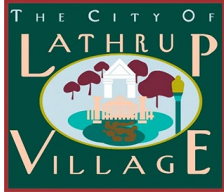
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The Recommended Budget applies a tax collection rate of 98 percent to real property. Due to the City's tax base and factoring in the increase in exempt properties, total ad valorem revenues are projected to be **\$3,126,050**. This collection factors in the inclusion of our estimated tax-exempt properties. Implementing PA 33, as a 1.0000 special assessment, would bring in an additional ~\$192,000 based on the City's taxable value.

Tax	Annual Statutory Millage Rate	Fiscal Year 2025-2026	Fiscal Year 2026-2027
LV – General Operating	20.0000	17.3001	17.1634*
Refuse	3.0000	2.5948	2.5743*
Road Millage	3.9307	3.9307	2.9307
LV – DDA	2.0000	1.8823	1.8823
Public Act 33		2.0000	1.0000
<b>TOTAL (non-DDA)</b>		<b>25.8256</b>	<b>23.6684</b>
<b>Difference</b>			<b>(2.1572)</b>

\*Rolled back due to Headlee

### Other Key Revenue Changes

Key revenue changes outside property and sales tax are detailed below (based on the FY 25-26 approved budget).

#### General Fund

- **METRO-PCS Lease Payments (increase of \$19,366)** – Increased projected level based on current trends.
- **PA 33 – Special Assessment (decrease of \$178,000)** – FY 25-26 had an approved PA 33 assessment of 2.0000 mills. The recommended budget includes 1.0000 mill PA 33 to collect funds to offset the cost of public safety.
- **Cable TV Revenues (decrease of \$10,000)** – Due to cord-cutting, this revenue is decreased to better align with previous actuals.
- **Other State Grants (decrease of \$9,801)** – Reduced as there are no anticipated grant reimbursements for FY 26-27 at this time.
- **Local Community Stabilization Act (LCSA) (increase of \$12,000)** – Increased based on the State of Michigan projections.

#### Major Street Fund

- **State Shared Revenues (ACT 51) (increase of \$35,000)** – Increase based on the State of Michigan projections.

#### Local Street Fund

- **Other State Grants (decrease of \$250,000)** – This revenue was from the MDOT Category B Grant that was awarded to the City for the reconstruction of Rainbow Circle.
- **State Shared Revenues (ACT 51) (increase of \$17,550)** – Increase based on the State of Michigan projections.
- **Transfer in from Major Roads (decrease of \$50,000)** – Reduced to allow the Major Street Fund additional revenue to plan for future projects.

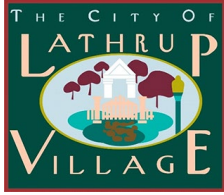
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#### *Road Millage Bond Fund*

- **Road Bond Debt Taxes (decrease of \$148,969)** – Decreased by reducing the Road Bond Millage from 3.9307 to 2.9307 to offset enacting PA 33. This is possible due to the fund balance in the Road Bond fund, which is sufficient to offset this change for FY 26-27.

#### *Water Fund*

- **Water Service (increase of \$51,250)** – This revenue is expected to increase based on recommended changes to the rate structure and rate increases.
- **Federal/State Grants (increase of \$459,000)** – Pending projected reimbursement revenue for the State (MEDC) project Funding (\$2,000,000) for Southfield Road Water Main Phase A. NOTE: \$500,000 from the MEDC was received in FY 24-25. This revenue will be offset by project expenses.

#### *Sewer Fund*

- **Sewage Disposal Revenue (increase of \$56,880)** – his revenue is expected to increase based on recommended changes to the rate structure and rate increases.

#### *Water & Sewer Rates*

Over the past two years, the new City staff has emphasized addressing issues related to the General Fund. While there are still conversations to be had in the coming years, the staff and the Council appear to have a grasp of those needs.

For the past six (6) months, the staff, in consultation with the Michigan Rural Water Authority (MRWA), have taken a deep dive into our utility funds, as internally we believed there may be issues with the City’s utility rate structure, with the idea to move away from the “4-unit minimum” billing to a Ready-To-Serve (RTS) + per usage model.

Following a review of the City’s water and sewer fund, it has been determined that the current rate structure is insufficient to sustain the system at a level necessary to maintain reliable, basic services.

This analysis included an evaluation of operating costs, infrastructure needs, contractual obligations, and long-term system requirements. The findings indicate that expenditures are outpacing revenues at a rate that, if unaddressed, will compromise the City’s ability to adequately operate, maintain, and invest in critical water and sewer infrastructure.

Specifically, the City has high “fixed” costs associated with its utility system, mainly driven by bond payments and authorities’ (GLWA/SOCWA/EFSD) outside of direct City control. These fixed costs include:

Water (~\$400,500 for FY 26-27):

- Staff (active & retiree) Salaries/Benefits (~\$200,000)
- Lathrup Services Contract (\$82,500)
- SOCWA Fixed/Capital Costs (\$97,700)
- Bond Payments + Interests

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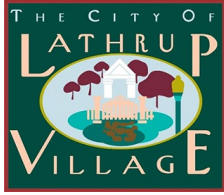
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- Note that the \$10.70 currently included on the utility bills does not cover this entire cost. For FY 26-27, this is projected at \$339,000, with the \$10.70 per month covering only \$229,000.

Sewer (~1,890,000 for FY 26-27):

- Staff (active & retiree) Salaries/Benefits (~\$150,000)
- Lathrup Services Contract (\$82,500)
- Oakland WRC – Sanitary Retention Tank Oversight (~\$88,000)
- EFSD Sewage Disposal (\$1,168,000)
  - Based on a 5-year rolling average. Lathrup Village’s rate for this item increased ~4.5% over FY 25-26.
- Bond Payments (~\$409,000)
  - Includes the share of EFSD bonds Lathrup Village is required to pay

The City also needs to account for the variable costs that it projects for the next year, which include large items such as SOCWA water purchases (~\$344,000), funding for smaller maintenance-related items (e.g., \$20,000 budgeted for lead/copper line replacements), and items such as liability insurance and utilities. The proposed rates do not factor in major capital projects that are covered by grant funding.

With only 1,779 utility accounts within the City, in order to ensure continued service delivery, regulatory compliance, and the long-term financial stability of these enterprise funds, a substantial rate increase will be required as part of the upcoming budget approval process. While any increase is approached with caution and an understanding of its impact on residents, this adjustment is necessary to avoid service disruptions, deferred maintenance, and higher costs in the future.

Current Rates	Rate		Proposed Rates	Rate
Bond Charge	10.70		Bond Charge	10.70
Meter Charge – 5/8	2.99		Water - RTS - 5/8	17.65
Meter Charge – 3/4	3.31		Water - RTS - 3/4	19.85
Meter Charge – 1	4.27		Water - RTS - 1	21.55
Meter Charge – 1.5	5.94		Water - RTS - 1.5	28.25
Meter Charge – 2	7.32		Water - RTS - 2	39.50
Meter Charge – 3	10.73		Water - RTS - 3	58.75
Meter Charge – 4	14.59		Water - RTS - 4	70.25
Meter Charge – 6	21.90		Water - RTS - 6	83
			Water - Usage (per Unit)	5.15
Bill Charge	1.00			
			Sewer - RTS - 5/8	48.95
Sewer – 4 Unit Minimum	37.43		Sewer - RTS - 3/4	52.65
Water – 4 Unit Minimum	20.63		Sewer - RTS - 1	59.75
			Sewer - RTS - 1.5	69.70
			Sewer - RTS - 2	78.60
			Sewer - RTS - 3/4	94.25
			Sewer - RTS -4	105.75

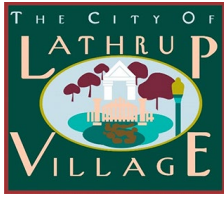
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			Sewer - RTS - 6	117.50
			Sewer - Usage (per Unit)	6.05
<b>2-Unit Bill (5/8) Meter</b>				
Bond Charge	\$10.70		Bond Charge	\$10.70
Bill Charge	\$1.00		Water - RTS	\$17.65
Meter Charge	\$2.99		Water - Usage	\$10.30
Sewer	\$37.43		Sewer - RTS	\$48.95
Water	\$20.63		Sewer - Usage	\$12.10
<b>TOTAL</b>	<b>\$72.75</b>		<b>TOTAL</b>	<b>\$99.70</b>

## EXPENDITURES

### Positions

Below is a summary of the City's budgeted permanent positions and the salary split applied to those positions:

Position	General	DDA	Water	Sewer	Major Roads	Local Roads
City Administrator	68%	10%	6%	6%	5%	5%
Finance Director	70%	10%	10%	10%		
Deputy Treasurer	70%		15%	15%		
DDA Director	10%	90%				
DDA Projects Manager		100%				
Code Enforcement	55%	45%				
Admin. Assistant	100%					
Utility Billing			50%	50%		
City Clerk	100%					
Police Chief	100%					
Sergeant (2)	100%					
Police Clerk	100%					
PD FT (8) & PD PT (4)	100%					

These full-time positions (and retiree costs) account for approximately ~43.96% of the total General Fund budget.

### Employee Pay

A 2.7 cost-of-living pay adjustment (COLA) increase is included in the recommended budget for all non-union full-time employees of the City. The 2.7 percent is based on the Oakland County Equalization Assessed Value increase for the current year.

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### ***Expense Reductions***

With the defeat of the Headlee Override Ballot Initiative in November 2025, the City had to make changes to expenses for FY 26-27, including the reduction in some services. With approval of a 1.0000 mill PA 33 for FY 26-27, the major changes would include:

- \$50,000 – Suspension of the annual RHFV (retiree health funding vehicle) to MERS
- \$70,000 – Cancellation of chipping services via SOCRRA
- \$100,000 – Not backfilling one (1) full-time patrol position

### ***Capital***

Funding capital needs (*purchases of significant value that have a useful life of greater than one year*) is an aspect of the budget that demands careful consideration during the review process. Some capital needs are predictable based on normal life cycles for items like vehicles and computers. Others can be large one-time expenses, such as significant facility repairs or large technological purchases.

It is not uncommon to see fluctuations in capital from year to year, and many capital requests are typically not funded. This year, I have requested that departments present all their capital needs to build a more predictable cycle overall. This, in turn, allows the City to make the best possible decision on an annual basis rather than reactively appropriating funds mid-year.

The Fiscal Year 2026-2031 Capital Improvement Plan (CIP) is included in this document. There are currently only three (3) CIP projects that are included in the recommended budget due to budget constraints:

- General – Patrol Vehicle Replacement – \$80,000
- Local Street – Crack Sealing - \$70,000
- Water – Southfield Water Main (North of 696) - \$2,000,000 (grant funded)

### ***Future Budget Pressures***

While the Recommended Budget lays forth a financial plan for the upcoming year, there are a few long-term items we must continue to monitor for their impact on future budgets.

- **Proposal A** – This proposal (1994) places an artificial cap on Taxable Value growth, limiting it to five percent (5%) or the cost of living in each given year.
- **Headlee Amendment** – The Michigan Constitution creates an additional strain on the City’s ability to cover costs and fund activities for our residents. The “Headlee Rollback” references the 1978 amendment to the Michigan Constitution that requires a local unit of government to reduce its millage when annual growth on existing property is greater than the rate of inflation. Consequently, the local unit’s millage rate gets “rolled back” so that the resulting growth in property tax revenue, community-wide, is no more than the rate of inflation. The major variables that impact the Headlee rollback calculation include:
  - Taxable value uncapping from property transfers (“pop-ups”). The greater the number of pop-ups, the greater the impact on rollback.

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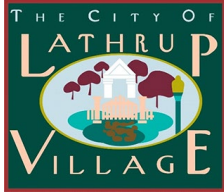
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- Change in CPI – the lower the CPI, the greater the impact on rollback. The higher the CPI, the less impact on rollback.
- Property tax exemptions for low-income residents, veterans, and nonprofit organizations.
- NOTE: The Finance Review Committee has recommended that the City Council place a Headlee Rollback initiative on the November 2025 ballot.
- **Inflation** – Inflation has averaged over 4.5% per year over the past five (5) years and has peaked as high as 7%, which has drastically impacted the cost of goods and services. The City needs to consistently monitor purchases and explore different vendors to ensure the City is receiving the greatest benefit for the lowest cost.
- **Facilities** – The City’s facilities were built in the 1970s and have seen only minor updates throughout the years. The City should be aware that numerous capital items will need to be addressed over the next few years and should budget accordingly.
- **Infrastructure** – While the City has done an admirable job of addressing infrastructure over the past few years, it is important to continue the momentum and continue investment into water/sewer/streets.
- **Grant Matching** – The City is emphasizing seeking grants over the next few years. Typically, grants will require matching funds, and these funds are not normally budgeted for due to the uncertainty of receiving funding. The City should anticipate recommended budget amendments that may need to utilize fund balance to cover required grant matches.
- **Public Act 33 Police & Fire Special Assessment** – In the event the City Council does not enact PA 33 to the aforementioned rate, the following items would need to be considered for reduction/elimination, or actions taken (pending City Council discussion) to balance the General Fund budget:
  - \$50,000 – Suspension of the annual RHFV (retiree health funding vehicle) to MERS
  - \$70,000 – Cancellation of chipping services via SOCRRA
  - \$100,000 – Not backfilling one (1) full-time patrol position
  - \$80,000 – No Capital Purchases (Patrol Vehicle)
  - \$11,250 – Scaled back Parks & Recreation Funding
  - \$50,000 – Elimination of all part-time PD patrol positions
  - \$16,000 – Frozen administrative salaries
  - \$5,000 – Removal of all Council memberships/training
- **Library Services Millage** – The recommended budget contains funding to continue Library Services via the City’s contract with the City of Southfield Public Library. However, this is not sustainable long-term while maintaining current City service levels. The City Council approved placing a 1.000 millage proposal on the November 2026 ballot. If the millage does not pass, the City will need to determine how to proceed if it wishes to continue providing any library service.

### Recommendations

While this budget presents some challenges due to numerous factors, notably the failure of the Headlee Override in November 2025, future budgets will be more challenging. If the Council does not utilize PA 33, the City will need to operate on as-needed services only and will potentially have to reduce the staff and services offered to the community. Additionally, if a Library Millage that is placed on the November 2026 ballot is not approved by the voters, the City Council will have additional challenges that will need to be addressed.

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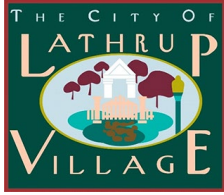
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**Conclusion**

Next year’s budget presents some challenges as well as some opportunities. This Recommended Budget maintains the majority of the quality services the citizens of Lathrup Village expect, awards employees for good performance, and makes investments in high-priority services. I would like to thank the City staff for their assistance in the development of this Recommended Budget, and I look forward to working with each of you to develop a final budget for Fiscal Year 2026-2027 that will meet the service needs and expectations of our citizens and community.

Respectfully submitted,

Mike Greene  
 City Administrator

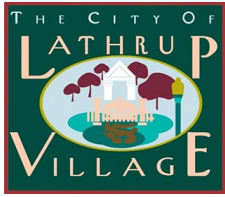
**SUMMARY**

	Revenues	Expenditures	NET
General Fund - 101 (1.0 PA 33)	5,366,022	5,332,733	33,289
Major Roads - 202	460,000	209,150	250,850
Local Roads - 203	278,195	205,450	72,745
Road Millage Bond - 397	621,250	621,250	0
Water Fund - 592-536	3,070,790	2,874,191	196,599
Sewer Fund - 592-537	2,044,090	2,037,628	6,462
DDA - 494	572,000	505,136	66,864
<b>TOTAL</b>	<b>12,412,347</b>	<b>11,785,538</b>	<b>626,809</b>

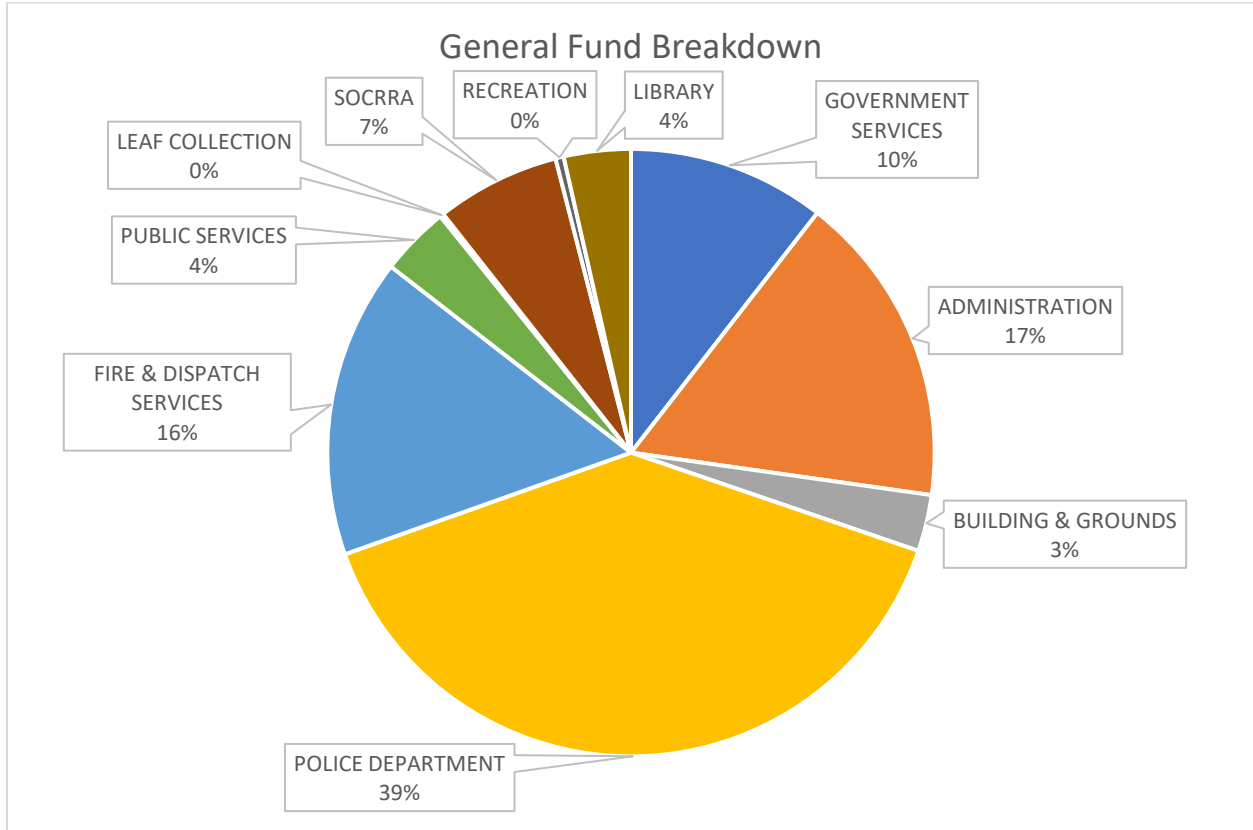
General Fund	Expenditures	
GOVERNMENT SERVICES	560,920	10.52%
ADMINISTRATION	891,532	16.72%
BUILDING & GROUNDS	160,359	3.01%
POLICE DEPARTMENT	2,096,926	39.32%
FIRE & DISPATCH SERVICES	849,418	15.93%
PUBLIC SERVICES	197,240	3.70%
LEAF COLLECTION	10,500	0.20%
SOCRRA	352,588	6.61%
RECREATION	23,250	0.44%
LIBRARY	190,000	3.56%
<b>TOTAL</b>	<b>5,332,733</b>	<b>100%</b>

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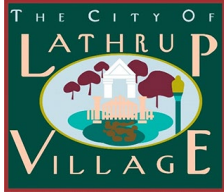
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**Goals & Performance Measures**  
**Fiscal Year 2026/2027**

<b>Transparent, Open &amp; Honest Government</b>	
<i>This value reflects our first and most important responsibility. We maintain an organizational reputation for openness, honesty, and integrity.</i>	
<ul style="list-style-type: none"> <li>• Improve communications with residents and local businesses</li> </ul>	<p>Use all possible media to communicate events, meetings, and updates promptly. Develop a clear and concise timeline for when items need to be turned in for the media, and be consistent with the timing of posting.</p> <p><b>City will be rolling out SMS (text) updates to go with the app over the next couple of months.</b></p>
<ul style="list-style-type: none"> <li>• Adopt a Communication Plan</li> </ul>	<p>Have a City Communication Plan formally adopted before July 31, 2026.</p> <p><b>Created Communications &amp; Engagement Committee to finalize plan recommendation.</b></p>
<ul style="list-style-type: none"> <li>• Develop effective document management and paperless processes</li> </ul>	<p>Develop processes and policies that allow residents to conduct business online and make payments with ease.</p>
<ul style="list-style-type: none"> <li>• Improve website/mobile app design to make information more easily accessible</li> </ul>	<p>Continually update website pages to meet residents' needs.</p>
<ul style="list-style-type: none"> <li>• Do more Town Halls</li> </ul>	<p>Conduct one (1) Town Hall quarterly on a specific topic.</p> <p><b>Hosted at least 6 Town Halls in 2025 (Finance Town Halls for Headlee)</b></p>

<b>Dedication to Service</b>	
<i>Our primary duty is to the people we serve. We are accessible, responsive, consistent, and understanding. We provide assistance beyond our customers' expectations, and we find effective solutions to problems that are brought to our attention.</i>	
<ul style="list-style-type: none"> <li>• Improve operations through upgrades in technology</li> </ul>	<p>Develop processes and policies that allow residents to conduct business online and make payments with ease.</p>
<ul style="list-style-type: none"> <li>• Maintain robust and attractive business corridors</li> </ul>	<p>The Code Enforcer and DDA Director conduct a business inventory quarterly, not only to provide feedback for improvement but also to increase business relationships.</p>

	Utilize Oakland County & Main Street resources to their potential.  An ongoing list of business inventory is being added and uploaded to a map located on the DDA page on the website.
<ul style="list-style-type: none"> <li>Promote a safe and secure community</li> </ul>	The Police Chief and/or designee will attend one community event (outside of Police events) per year and attend a City Council meeting quarterly.
<ul style="list-style-type: none"> <li>Promote a clean and vibrant community</li> </ul>	Continue to utilize Code Enforcement patrols throughout the City to enhance the quality of life for all businesses and residents.
<ul style="list-style-type: none"> <li>Develop and prioritize improvements to parks and playgrounds</li> </ul>	We will ensure that our parks and playgrounds are clean and safe. When financially available, upgrades will be done.
<ul style="list-style-type: none"> <li>Increase Recreational Offerings</li> </ul>	Utilize the Parks and Recreation Committee and City staffing to hold recreational events for members of the entire community.  The Council will evaluate during the budget process the creation of a Part-Time Recreation Coordinator position.
<ul style="list-style-type: none"> <li>Improve quality of life for residents of all ages</li> </ul>	We will respond to residents professionally, respectfully, and promptly. Even if we do not have the answer immediately, we will return phone calls, emails, and messages within two (2) business days.
<ul style="list-style-type: none"> <li>Provide a maximum of one (1) workday initial response to See Click Fix reports with an additional response every three (3) business days until the issue is resolved</li> </ul>	Residents will be updated regularly until their inquiry is completed. <del>The City Council will be updated with open issues from See Click Fix consistently.</del>

Fiscal Responsibility	
<i>Proper use of community resources in a public trust, which we continually guard. In the management of this trust, we must avoid even the appearance of impropriety. In our management of public funds, we will strive for the greatest possible efficiency and effectiveness.</i>	
<ul style="list-style-type: none"> <li>Fiscal Reviews</li> </ul>	Improve oversight of both revenues and expenditures throughout all funds.
<ul style="list-style-type: none"> <li>Contracts</li> </ul>	Create a formal list of all City contracts to be reviewed during the budget process.
<ul style="list-style-type: none"> <li>Support economic vitality to attract and retain local businesses</li> </ul>	
<ul style="list-style-type: none"> <li>Maintain and evaluate current infrastructure to make improvements when necessary.</li> </ul>	

<b>Personal Honesty and Integrity</b>	
<i>Each of us demonstrates the highest standards of personal integrity and honesty in public activities to inspire confidence and trust in government.</i>	
<ul style="list-style-type: none"> <li>• Code of Ethics provided to all newly elected/appointed Council and Board members</li> </ul>	
<ul style="list-style-type: none"> <li>• All members of appointed and elected boards will come to meetings prepared to conduct business</li> </ul>	
<ul style="list-style-type: none"> <li>• Respond by agreed-upon deadlines</li> </ul>	Clear Expectations of due dates and assignments will be communicated. Reminders will be sent 24 hours before the due date
<ul style="list-style-type: none"> <li>• All staff and members of the appointed and elected boards will be as timely as possible with their arrival to meetings unless they have communicated otherwise.</li> </ul>	

<b>Excellence</b>	
<i>We continually pursue excellence by being creative and professional, taking risks, showing initiative, and being committed to our team. In this pursuit, we support continuing education and training for all team members.</i>	
<ul style="list-style-type: none"> <li>• All staff and members of appointed and elected boards will participate in training that will increase knowledge and help the City progress</li> </ul>	All members of the City Council will attend at least one (1) government training session per year.
<ul style="list-style-type: none"> <li>• Subscribe/read journals, organizations, and periodicals (e.g., Inside 208, Bridge, MML magazine, etc.)</li> </ul>	
<ul style="list-style-type: none"> <li>• All staff and members of appointed and elected boards will be proactive and take initiatives to improve community relations (i.e., residents, businesses, and surrounding communities)</li> </ul>	

<b>Teamwork</b>	
<i>We are a team that emphasizes high levels of trust, cooperation, and commitment to excellent communication within the organization. We encourage employees to exercise independent judgment in meeting customer needs through professional behavior that is consistent with our values.</i>	
<ul style="list-style-type: none"> <li>• Staff will provide professional development and team development opportunities biannually</li> </ul>	
<ul style="list-style-type: none"> <li>• We will work by the “golden rule” when it comes to interacting with staff, residents, and the general community</li> </ul>	<ul style="list-style-type: none"> <li>• City Council will provide public acknowledgment of their perceived “golden rule” excellence</li> <li>• The City will create a digital organizational feedback form to be reviewed biannually.</li> </ul> <p style="color: red;">A feedback form has been created and located on the City website.</p>

<b>A Humane and Diverse Organization</b>	
<i>We are a humane organization that honors diversity and protects individual rights. Open communication, respect for others, compassion, and a sense of humor contribute to our positive working environment. We make every attempt for every employee to reach their full potential. We value the cultural and social diversity that is reflected in our community, and we welcome the changes and new perspectives that this diversity brings us.</i>	
<ul style="list-style-type: none"> <li>• Appointments to boards and commissions:</li> </ul>	Reflective of the cultural and social diversity of the community.
<ul style="list-style-type: none"> <li>• We will provide cultural events for the community during holidays and for general celebrations.</li> </ul>	
<ul style="list-style-type: none"> <li>• We will respect all people regardless of their ethnicity, race, age, sexual orientation, or preference.</li> </ul>	

<b>Other</b>	
<ul style="list-style-type: none"> <li>• Continue best practices in maintaining city grounds, parks, and entrances.</li> </ul>	
<ul style="list-style-type: none"> <li>• Staff will create, at a minimum, two (2) educational videos per year.</li> </ul>	
<ul style="list-style-type: none"> <li>• Identify cross-functional opportunities (e.g., police officers &amp; Code Enforcement)</li> </ul>	
<ul style="list-style-type: none"> <li>• The City Staff will conduct 360 evaluations annually</li> </ul>	
<ul style="list-style-type: none"> <li>• City Council will create an updated City Administrator Evaluation Form</li> </ul>	
<ul style="list-style-type: none"> <li>• Create a Vision/Mission Statement that covers all the Committees/Boards</li> </ul>	

<b>Progress</b>	
<ul style="list-style-type: none"> <li>• The City Council will review its goals at least quarterly.</li> </ul>	

## GENERAL FUND REVENUES

The one budgetary Fund that everyone can easily identify with is the General Fund due to its reliance on local property taxes, in the form of authorized and approved millage, as the largest source of revenues. 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 General Fund is the primary operating fund because 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 the catch-all "other revenues" category.

## LINE-ITEM DEFINITIONS

The following definitions apply to all line items within the General Fund Revenues section of the budget.

**General Operating Tax:** Reflects the tax levied on all property within the City and is unrestricted revenue that can be used for any budgetary purpose.

**Public Safety Tax:** Reflects the tax based on a combination of three (3) separate police tax rates. The three rates comprise the voter-approved rates in 1974, 1985, and 1992. While the total revenues raised are not sufficient to cover the entire public safety operation, this tax is exclusively used for police and fire operations. This tax is not currently in effect.

**Refuse Collection:** Reflects the tax based on the cost for all refuse collection and disposal operations. Included is funding for the collection and disposal of all categories of refuse, as well as our leaf pickup program.

**Library:** Reflects the tax levied to pay for the cost of library services in the City of Southfield.

**Streets:** Reflects the tax levied to pay for the cost of our annual street resurfacing program.

**Administrative Fees:** As the collection agency for all units of government levying taxes on property, we are allowed to charge a one percent (1%) administrative fee on taxes collected on behalf of tax agencies. This is to compensate the City for the administrative time to collect, account for, and forward all monies to each taxing agency.

**Interest & Penalties:** Reflects the revenue related to those property taxpayers who do not pay their taxes within the allowable period.

**State Shared Revenues:** Reflects the Constitutional State Revenue Sharing and Economic Vitality Incentive Program (EVIP) that distributes state-collected sales tax to local governments as unrestricted revenues.

**Federal & State Grants:** Reflects the receipt of any grant funds from federal or state sources.

### Other Revenues:

The following is a breakdown and definition for each line item under this category:

**Miscellaneous:** Reflects a catch-all category for unexpected revenues that are received for which there is no specific line item established. An example would be the sale of surplus vehicles, one-time payments, etc.

**Investment Interest:** Reflects the interest earned through the investment of excess funds in statutorily approved investments.

**Workers Compensation Dividend:** Reflects a return of funds from the Michigan Municipal League Workers Compensation Fund to all participating members. The level of return is based on the approved dividend by the workers' compensation Board of Directors and is returned to participating members based on a percentage of premiums paid.

**Building Permits:** Reflects fees received for issuance of building permits.

**Zoning, Site Plan, Special Use Permits:** Reflects fees received for applications to the City for exceptions to our zoning ordinance. This may involve appearances before the Zoning Board of Appeals or the City Council.

**Plumbing and/or Heating Permits:** Reflects fees received for issuance of plumbing and heating permits.

**Electrical Permits:** Reflects fees received for issuance of electrical permits.

**Licenses and Registrations:** Reflects fees collected for the licensing and registration of contractors doing work in the City.

**Dog and Cat Licenses:** Reflects fees for registering and licensing dogs and cats in the City.

**Cable TV Franchise Fees:** Reflects fees received from Media One based on an approved franchise agreement that allows the provision of cable services for the City.

**Michigan Job Training Council Funds:** Reflects revenue from the State of Michigan for justice-related training programs for police department employees.

**SMART Municipal Credits:** Reflects funds received through the State of Michigan Act 51 Municipal Credit funding program for transportation-related activities. This is used to offset the cost of bus transportation services within the Recreation Department.

**District Court Fines:** Reflects fees that are returned to the City through the District Court as our percentage of ticket-related fines and fees.

**Community Development Block Grants:** Reflect reimbursements made to the City through our participation in the Oakland County program. Funds are distributed to the County from the federal government.

**Sidewalk Permits and Repairs:** Reflects fees from permits to repair or replace sidewalks. Also included is revenue from the annual sidewalk replacement program.

**Nextel Lease:** Reflects a line item used to show the lease payments from Nextel for the cell tower at the DPS Building and the Red River/11 Mile Site.

**AT & T Lease:** Reflects a line item used to show the lease payments from AT & T Wireless for the cell tower at the DPS Building. (These payments are generated by AT&T, T-Mobile, and MetroPCS.)

**American Tower/Metro PCS Lease:** Reflects a line item used to show the lease payments from American Tower. (These payments are generated by AT&T and MetroPCS.)

**Water Fund Lease of DPS Building:** Reflects a fee charged to the Water and Sewer fund for the use of the DPS building.

**Equipment Rentals - Brush Chipping:** Reflects fees collected for the City's brush chipping program.

**Road Funds Lease of DPS Building:** Reflects a fee charged to the major and local street fund for the use of the DPS building.

**Retirees' Spouse Medical Coverage:** Reflects the fact that the City provided medical coverage for retirees who retired before 1999. If the retiree wishes to cover a spouse, then they must pay for the coverage. This line item reflects these payments.

**Recreation Fees:** Reflects all fees collected for recreation activities.

**Tree Sales, Wood Chip Sales:** Reflects fees collected for the replacement of right-of-way trees.

**Community Center Rental:** Reflects the net fees received for the rental of space within the Municipal Building.

**Police Charges for Services:** Reflects fees charged by the Police Department for copies of police reports, alarm fees, weapon permits, and overtime reimbursement by the school system for school events.

**Donations:** Reflects donations received from community groups, businesses, etc.

BUDGET REPORT FOR CITY OF LATHRUP VILLAGE								
		2025-26	2025-26		2026-27	2026-27	2026-27	2026-27
		AMENDED	ACTIVITY		RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED
GL NUMBER	DESCRIPTION	BUDGET	THRU 06/30/26	COST NOTES	BUDGET - A NO PA 33	BUDGET - B 0.5 PA 33	BUDGET - C 1.0 PA 33	BUDGET - D 1.5 PA 33
ESTIMATED REVENUES								
Dept 000.000								
101-000.000-401.000	CITY TAXES	3,035,000	2,968,293		3,126,050	3,126,050	3,126,050	3,126,050
	(2026-27) (3,352,168 MINUS 248,360 DDA CAPTURE) FY-26+3%			3,126,050				
101-000.000-402.000	REFUSE COLLECTION TAXES	461,300	445,201		477,993	477,993	477,993	477,993
	(2026-27) (502,775 MINUS 37,249 DDA CAPTURE) FY-26+3%							
101-000.000-405.000	TAX REVENUE COLLECTED-LIBRARY							
	(2026-27) 1.0000 LIBRARY MILLAGE ON 11/2026 BALLOT STARTING TAX YEAR 2027							
101-000.000-409.000	DELO PERSONAL PROPERTY REVENU	3,000	(6,020)		3,090	3,090	3,090	3,090
	(2026-27) FY-26+3%							
	(2027-28) FY-27+3%							
101-000.000-414.000	TAX PENALTIES							
101-000.000-415.000	MISCELLANEOUS REVENUE	8,000	31,949		8,000	8,000	8,000	8,000
101-000.000-416.000	WORK COMP DIVIDEND REVENUE	7,000						
101-000.000-416.001	PROPERTY & LIABILITY DIVIDEND REVENUE	8,000	8,040		8,000	8,000	8,000	8,000
101-000.000-419.000	AT & T LEASE PAYMENTS	61,200	37,295		63,000	63,000	63,000	63,000
	(2026-27) (\$5328/MONTH) FY-26+3%							
101-000.000-421.000	METRO-PCS LEASE PAYMENTS	48,960	48,694		68,326	68,326	68,326	68,326
	(2026-27) (\$5528 PER MONTH) FY-26+3%							
101-000.000-423.000	WORK COMP REIMBURSEMENT	17,054	17,054					
101-000.000-424.000	UNEARNED REVENUE							
101-000.000-427.033	SPECIAL ASSESSMENT - PA 33 PUBLIC SAFETY	370,000	359,444		0	96,000	192,000	288,000
101-000.000-445.000	PENALTIES AND INTEREST ON TAXES	43,900	17,490		43,000	43,000	43,000	43,000
101-000.000-446.000	INVESTMENT INTEREST							
	(2026-27) ((DO NOT USE)) INV INT 665							
101-000.000-447.000	TAX 1% ADMINISTRATIVE FEE	110,500	105,545		117,800	117,800	117,800	117,800
	(2026-27) (94,367 PLUS 20,009) FY-26+3%							
101-000.000-448.000	INSURANCE REIMBURSEMENT	2,357	2,357		2,428	2,428	2,428	2,428
	(2026-27) FY-26+3%							
101-000.000-455.000	METRO AUTHORITY-FEE	18,000			19,000	19,000	19,000	19,000
	(2026-27) RECEIVED IN JUNE							
101-000.000-456.000	BUILDING PERMITS	70,000	42,695		72,100	72,100	72,100	72,100
	(2026-27) FY-26+3%							
101-000.000-456.283	BONDS FORFEITED/EXPIRED							
101-000.000-457.000	ZONING, SITE, SPECIAL PERMITS	16,000	12,489		16,480	16,480	16,480	16,480
	(2026-27) FY-26+3%							
101-000.000-458.000	PLUMBING/HEATING PERMITS	30,000	22,592		30,900	30,900	30,900	30,900
	(2026-27) FY-26+3%							
101-000.000-459.000	ELECTRICAL PERMITS	20,000	12,543		20,600	20,600	20,600	20,600
	(2026-27) FY-26+3%							
101-000.000-460.000	LICENSES/REGISTRATIONS & ETC DUE TO CITY	17,500	5,411		18,025	18,025	18,025	18,025
	(2026-27) FY-26+3%							
101-000.000-461.000	DOG & CAT LICENSES	500	253		515	515	515	515
	(2026-27) FY-26+3%							
101-000.000-465.000	CABLE TV REVENUES							
	(2026-27) TO USE SOM ACCT#477 INSTEAD OF 465							
101-000.000-470.000	RECREATION SPECIAL PROGRAMS	4,000	1,657		4,120	4,120	4,120	4,120
	(2026-27) FY-26+3%							

BUDGET REPORT FOR CITY OF LATHRUP VILLAGE								
		2025-26	2025-26		2026-27	2026-27	2026-27	2026-27
		AMENDED	ACTIVITY		RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED
GL NUMBER	DESCRIPTION	BUDGET	THRU 06/30/26	COST NOTES	BUDGET - A NO PA 33	BUDGET - B 0.5 PA 33	BUDGET - C 1.0 PA 33	BUDGET - D 1.5 PA 33
101-000.000-470.001	DOG PARK REVENUE		15					
101-000.000-470.002	COMMUNITY GARDEN REVENUE	500			500	500	500	500
101-000.000-471.000	DONATIONS-OTHER							
101-000.000-475.000	COMM ROOM & BLDG RENT REVENUE	100,000	55,084		103,000	103,000	103,000	103,000
	(2026-27) FY-26+3%							
101-000.000-477.000	CABLE TV FRANCHISE FEES	90,000	37,537		80,000	80,000	80,000	80,000
	(2026-27) TO USE SOM #477 INSTEAD OF 465 (CABLE FEES TRENDING DOWNWARD)							
101-000.000-540.000	302 TRAINING FUNDS-REVENUES	2,000	2,306		2,000	2,000	2,000	2,000
101-000.000-543.000	FEDERAL/STATE GRANT	9,766	9,766		9,765	9,765	9,765	9,765
	(2026-27) FY-26: FED HAVA ELECTION SEC REIMB							
	(2026-27) FY-26: OC UASI REIMB GRT LKS HOMELAND SEC CONF							
	(2026-27) FY-26: MEDC MASTER PLAN MILESTONE-1 25%							
	(2027-28) FY-26: FED HAVA ELECTION SEC REIMB							
	(2027-28) FY-26: OC UASI REIMB GRT LKS HOMELAND SEC CONF							
	(2027-28) FY-26: MEDC MASTER PLAN MILESTONE-1 25%							
	(2027-28) MAMC ADA GRANT							
101-000.000-545.000	POLICE ACTIVITY - CPE REVENUE	11,000	11,000		11,000	11,000	11,000	11,000
	(2026-27) SOM							
101-000.000-545.500	POLICE ACTIVITY REIMBURSEMENT	1,800	1,795		1,854	1,854	1,854	1,854
	(2026-27) LVPD SECURITY FOR LVMF FY-26+3%							
101-000.000-546.000	POLICE CHARGES FOR SERVICES	15,000	8,479		15,450	15,450	15,450	15,450
	(2026-27) FY-26+3%							
101-000.000-569.000	OTHER STATE GRANTS	12,150	12,275		2,349	2,349	2,349	2,349
	(2026-27) SOM-QHERPP FY-26+3%			86				
	(2026-27) SOM-SBTE REIMBURSEMENT FY-26+3%			2,263				
101-000.000-573.001	LCSA REVENUE	25,000	18,533		37,000	37,000	37,000	37,000
	(2026-27) RECEIVE 1/2 IN OCTOBER			18,500				
	(2026-27) AND 1/2 IN MAY			18,500				
101-000.000-574.000	STATE SHARED REVENUES	486,000	173,409		480,000	480,000	480,000	480,000
	Decrease in State Shared Revenues							
101-000.000-607.000	FOIA FEES	250	657		800	800	800	800
101-000.000-607.718	FOIA-VOTING/ELECTIONS		30					
101-000.000-612.000	DISTRICT COURT FINES	50,000	23,665		51,500	51,500	51,500	51,500
101-000.000-627.000	SIDEWALK REVENUES	55,000	49,169		9,810	9,810	9,810	9,810
	(2026-27) SIDEWALK 40-24-13-156-001			2,400				
	(2026-27) CAMBRIDGE S/A INSTALLMENT (\$741.02 X 10) THROUGH 2032			7,410				
101-000.000-628.000	WEED/CODE ENFORCEMENT REVENUE	10,000	16,215		10,300	10,300	10,300	10,300
101-000.000-631.000	RECYCLING CHARGES BIN/BILLING		12					
101-000.000-632.000	PUBLIC SERVICES REIMBURSEMENT	35,000	24,276		36,050	36,050	36,050	36,050
101-000.000-664.000	INTEREST INCOME- LEASES	77,000			77,000	77,000	77,000	77,000
	(2026-27) GASB-87			77,000				
101-000.000-665.000	INVESTMENT INTEREST	100,000	75,832		100,000	100,000	100,000	100,000
	(2026-27) RECLASS FROM 665 TO 446			100,000				
101-000.000-669.000	DPS BLDG RENT FROM WATER	4,917	4,917		4,917	4,917	4,917	4,917
101-000.000-671.000	ADMINISTRATIVE REV RD FUND	4,000	4,000		4,000	4,000	4,000	4,000
	(2026-27) ADMIN CHARGE TO MAJOR ROADS (202)			4,000				
101-000.000-676.001	EMPLOYEE BENEFIT CONTRIBUTION	35,000	20,809		36,200	36,200	36,200	36,200
	(2026-27) EMPLOYEE 20% MEDICAL REIMBURSEMENT			35,000				
101-000.000-677.000	ELECTION REIMBURSEMENTS							

BUDGET REPORT FOR CITY OF LATHRUP VILLAGE								
		2025-26	2025-26		2026-27	2026-27	2026-27	2026-27
		AMENDED	ACTIVITY		RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED
		BUDGET	THRU 06/30/26		BUDGET - A	BUDGET - B	BUDGET - C	BUDGET - D
GL NUMBER	DESCRIPTION			COST NOTES	NO PA 33	0.5 PA 33	1.0 PA 33	1.5 PA 33
101-000.000-681.000	SALE OF ABANDONED PROPERTY		105		100	100	100	100
101-000.000-682.000	SALE OF FIXED ASSET	5,000	5,067		1,000	1,000	1,000	1,000
101-000.000-690.258	TRANSFER IN FROM CAPITAL ACQ							
Totals for dept 000.000 -		5,481,654	4,687,935		5,174,022	5,270,022	5,366,022	5,462,022
TOTAL ESTIMATED REVENUES		5,481,654	4,687,935		5,174,022	5,270,022	5,366,022	5,462,022

## GENERAL FUND EXPENSES

### Government Services

The Government Services budget contains expenditures that are attributable to the general operation of the City. Expenditures under this budget do not include any full or part-time staff. This budget pays for services that are provided by outside agencies, such as services for the building inspections, engineering, planning services, and other professional services purchased by the City. It also includes expenditures for such areas as cable and citizen communications, memberships, conferences, meetings and expenses, printing and publications, postage, and liability insurance.

#### *Government Services Definitions*

The following definitions apply to all line items within the Government Services budget.

- **Property & Liability Insurance:** Reflects the cost the City pays to MML for insurance coverage for city equipment and facilities.
- **Unemployment Insurance:** Reflects the cost for required payments into our Michigan Employment Securities Commission (MESC) account, covering costs for the provision of unemployment benefits to qualified individuals.
- **Workers' Compensation Insurance:** Reflects the cost for the provision of workers' compensation insurance as required by the State of Michigan. We participate in the Michigan Municipal League Workers' Compensation Fund. Payments for this insurance are based on payroll levels and rates established by the State for various job classifications.
- **MERS City Contributions:** Reflects the City's investment in employee retirement funds.
- **Office Supplies:** Reflects the cost of necessary office supplies.
- **Code Enforcement:** Reflects the cost of supplies specifically related to Code Enforcement duties and nuisance cuts.
- **Tax Tribunal Returns:** Reflects the projected amount of refunds for Michigan Tax Tribunal downward adjustments on property values.
- **Memberships and Meetings:** Reflects the cost for professional membership, registration, and attendance at meetings for staff.
- **Building Trade Inspection:** Reflects the anticipated cost for inspection services for all building-related activities paid to McKenna.
- **Cable TV Productions:** Reflects the cost to operate our cable department. The expenditure includes funding for the contracted Cable Coordinator and staff based on an Independent Contractor relationship.
- **Community Center Expenditures:** Reflects the cost of oversight/cleaning of the community center and necessary investments into the center.
- **Auditing & Accounting:** Reflects the cost for a portion of our annual independent audit required. The total projected cost for this service, currently being provided by the accounting firm of Maner, is spread among all funds since all funds must be audited.
- **Legal Services:** Reflects the cost to retain and utilize necessary legal services.
- **Citizen Communication:** Reflects the e-newsletter and newspaper postings.
- **Government Operations:** Reflects the cost for other government-related activities, such as office machine maintenance, ADP payroll services, and printing.

- **Technology:** Reflects the contract with VC3 for IT services, along with numerous technology programs required to operate the City.
- **Telephone Billings:** Reflects the cost for telephone, pager, fax, voicemail, and Internet services.
- **Vehicle Expense:** Reflects the cost for the maintenance of the vehicle assigned to the administration and vehicle allowance for the city administrator.
- **CDBG Funded Projects:** Reflects a corresponding expenditure for projected revenues. Expenditures under this line are pre-determined during a public hearing process held in December of each year for the following year.
- **Planning Consulting Fees:** Reflects the costs associated with professional planning services for the City. This includes the services of Giffels Webster for engineering, planning, and zoning. Also includes services such as Master Plan Updates.
- **Printing Costs:** Reflects the cost of all necessary publications. For example, all legal notices for public hearings, publication of adopted ordinances, and other miscellaneous printing needs are included in this line item.
- **Postage Fees:** This line item reflects the costs for mailing items from City Hall.
- **Miscellaneous:** Reflects a small figure for unanticipated expenses.

BUDGET REPORT FOR CITY OF LATHRUP VILLAGE								
		2025-26	2025-26		2026-27	2026-27	2026-27	2026-27
		AMENDED	ACTIVITY		RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED
GL NUMBER	DESCRIPTION	BUDGET	THRU 06/30/26	COST NOTES	BUDGET - A NO PA 33	BUDGET - B 0.5 PA 33	BUDGET - C 1.0 PA 33	BUDGET - D 1.5 PA 33
Dept 100.000 - GOVERNMENT SERVICES								
101-100.000-708.000	PROPERTY & LIABILITY INSURANC	46,000	38,443		47,380	47,380	47,380	47,380
101-100.000-710.000	UNEMPLOYMENT INSURANCE	50	7		60	60	60	60
101-100.000-712.000	WORKER'S COMP INSURANCE	5,000	4,882		5,150	5,150	5,150	5,150
101-100.000-713.000	MERS-RHFV CONTRIBUTION	50,000			0	0	0	25,000
	REMOVED (Part. Funded at 1.5 PA 33)			-				
101-100.000-726.000	OFFICE SUPPLIES	6,000	2,459		6,000	6,000	6,000	6,000
101-100.000-732.000	CODE ENFORCEMENT	3,000	1,242		3,000	3,000	3,000	3,000
101-100.000-733.000	CASH SHORT/OVER							
101-100.000-802.000	TAX TRIBUNAL RETURNS	1,000			1,000	1,000	1,000	1,000
101-100.000-803.000	MEMBERSHIPS & MEETINGS	0	0		0	0	0	0
	RECLASS TO 101-100-910 and 101-100-915							
101-100.000-804.000	BUILDING TRADE INSPECTION	100,000	58,631		103,000	103,000	103,000	103,000
101-100.000-805.000	CABLE TELEVISION	55,500	32,032		55,500	55,500	55,500	55,500
	LVTV			48,000				
	MISC			7,500				
101-100.000-808.000	COMMUNITY CENTER EXPENDITURE	43,500	19,943		45,000	45,000	45,000	45,000
	Oversight/Cleaning Services; Food Service Licenses							
101-100.000-810.000	AUDITING & ACCOUNTING	27,000	25,452		27,100	27,100	27,100	27,100
	Maner			22,050				
	CBIZ			1,950				
	Bendzinski			1,000				
101-100.000-822.000	LEGAL SERVICES	60,000	30,008		60,000	60,000	60,000	60,000
	Baker Group Retainer			50,000				
	Additional Services (including Labor Attorney)			10,000				
101-100.000-832.000	CITIZEN COMMUNICATION/PR	1,000	425		1,400	1,400	1,400	1,400
	Canva			400				
	Newspaper Ads			1,000				
101-100.000-840.000	LIBRARY PAYMENT				0	0	0	0
	Based on 1-mill contract language - RECLASS TO 101-790.000-828.790							
101-100.000-848.000	GOVERNMENT OPERATIONS	40,000	12,713		30,000	30,000	30,000	30,000
101-100.000-848.001	TECHNOLOGY	69,500	54,878		85,500	85,500	85,500	85,500
	IT Services			28,000				
	BS&A			15,000				
	CivicPlus			12,000				
	MuniCode			5,000				
	Apptegy (Website) + Newsletter/Texting			10,000				
	Adobe Pro			1,000				
	SeeClickFix			6,500				
	Rioch			3,000				
	MISC			5,000				
101-100.000-850.000	TELEPHONE EXPENDITURES	35,000	27,649		17,500	17,500	17,500	17,500
101-100.000-860.000	VEHICLE EXPENSE	5,000	1,750		4,000	4,000	4,000	5,000
	(2026-27) CITY ADMIN CAR ALLOWANCE (Contract)			3,000				
	(2026-27) MISCELLANEOUS VEHICLE/TRAVEL EXPENSE			1,000				
101-100.000-880.000	CDBG EXPENDITURES	7,000			7,000	7,000	7,000	7,000
101-100.000-882.000	PLANNING/CONSULTING FEES	52,350	6,875		20,000	20,000	20,000	20,000
	Retainer & Plan Reviews			20,000				
101-100.000-900.000	PRINTING/PUBLICATION COSTS	11,000	3,401		11,330	11,330	11,330	11,330

BUDGET REPORT FOR CITY OF LATHRUP VILLAGE								
		2025-26	2025-26		2026-27	2026-27	2026-27	2026-27
		AMENDED	ACTIVITY		RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED
		BUDGET	THRU 06/30/26		BUDGET - A	BUDGET - B	BUDGET - C	BUDGET - D
GL NUMBER	DESCRIPTION			COST NOTES	NO PA 33	0.5 PA 33	1.0 PA 33	1.5 PA 33
101-100.000-901.000	POSTAGE FEES	7,000	5,695		8,500	8,500	8,500	8,500
101-100.000-910.000	PROFESSIONAL DEVELOPMENT / TRAINING	6,000	4,016		3,000	6,000	6,000	6,000
101-100.000-915.000	MEMBERSHIPS	11,500	4,543		9,000	11,500	11,500	11,500
	ICMA/MME/APA; Treasurers Associations; Clerk Association; SOCPWA; Municipal Code Association; MML Full Member			8,755				
101-100.000-955.000	MISCELLANEOUS EXPENDITURES	5,000	(221)		5,000	5,000	5,000	5,000
101-100.000-955.003	ARPA EXPENDITURES							
<b>Totals for dept 100.000 - GOVERNMENT SERVICES</b>		<b>707,794</b>	<b>334,823</b>		<b>555,420</b>	<b>560,920</b>	<b>560,920</b>	<b>586,920</b>

## GENERAL FUND EXPENSES

### Administration

The Administration budget contains expenditure on the main office operations through the funding of several Departments. Included in this budget are the City Administrator, City Clerk, Finance Director, office support staff, legal services, Board of Review, and assessing services.

The Downtown Development Authority Director is funded in part by the City, totaling 10% of the compensation package; the rest is funded through the DDA Tax Increment Financing. Most of the expenditure under this budget is on personnel services.

#### *Administration Definitions*

The following definitions apply to all line items within the Administration budget.

- **Salaries Full-Time:** Reflects the costs associated with the salaries for full-time employees.
- **Employee Taxes & Benefits:** Reflects the cost of employer-provided benefits such as pension, health insurance, and life insurance.
- **Code Enforcement – Legal Services:** Reflects the cost for the City Attorney’s office to represent the City in District Court for traffic and code enforcement issues.
- **Elections:** Reflects the costs to provide the required number of elections in any given fiscal year.
- **Officials Expense:** Reflects the cost to cover City Council memberships, trainings/conferences throughout the year.
- **Data Processing & Assessments:** Reflects the cost of our Assessing Services contract.
- **Board of Review:** Reflects the costs to compensate Board of Review members for their required service in any given fiscal year.
- **Miscellaneous Expenditures:** Reflects the cost of the City’s Employee Assistance Program.

BUDGET REPORT FOR CITY OF LATHRUP VILLAGE								
		2025-26	2025-26		2026-27	2026-27	2026-27	2026-27
		AMENDED	ACTIVITY		RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED
		BUDGET	THRU 06/30/26		BUDGET - A	BUDGET - B	BUDGET - C	BUDGET - D
GL NUMBER	DESCRIPTION			COST NOTES	NO PA 33	0.5 PA 33	1.0 PA 33	1.5 PA 33
Dept 101.000 - ADMINISTRATION								
101-101.000-701.000	SALARIES FULL-TIME	400,000	223,587		408,000	408,000	416,000	416,000
	Salaries frozen for FY 27 (1 or 1.5 PA 33 = 2.7% COLA)							
101-101.000-703.000	EMPLOYEE TAXES & BENEFITS	(66,400)	45,490		73,200	73,200	73,932	73,932
	Active - SS/Retiree HSA			61,000				
101-101.000-716.000	DEFINED CONTRIBUTION PENSION PLAN EXPENSE	19,000	18,772		19,000	19,000	19,000	22,800
	Active - Retirement			19,000				
101-101.000-717.000	DEFINED BENEFIT PENSION PLAN CONTRIBUTION	152,500	112,997		161,000	161,000	161,000	161,000
	Retiree MERS contribution (excludes PD)			161,000				
101-101.000-718.000	HEALTH INSURANCE PREMIUMS (CURRENT EMPLOYEES)	63,000	59,506		72,000	72,000	72,000	72,000
	Active - Health Insurance (increase ~14.62%)			72,000				
101-101.000-719.000	OFFICIALS EXPENSE	5,000	1,490		0	5,000	5,000	5,000
	Council Trainings/Conference							
101-101.000-721.000	DATA PROCESING & ASSESSING SVCS	50,000	50,975		51,000	51,000	51,000	51,000
	(2026-27) SOUTHFIELD - ASSESSING SERVICES			50,000				
	(2026-27) OC MISCELLANEOUS			1,000				
101-101.000-722.000	LEGAL SERVICES	60,000	0		0	0	0	0
	RECLASS TO 101-100-822							
101-101.000-723.000	RETIREE HEALTH CARE - OPEB	18,500	17,481		22,000	22,000	22,000	22,000
	Retiree - Health Insurance (Increased ~17.29%)			22,000				
101-101.000-803.000	MEMBERSHIPS & MEETINGS	0	0		0	0	0	0
	Reclass to 101-100-915							
101-101.000-818.000	ELECTIONS	35,000	20,264		50,000	50,000	50,000	50,000
	RECLASS from 101-000-718							
	New Voting Equipment Required by the State			15,000				
	Aug/Nov 26 Election			35,000				
101-101.000-822.000	LEGAL SERVICES - CODE ENFORCEMENT	20,000	6,598		20,000	20,000	20,000	20,000
101-101.000-847.000	BOARD OF REVIEW	600	400		600	600	600	600
101-101.000-955.000	MISCELLANEOUS EXPENDITURES	9,000	121		1,000	1,000	1,000	1,000
<b>Totals for dept 101.000 - ADMINISTRATION</b>		<b>768,200</b>	<b>565,404</b>		<b>877,800</b>	<b>882,800</b>	<b>891,532</b>	<b>895,332</b>

## GENERAL FUND EXPENSES

### Building & Grounds

The Buildings & Grounds budget contains expenditures for the care and maintenance of the Municipal Building and surrounding grounds. Expenditures under this budget provide for part-time contractual building maintenance employees and for the costs associated with the operation and maintenance of the Municipal Building and surrounding grounds. This includes janitorial, building rental set-up and teardowns, equipment maintenance, and other related services.

The goal of this department is to provide a building that is clean and neat and continues to reflect positively on those who visit. As always, the Building and Grounds Department will continue striving to present a building that reflects a clean and orderly appearance.

#### *Building & Grounds Definitions*

The following definitions apply to all line items within the Building & Grounds budget.

- **Professional & Contractual:** Reflects the cost for contracted services.
- **Utilities:** Reflects the costs for electrical, gas, and water and sewer billings.
- **Building Maintenance & Repair:** Reflects the costs for building maintenance supplies. Examples would be cleaning and polishing supplies, repairs for the building, floor wax, and small improvements to the building, such as paint, bathroom supplies, etc.
- **Building Grants:** Reflects the reimbursement cost for the HVAC grant the City received.
- **Equipment Maintenance:** Reflects the cost of repairing and maintaining all building-related equipment. Examples would be the heating and air conditioning, kitchen equipment, lighting, elevator, etc.
- **Parking Lot & Grounds:** Reflects the cost of maintaining the grounds around the Municipal Building.
- **Capital Expenditure:** Reflects the cost of major projects at City facilities.

BUDGET REPORT FOR CITY OF LATHRUP VILLAGE								
		2025-26	2025-26		2026-27	2026-27	2026-27	2026-27
		AMENDED	ACTIVITY		RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED
		BUDGET	THRU 06/30/26		BUDGET - A	BUDGET - B	BUDGET - C	BUDGET - D
GL NUMBER	DESCRIPTION			COST NOTES	NO PA 33	0.5 PA 33	1.0 PA 33	1.5 PA 33
Dept 201.000 - BUILDING & GROUNDS								
101-201.000-702.000	SALARIES PART-TIME							
	(2026-27) RECLASS FROM 702 TO 801 (C.GRANT)							
	(2026-27) RECLASS BUILDING MAINTENANCE (SALARY + AFLAC) FROM 702 TO 801							
101-201.000-801.000	PROFESSIONAL & CONTRACTUAL	30,000	17,801		31,000	31,000	31,000	31,000
	Custodial (C. Grant)							
101-201.000-920.000	UTILITIES	85,000	41,113		63,000	63,000	63,000	63,000
	DTE/Consumers							
101-201.000-930.000	BUILDING MAINTENANCE & REPAIR	40,000	28,215		50,000	50,000	50,000	50,000
	Pest Control, Mat Cleaning, Cleaning Supplies, HVAC Maintenance, Utility Maintenance, ETC, Elevator							
101-201.000-930.001	BUILDING - GRANTS	5,359			5,359	5,359	5,359	5,359
	(2026-27) HVAC GRANT REIMBURSEMENT \$5,358.65 THROUGH 2027							
101-201.000-936.000	EQUIPMENT MAINTENANCE	7,500	1,105		5,000	5,000	5,000	5,000
101-201.000-938.000	PARKING LOT & GROUNDS	5,000	6,858		6,000	6,000	6,000	6,000
101-201.000-970.000	CAPITAL EXPENDITURE	25,000	11,934		0	0	0	50,000
	City Hall Elevator State ADA Compliance and Safety Code Violation Upgrades							
<b>Totals for dept 201.000 - BUILDING &amp; GROUNDS</b>		<b>197,859</b>	<b>107,026</b>		<b>160,359</b>	<b>160,359</b>	<b>160,359</b>	<b>210,359</b>

## GENERAL FUND EXPENSES

### Police Department

The Police budget contains expenditures for the provision of police services. The goal of the Department is to protect life, property, and all rights guaranteed by law by preserving peace and maintaining order. Included in this budget is funding for eight (8) full-time patrol officers, two (2) command officers, part-time officers, a full-time police clerk, a police chief, and the necessary and incidental costs for all associated services.

The objective of the Department is to reduce crime and injury through preventive measures as well as immediate action in emergencies. Proactively, the Department continually assesses the community's needs and directs its resources toward these needs through the control of crimes that are considered most serious, frightening, and economically damaging. The Department further seeks to protect its citizens by restricting the use of force in situations of absolute necessity.

#### *Police Department Definitions*

The following definitions apply to all line items within the Police Department budget.

- **Salaries Full-Time:** Reflects the cost for full-time employees.
- **Salaries Part-Time:** Reflects the cost for part-time officers.
- **Employee Taxes & Benefits:** Reflects the cost of employer-provided benefits such as pension, health insurance, and life insurance.
- **Salaries Overtime:** Reflects the costs for overtime payments. Overtime comes in the form of shift coverage, court activities, training, traffic detail, investigations, and miscellaneous details.
- **Property & Liability Insurance:** Reflects a portion of the cost for our insurance coverage through the Michigan Municipal League Liability and Property Pool program. Coverage includes insurance for buildings, vehicles and equipment, police professional liability, errors and omissions, and coverage for legal actions against the City.
- **Unemployment Insurance:** Required payments into our MESC account to cover costs for the provision of unemployment benefits to qualified individuals.
- **Workers' Compensation Insurance:** Reflects a portion of the premium costs for this mandated coverage.
- **Office Supplies:** Reflects the cost of office supplies. In the Police Department, this item is somewhat different than what one might think of as normal office supplies. This line item includes costs for physicals, psychological, drug screens, auctioned vehicle fees, coffee, postage, manual printing, filing supplies, police reports, and furniture, the majority of which occur infrequently.
- **Road Supplies:** Reflects the cost for flares, batteries, first aid, traffic vests, and any lighting apparatus.
- **Evidence Supplies:** Reflects the cost for film and processing, narcotics kits, camera equipment, tape, and crime scene supplies.
- **Office Machines:** Reflects the cost for smaller items, which would primarily cover the maintenance and supplies for office equipment such as copy machines, printers, computers, etc.
- **Publications:** Reflects the costs for printed materials that the Department purchases, such as law books containing statutes, training periodicals, software for investigations, etc.

- **Memberships & Meetings:** Reflects the cost for training, investigation associations, chief's associations, crime prevention associations, and related meetings.
- **Police Reserve Force:** Reflects the cost for training, uniforms, and supplies for reserve officers.
- **Training Programs:** Reflects the cost for officer training programs.
- **Firearms Training:** Reflects the cost for ammunition, range fees, and equipment for regular firearms training.
- **Animal Control:** Reflects the cost for animal control services.
- **Community Policing:** Reflects the cost to host Police Department events.
- **302 Training Funds:** Reflects the cost associated with specific grant programs.
- **Uniforms:** Reflects the cost for all uniform items such as vests, rain gear, shoe allowance, patches, leather, and cleaning.
- **Prisoner Lockup:** The cost of prisoner lockup through the City of Beverly Hills.
- **CPE:** Reflects the cost associated with specific state police programs.
- **Technology:** Reflects the cost associated with PD-specific technology needs.
- **Telephone:** Reflects the cost for telephone, pager, voicemail, and Internet services.
- **Radio Communications:** Maintains radios, MDT, and radar units.
- **Vehicle Expense:** Reflects the cost of maintaining the PD fleet.
- **Capital Expenditure:** Reflects the cost of major PD projects.

BUDGET REPORT FOR CITY OF LATHRUP VILLAGE								
		2025-26	2025-26		2026-27	2026-27	2026-27	2026-27
		AMENDED	ACTIVITY		RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED
		BUDGET	THRU 06/30/26		BUDGET - A	BUDGET - B	BUDGET - C	BUDGET - D
GL NUMBER	DESCRIPTION			COST NOTES	NO PA 33	0.5 PA 33	1.0 PA 33	1.5 PA 33
<b>Dept 301.000 - POLICE DEPARTMENT</b>								
101-301.000-701.000	SALARIES FULL-TIME	1,045,000	638,716		1,043,000	1,043,000	1,050,000	1,050,000
	Patrol (Adjusted for Union Contract) - Removed 1 FT Officer			655,000				
	Command (Adjusted for Union Contract)			207,000				
	Admin			181,000				
101-301.000-702.000	SALARIES PART-TIME	150,000	97,622		0	50,000	50,000	50,000
	No PA 33 - PT removed							
101-301.000-703.000	EMPLOYEE TAXES & BENEFITS	227,500	129,719		186,460	186,460	186,460	186,460
	Active - Health Insurance (Increased ~18.19%) RECLASS TO 101-301.000-718.000							
	Retiree - Health Insurance (Increased ~17.31%) RECLASS TO 101-301.000-723.000							
	Active - SS/Retiree HSA RECLASS ACTIVE RETIREMENT TO 101-301.000-716.000			186,460				
101-301.000-704.000	SALARIES-OVERTIME	80,000	49,962		50,000	50,000	50,000	50,000
101-301.000-708.000	PROPERTY & LIABILITY INSURANC	37,000	36,935		40,000	40,000	40,000	40,000
101-301.000-710.000	UNEMPLOYMENT INSURANCE	110	7		100	100	100	100
101-301.000-712.000	WORKER'S COMP INSURANCE	10,000	9,764		10,300	10,300	10,300	10,300
101-301.000-716.000	DEFINED CONTRIBUTION PENSION PLAN EXPENSE	63,000	40,020		75,000	75,000	75,000	75,000
	Active - Retirement			75,000				
101-301.000-717.000	DEFINED BENEFIT PENSION PLAN CONTRIBUTION	35,500	27,042		38,000	38,000	38,000	38,000
	Retiree MERS contribution			38,000				
101-301.000-718.000	HEALTH INSURANCE PREMIUMS (CURRENT EMPLOYEES)	103,000	94,844		122,000	122,000	122,000	122,000
	Active - Health Insurance (Increased ~18.19%)			122,000				
101-301.000-723.000	RETIREE HEALTH CARE - OPEB	160,000	131,621		188,000	188,000	188,000	188,000
	Retiree - Health Insurance (Increased ~17.31%)			188,000				
101-301.000-726.000	OFFICE SUPPLIES	6,000	2,931		6,000	6,000	6,000	6,000
101-301.000-727.000	ROAD SUPPLIES	2,500	2,347		2,500	2,500	2,500	2,500
	Flares, latex gloves, PBT supplies, lockout kits, AED and pads & batteries, medical kits,							
101-301.000-728.000	EVIDENCE SUPPLIES	1,000	80		1,000	1,000	1,000	1,000
	Fingerprint powder, cameras, DNA kits, evidence bags & paper & boxes, batteries,							
101-301.000-729.000	OFFICE MACHINE MAINTENANCE	1,500	508		1,500	1,500	1,500	1,500
	(2026-27) XEROX							
101-301.000-731.000	PUBLICATIONS/DOCUMENT REDUCIN	1,000			1,000	1,000	1,000	1,000
	(2026-27) PUBLICATIONS							
101-301.000-802.000	TAX TRIBUNAL RETURNS							
101-301.000-803.000	MEMBERSHIPS & MEETINGS							
	(2026-27) MEMBERSHIPS RECLASS TO 101-301.000-915.000							
101-301.000-821.000	POLICE RESERVES	500			500	500	500	500
	Boots, uniforms, misc items for gear							
101-301.000-822.000	LEGAL SERVICES							
	(2026-27) TRAINING RECLASS TO 101-301.000-910.000							
101-301.000-823.000	FIREARMS TRAINING	9,000	2,550		7,000	7,000	7,000	7,000
	Replacement AR-15			3,000				
	Two range rental days per qualification, two qualifications per year			1,000				
	Ammunition			4,000				
	Targets, backers, staples, range supplies, misc firearm parts,			1,000				
101-301.000-825.000	ANIMAL CONTROL	200			200	200	200	200
101-301.000-826.000	COMMUNITY POLICING	1,100	150		1,250	1,250	1,250	1,250
	Thanksgiving Event			500				
	Chili Event			500				
	Department Swag (strickers, coloring books, pamphlets, cups, pens, paper products)			250				

BUDGET REPORT FOR CITY OF LATHRUP VILLAGE								
		2025-26	2025-26		2026-27	2026-27	2026-27	2026-27
		AMENDED	ACTIVITY		RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED
		BUDGET	THRU 06/30/26		BUDGET - A	BUDGET - B	BUDGET - C	BUDGET - D
GL NUMBER	DESCRIPTION			COST NOTES	NO PA 33	0.5 PA 33	1.0 PA 33	1.5 PA 33
101-301.000-827.000	302 TRAINING FUNDS EXPENDITURES	4,000	2,306		4,443	4,443	4,443	4,443
	State funding sent to OCC for advanced police training							
101-301.000-828.000	CONTRACTED FIRE SERVICES							
	(2026-27) RECLASS TO 101-335.000-828.000 & 101-335.000-828.500							
101-301.000-829.000	POLICE UNIFORMS & CLEANING	15,000	12,223		15,450	15,450	15,450	15,450
	New officer and uniform replacement, dry cleaning, boot allowance.			10,000				
	Bullet Proof Vests			5,450				
101-301.000-836.000	PRISONER LOCKUP	3,000	3,700		5,000	5,000	5,000	5,000
	Contract with Berkley							
101-301.000-839.000	CPE - CONTINUED PROFESSIONAL EDUCATION	2,725	2,820		6,000	6,000	6,000	11,000
101-301.000-848.001	TECHNOLOGY	42,500	34,865		42,223	42,223	42,223	42,223
	(2026-27) BODYCAM Cloud Storage			10,000				
	MDC Replacement @ one per year			5,000				
	Department Computer replacement			3,000				
	Taser contract			9,223				
	Power DMS			5,500				
	Lexipol			1,500				
	Guardian Tracking			1,500				
	When to work scheduling software			500				
	Adobe			500				
	Patrol car printers, license scanners,			500				
	Misc.			5,000				
101-301.000-850.000	TELEPHONE EXPENDITURES	11,000	2,320		7,000	7,000	7,000	7,000
101-301.000-851.000	RADIO COMMUNICATIONS	14,250	5,546		14,500	14,500	14,500	14,500
	CLEMIS - Report writing software			11,500				
	Mobile Radio Expenses			1,000				
	Modems, patrol car communication equipment			2,000				
101-301.000-860.000	VEHICLE EXPENSE	65,000	58,680		72,500	72,500	72,500	72,500
	Vehicle Maintenance							
101-301.000-910.000	PROFESSIONAL DEVELOPMENT / TRAINING	15,500	10,791		16,000	16,000	16,000	16,000
	OCC Advanced Training, conferences, MACP summer and winter, IACP Conference, MLEAC training, ALICE instructor, EVO, FTO instructor, CPR/First AID, Police one academy, Admin assistant conference, LERMA conference, FOIA training, Baton, Taser instructor							
101-301.000-915.000	MEMBERSHIPS	5,500	1,135		3,000	3,000	3,000	3,000
	IACP, MACP, OCACP, SEMACP, TIA, IAFCI, FBINA, Oaktac, NADA, MLEAC, FBI Leeda							
101-301.000-955.000	MISCELLANEOUS EXPENDITURES							
101-301.000-970.000	CAPITAL EXPENDITURE	57,500	50,866		0	0	80,000	80,000
	Vehicle Replacement (only with 2.25 PA 33)			-				
<b>Totals for dept 301.000 - POLICE DEPARTMENT</b>		<b>2,979,885</b>	<b>1,382,079</b>		<b>1,959,926</b>	<b>2,009,926</b>	<b>2,096,926</b>	<b>2,101,926</b>

## **GENERAL FUND EXPENSES**

### **Fire & Dispatch Services**

This budget reflects the contracted cost for fire protection, advanced life support (ALS), and dispatch services.

The objective of this department is to focus on delivering essential public safety functions through third-party providers rather than in-house operations. This approach allows a municipality to ensure reliable emergency response and 24/7 dispatch coverage while controlling costs, leveraging specialized expertise, and avoiding the capital and personnel expenses associated with maintaining its own fire department and dispatch center. The objective emphasizes service quality, response times, and cost-efficiency through clearly defined service agreements and performance standards.

#### *Fire & Dispatch Definitions*

The following definitions apply to all line items within the Fire & Dispatch Services Department budget.

- **Contracted Fire Services:** Reflects our contractual amount for yearly services, currently through the City of Southfield.
- **Contracted Dispatch Services:** Reflects our contractual amount for yearly services, currently through the City of Southfield.

BUDGET REPORT FOR CITY OF LATHRUP VILLAGE									
		2025-26	2025-26		2026-27	2026-27	2026-27	2026-27	2026-27
		AMENDED	ACTIVITY		RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED
		BUDGET	THRU 06/30/26		BUDGET - A	BUDGET - B	BUDGET - C	BUDGET - D	BUDGET - D
GL NUMBER	DESCRIPTION			COST NOTES	NO PA 33	0.5 PA 33	1.0 PA 33	1.5 PA 33	
Dept 335.000 - FIRE & DISPATCH SERVICES (CONTRACTED)									
101-335.000-828.000	CONTRACTED FIRE SERVICES	746,400	556,708		783,025	783,025	783,025	783,025	783,025
	Southfield Fire Contract (2026-27) RECLASS FROM 101-301.000-828.000								
101-335.000-828.500	CONTRACTED DISPATCH SERVICES	63,600			66,393	66,393	66,393	66,393	66,393
	Southfield Dispatch Contract (2026-27) RECLASS FROM 101-301.000-828.000								
<b>Totals for dept 335.000 - FIRE &amp; DISPATCH SERVICES (CONTRACTED)</b>		<b>810,000</b>	<b>556,708</b>		<b>849,418</b>	<b>849,418</b>	<b>849,418</b>	<b>849,418</b>	<b>849,418</b>

## GENERAL FUND EXPENSES

### Public Services

The Public Services budget contains expenditures for all activities other than roads, water, and sewer. Three distinct sections of this budget pertain to specific Public Service functions. The basic goal for this Division of the DPS is to improve the overall image of the City, and the collection and disposal of yard waste, municipal solid waste, and recyclables. For the Public Services budget, this is accomplished through the maintenance and repairs of our parks, trees, sidewalks, leaf collection, and refuse collection and disposal.

#### *Public Services Definitions*

The following definitions apply to all line items within the Public Services budget.

#### Public Service

- **Defined Benefit Pension Plan Contribution:** Accounts for MERS legacy costs for retired employees
- **Vehicle Expense:** Reflects the cost to maintain the vehicle fleet.
- **Park Maintenance:** Reflects the cost for repairs of fencing, drainage repairs, planting, mowing and trimming, park improvements, etc.
- **Tree Maintenance:** Reflect the cost for maintenance of the City's tree canopy.
- **Mailboxes:** Reflects the cost to repair/replace mailboxes damaged by DPS services.
- **Utilities:** Reflects the cost of utilities throughout the parks and DPS facility.
- **Contractual Services:** Reflects the General Fund portion of the Lathrup Services, LLC contract.
- **Equipment Maintenance:** Reflects the cost of general maintenance of equipment.
- **Capital Expenditure:** Reflects the cost of major projects associated with Public Services.

#### Leaf Collection

- **Refuse Equipment & Roll-Off Expense:** Reflects the cost for repairs and maintenance of leaf vacuums and the expense for roll-off dumpsters and equipment rental fees through the SOCRRA contract, and contracted leaf storage through the City of Ferndale.

#### Refuse Collection & Disposal

- **SOCRRA:** Reflects the cost for collection and disposal of refuse and yard waste and the collection of recycling materials through the Southeastern Oakland County Resource Recovery Authority (SOCRRA).

BUDGET REPORT FOR CITY OF LATHRUP VILLAGE								
		2025-26	2025-26		2026-27	2026-27	2026-27	2026-27
		AMENDED	ACTIVITY		RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED
		BUDGET	THRU 06/30/26		BUDGET - A	BUDGET - B	BUDGET - C	BUDGET - D
GL NUMBER	DESCRIPTION			COST NOTES	NO PA 33	0.5 PA 33	1.0 PA 33	1.5 PA 33
Dept 401.000 - PUBLIC SERVICES								
101-401.000-703.000	EMPLOYEE TAXES & BENEFITS							
	(2026-27) RECLASS TO 101-401.000-717.000							
101-401.000-717.000	DEFINED BENEFIT PENSION PLAN CONTRIBUTION	15,500	10,146		16,240	16,240	16,240	16,240
	(2026-27) MERS DB LEGACY COSTS							
101-401.000-801.000	PROFESSIONAL & CONTRACTUAL	151,000	78,500		154,000	154,000	154,000	154,000
	(2026-27) LATHRUP SERVICES 31.32% @ 34,325.47 PER MONTH (FY-26) + 10%			142,000				
	(2026-27) MISC			12,000				
101-401.000-860.000	VEHICLE EXPENSE	4,000			4,000	4,000	4,000	4,000
101-401.000-890.000	PARK MAINTENANCE	2,000			2,000	2,000	2,000	2,000
101-401.000-891.000	TREE MAINTENANCE	10,000			5,000	5,000	5,000	5,000
101-401.000-892.000	SIDEWALK MAINTENANCE							
101-401.000-893.000	MAILBOXES	500						
101-401.000-920.000	UTILITIES	25,000	8,137		15,000	15,000	15,000	15,000
101-401.000-921.000	CONTRACTUAL SERVICES							
101-401.000-936.000	EQUIPMENT MAINTENANCE	4,000	394		1,000	1,000	1,000	1,000
101-401.000-970.000	CAPITAL EXPENDITURE	60,000	55,996					
<b>Totals for dept 401.000 - PUBLIC SERVICES</b>		<b>272,000</b>	<b>153,173</b>		<b>197,240</b>	<b>197,240</b>	<b>197,240</b>	<b>197,240</b>
Dept 501.000 - LEAF COLLECTION								
101-501.000-955.000	MISCELLANEOUS EXPENDITURES	750						
101-501.000-976.000	ROAD EQUIPMENT MAINTENANCE	1,000			1,000	1,000	1,000	1,000
101-501.000-978.000	REFUSE EQUIP/ROLLOFF EXPEND	7,000	8,066		7,500	9,500	9,500	9,500
	(2026-27) SOCRRA			1,500				
	(2026-27) FERNDALE LEAVES			1,500				
	(2026-27) MISC REPAIR ETC (Leaf Vacs)			6,500				
<b>Totals for dept 501.000 - LEAF COLLECTION</b>		<b>8,750</b>	<b>8,066</b>		<b>8,500</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
Dept 502.000								
101-502.000-801.001	SOCRRA	415,578	241,173		352,588	352,588	352,588	352,588
	(2026-27) FY 25-26 APPROVED BUDGET (\$34,190/MO) +3%			422,588				
	Removal of Chipping Service			(70,000)				
<b>Totals for dept 502.000 -</b>		<b>415,578</b>	<b>241,173</b>		<b>352,588</b>	<b>352,588</b>	<b>352,588</b>	<b>352,588</b>

## GENERAL FUND EXPENSES

### Recreation

The Recreation budget contains limited funding for special events and activities within the City, led by the volunteers on the Parks & Recreation Committee. The goals for the Department are as follows:

- To provide a variety of quality recreational activities for the enjoyment of the residents of the City.
- To provide leisure education and awareness of recreational opportunities.
- To encourage a healthier lifestyle, both physically and emotionally, for the residents of the City.
- To encourage and develop community relations with the businesses in the City, as well as with the community organizations that support recreation events.

### *Recreation Definitions*

The following definitions apply to all line items within the Recreation budget.

- **Consulting:** Reflects the cost of updating the Parks & Recreation Master Plan.
- **Adult Programs:** Reflects the cost to run various programs focused on the Lathrup Village adult population.
- **Bus Transportation:** Reflects the cost of transportation services for various programs.
- **Senior Activities:** Reflects the cost for special senior events.
- **Community Events:** Reflects the cost of city-wide events.
- **Children/Youth Activities:** Reflects the cost for children and youth activities, such as Winterfest and Egg Hunt.
- **Community Garden:** Reflects a minor yearly investment in the City's community garden.
- **Dog Park:** Reflects a minor yearly investment in the City's dog park.
- **Concerts in the Park:** Reflects a minor investment into the City's concerts in the park program, run/managed by the Lathrup Village Community Foundation.

BUDGET REPORT FOR CITY OF LATHRUP VILLAGE								
		2025-26	2025-26		2026-27	2026-27	2026-27	2026-27
		AMENDED	ACTIVITY		RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED
		BUDGET	THRU 06/30/26		BUDGET - A	BUDGET - B	BUDGET - C	BUDGET - D
GL NUMBER	DESCRIPTION			COST NOTES	NO PA 33	0.5 PA 33	1.0 PA 33	1.5 PA 33
Dept 601.000 - RECREATION								
101-601.000-712.000	WORKER'S COMP INSURANCE	750			750	750	750	750
101-601.000-806.000	ADULT PROGRAMS	3,000					3,000	3,000
101-601.000-807.000	BUS TRANSPORTATION	1,000					1,000	1,000
101-601.000-811.000	SENIOR ACTIVITIES	3,000					3,000	3,000
101-601.000-812.000	COMMUNITY EVENTS	10,000	7,042		10,000	10,000	10,000	10,000
101-601.000-813.000	CHILDREN/YOUTH ACTIVITIES	4,000	141				4,000	4,000
101-601.000-815.000	COMMUNITY GARDEN	500			500	500	500	500
101-601.000-843.000	DOG PARK EXPENSES	250					250	250
101-601.000-882.000	PLANNING/CONSULTING FEES	9,800						
101-601.000-884.000	CONCERTS IN THE PARK	750	446		750	750	750	750
<b>Totals for dept 601.000 - RECREATION</b>		<b>33,050</b>	<b>7,629</b>		<b>12,000</b>	<b>12,000</b>	<b>23,250</b>	<b>23,250</b>

## **GENERAL FUND EXPENSES**

### **Library Services**

This budget reflects the contracted cost for library services.

Contracted library services provide residents with access to quality library resources and programming without the need to operate and staff a standalone municipal library. This objective focuses on delivering educational, cultural, and digital services through partnerships with established library systems, allowing the municipality to control costs while maintaining broad access to collections, technology, and community programming. It supports lifelong learning and community engagement in a fiscally efficient manner.

### *Library Definitions*

The following definitions apply to all line items within the Library budget.

- **Contracted Library Services:** Reflects our contractual amount for yearly services, currently through the City of Southfield.

BUDGET REPORT FOR CITY OF LATHRUP VILLAGE									
		2025-26	2025-26		2026-27	2026-27	2026-27	2026-27	2027-28
		AMENDED	ACTIVITY		RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED	RECOMMENDED
		BUDGET	THRU 06/30/26		BUDGET - A	BUDGET - B	BUDGET - C	BUDGET - D	BUDGET
GL NUMBER	DESCRIPTION			COST NOTES	NO PA 33	0.5 PA 33	1.0 PA 33	1.5 PA 33	BUDGET
Dept 790.000 - LIBRARY									
101-790.000-828.790	CONTRACTED LIBRARY SERVICES	190,735	59,969		190,000	190,000	190,000	190,000	190,000
	(2026-27) CITY OF SOUTHFIELD 1.0000 MILL (RECLASS FROM 101-100.000-840.000)								
Totals for dept 790.000 - LIBRARY					190,000	190,000	190,000	190,000	190,000

## MAJOR STREETS

### REVENUES

Revenues for the Major Street Fund are based on a distribution formula established by the State of Michigan under the provisions of Act 51 of the Public Acts of 1951, as amended. The source of the revenues that the State receives under this Act comes from specific taxes on motor vehicles and motor vehicle fuels. The following is a listing of the various categories of taxes:

- Gasoline Tax
- Diesel Fuel Tax
- Liquid Petroleum Gas Tax
- Diesel Carrier Tax
- Diesel Carrier License
- Diesel Dealer License
- Residential Weight Tax
- Nonresidential Weight Tax

Based on the number of designated major street miles, population, and an additional increase factor based on population size, the City can calculate projected revenues for maintaining its 7.36 miles of major streets. The City continues to look for ways to pay for road projects, no matter how small the funding may be or what the participation costs are to start a road project. Road repair will continue to be a priority for our Mayor and City Council.

### EXPENDITURES

The major street budget contains expenditures for the maintenance of the 7.36 miles of major streets. The overall goal is to provide an adequate level of road maintenance within the major street system. Expenditures from this budget are applied to maintenance for the 11 Mile/Service Drive grass cutting, traffic control charges through the Road Commission for Oakland County for signalization maintenance, local traffic control signage, trimming and/or removal of trees within the major streets' rights-of-way, street maintenance and repairs, road drainage, and the costs for personnel services.

#### *Major Street Definitions*

The following definitions apply to all line items within the Major Streets budget.

- **Fringe Benefits:** Reflects the cost of employer-provided benefits such as pension, health insurance, and life insurance.
- **Salaries-Admin:** Reflects the cost of allowable administrative costs for the fund. For example, 5% of the Administrator's salary is charged to this budget for work in connection with the Major Street activity.
- **Auditing & Accounting:** Reflects the cost to pay for a portion of the cost for our annual independent audit required. The total projected cost for this service, currently being provided by the accounting firm of Maner, is spread among all funds since all funds must be audited.
- **Administration and Engineering:** Reflects the cost for engineering services not connected with specific improvement projects. This is used on occasion, but in most cases, these costs are assigned to a more specific project and line item, such as road maintenance.

- **Road Construction:** Reflects the cost for large-scale road projects that require the complete reconstruction of a road.
- **Road Maintenance:** Reflects the cost for the routine maintenance of the road surface. This can include resurfacing the streets if it does not require complete reconstruction. Examples are road patching, gravel road maintenance, crack and joint sealing, etc.
- **Roadside Maintenance:** Reflects the cost for maintenance of parks that are adjacent to major streets. Grass cutting and tree maintenance are examples.
- **Traffic Controls:** Reflects the cost for signage, poles, and traffic signal maintenance. The Road Commission for Oakland County performs traffic signal maintenance.
- **Snow & Ice Removal:** Reflects the cost for materials to perform snow and ice removal. Road salt, repairs to plow blades, and new blades are examples under this line item.
- **Equipment Rental:** Reflects the charge for the rental of equipment in the Major Street fund based on approved rental rates.
- **Forestry:** Reflects the cost for the maintenance and removal of street trees.
- **Professional & Contractual:** Reflects the General Fund portion of the Lathrup Services, LLC contract.
- **Transfer to Local Streets:** Reflects the allowable transfer of funds to the local street system pursuant to the provisions of Act 51.

MAJOR & LOCAL ROADS		2023-24	2024-25	2025-26	2025-26		2026-27	2027-28
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 06/30/26	NOTES	RECOMMENDED BUDGET	RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>								
Dept 702.000 - MAJOR STREET								
202-702.000-415.000	MISCELLANEOUS REVENUES		22,332					
202-702.000-574.000	STATE SHARED REVENUES	408,044	427,119	415,000	234,535		450,000	460,000
	ACT 51 Allocation							
202-702.000-665.000	INVESTMENT INTEREST	17,000	4,500	8,000	18,169		10,000	10,000
Totals for dept 702.000 - MAJOR STREET		425,044	453,951	423,000	252,704		460,000	470,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>425,044</b>	<b>453,951</b>	<b>423,000</b>	<b>252,704</b>		<b>460,000</b>	<b>470,000</b>
<b>APPROPRIATIONS</b>								
Dept 702.000 - MAJOR STREET								
202-702.000-703.000	EMPLOYEE TAXES & BENEFITS	604	878	5,000	503		2,500	2,600
202-702.000-705.000	SALARIES-ADMIN	3,967	6,037	6,750	3,519		6,500	6,600
	City Admin (5%)							
202-702.000-801.000	PROFESSIONAL & CONTRACTUAL			70,000	38,853		74,000	74,000
	(2026-27) LATHRUP SERVICES 16.17% @ 34,325.47 PER MONTH +10%							
202-702.000-810.000	AUDITING & ACCOUNTING	9,785	7,442	3,250	3,345		3,500	3,600
202-702.000-856.000	ADMINISTRATION & ENGINEERING	4,000	12,132	15,000	13,592		5,000	5,000
202-702.000-858.000	ROAD CONSTRUCTION	299,215	107,434	120,000	105,531			
202-702.000-861.000	ROAD MAINTENANCE	13,593	3,696	5,000	1,419		5,000	5,000
202-702.000-862.000	ROADSIDE MAINTENANCE			1,000			1,000	1,000
202-702.000-864.000	TRAFFIC CONTROLS	20,300	30,684	30,000	12,287		30,900	32,000
	Traffic Lights along Major Streets (from RCOC)							
202-702.000-866.000	SNOW & ICE REMOVAL	1,649	1,536	5,500	4,634		5,750	6,000
202-702.000-867.000	EQUIPMENT RENTAL			5,000			5,000	5,000
202-702.000-870.000	FORESTRY	16,213	2,670	20,000	4,836		20,000	20,000
	Tree maintenance along Major Streets							
202-702.000-921.000	CONTRACTUAL SERVICES	80,836	55,504					
202-702.000-941.000	CONTINGENCY			36,500				
202-702.000-970.000	CAPITAL EXPENDITURE	1,320	3,548					
202-702.000-999.203	TRANSFER OUT TO LOCAL ROADS		102,500	100,000	100,000		50,000	100,000
Totals for dept 702.000 - MAJOR STREET		451,482	334,061	423,000	288,519		209,150	260,800
Dept 702.100 - CAPITAL IMP - STREET BOND								
202-702.100-970.000	CAPITAL EXPENDITURE	348,519						
Totals for dept 702.100 - CAPITAL IMP - STREET BOND		348,519						
<b>TOTAL APPROPRIATIONS</b>		<b>800,001</b>	<b>334,061</b>	<b>423,000</b>	<b>288,519</b>		<b>209,150</b>	<b>260,800</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 202</b>		<b>(374,957)</b>	<b>119,890</b>		<b>(35,815)</b>		<b>250,850</b>	<b>209,200</b>
<b>BEGINNING FUND BALANCE</b>		<b>1,269,447</b>	<b>894,491</b>	<b>1,014,379</b>	<b>1,014,379</b>		<b>978,564</b>	<b>1,183,349</b>
<b>ENDING FUND BALANCE</b>		<b>894,490</b>	<b>1,014,381</b>	<b>1,014,379</b>	<b>978,564</b>		<b>1,229,414</b>	<b>1,392,549</b>

## LOCAL STREETS

### REVENUES

As with Major Streets, revenues for the Local Street Fund are based on a distribution formula established by the State of Michigan under the provisions of Act 51 of the Public Acts of 1951, as amended. The source of the revenues that the State receives under this Act comes from specific taxes on motor vehicles and motor vehicle fuels. The following represents the various categories of taxes:

- Gasoline Tax
- Diesel Fuel Tax
- Liquid Petroleum Gas Tax
- Diesel Carrier Tax
- Diesel Carrier License
- Diesel Dealer License
- Residential Weight Tax
- Nonresidential Weight Tax

Based on the number of designated local street miles and population, the City can calculate projected revenues for maintaining its 21.14 miles of local streets. Additional contributing revenue is based on the transfer from other funds (General Fund and/or Major Streets), investments, special assessments, and accumulated fund balances.

### EXPENDITURES

The local street budget contains expenditures for the maintenance of the 21.14 miles of local streets. The overall goal is to provide an adequate level of road maintenance within the local street system. Expenditures from this budget are applied to maintenance of neighborhood streets, local traffic control signage, trimming and/or removal of trees within the local streets' rights-of-way, street maintenance and repairs, road drainage, and the costs for personnel services.

#### *Local Street Definitions*

The following definitions apply to all line items within the Local Streets budget.

- **Fringe Benefits:** Reflects the cost of employer-provided benefits such as pension, health insurance, and life insurance.
- **Salaries-Admin:** Reflects the cost of allowable administrative costs for the fund. For example, 5% of the Administrator's salary is charged to this budget for work in connection with the Major Street activity.
- **Auditing & Accounting:** Reflects the cost to pay for a portion of the cost for our annual independent audit required. The total projected cost for this service, currently being provided by the accounting firm of Maner, is spread among all funds since all funds must be audited.
- **Road Maintenance:** Reflects the cost for the routine maintenance of the road surface. This can include resurfacing of streets if it does not require complete reconstruction. Examples are road patching, gravel road maintenance, crack and joint sealing, etc.
- **Roadside Maintenance:** Reflects the cost for maintenance of parks that are adjacent to major streets. Grass cutting and tree maintenance are examples.

- **Traffic Controls:** Reflects the cost for signage, poles, and traffic signal maintenance. The Road Commission for Oakland County performs traffic signal maintenance.
- **Snow & Ice Removal:** Reflects the cost for materials to perform snow and ice removal. Road salt, repairs to plow blades, and new blades are examples under this line item.
- **Equipment Rental:** Reflects the charge for the rental of equipment in the Major Street fund based on approved rental rates.
- **Forestry:** Reflects the cost for the maintenance and removal of street trees.
- **Professional & Contractual:** Reflects the General Fund portion of the Lathrup Services, LLC contract.
- **Capital Expenditure:** Reflects the cost of major construction projects.

<b>Fund 203 - LOCAL STREET FUND</b>									
<b>ESTIMATED REVENUES</b>									
Dept 000.000									
203-000.000-556.000	OTHER STATE GRANTS			250,000					
	(2026-27) RAINBOW CIRCLE GRANT FROM SOM								
Totals for dept 000.000 -				250,000					
Dept 703.000 - LOCAL STREET									
203-703.000-415.000	MISCELLANEOUS REVENUE	33,057	2,566	12,000	11,291		5,645	5,645	
	(2026-27) ELDORADO S/A INSTALLMENT (\$513.21 X 11) THROUGH 2032					5645			
203-703.000-574.000	STATE SHARED REVENUES	190,820	199,729	195,000	109,719		212,550	217,226	
	ACT 51 Forecast								
203-703.000-580.000	LOCAL (OC) CONTRIBUTIONS			21,356	21,356				
203-703.000-665.000	INVESTMENT INTEREST	11,000	1,500	8,000	16,974		10,000	10,000	
203-703.000-690.202	TRANSFER IN FROM MAJOR ROADS		102,500	100,000	100,000		50,000	100,000	
203-703.000-695.000	ANTICIPATED USE OF FUND BALANCE			196,144					
<b>Totals for dept 703.000 - LOCAL STREET</b>		<b>234,877</b>	<b>306,295</b>	<b>532,500</b>	<b>259,340</b>		<b>278,195</b>	<b>332,871</b>	
<b>TOTAL ESTIMATED REVENUES</b>		<b>234,877</b>	<b>306,295</b>	<b>782,500</b>	<b>259,340</b>		<b>278,195</b>	<b>332,871</b>	
<b>APPROPRIATIONS</b>									
Dept 703.000 - LOCAL STREET									
203-703.000-703.000	EMPLOYEE TAXES & BENEFITS	615	878	5,000	503		2,500	2,500	
203-703.000-705.000	SALARIES-ADMIN	3,967	6,037	6,750	3,519		6,500	6,600	
	City Admin (5%)								
203-703.000-801.000	PROFESSIONAL & CONTRACTUAL			70,000	39,938		74,000	74,000	
	(2026-27) LATHRUP SERVICES 16.17% @ 34,325.47 PER MONTH +1-%								
203-703.000-810.000	AUDITING & ACCOUNTING	10,904	3,007	3,250	3,345		3,500	3,600	
203-703.000-861.000	ROAD MAINTENANCE	4,505	8,188	25,000	1,628		80,000	15,000	
	Crack-Sealing (Including Engineering)					65,000			
	General Maintence					15,000			
203-703.000-862.000	ROADSIDE MAINTENANCE	117		5,000			1,000	1,000	
203-703.000-864.000	TRAFFIC CONTROLS	6,539							
	Major Roads Only - Not Local								
203-703.000-866.000	SNOW & ICE REMOVAL	1,499	1,536	5,500	4,634		5,750	6,000	
203-703.000-867.000	EQUIPMENT RENTAL			2,000			1,000	1,000	
203-703.000-868.000	NON-MOTOR FACILITIES			5,000			1,000	1,000	
203-703.000-870.000	FORESTRY	16,213	13,730	30,000	15,314		30,000	30,000	
	Tree maintenance along local streets								
203-703.000-920.000	UTILITIES				14		200	200	
	(2026-27) ELECTRICITY SAN JOSE GATE								
203-703.000-921.000	CONTRACTUAL SERVICES	79,406	55,504						
203-703.000-970.000	CAPITAL EXPENDITURE		6,531	625,000	82,286		0	0	
<b>Totals for dept 703.000 - LOCAL STREET</b>		<b>123,765</b>	<b>95,411</b>	<b>782,500</b>	<b>151,181</b>		<b>205,450</b>	<b>140,900</b>	
Dept 703.100 - CAPITAL IMP - STREET BOND									
203-703.100-970.000	CAPITAL EXP - STREET BOND	330,246							
Totals for dept 703.100 - CAPITAL IMP - STREET BOND		330,246							
<b>TOTAL APPROPRIATIONS</b>		<b>454,011</b>	<b>95,411</b>	<b>782,500</b>	<b>151,181</b>		<b>205,450</b>	<b>140,900</b>	
<b>NET OF REVENUES/APPROPRIATIONS - FUND 203</b>		<b>(219,134)</b>	<b>210,884</b>		<b>108,159</b>		<b>72,745</b>	<b>191,971</b>	
<b>BEGINNING FUND BALANCE</b>		<b>540,523</b>	<b>321,392</b>	<b>532,275</b>	<b>532,275</b>		<b>640,434</b>	<b>582,264</b>	
<b>FUND BALANCE ADJUSTMENTS</b>		<b>2</b>							
<b>ENDING FUND BALANCE</b>		<b>321,391</b>	<b>532,276</b>	<b>532,275</b>	<b>640,434</b>		<b>713,179</b>	<b>774,235</b>	

<b>Fund 397 - ROAD MILLAGE BOND FUND</b>								
<b>ESTIMATED REVENUES</b>								
Dept 000.000								
397-000.000-403.000	ROAD BOND DEBT TAXES	633,036	676,812	688,845	674,411		539,876	653,000
	(2026-27) FY-26/TY-25 (3.9307 MILLS) 757,936 MINUS 54,936 DDA = \$703,000							
	(2026-27) FY-27/TY-26 (3.4307 MILLS) = 613,576 +2% (TV) = 625,848							
	(2026-27) FY-27/TY-26 (2.9307 MILLS) = 524,151 +2% (TV) = 534,634							
	(2027-28) FY-26/TY-25 (3.9307 MILLS) 757,936 MINUS 54,936 DDA = \$703,000							
	(2027-28) TAX YEAR 2027 @ 3.4307 MILLS							
397-000.000-446.000	INVESTMENT INTEREST	18,580	4,749					
397-000.000-665.000	INVESTMENT INTEREST				4,145		7,000	7,000
397-000.000-XXX.XXX	ANTICIPATED USE OF FUND BALANCE						74,374	
<b>Totals for dept 000.000 -</b>		<b>651,616</b>	<b>681,561</b>	<b>688,845</b>	<b>678,556</b>		<b>621,250</b>	<b>660,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>651,616</b>	<b>681,561</b>	<b>688,845</b>	<b>678,556</b>		<b>621,250</b>	<b>660,000</b>
<b>APPROPRIATIONS</b>								
Dept 000.000								
397-000.000-720.000	INTEREST EXPENSE	201,749	183,000	162,750	81,375		140,750	116,750
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2031)							
397-000.000-725.000	PAYING AGENT FEES	500	500				500	500
397-000.000-905.000	BOND PRINCIPAL PAYMENTS	375,000	405,000	440,000			480,000	515,000
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2031)							
	(2026-27) PRINCIPAL PAYMENT DUE 04/01/2027 \$480,000							
	(2026-27) PRINCIPAL PAYMENT DUE 04/01/2028 \$515,000							
397-000.000-941.000	CONTINGENCY			86,095			0	0
<b>Totals for dept 000.000 -</b>		<b>577,249</b>	<b>588,500</b>	<b>688,845</b>	<b>81,375</b>		<b>621,250</b>	<b>632,250</b>
<b>TOTAL APPROPRIATIONS</b>		<b>577,249</b>	<b>588,500</b>	<b>688,845</b>	<b>81,375</b>		<b>621,250</b>	<b>632,250</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 397</b>		<b>74,367</b>	<b>93,061</b>		<b>597,181</b>		<b>0</b>	<b>27,750</b>
<b>BEGINNING FUND BALANCE</b>		<b>1</b>	<b>74,367</b>	<b>167,428</b>	<b>167,428</b>		<b>167,428</b>	<b>167,428</b>
<b>FUND BALANCE ADJUSTMENTS</b>		<b>(1)</b>						
<b>ENDING FUND BALANCE</b>		<b>74,367</b>	<b>167,428</b>	<b>167,428</b>	<b>764,609</b>		<b>167,428</b>	<b>195,178</b>

## **FEDERAL FOREITURES FUND**

A Federal Forfeitures Fund is a special revenue fund used to account for proceeds received from federally administered asset forfeiture programs. These funds are typically distributed to local law enforcement agencies through participation in joint investigations with federal partners such as the U.S. Department of Justice or the U.S. Department of the Treasury.

The use and reporting of these funds are subject to strict federal oversight and auditing requirements to ensure compliance with program rules and transparency in spending.

## **REVENUES**

Revenues in this fund are derived from the seizure and forfeiture of assets connected to criminal activity, including cash, vehicles, and other property. Once adjudicated, a portion of these proceeds may be returned to participating local jurisdictions under equitable sharing agreements.

Additional revenue comes from interest associated with fund holding.

## **EXPENDITURES**

Expenditures from the Federal Forfeitures Fund are restricted by federal guidelines and must be used to support law enforcement purposes. Eligible uses often include equipment purchases, training, investigative costs, and other activities that enhance public safety and crime prevention efforts. These funds cannot be used to supplant existing local funding but are intended to supplement law enforcement resources.

<b>FEDERAL FORFEITURES FUND</b>		2023-24	2024-25	2025-26	2025-26		2026-27	2027-28
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 06/30/26	NOTES	RECOMMENDED BUDGET	RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>								
<b>Dept 000.000</b>								
262-000.000-665.000	INVESTMENT INTEREST				314		400	400
Totals for dept 000.000 FORFEITURES					314		400	400
<b>TOTAL ESTIMATED REVENUES</b>					<b>314</b>		<b>400</b>	<b>400</b>
<b>APPROPRIATIONS</b>								
<b>Dept 000.000</b>								
262-000.000-941	CONTINGENCY						400	400
Totals for dept 000.000 FORFEITURES							400	400
<b>TOTAL APPROPRIATIONS</b>							<b>400</b>	<b>400</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 26</b>								
<b>BEGINNING FUND BALANCE</b>							<b>0</b>	<b>0</b>
<b>FUND BALANCE ADJUSTMENTS</b>								
<b>ENDING FUND BALANCE</b>				<b>14,074</b>	<b>14,388</b>		<b>14,388</b>	<b>14,388</b>

## **WATER DEPARTMENT**

### **REVENUES**

Revenues necessary to fund water operations are based on the cost of operating our water department. To provide water service to residents, we must purchase our water from external entities. The rates we pay for water are included in the projections for water expenditures. Once the expenditure side has been calculated, the rate necessary to fund water operations is based on the following factors:

- The water rate charged to the Southeastern Oakland County Water Authority (SOCWA) by the Great Lakes Water Authority to cover their operations.
- An additional rate is applied to the above by SOCWA to cover their operational costs.
- An additional fee is applied to the above by SOCWA to cover a portion of their capital expenses.
- An additional rate is applied to the above by the City to cover our operations/debt.
- Revenues earned through investments and penalties.

### **WATER RATE**

The City intends to keep the revenues and expenditures of water as close together as possible, and occasionally budget fund balance usage to cover major projects and limit water rate increases. Water rates, wherever a person may live, have historically increased. Municipal managers' task of balancing revenues, expenditures, and the cost of capital projects involving the delivery of water is a topic of concern not only for administrators but for council members and residents alike; this can be clearly seen in the Water Rate Review.

For the FY 2026/27 budget, staff is recommending adopting the "Ready-to-serve + usage" rate model versus the current rate model, which includes a 4-unit minimum. Proposed rates are included in the budget letter.

### **EXPENDITURES**

The water budget includes expenditures for the maintenance of the City's water system. The department is cognizant of the ever-increasing cost of water and is attuned to the fact that most of the customers' water bills will continue to increase into the near future as the Great Lakes Water Authority (GLWA) continues its nearly \$2 billion investment in capital improvements. The goal of the GLWA is to ensure that the supply of water is provided without interruption and to the satisfaction of the consumer.

This budget does contain additional funding for grant projects, some of which require City matching funding.

#### *Water Definitions*

The following definitions apply to all line items within the Water budget.

- Salaries & Wages - Permanent: Reflects the cost for full-time equivalent employees.
- Fringe Benefits: Reflects the cost of employer-provided benefits such as pension, health insurance, and life insurance.

- Workers' Compensation Insurance: Reflects a portion of the premium costs for this mandated coverage.
- Office Supplies: Reflects the cost of necessary office supplies.
- Water System Maintenance: Reflects the cost for repairs to the water system. This may take the form of leak detection surveys, water breaks, gate valve repairs, water meter replacements, etc.
- Water Billing Expense: Reflects the cost for mailing water bills, and warranty cost for meter reading devices and software.
- Auditing Services: Reflects the cost to pay for a portion of our annual required audit. The total projected cost for this service is spread among all funds since all funds must be audited.
- Telephone Billings: Reflects the cost for telephone, pager, voice mail, and internet services.
- Liability Insurance: Reflects a portion of the cost for our insurance coverage through the Michigan Municipal League Liability and Property Pool program. Coverage includes insurance for buildings, vehicles, and equipment, police professional liability, errors and omissions, and coverage for legal actions against the City.
- Water Purchase: Reflects the cost to purchase water from the Southeastern Oakland County Water Authority.
- Rent & Utilities: Reflects the cost for utilities and rent of the DPS building for water operations.
- System Depreciation: Reflects the anticipated cost for depreciation expense for the system. This line item is not used for budgeting purposes.
- Capital Expense: Reflects the cost for any anticipated capital purchases. This has been succeeded by the Vehicle and Equipment Expense line item.
- Vehicle & Equipment Expense: Reflects the cost for a portion of vehicle maintenance and equipment replacement.
- Miscellaneous/Meetings/Training: Reflects a small figure for unanticipated expenses and training.
- OPEB: Reflects the cost of retiree health care expenses.
- Contractual Services: Reflects allocated costs for the DPS/Lathrup Services contract.

## **SEWER DEPARTMENT**

### **REVENUES**

Revenues necessary to fund sewer operations are based on the cost of operating our sewer department. As part of the cost of providing sewer service to residents, we must pay for the disposal of sewage to external entities. The rates that we pay for sewer are included in the projections for sewer expenditures. Once the expenditure side has been calculated, the sewer rate necessary to fund sewer operations is based on the following factors:

- The sewer rate charged to the Evergreen/Farmington Sewage Disposal System (EFSDS), operated by the Water Resources Commissioner, by the Great Lakes Water Authority, to cover their operations.
- An additional rate is applied to the above by EFSDS to cover their operational costs.
- An additional rate is applied to the above by the City to cover our operations.
- Revenues earned through investments and penalties.

### **SEWER RATE**

Despite “Stabilizing Flow” based sewer bills (in place since 2011-2012), sewer rates are recommended to adopt the “Ready-to-serve + usage” model versus the current 4-unit minimum model. This allows the City to accurately control its revenues to cover the substantial fixed costs it incurs each year.

Additionally, a focus on inflow and infiltration mitigation by the City’s ongoing sewer lining program is expected to eliminate further the potential of sanitary sewer overflows at Lathrup’s Sanitary Storm Water Retention Tank - commonly referred to as “The Tank”. Inflow and Infiltration will also assist Lathrup in lessening flows and thus the overall cost to operate our sewer system. It should be noted that, despite Lathrup’s water usage decreasing, corresponding decreases in sewer charges are not the case due to infrastructure and operation costs.

Proposed rates are include in the budget letter.

### **EXPENDITURES**

The sewer budget contains expenditures for the maintenance of the City’s sewer system. The overall goal of the department is to provide a high quality of life for the customers through the provision of a high-quality sewer system. We are also aware of the enormous investment on the part of the residents for the system improvements dictated by the Final Order of Abatement; in 2009, we saw the last of the 20-year dedicated sewer millage. The City entered into a Consent Judgment with the Michigan Environment, Great Lakes & Energy (EGLE), formerly named Michigan Department of Environmental Quality (MDEQ), in 2005. This called for a Short-Term Corrective Action Plan (STCAP), which was approved, and a Long-Term Corrective Action Plan, which was also approved. We have lined approximately 75% of our sewers and rehabbed hundreds of manholes.

The City received a grant in 2013 that allowed for the cleaning and televising of sewer mains in the south side of Lathrup Village (south of 11 Mile) for structural or grouting deficiencies that led to infiltration problems. Sewers were grouted in the late 1980s, with a life expectancy for this work to last 15 to 20 years. The cleaning and televising yielded roughly \$520,000 worth of needed cured-in-place-piping (CIPP) and grout work needed to slow groundwater from infiltrating our system through our sewer mains.

Lathrup Village lies in the Evergreen Farmington Sanitary Sewer District of Oakland County. The Water Resource Commission of Oakland County is the authority when it comes to Lathrup's legislative discharge amounts of 3.35 cfs. 3.35 cfs is not large enough to cover the amount of water received during rain events. Oakland County WRC has taken over the operations and maintenance associated with "The Tank," since they already maintain and manage all other Oakland County SRTs.

Sewer combined with water increases will continue to be an issue between our residents and the authorities that charge for these services. Lathrup Village continues to meet monthly with SOCWA, the Oakland County WRC, and the Great Lakes Water Authority to ensure our concerns are represented.

### *Sewer Definitions*

The following definitions apply to all line items within the Sewer budget.

- Salaries & Wages: Reflects the cost for full-time equivalent employees.
- Contractual Services: Reflects allocated costs for the DPS/Lathrup Services contract.
- Fringe Benefits: Reflects the cost of employer-provided benefits such as pension, health insurance, and life insurance.
- Sewer System Maintenance: Reflects the cost for repairs and maintenance to the sewer system. This may take the form of sewer main collapses, sewer cleaning, etc. Includes contract with Oakland County Water Resource Commission for the operation/maintenance of the Sanitary Retention Tank and repair of the Rummel Drain.
- Auditing Services: Reflects the cost for a portion of our annually required independent audit. The total projected cost for this service is spread among all funds since all funds must be audited.
- Liability Insurance: Reflects a portion of the cost for our insurance coverage through the Michigan Municipal League Liability and Property Pool program. Coverage includes insurance for buildings, vehicles, and equipment, police professional liability, errors and omissions, and coverage for legal actions against the City.
- Sewage Disposal: Reflects the cost for sewage disposal from the Evergreen/Farmington Sewage Disposal System.
- Rent & Utilities: Reflects the cost for utilities and rent of the DPS building for sewer operations.
- Retention Tank: Reflects the cost of the operation and maintenance of the City's retention tank.
- Bond Principal Payments & Interest Expense: Reflects Lathrup Village's share of EFSD bonds issued to maintain the entire system.

WATER & SEWER		2023-24	2024-25	2025-26	2025-26		2026-27	2027-28
		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY		RECOMMENDED	RECOMMENDED
GL NUMBER	DESCRIPTION			BUDGET	THRU 06/30/26	NOTES	BUDGET	BUDGET
<b>ESTIMATED REVENUES</b>								
<b>Dept 536.000 - WATER DEPARTMENT</b>								
592-536.000-415.000	MISCELLANEOUS REVENUES	41,020	19,736	20,000	43,727		435,640	435,640
	(2026-27) BILL CHARGE \$1780 PER MONTH - Merged with New Rate Structure							
	DEPRECIATION WATER SYSTEM - OFFSET (Non-Cash Required Recording)					432,000		
	(2026-27) MISC					3,640		
592-536.000-543.000	FEDERAL/STATE GRANTS			1,000,000	75,470		1,459,000	1,000,000
	(2026-27) FY-26 WATER MAIN PROJECT PUSHED TO FY-27					1,459,000		
	(2027-28) FY-28 WATER MAIN PROJECT					1,000,000		
592-536.000-640.000	WATER SERVICE	719,283	695,738	827,750	557,556		879,000	905,370
	New Rate Structure - RTS Charge					381,000		
	New Rate Structure - Usage Charge					498,000		
	(2027-28) New Rate Structure + 3%							
592-536.000-640.001	BOND REVENUE	229,119	228,524	229,000	171,106		229,000	229,000
	(2026-27) \$10.70 PER ACCOUNT PER MONTH (10.70*1780*12)					229,000		
592-536.000-641.000	WATER & SEWER PENALTIES	28,228	31,581	30,000	22,035		33,150	36,134
592-536.000-642.000	METER CHARGE REVENUE	80,663	69,406	81,000	57,783		0	0
	Merged with New Rate Structure							
592-536.000-646.000	TAP-IN FEES		3,725					
592-536.000-665.000	INVESTMENT INTEREST	72,585	19,024	40,000	21,471		35,000	35,000
592-536.000-695.000	ANTICIPATED USE OF FUND BALANCE			577,800				
<b>Totals for dept 536.000 - WATER DEPARTMENT</b>		<b>1,170,898</b>	<b>1,067,734</b>	<b>2,805,550</b>	<b>949,148</b>		<b>3,070,790</b>	<b>2,641,144</b>
<b>Dept 537.000 - SEWER DEPARTMENT</b>								
592-537.000-415.000	MISCELLANEOUS REVENUES	2,918	200		647			
592-537.000-543.000	FEDERAL/STATE GRANTS	34,525	213,321					
592-537.000-641.000	WATER & SEWER PENALTIES	41,257	45,260	45,000	31,203		51,750	52,974
592-537.000-645.000	SEWAGE DISPOSAL REVENUE	1,329,069	1,305,554	1,877,200	1,016,278		1,934,000	1,992,020
	New Rate Structure - RTS Charge					1,160,000		
	New Rate Structure - Usage Charge					774,000		
	(2027-28) FY 26-27 FORECAST + 3%							
592-537.000-651.000	INDUSTRIAL SURCHARGE	36,967	29,502	45,000	19,166		28,340	30,607
	(2026-27) FY 25-26 FORECAST \$26,000 +9%							
	(2027-28) FY 26-27 FORECAST \$28,340 + 8%							
592-537.000-665.000	INVESTMENT INTEREST	72,585	14,327	40,000	15,747		30,000	30,000
592-537.000-695.000	ANTICIPATED USE OF FUND BALANCE			547,940				
	(2026-27) CAPITAL EXP & ETC							
	(2026-27) OC SEWAGE DISPOSAL FEE (3/2025)							
	(2026-27) FY-2026 UPDATED DEBT P/I							
	(2026-27) OC QUARTERLY MAINTENANCE CHARGE BUDGETED IN 921 AND 939							
	(2026-27) TO BALANCE BUDGET							
	(2027-28) CAPITAL EXP & ETC							
	(2027-28) OC SEWAGE DISPOSAL FEE (3/2025)							
	(2027-28) FY-2026 UPDATED DEBT P/I							
	(2027-28) OC QUARTERLY MAINTENANCE CHARGE BUDGETED IN 921 AND 939							
	(2027-28) TO BALANCE BUDGET							
<b>Totals for dept 537.000 - SEWER DEPARTMENT</b>		<b>1,517,321</b>	<b>1,608,164</b>	<b>2,555,140</b>	<b>1,083,041</b>		<b>2,044,090</b>	<b>2,105,601</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,688,219</b>	<b>2,675,898</b>	<b>5,360,690</b>	<b>2,032,189</b>		<b>5,114,880</b>	<b>4,746,745</b>
<b>APPROPRIATIONS</b>								

<b>Dept 536.000 - WATER DEPARTMENT</b>								
592-536.000-701.000	SALARIES FULL-TIME	29,266	48,689	65,000	41,921		70,200	73,710
592-536.000-703.000	EMPLOYEE TAXES & BENEFITS	101,466	101,106	120,000	8,367		129,600	136,080
	Health Insurance premium increase							
592-536.000-706.000	OPEB EXPENSE	(322,313)	(49,474)					
592-536.000-708.000	PROPERTY & LIABILITY INSURANC	6,667	9,093	12,500	10,651		13,500	14,175
	(2026-27) FY 25-26 APPROVED BUDGET \$12,500 +8%							
592-536.000-716.000	DEFINED CONTRIBUTION PENSION PLAN EXP				3,353			
592-536.000-717.000	DEFINED BENEFIT PENSION PLAN CONTRIBUTIO				49,888			
592-536.000-718.000	HEALTH INSURANCE PREMIUMS (CURRENT EMPL)				3,477			
592-536.000-720.000	INTEREST EXPENSE						113,813	102,438
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 27-28 \$102,438							
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 28-29 \$90,688							
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 29-30 \$78,563							
	(2027-28) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 27-28							
	(2027-28) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 28-29 \$90,688							
	(2027-28) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 29-30 \$78,563							
592-536.000-723.000	RETIREE HEALTH CARE - OPEB				25,910			
592-536.000-726.000	OFFICE SUPPLIES		255	300			350	375
592-536.000-801.000	PROFESSIONAL & CONTRACTUAL			90,000	47,378		99,000	99,000
	(2026-27) LATHRUP SERVICES (FY-26: 18.17% @ 34,325.47 PER MONTH) + 10%					82,500		
	(2026-27) HYDROCORP - CROSS CONNECTION CONTROL (FY-26: 531.16 PER MONTH) + 8%					6,884		
	(2026-27) MISC					9,285		
592-536.000-803.000	MEMBERSHIPS & MEETINGS		116	2,500			1,000	1,000
	(2026-27) - MRWA; MPWA							
592-536.000-810.000	AUDITING & ACCOUNTING	20,387	12,503	3,250	3,345		3,618	3,799
	Maner Contract							
592-536.000-856.000	ADMINISTRATION & ENGINEERING		10,137	345,000	1,105			
	(2026-27) RECLASS TO APPROPRIATE CAPITAL PROJECT							
592-536.000-860.000	VEHICLE EXPENSE	7,805	102				1,000	1,000
592-536.000-875.000	PENSION EXPENSE	(842)	(7,250)	25,000			25,000	25,000
592-536.000-900.000	PRINTING/PUBLICATION COSTS		648	2,500	1,957		2,700	2,835
592-536.000-902.000	BILLING SERVICES	9,542	11,672	11,000	8,081		13,000	13,500
	(2026-27) POSTAGE FOR WATER BILLS					11,880		
	(2026-27) PERMIT FEES					780		
	(2026-27) MISC					340		
592-536.000-921.000	CONTRACTUAL SERVICES	81,080	83,724					
	(2026-27) RECLASS FROM 921 TO 801							
592-536.000-935.000	EQUIPMENT REPLACEMENT	1,273	27	2,500			1,000	1,000
592-536.000-937.000	WATER SYSTEM MAINTENANCE	73,635	87,625	80,000	11,652		20,000	20,000
	(2026-27) RECLASS TO APPROPRIATE CAPITAL PROJECT							
592-536.000-940.000	RENT & UTILITIES WATER & SEWE	4,917	4,917	5,000	4,917		5,310	5,580
592-536.000-944.000	WATER PURCHASES	270,151	272,201	384,000	171,610		441,100	454,118
	SOCWA Flat Charge					77,700		
	SOCWA Water Purchase					343,400		
	SOCWA Capital Charge					20,000		
592-536.000-955.000	MISCELLANEOUS EXPENDITURES	308	4,315					
592-536.000-968.000	DEPRECIATION WATER SYSTEM	394,728	416,459	400,000			432,000	453,600
592-536.000-970.000	WATER-CAPITAL EXPENDITURE	(9,135)	(218,358)	57,000	25,502			
	(2026-27) RECLASS \$25,502							
592-536.000-970.100	W-CAP - STOP BOX REPLACEMENT						1,000	1,000
592-536.000-970.200	W-CAP - LEAD & COPPER LINE REPLACEMENT				15,608		20,000	20,000
592-536.000-970.300	W-CAP - WATER METERS/TOWER				16,403		20,000	20,000
592-536.000-970.426	W-CAP - 2026 WATER MAIN REPLACEMENT				6,054		1,459,000	
	(2026-27) WATER-SOUTHFIELD (North 696) WATER MAIN \$2,000,000 (portion paid in FY 25)							
592-536.000-970.427	W-CAP - 2027 WATER MAIN REPLACEMENT				92,284			1,100,000

	(2027-28) WATER-EI Dorado								
592-536.000-970.500	W-CAP - FIRE HYDRANT REPLACEMENT				604			1,000	1,000
592-536.000-970.600	W-CAP - GATE VALVES				604			1,000	1,000
592-536.000-974.000	WATER MAIN PROJECT	13,086	137,439	1,200,000	26,908				
	(2026-27) RECLASS TO 937 (WATERMAIN MAINTENANCE) OR 970.400 (WATER MAIN REPLACEMNT) \$26,908								
<b>Totals for dept 536.000 - WATER DEPARTMENT</b>		<b>682,021</b>	<b>925,946</b>	<b>2,805,550</b>	<b>577,579</b>			<b>2,874,191</b>	<b>2,550,210</b>
<b>Dept 537.000 - SEWER DEPARTMENT</b>									
592-537.000-701.000	SALARIES FULL-TIME	29,266	48,689	65,000	41,921			70,200	73,710
592-537.000-703.000	EMPLOYEE TAXES & BENEFITS	59,693	67,744	60,000	5,216			78,840	82,782
	Insurance Premium Increase								
592-537.000-708.000	PROPERTY & LIABILITY INSURANC	6,503	9,060	12,500	10,276			13,500	14,175
592-537.000-716.000	DEFINED CONTRIBUTION PENSION PLAN EXP				3,353				
592-537.000-717.000	DEFINED BENEFIT PENSION PLAN CONTRIBUTIO				40,583				
592-537.000-718.000	HEALTH INSURANCE PREMIUMS (CURRENT EMPL)				3,477				
592-537.000-720.000	INTEREST EXPENSE	140,169	151,981	171,742	175,395			46,677	44,230
	(2026-27) MFA 2010 (THRU 2030) FY 26-27							4,054	
	(2026-27) MFA 2010 (THRU 2030) FY 27-28 \$3,054								
	(2026-27) MFA 2010 (THRU 2030) FY 28-29 \$2,054								
	(2026-27) MFA 2010 (THRU 2030) FY 29-30 \$1,054								
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 26-27							42,476	
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 27-28 \$41,176								
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 28-29 \$38,550								
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 29-30 \$35,875								
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2025 PHASE II (LV=4.661078%) (THRU 2046) FY 26-27							147	
	(2027-28) MFA 2010 (THRU 2030) FY 27-28							3,054	
	(2027-28) MFA 2010 (THRU 2030) FY 28-29 \$2,054								
	(2027-28) MFA 2010 (THRU 2030) FY 29-30 \$1,054								
	(2027-28) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 27-28							41,176	
	(2027-28) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 28-29 \$38,550								
	(2027-28) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 29-30 \$35,875								
	(2027-28) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 27-28								
592-537.000-725.000	PAYING AGENT FEES	1,290	1,325	1,650	1,325			500	500
592-537.000-801.000	PROFESSIONAL & CONTRACTUAL			160,500	83,854			82,500	82,500
	(2026-27) LATHRUP SERVICES (FY-26: 18.17% @ 34,325.47 PER MONTH) + 10%							82,327	
	(2026-27) RECLASS OC-WRC OPERATION/MAINTENANCE TO 939								
592-537.000-810.000	AUDITING & ACCOUNTING	20,387	12,503	3,250	3,345			3,618	3,799
	Maner								
592-537.000-856.000	ADMINISTRATION & ENGINEERING		8,532	36,000	4,442				
	(2026-27) RECLASS TO APPROPRIATE CAPITAL PROJECT								
592-537.000-905.000	BOND PRINCIPAL PAYMENTS			410,000				408,710	438,385
	(2026-27) MFA 2010 (THRU 2030) FY 26-27							40,000	
	(2026-27) MFA 2010 (THRU 2030) FY 27-28 \$40,000								
	(2026-27) MFA 2010 (THRU 2030) FY 28-29 \$40,000								
	(2026-27) MFA 2010 (THRU 2030) FY 29-30 \$42,142								
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 26-27							230,000	
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 27-28 \$240,000								
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 28-29 \$245,000								
	(2026-27) ARGENT (FKA HUNTINGTON) 2021 (THRU 2041) FY 29-30 \$255,000								
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 26-27							138,710	
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 27-28 \$141,372								
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 28-29 \$143,973								
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2023 (LV=3.06%) (THRU 2046) FY 29-30 \$146,727								
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2025 PHASE II (LV=4.661078%) (THRU 2046) FY 26-27								
	(2026-27) EVERGREEN-FARMINGTON SANITARY DRAIN 2025 PHASE II (LV=4.661078%) (THRU 2046) FY 27-28 \$17,013								
592-537.000-921.000	CONTRACTUAL SERVICES	100,154	154,586						

	(2026-27) RECLASS FROM 921 TO 801								
592-537.000-939.000	SEWER SYSTEM MAINTENANCE	74,612	80,705	100,000	9,622		92,750	99,732	
	(2026-27) OC-WRC QUARTERLY CHARGE FOR OPERATION/MAINTENANCE 20,097.50 FY-26 + 9%					87,625			
	(2027-28) RUMMELL RELIEF DRAIN MAINTENANCE FOR FY 25-27					5,097			
592-537.000-942.000	SEWAGE DISPOSAL EXPENSE	1,074,726	949,181	1,164,503	716,018		1,168,000	1,243,844	
	(2026-27) OC EFCH20 (MONTHLY SEWAGE DISPOSAL FEE) 92,675					1,112,000			
	(2027-28) OC EFCH20 (MONTHLY SEWAGE DISPOSAL FEE) Assed Debt					56,000			
592-537.000-945.000	RETENTION TANK-UTIL ELEC	16,450	21,477	17,500	15,797		28,000	31,000	
592-537.000-946.000	RETENTION TANK UTIL-WATER	32,045	16,229	20,000	734		2,000	2,000	
592-537.000-947.000	RETENTION TANK UTIL-GAS	1,042	896	1,000	738		1,200	1,300	
592-537.000-948.000	RETENTION TANK UTIL-TELEPHONE	1,476	1,272	250					
	(2026-27) NO LONGER NEEDED								
592-537.000-949.000	RETENTION TAN GENERATOR FUEL			500			500	500	
592-537.000-951.000	RETENTION TANK BUILDING/EQUIP		3,150	6,000			3,500	3,500	
	(2026-27) KENNEDY INDUSTRIES - SCADA								
592-537.000-953.000	RETENTION TANK EXCESS LIABIL	7,565	1,513	4,745	4,745		5,000	5,000	
	(2026-27) MML - RETENTION TANK EXCESS LIABILITY								
592-537.000-955.000	MISCELLANEOUS EXPENDITURES		(19,352)						
592-537.000-957.000	INDUSTRIAL SURCHARGE/NON-RESI	17,275	16,184	20,000	10,775		20,133	21,744	
	(2026-27) GLWA IWC 12*\$1539.25 + 9%								
	(2027-28) GLWA IWC 12*\$1539.25 + 9% +8%								
592-537.000-970.000	SEWER-CAPITAL EXPENDITURE	330	(108,223)	145,000	25,502				
592-537.000-970.700	S-CAP - RETENTION TANK				1,021				
592-537.000-970.800	S-CAP - MANHOLES				116,091		10,000	10,000	
592-537.000-977.000	EVIRONMENT COMPL - NON CAPITA	9,874	5,192	15,000	2,000		2,000	2,000	
	(2026-27) STATE OF MICHIGAN								
<b>Totals for dept 537.000 - SEWER DEPARTMENT</b>		<b>1,592,857</b>	<b>1,422,644</b>	<b>2,415,140</b>	<b>1,276,230</b>		<b>2,037,628</b>	<b>2,160,701</b>	
Dept 537.200 - SEWER DEPARTMENT									
592-537.200-970.000	CAPITAL EXP - RETENTION TANK REPAIRS	165,768		140,000			151,200	158,760	
	(2026-27) RETENTION TANK					163,296			
	(2027-28)					147,000			
	(2027-28) RETENTION TANK					171,461			
<b>Totals for dept 537.200 - SEWER DEPARTMENT</b>		<b>165,768</b>		<b>140,000</b>			<b>151,200</b>	<b>158,760</b>	
<b>TOTAL APPROPRIATIONS</b>		<b>2,417,226</b>	<b>2,348,590</b>	<b>5,360,690</b>	<b>1,853,809</b>		<b>5,063,019</b>	<b>4,869,671</b>	
NET OF REVENUES/APPROPRIATIONS - FUND 592		270,993	327,308		178,380		51,861	(800,307)	
BEGINNING FUND BALANCE		8,329,847	8,600,841	8,928,148	8,928,148		9,106,528	8,422,309	
FUND BALANCE ADJUSTMENTS		(2)							
ENDING FUND BALANCE		8,600,838	8,928,149	8,928,148	9,106,528		8,422,309	7,622,002	

	592-537		592-536		397-000		592-537		592-537	
	SRF		CAP IMP		GOB		OC		OC	
FISCAL YEAR	SEWER BONDS	interest	W/S BONDS	interest	Roads BONDS	interest	Everg-Farm (Sewer)	interest	Everg-Farm ph.2	interest
25-26	40,000	5,054	220,000	124,938	440,000	162,732		41,841		45
26-27	40,000	4,054	225,000	113,813	480,000	140,750	146,118	44,745	0	147
27-28	40,000	3,054	230,000	102,438	515,000	116,750	148,922	40,609	17,013	
28-29	40,000	2,054	240,000	90,688	560,000	91,000	151,662	37,791	17,479	
29-30	42,142	1,054	245,000	78,563	605,000	63,000	154,563	34,920	17,945	
30-31			255,000	69,888	655,000	32,750	157,465	31,995	18,411	
31-32			260,000	64,738			160,527	29,014	18,877	
32-33			270,000	59,438			163,428	25,977	19,343	
33-34			280,000	53,938			166,651	22,882	19,810	
34-35			285,000	48,288			169,714	19,729	20,276	
35-36			295,000	42,488			172,937	16,516	20,742	
36-37			305,000	36,488			176,160	13,244	21,208	
37-38			310,000	30,338			179,545	9,909	21,907	
38-39			320,000	24,038			182,930	6,511	22,373	
39-40			330,000	17,538			186,475	3,048	22,839	
40-41			340,000	10,838			190,021		23,538	
41-42			350,000	3,719			193,567		24,238	
42-43							197,274		24,704	
43-44							200,981		25,403	
44-45							204,688		26,102	
45-46							208,717		26,568	
46-47									27,267	
TOTALS	\$ 202,142	\$ 15,270	\$ 4,760,000	\$ 972,169	\$ 3,255,000	\$ 606,982	\$ 3,512,346	\$ 378,730	\$ 436,044	\$ 192



**Lathrup Village**

**Downtown Development Authority**

**Fiscal Year 2026/2027 Budget**



**LATHRUP VILLAGE**

Downtown Development Authority



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

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## Mission

The Lathrup Village Downtown Development Authority's mission is to undertake public improvements that have the greatest impact to strengthen the downtown area and attract new investments. To serve this mission, the DDA is dedicated to combining public and private resources for the physical and economic development of properties located within the district borders.

## Board of Directors

Lisa Burr

Dr. Patricia Felton

Jim Fitryzk

Kelly Garrett, Alternate

Alex Green IV

Mike Greene, City Administrator

Charlotte Jones

Bruce Kantor, Mayor

Pam Shermeyer

Tracey Williams

## Staff

Austin Colson, DDA Director

Thomas Kennedy, DDA Intern

Steve Colliau, Code Enforcement

Michelle Townsend, Treasurer

## Historical Snapshot

Over the years, the DDA has supported a variety of initiatives, including hosting events and implementing business assistance programs such as façade and sign grants, as well as streetscape improvements. These efforts reflect the DDA's commitment to fostering a business-friendly environment and enhancing the commercial corridor as a recognizable and desirable destination. While the DDA intends to continue and expand these initiatives, the challenges presented by the pandemic prompted a reassessment of how best to support the business community. The 2025 DDA Annual Report highlights the activities and accomplishments achieved over the past year.

Southfield Road serves as the City's primary commercial corridor; however, its current design presents several challenges to creating a thriving business district. These include a wide public right-of-way, limited curbing and pedestrian crossings, high travel speeds, and an outdated stormwater ditch system.

The Road Commission for Oakland County (RCOC) has been working for several years with Lathrup Village, Southfield, and Beverly Hills to develop a preferred design for the corridor's reconstruction. While the project is progressing slowly, it continues to move through the required state and federal approval processes.

The City, DDA, and RCOC continue to pursue federal grant funding to support this project. Although a previous application submitted in 2024 was not selected, additional funding opportunities are being actively pursued. These efforts emphasize the project's importance in improving safety and supporting the long-term vitality of the DDA district. The corridor reconstruction concept is also a key focus of discussion as part of the ongoing update to the City's Comprehensive Plan.

Over the past three years, the Road Commission for Oakland County (RCOC) has completed resurfacing of Southfield Road and the I-696 service drives, along with drainage improvements between 11 Mile and 12 Mile Roads. The DDA has submitted a grant application to fund roadway and pedestrian safety improvements along 11 Mile Road between Lathrup Boulevard and Southfield Road.

The DDA has made significant investments in infrastructure improvements throughout the district, with a strong focus on streetscaping and accessibility. A key component of this effort was the implementation of a 5-year Alleyway Improvement Program, coordinated with the City's capital improvement efforts. This program resulted in the replacement of three alleys and 15 approaches, with the majority of work completed by summer 2025—representing a substantial direct investment of DDA funds into district infrastructure.

In addition, the DDA has supported pedestrian safety enhancements, including the installation of three High-Intensity Activated Crosswalk (HAWK) signals, all of which are expected to be fully operational by the end of 2026.

## **Planned Activities: 2026/2027**

### *Business Development*

Lathrup Village is experiencing a period of active business development, driven by strategic efforts to revitalize the commercial district and strengthen community engagement. The DDA continues to lead key initiatives focused on infrastructure improvements and business support, including alleyway upgrades to enhance access and aesthetics, façade and sign grant programs to support property and business owners, and the installation of three High-Intensity Activated Crosswalk (HAWK) signals to improve pedestrian safety and walkability. While disbursement of grant funding has slowed, staff remain committed to relaunching these programs and deploying resources to eligible applicants.

The DDA's support extends beyond financial assistance, with a continued emphasis on providing access to digital marketing tools, virtual events, and training opportunities. In partnership with the cities of Oak Park and Southfield, the DDA has helped develop a series of free educational programs for local businesses, supported by Main Street Oakland County and the Southfield Area Chamber of Commerce. Additional efforts underway include the revitalization of district marketing initiatives such as business feature campaigns, promotional videos, and the reestablishment of a quarterly e-newsletter tailored to the business community.

The DDA's partnership with Oakland Thrive continues to expand, with a growing number of local businesses engaging with the nonprofit to access no-cost business support services. This increased presence has brought additional workshops, technical assistance, and one-on-one support opportunities directly to Lathrup Village, further strengthening the local business ecosystem.

### *Streetscaping and Beautification*

In recent years, the DDA budget has included funding for façade improvement and sign grant programs. While the sign grant program has maintained steady participation, interest in the façade improvement program—expanded to include site beautification elements such as landscaping and parking lot enhancements—has declined following recent guideline revisions. To address this, staff are currently developing updated program guidelines that will streamline the application process and provide greater transparency for businesses and the public. These improvements are intended to support a successful relaunch of both programs in 2025 and encourage broader participation.

Enhancing the curb appeal of the Southfield Road corridor remains a top priority for the DDA. In prior years, uncertainty surrounding the timing of the anticipated roadway reconstruction limited private investment and long-term planning. Over the past three years, however, the DDA has made meaningful progress in beautification and streetscape improvements. These efforts include the installation of street banners, seasonal plantings, and decorative planters, as well as increased corridor clean-up activities. Targeted enhancements at key entry points, including gateway landscaping and improvements near the City Hall campus, have further strengthened the corridor's visual identity.

Significant investments have also been made in infrastructure to improve accessibility and functionality. Through programs such as the Sidewalk Replacement Program and the Alleyway & Approach Program, the DDA has supported tangible upgrades throughout the district, reinforcing its commitment to long-term corridor improvement.

### *Events*

DDA-sponsored events include the annual Southfield Corridor Cleanup, Juneteenth Celebration, Winter Festival, and Lathrup Village Music Festival. These events are closely coordinated with the City and the Parks & Recreation Committee to ensure cohesive programming and strong community engagement.

Opportunities to further expand the DDA's presence and visibility at these events will continue to be explored. Collaboration with the Lathrup Village Chamber of Commerce has been strong in its first year, and staff look forward to identifying additional opportunities to partner on enhanced programming that strengthens connections between the DDA business community and City residents.

The DDA's partnership with the nonprofit Oakland Thrive, which provides business support services to businesses within the district, has continued to strengthen. This collaboration has resulted in an increased number of workshops and training opportunities being hosted in Lathrup Village, providing valuable resources to local entrepreneurs and business owners.

### *Training & Strategic Planning*

It is essential that staff remain well-trained and up to date on best practices, and equally important that Board members have access to training opportunities and are encouraged to take advantage of them.

The Board of Directors recently participated in strategic planning efforts led by the City's planning consultant, Giffels Webster, including a dedicated workshop with the DDA to develop work plans for the coming year. These work plans will serve as a foundation to guide DDA activities over the next several years.

All Board members have been provided with annual memberships to the Michigan Association of Planning (MAP), which offer access to in-person, online, and self-guided training opportunities. In addition, Board members will be encouraged to attend the National Main Street Conference to further expand their knowledge and exposure to best practices in downtown development.

### *Joint Meetings*

The DDA Board of Directors will continue to participate in joint meetings with the City Council and Planning Commission to ensure consistent communication and collaboration on planning projects, zoning ordinance amendments, and related initiatives. The most recent joint meeting was held in October 2025 as part of the kickoff for the City's Comprehensive Plan update. During this meeting, the City's planning consultant facilitated a workshop that included a SWOT analysis to identify the perceived strengths, weaknesses, opportunities, and threats within the City's commercial and residential districts.

### *Future Development*

Renewed interest for redevelopment in Lathrup Village continues to build, with a growing number of commercial projects underway. As of April 2026, the City is working with a consultant to explore opportunities to introduce small-scale production and maker spaces within the commercial corridors as a strategy to activate vacant retail and office space. Additive manufacturing has been identified as a potential strong fit for the community.

As part of this effort, the City's cohort team is participating in the Recast Leaders program, a 10-month initiative led by Ilana Preuss of Recast City and supported by the Michigan Municipal League and funded by the Ralph C. Wilson Jr. Foundation. Through this program, staff are identifying opportunities and implementing strategies to support entrepreneurs, activate underutilized spaces, and strengthen the local business ecosystem. The overarching goal is to create a pathway for entrepreneurs and "side hustlers" to transition into brick-and-mortar businesses and contribute to a more vibrant local economy.

Many of these projects include significant physical improvements that will enhance both the appearance and functionality of commercial properties, strengthening overall corridor appeal and supporting DDA revenue growth.

Several aging plazas are experiencing renewed investment, with façade improvements enhancing the appearance and functionality of key commercial areas. Most notably, the long-vacant historic school building is advancing toward redevelopment. The site plan, originally approved in April 2025, received a 12-month extension to allow the developer to secure gap financing from the Michigan State Housing Development Authority (MSHDA). The project includes approximately 140 residential units within the DDA district, along with the incorporation of public meeting and co-working space within the

1920s-era structure—representing a significant milestone in the City’s continued growth by bringing more housing units into our DDA district and community.

### *Main Street Oakland County*

Lathrup Village is proud to be part of the Main Street America network through its partnership with Main Street Oakland County (MSOC). The DDA adopted the Main Street Four-Point Approach in 2013 and is currently recognized by Oakland County as a Partner Level community, formerly known as Associate Level. Through MSOC, Lathrup Village has access to valuable training, technical assistance, and revitalization tools that support continued progress in the downtown corridor. At the national level, Lathrup Village has also received Main Street America Affiliate recognition through the MSOC program. As the DDA continues to grow its volunteer network and strengthen community engagement, it remains focused on advancing within the Main Street framework to unlock additional resources, support, and opportunities. We value our strong partnership with MSOC and look forward to continuing our collaboration on programs and initiatives that strengthen the district.

## DDA Revenue

### *Revenue 2010 through 2025*

The district has navigated a range of economic conditions over the past decade, with revenues beginning a steady upward trajectory around 2015. By FY 2019–2020, the LVDDA surpassed its prior revenue peak from a decade earlier, reflecting continued reinvestment and stabilization within the district.

More recently, the broader economic environment—characterized by elevated interest rates, increased construction costs, and ongoing inflationary pressures—has introduced new challenges for redevelopment activity. In addition, roadway and infrastructure improvements along key corridors, including Southfield Road and the I-696 service drives, have created short-term disruptions for businesses, impacting access, visibility, and customer traffic.

Despite these challenges, the business community has remained resilient. While investment activity may advance at a more measured pace compared to some neighboring markets, the district continues to see consistent redevelopment interest. This ongoing reinvestment has contributed to gradual increases in property values, supporting stable and growing DDA revenues over time.

### *Revenue Sources*

The revenue sources for the DDA are outlined and briefly described below:

*Tax Increment Financing (TIFA-CAPTURE TAXES):* Tax increment financing is the largest funding source. This funding mechanism captures increases in taxable value for the DDA.

*DDA Millage (TAX COLLECTED OTHER):* The DDA levies an additional millage on properties within its boundaries. This is the second largest funding source for the DDA. For the past three years, the millage rate has remained consistent at 1.8823 **mils** for every dollar of taxable value in the DDA District. This rate will remain the same in 2025/2026.

*Special Assessment:* No revenues are planned in this category.

*Investment Interest:* The DDA earns interest on its saved fund balance.

*Federal/State Grants:* The DDA routinely seeks out and applies for grant funding to support its programs & initiatives.

*Miscellaneous Revenues:* This is comprised of personal property taxes paid to the state and passed on to the DDA.

*Table: 2025-2026 Budget Revenue Summary*

REVENUES	ACTUAL 23/24	ACTUAL 24/25	ADOPTED 25/26	ACTUAL 4/16/2026	BUDGETED 26/27	INCREASE (DECREASE)
TIFA-CAPTURE TAXES	26,761	410,901	422,500	459,902	470,000	47,500
DELQ PERSONAL PROPERTY REVENUE	-	-	-	(653)	1,000	1,000
TAX COLLECTED OTHER	7,459	37,488	38,000	37,336	38,000	0
MISC. REVENUES	3,000	21,974	23,000	-	4,000	(9,000)
INVESTMENT INTEREST	35,471	40,000	40,000	-	30,000	30,00
MUSIC FEST. REVENUE			10,00	14,213	29,000	19,000
<b>Total Revenues</b>	<b>72,691</b>	<b>510,488</b>	<b>533,500</b>	<b>510,798</b>	<b>572,000</b>	<b>77,500</b>

## DDA Expenditures

Throughout the fall of 2020, the DDA Executive Committee and City worked to develop a Cost-Share Agreement that clearly articulated shared expenses and areas ripe for formalized collaboration. This agreement was adopted in January 2021 and is included in the appendix. The expenditures outlined below are aligned with this agreement. A detailed breakdown is included in the appendix.

### *Proposed 2026-2027 Expenditures*

*Salary & Wages:* The DDA pays the salary for the DDA Director, DDA Project Coordinator, and a percentage of the City Administrator, City Treasurer, and Code Enforcement Officer salaries.

*Employee Taxes & Benefits:* The DDA pays the taxes and benefits for the DDA Director, DDA Project Coordinator, and a percentage of the City Administrator, City Treasurer, and Code Enforcement Officer salaries.

*Legal Services:* This fund covers the costs of legal advice and/or the drafting of agreements.

*Office Supplies:* This fund covers general office supplies, Adobe subscriptions for staff, and shared cost of website, technology/software subscriptions.

*Auditing & Accounting:* The DDA sets aside approximately \$1,000 for these financial services.

*Training and Memberships:* Training sessions and memberships are important for staff and boards/commission. These opportunities help sharpen skills, educate about latest trends and research, and build social capital for the city. Funds in this line item include registration and travel expenses for regional, state & national conferences.

*Main Street Program:* The funds in this line item are broadly defined as business assistance. The DDA works to craft programs which are more accessible to Lathrup Village businesses and effective at achieving the district goals. This line includes costs incurred in the Southfield Corridor Cleanups, Juneteenth, Lathrup Village Music Festival and updated branding materials.

*Streetscaping:* Investing in the DDA district includes the maintenance of the two gateway gardens/signs in the district, landscaping surrounding City Hall. This line items includes district flowers, banners, holiday decorations, and Municipal Park Play Structure match.

*Planning/Consulting Fees:* This includes a monthly fixed retainer cost, development plan review fees, zoning ordinance updates, and implementation of the Comprehensive Plan.

*Printing/Publication Costs:* Expenses related to advertising & marketing of the DDA.

*Postage Fees:* Expenditures for mailing DDA-related items.

*Repairs & Maintenance:* This fund reflects investment in the DDA district and is used for paying electricity bills for the streetlights within the district, I-696 Service Drive Grass Mowing & Snow Removal contracts.

*Miscellaneous Expenditures:* This includes general and/or unanticipated costs, as well as general board of directors' costs and portion of liability insurance premium.

*Depreciation Infrastructure:* This is related to the annual audit regarding infrastructure – primarily alleys – in the DDA district and is typically determined well after the budgeting process.

*Capital Expenditure:* This fund would include investments in the DDA district in the form of equipment purchases or maintenance.

*Sign Grant Program:* This program was reinstated two years ago and has been successful tool for new and existing businesses.

*Façade Improvement Program Grant:* A program expressly identified in the TIF Plan, the façade improvement program was reinstated three years ago. The program was revamped to be more responsive to business/property owner needs related to overall site beautification.

*Table 2025-2026 Budget Expenditures Summary*

<b>EXPENDITURES</b>	<b>ACTUAL 23/24</b>	<b>ACTUAL 24/25</b>	<b>Adopted 25/26</b>	<b>ACTUAL 4/16/2026</b>	<b>BUDGETED 26/27</b>
SALARIES & WAGES	125,298	108,477	130,00	90,932	184,736
PART TIME SEASONAL CREW	4,525	5,000	28,000	18,668	-
EMPLOYEE TAXES & BENEFITS	52,435	37,979	40,000	13,867	18,500
DEFINED CONTRIBUTION PENSION PLAN	-	-	-	-	9,250
DEFINED BENEFIT PENSION PLAN CONT	-	-	-	-	15,000
HEALTH INSURANCE PREMIUMS					19,000
LEGAL SERVICES	-	-	900	488	900
OFFICE SUPPLIES	1,768	270	3,500	93	3,500
TAX TRIBUNAL RETURNS	-	-	-	82,148	-
AUDITING & ACCOUNTING	5,959	10,923	2,500	723	1,000
MEMBERSHIPS	3,121	1,811	5,000	350	500
PROFESSIONAL DEVELOPMENT/TRAINING	-	-	-	-	2,500
MAIN STREET PROGRAM	13,170	25,721	12,500	10,986	12,500
STREETSCAPING	9,980	34,126	25,000	29,618	19,500
MUSIC FESTIVAL EXPEN	-	-	-	-	10,000
PLANNING/CONSULTING FEES	17,059	15,300	15,300	15,300	20,000
PRINTING/PUBLICATION COSTS	1,807	787	2,000	497	2,000
POSTAGE FEES	-	-	250	-	250
REPAIRS & MAINTENANCE	40,606	45,833	64,500	-	64,500
CONTINGENCY	-	-	-	-	66,684
MISCELLANEOUS EXPENDITURES	1,366	1,986	24,000	193	24,000

DEPRECIATION INFRASTRUCTURE	-	30,000	40,000	<b>40,000</b>	<b>40,000</b>
SIGN GRANT PROGRAM	3,730	-	10,000	-	<b>10,000</b>
FAÇADE GRANT PROGRAM	-	-	20,000	-	<b>20,000</b>
<b>TOTAL EXPENDITURES</b>	<b>280,824</b>	<b>318,213</b>	<b>528,950</b>	<b>303,863</b>	<b>570,500</b>

*History of Expenditures and Revenues*

The following charts and graphs are meant to provide an overview of previous budget years.

<b>History of Revenues &amp; Expenditures</b>		
<b>Fiscal Year</b>	<b>Revenue</b>	<b>Expenditure</b>
2011-2012	254,118	200,418
2012-2013	193,228	198,028
2013-2014	156,217	176,392
2014-2015	142,843	215,848
2015-2016	151,691	200,782
2016-2017	137,045	264,682
2017-2018	146,375	171,420
2018-2019	163,875	106,400
2019-2020	366,232	143,678
2020-2021	419,011	324,610
2021-2022	420,776	378,589
2022-2023	489,396	293,531
2023-2024	437,364	932,790
2024-2025	<b>510,488</b>	<b>990,017</b>
<b>2025-2026</b>	<b>526,738</b>	<b>945,406</b>
<b>2026-2027*</b>	<b>572,000</b>	<b>570,500</b>

\*budgeted

Since its inception the DDA has been building a fund balance with the intent of utilizing those funds as the primary match for the reconstruction of Southfield Road. The DDA has only used its fund balance for operational expenses in a limited manner. The DDA began dipping into the fund balance to enhance the physical appearance and functioning of the Southfield Road corridor. Projects include the Sidewalk Replacement Program, Alley & Approach Paving, and installation of pedestrian (HAWK) signals.

*Fund Balance: FY 17-18 to FY 25-26*

Historical Fund Balance	
Fiscal Year	Fund Balance
FY 17-18	\$1,237,849
FY 18-19	\$1,329,994
FY 19-20	\$1,340,050
FY 20-21	\$1,340,050
FY 21-22	\$1,611,212
FY 22 -23	\$1,417,808
FY 23-24	\$1,284,694
FY 24-25	\$1,437,734
FY 25-26	\$1,622,910

**Appendix**

*Fiscal Year 2026/2027 Budget Detail*

## LATHRUP VILLAGE DDA FY26/27 BUDGET

REVENUES	BUDGET 25/26	NOTES	RECOMMENDED BUDGET 26/27	INCREASE (DECREASE)	NOTES
TIFA-CAPTURE TAXES	422,500		470,000	47,500	
DELQ PERSONAL PROPERTY REVENUE	1,000		1,000		
TAX COLLECTED OTHER	38,000		38,000	-	
MISC. REVENUES	23,000		4,000	(19,000)	reclass Music Fest ; add OC Month End
MUSIC FESTIVAL REVENUE	10,000		29,000	19,000	
INVESTMENT INTEREST	-		30,000	30,000	
Total Revenues	533,500		572,000	38,500	
EXPENDITURES	BUDGET 25/26	NOTES	RECOMMENDED BUDGET 26/27	INCREASE (DECREASE)	NOTES
SALARIES & WAGES	130,000		184,736	54,736	
<i>Code Enforcement (45%)</i>		27,540			
<i>DDA Director (90%)</i>		73,440			
<i>DDA Project Coordinator (100%)</i>		52,000			Changing the PT Special Projects Coordinator position to a FT role
<i>City Administrator (10%)</i>		11,800			
<i>Finance Director (10%)</i>		11,100			
PART TIME SEASONAL CREW	30,100		-	(30,100)	Changing the PT Special Projects Coordinator position to a FT role
EMPLOYEE TAXES & BENEFITS	40,000		18,500	(21,500)	Changing the PT Special Projects Coordinator position to a FT role + Increased Insurance Costs
DEFINED CONTRIBUTION PENSION PLAN			9,250		
DEFINED BENEFIT PENSION PLAN CONT			15,000		
HEALTH INSURANCE PREMIUMS			19,000		
OFFICE SUPPLIES	3,500		3,500	-	
<i>Adobe Subscription</i>		400			
<i>Misc. Technology</i>		1,000			
<i>Cell Phone</i>		800			
<i>Misc. Office Supplies</i>		500			
AUDITING & ACCOUNTING	2,500		1,000	(1,500)	Allocation Adjustment
LEGAL SERVICES	900		900	-	
MAIN STREET PROGRAM	12,500		12,500	-	
<i>Corridor Cleanup</i>		500			
<i>Juneteenth</i>		2,000			
<i>Branding/Swag</i>		2,000			
<i>Tri-City Partnership/Business Mini-Grant</i>		4,500			
STREETSCAPING	20,500		19,500	(1,000)	
<i>Plant Materials</i>		5,000			
<i>Banners</i>		2,500			
<i>Holiday Decorations</i>		12,000			
MUSIC FESTIVAL EXPEN	10,000		10,000	-	DDA contribution to the Music Festival
PLANNING & CONSULTING FEES	15,300		20,000	4,700	Planner Fees are covered under Cost Share Agreement.
PRINTING & PUBLICATION COSTS	2,000		2,000	-	
POSTAGE FEES	250		250	-	
PROFESSIONAL DEVELOPMENT/TRAINING			2,500		Not renewing membership to Michigan Association of Planning (MAP)
MEMBERSHIP			500		
REPAIRS & MAINTENANCE	64,500		64,500	-	
<i>Streetlight/DTE</i>		12,500			
<i>Paradise Gardens Landscape Maintenance</i>		52,000			
CONTINGENCY			66,864		Used to balance budget
MISCELLANEOUS EXPENDITURES	24,000		24,000	-	
<i>Liability Insurance</i>		5,000			
<i>Flock Safety Cameras</i>		15,000			
<i>LVTV - DDA Meetings</i>		3,300			
<i>Misc. Expense</i>		500			
DEPRECIATION INFRASTRUCTURE	40,000		40,000	-	
CAPITAL IMPROVEMENTS	98,900		26,000	(72,900)	Decrease from the prior year as Capital Improvements (alley projects and HAWK signals) has been completed.
SIGN GRANT PROGRAM	10,000		10,000	-	
FAÇADE GRANT PROGRAM	20,000		20,000	-	
TOTAL EXPENDITURES	528,950		570,500	41,550	
<b>NET</b>			<b>1,500</b>		