

CITY OF LATHRUP VILLAGE



2023-2024 FISCAL YEAR DRAFT BUDGET

Annual Budget Fiscal Year 2023-2024

July 1, 2023 – June 30, 2024



CITY OF LATHRUP VILLAGE



Mykale "Kelly" Garrett
Mayor



Bruce Kantor
Mayor Pro Tem



Jalen Jennings
Council Member



Barbara Kenez
Council Member



Karen Miller
Council Member

CITY COUNCIL

Executive Leadership Team



Susan Montenegro
City Administrator



Pamela Bratschi
Assistant City
Administrator/Treasurer



Scott McKee
Chief of Police



Kelda London
City Clerk

Administrative Staff

Jessica Miller – Deputy Treasurer

Martha Bobcean – Utility Billing / Accounts Payable Specialist

Susan Stec – Community & Economic Development, DDA Director

Brittany Dorsey – DDA Manager, Special Events

William Diamond, Jr. – Code Enforcement/Building Department

Jacqueline Dodd - Administrative Assistant

Michael Zang – Sergeant/Detective Bureau

Theresa Knoll – Police Clerk

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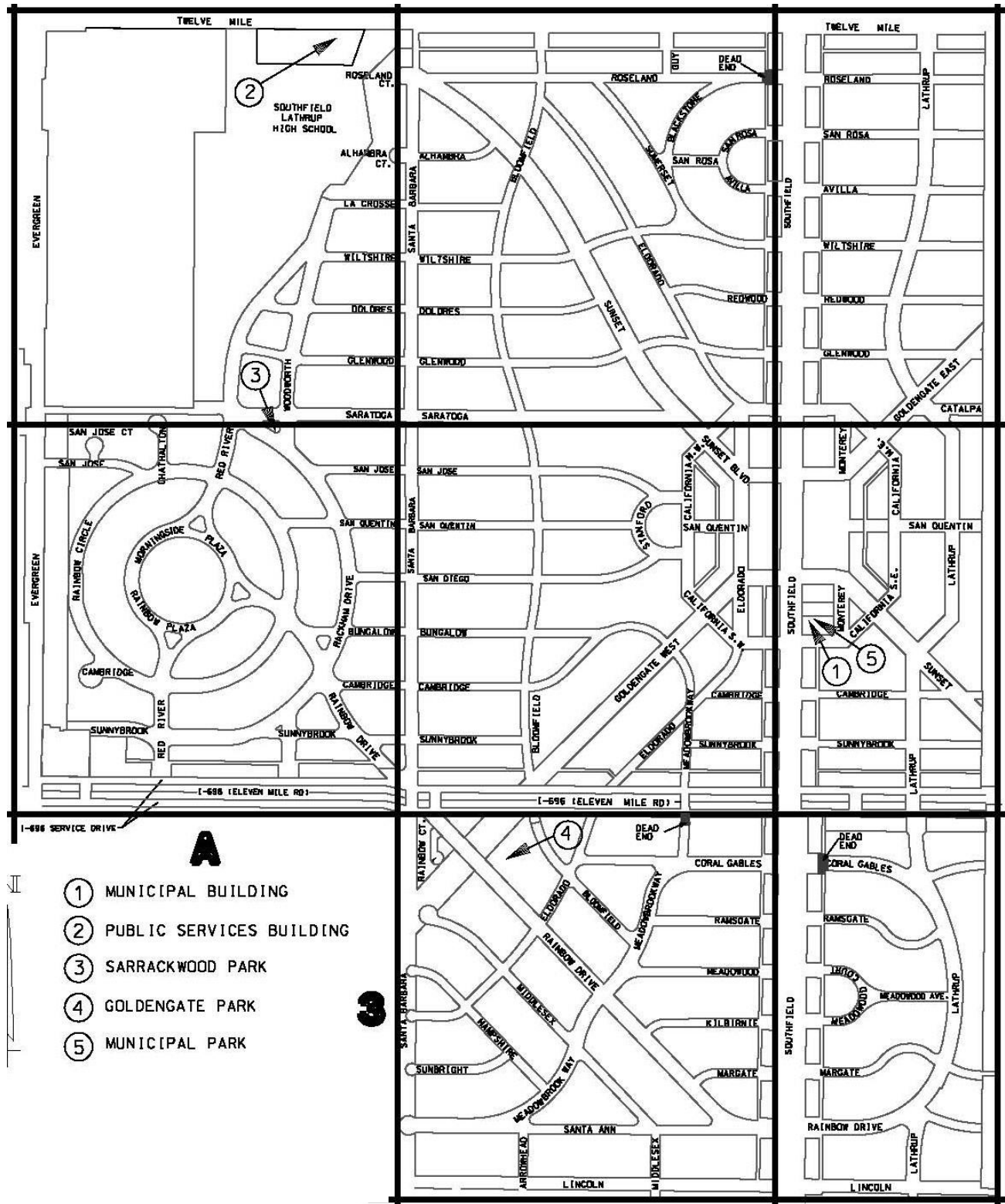
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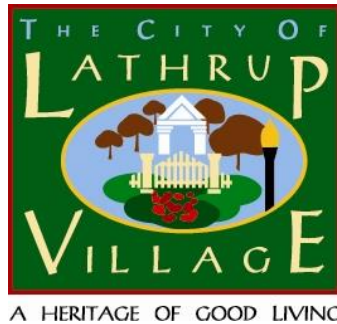
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City of Lathrup Village Street Map





COUNCIL COMMUNICATION:

TO: Mayor Garrett
Mayor Pro-Tem Kantor
Council Member Jennings
Council Member Kenez
Council Member Miller

FROM: Susan Montenegro - City Administrator

DATE: June 5, 2023

RE: FISCAL YEAR 2023-2024 BUDGET MEMO

Submitted herewith is the City Administrator's projected budget for the 2023-24 fiscal year. Budgets are submitted pursuant to Chapter 8, Section 8.2 of the City Charter, which reads in part as follows:

"The City Administrator shall prepare and submit to the Council on the third Monday in May of each year a recommended budget covering the next fiscal year..."

Chapter 8.5 of the City Charter provides that, "Not later than the third Monday in June in each year, the Council shall by resolution adopt a budget for the next fiscal year, shall appropriate the money needed for municipal purposes during the next fiscal year of the city and shall provide for a levy of the amount necessary to be raised by taxes upon real and personal property for municipal purposes, subject to the limitations contained in Section 9.1"

As with previous years, this budget has been prepared using information from multiple sources. During the initial phase of the budget process, attention was paid to the City's multi-year financial planning model. From a financial perspective, this document has proven to be an important tool in our budgetary and strategic planning process.

As the elected governing body, you are responsible for making decisions that provide for the health, safety, and welfare of those in our community. Our shared responsibility is to develop a city-wide budget that reflects and prepares us for unknown future circumstances such as the COVID pandemic we are just now coming out of.

For the coming year, the City Administration and City Council will need to carefully watch the events in the coming year and adjust the budget through adopted budget amendments as circumstances may warrant.

With respect to the projected budget for FY 2023-24, it should be noted that it is based on the same millage rate structure used for the previous budgets. You will note this in the Summary of Revenues by Fund and Source found under the General Fund Revenues bookmark. The Millage Rate Breakdown, also found under the General Fund Revenues bookmark, does contain two breakdowns. The first one shows the separate millage categories of General Operating, General Operating Sewer and General Surplus and Library. This has been done mainly to show our Library Millage, which supports the Southfield Public Library.

Due to current state legislation, Proposal A and the Headlee Amendment continue to mandatorily reduce the City's millage rate. This is due to the mandate that taxable value can only increase at the rate of inflation or 5%, whichever is less. The CPI index used for the 2023/24 fiscal budget was 7.9%. The City's revenues continue to see modest increases due to increases in taxable value. At the present time, state shared revenues are projected to show a marginal increase.

The FY 2023-24 Budget marks the sixth consecutive year of growth in the City's overall taxable value following a 48% loss in values between 2008 and 2013. Since FY 2015-2016, the City has experienced steady increases in the taxable value.

TV REVIEW FY 2023-24 PROJECTIONS
10 YEAR HISTORY OF TV CHANGES

YEAR	RESIDENTIAL	COMMERCIAL	PERSONAL	TOTAL	% INC.
2023	139,627,120	32,066,590	5,062,930	176,756,640	7.981%
2022	129,370,850	30,179,020	4,142,750	163,692,620	5.030%
2021	122,142,160	29,370,840	4,340,210	155,853,210	3.478%
2020	117,324,450	28,944,370	4,346,490	150,615,310	3.559%
2019	112,218,000	28,450,920	4,770,620	145,439,540	8.767%
2018	106,367,420	23,098,470	4,250,410	133,716,300	6.247%
2017	101,683,640	19,820,550	4,350,090	125,854,280	3.101%
2016	98,151,510	19,371,700	4,545,870	122,069,080	1.252%
2015	96,566,360	19,702,790	4,290,930	120,560,080	2.271%
2014	94,026,540	19,537,620	4,318,470	117,882,630	-3.078%
2013	94,094,270	23,396,140	4,136,060	121,626,470	-5.284%
2012	99,634,959	24,911,721	3,865,130	128,411,810	

According to Oakland County Equalization Division, the City of Lathrup Village has an Assessed Value of \$273,880,210, which represents a 28.2% increase in assessed values. This is in sharp contrast to the Taxable value of \$176,723,640 (a gap of approximately \$97.2 million).

Assessed vs. Taxable Values

2022-23	220,376,621	150,615,310	69,761,311
2023-24	273,880,210	176,723,640	97,156,570

Impacts on Budget

- **Proposal A** of 1994 places an artificial cap on Taxable Value growth limiting it to five percent (5%) or cost of living in a given year.
- **The Headlee Amendment** to 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. As a consequence, 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.
 - **Change in CPI** – the lower the CPI, there is a greater impact on rollback. The higher the CPI, there is a lesser impact on rollback.
 - **Property tax exemptions** – for low-income residents, veterans, and nonprofit organizations.
- **Maximum Millage Rate (MRF).** The Headlee Rollback amendment applies a millage reduction fraction (MRF) in each year in which a municipality realizes growth in its Taxable Values. When the MRF for this year of 1.0000 is applied to the FY 23-24 maximum millage rate of 17.5618 and is the same as last year.

MRF	1.0000
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General Operation	
23-24 Max. Millage Rate	17.5618
22-23 Max. Millage Rate	17.5618

- **Proposal A and the Headlee Amendment** continues to be a threat to the financial health of the City. There is no subsequent limitation for the rise in costs in the marketplace. As you will see in the long-term financial plan, costs (expenditures) are anticipated to rise at a higher rate than the artificial caps placed on local government revenues.
- **Headlee Override.** In 2010, Lathrup Village residents voted (by a two-thirds margin) to roll back the effects of the Headlee Amendment; effectively restoring the City's ability to levy up to 20 mills for operations and 3 mills for refuse as outlined in our city charter. Council is strongly encouraged to ask voters to restore the millage levels to the original authorized levies of 20 mills for operations and 3 mills for refuse. Another option Council must consider asking voters to pass a dedicated 3 mills for public safety that would help fund the police department and offset budget losses. The additional 3 mills for the police department would raise add an additional \$516,000 to the General Fund annually.
- The **State Shared Revenues** program is the City's second largest source of revenue. Public Act 252 of 2014 created the CVTRS program for the allotment of the statutory portion of the reflected revenue. Early projections from the State of Michigan reflect a

slight increase in the Constitutional portion of the State Revenue sharing for FY 2023-24. For budgeting purposes, the State Shared Revenues increased 2% to \$499,818.

- **Controlling Long Term Liabilities:**

- **Retiree Health Care.** In 2012, it was recommended to begin pre-funding post-retirement health care costs. This came about as a result of a new Governmental Accounting Standard (GASB 45). At that time, it was decided to “pay as we go.” For Fiscal Year 2019-20, the City Council approved an appropriation of \$150,000 to start addressing the outstanding OPEB obligation for retiree health benefits. Previously, the City implemented a program called “Employer Group Waiver Plan,” which is estimated to save the City more than \$1 million in health care liability. As previously discussed, the good news is that through negotiations and changes to non-union employee’s benefits, health care is NO LONGER provided for new hires at retirement. This will also limit our long-term liability.
- **Employee Pension Costs.** In the Fiscal Year 2013-14 budget, the City Council decided to make a lump sum payment of \$1,143,708 toward long-term pension costs. The Pension and Retiree Health Care sub-committee also recommended funding the City’s liability when the current pension plans (Defined Benefit) were closed to new hires. The recommended changes were made effective July 1, 2013, and Defined Contribution (DC) plans are now offered to new employees. Under the DC plan, once an employee leaves the employment of the City, the liability ends.
- **Administrative Consent Order with the Michigan Department of Environment, Great Lakes, and Energy (EGLE).** We continue to monitor the actions of the Michigan Department of Environment, Great Lakes, and Energy as they continue to address water quality issues across the State. The City of Lathrup Village signed an Administrative Consent Order with the EGLE. To date, the City will have completed millions of dollars’ worth of work, including lining sewers, manhole repairs, manhole installations, and a number of emergency point repairs. Total revenue for this work is derived from water and sewer rates, although some grant monies have been awarded to the City from Oakland County, and a State Revolving Fund (SRF) Loan that included almost \$500,000 in Federal Stimulus Funds. The City is now working on a long-term plan for EGLE, along with the Oakland County Water Resource Commissioner (OCWRC). We continue to operate in compliance with our Administrative Consent Order. Completed work in 2020 helped limit Sanitary Sewer Overflows (SSOs).
- **Sanitary Retention Tank (SRT or “Tank”).** Unseasonably warm winters coupled with unexpected and repeated heavy rains, places Lathrup Village in a tenuous position. Although previous work to “dry out” our sanitary sewer proved to be effective, the above-mentioned weather issues, coupled with infiltrations and inflow, have put tremendous pressure on the City to balance the legislative Town Outlet limit of 3.35 cubic feet per second (CFS) with the inadequate size of Lathrup’s two 1.5-million-gallon retention tanks, and the unprecedented amount of water received during rain events. The City now contracts with the OCWRC, and they are taking a proactive role in upgrading the system and coordinating flow during rain events. City Council approved a cost sharing agreement for much needed improvements to the SRT with OCWRC paying 75% of the cost and Lathrup Village paying for 25%. The total cost of the project is \$3,432,903 with Lathrup Village’s portion at \$858,226.

- The **EPA and the State EGLE** will continue to push for more reductions in pollutants in the watershed through storm water management programs. Ultimately this will lead to alternative methods of ice control, the use of non-polluting fertilizers, and other pollutant reducing measures, all of which will lead to increased costs. This also requires a good deal of paperwork and reporting. Each year, Hubbell Roth and Clark (HRC) submit an update on our behalf to our Storm Water Permit, Annual Report, Illicit Discharge Permit and Public Education Program. HRC has provided work in a timely and efficient manner. This is really meant to be overseen by storm water professionals.
- **Southfield Road Construction.** The City, Planning Commission, and the DDA have been working to come up with a workable plan that meets the needs of Lathrup Village and meets the requirements of the Road Commission for Oakland County (RCOC.) The RCOC completed the Environmental Assessment for the entire Southfield Road corridor. The Environmental Assessment has been presented to all boards and commissions in Lathrup Village to include public presentations at City Hall. We are anticipating the announcement of federal funding that may support this road improvement. Mitigating factors to business development and property redevelopment will have to be seriously considered when weighing the Environmental Assessment impacts of this project; specifically, the loss of parking spots at numerous locations will negatively impact small business operators in Lathrup Village. The City will continue to work collaboratively with local businesses and the RCOC to ensure the redevelopment of the Southfield corridor meets the design intent, coupled with positive business metrics. It is important that the City continue to seek additional outside funding to aid with water main replacement, other construction, parking, and streetscaping.
- **Water and Sewer Rates.** The City purchases water from the Southeastern Oakland County Water Authority (SOCWA). SOCWA purchase water from the Great Lakes Water Authority (GLWA) and is the governing body for the regional water system. Lathrup Village residents will have a water rate increase of 4.35% and sewer rate increase of 2.9% from the rate charged in 2022/23. Balancing these increases in sewage disposal fees and water purchases with the funding needed for maintenance of City-owned infrastructure will continue to be an area of great focus for at least the next decade. Because of aging infrastructure and maintenance issues, water and sewage rates are expected to increase.
- **Lead and Copper Testing.** The Lead and Copper Rule requires replacement of lead service lines at a rate of 7 percent per year when a water supply continued to exceed the lead action level after installing corrosion control treatment. While this requirement remains in effect, lead service line replacement requirements have been expanded to include the following: Partial lead service line replacement is no longer allowed except in the case of an emergency repair; water supplies with lead service lines, regardless of lead action level values, must replace all lead service lines at an average rate of 5 percent per year, not to exceed 20 years, or in accordance with an alternate schedule incorporated into an asset management plan and approved by EGLE. The full lead service line must be replaced at water supply expense, regardless of ownership. The City is required by EGLE to identify 315 water service lines through randomized testing. To date, the City has identified 289 water service lines.

- **Infrastructure.** With the above in mind, other challenges also await Lathrup Village in the category of “unfulfilled” infrastructure needs. These needs have continually been identified in each budget year over the past several years. While we have addressed many of our streets, water and sanitary sewer system issues over the last three years, our other infrastructure needs continue to go unfulfilled. It is important that we continue to discuss how we address the millions of dollars in unfulfilled infrastructure needs in a proactive way as we compete to retain and attract residents.
- **Increasing Efficiencies and Reducing Costs.** Even in light of rising property values, it is necessary to prudently reexamine what services we provide and what services should be subject to multi-jurisdictional agreements. Despite a substantial budget and staff reduction since the 2008 economic downturn, it is still prudent to examine ways of increasing efficiencies that will increase service and reduce costs. It is still good practice to investigate alternative and additional intergovernmental contracts, regional service provisions, and municipal consolidations. Despite Lathrup Village being substantially ahead of most communities in terms of collaboration and consolidation, we have already realized the majority of these savings. Council will need to determine what levels of services we can afford to provide to the community if revenue streams are not increased or raised.

Major and Local Streets:

Considering Major and Local Streets, the FY 2023-2024 budget contains an expenditure of \$570,933 for Major Streets and \$646,693 for Local Streets. The FY 2023/24 Budget does not include a transfer to Local Streets. The Council recognized the need to start setting aside funding for the upcoming street project for westbound 11 Mile Road, between the city boundary and Southfield Road that is scheduled to be resurfaced. Grant applications have been submitted for the work needed on 11 Mile Road; however, the section between Southfield Road and Evergreen simply does not have enough traffic on it to qualify. Therefore, it is still prudent to continue setting funds aside to address the work that needs to be done.

In recent years contractor bids have risen sharply and, while the General Funds devoted to streets have risen, our ability to keep pace with the deterioration of the asphalt is diminishing. The fact that we continue to provide dollars for an annual street resurfacing program puts us years ahead of where we were in the past and our hope is that we will not end up with less to show for it. This should be considered a major concern for the community and its long-term ability to compete. It is possible that other means of financing road improvements, including a dedicated street millage may need to be considered in the future.

Based on the City engineer’s industry experience, the entire street system should be put on a 15 to 20-year resurfacing cycle. Due to the rising costs of paving material and based on long-term estimates, a 20-year resurfacing cycle would require an annual contribution of \$600,000+ (or roughly 5 mills) and adjusted in each subsequent year based on inflation.

Street Improvement Bond Millage. The City has 21 miles of residential roads. A ballot proposal was presented to voters in November 2019, to authorize a bond millage to raise \$5.38 million for local roads and the ditch/culvert system. The proposal was approved by the voters. Approximately 4.68 miles of residential roads have been completed with 3.29

miles to be completed in the 2023. The City is entering its third year of sidewalk and ditch and culvert improvements.

Water and Sewer:

The ballot proposal approved by voters in 2019 also carved out money to repair, replace, or improve water and sewer infrastructure. To date, 3,650 lineal feet of water mains have been replaced with 4,230 lineal feet proposed in 2023; and 11,460 lineal feet of sewer lines have been cured in place as part of this initiative.

Preliminary water rates were received the second week in February 2023 indicating a 4.35% rate increase. The SOCWA Board approved the rate at their March Board meeting. Preliminary Sewer rates were also received in April with Lathrup's reflecting a 2.9% rate increase for the Detroit/Evergreen/Farmington System. The Water Resource Commissioner will be using a sewer rate based on 100% metered sewer flows and both the WRC and the Detroit Water and Sewer Department have created a "rate simplification model." Both are in their initial phases and will be reviewed over the next few years to ensure fixed costs of the two organizations are being funded. It is imperative that we continue to search for ways to "dry out" our sanitary sewer system so that we:

1. Meet MDNRE standards.
2. Decrease the amount of storm water that enters our sanitary sewers in order to lessen the amount of money that must be paid for sewerage disposal on storm water.

Other Revenues

The Other Revenues category represents a collection of revenues from smaller individual sources. The majority of revenues in this category are fees raised through local activity. For example, all building related permit fees, recreation fees, community room rental fees, cable franchise fees, and police fees are included in this area. The City has seen an increase in rentals of the Community Room and other public spaces over the last year. As we have moved into the post-pandemic era.

Mission, Values and Future Plans:

The City of Lathrup Village's adopted Mission Statements reflects "Providing high quality public services for a better Lathrup Village." Our Mission Statement is based on the principles of high quality and continuous improvement. The following core values guide the actions of the City Council and Administration, as well as the budgetary decision-making process.

- Transparent, Open and Honest Government
- Dedication to Service
- Fiscal Responsibility
- Personal Honesty and Integrity
- Excellence
- Teamwork
- A Human and Diverse Organization

This budget introduction has provided a realistic look at our present and future; previous figures were intentionally left in the narrative to give constituents a clearer picture of where we were and where we are fiscally going. Community leaders of the City of Lathrup Village should continue their focus on Capital Expenditures specifically in the areas of Lathrup's "ageing-in-place" infrastructure to include water distribution, sewer, and major and local roads. All avenues and sources of financing should not be overlooked and be investigated to include the option of hiring additional staff to effectively manage this endeavor.

Additionally, increasing the effectiveness and efficiencies of our public services contractor, Lathrup Services, LLC, should continue since providing a high level of service is how we compete in retaining, and especially, attracting new residents. Equally, we must continue to support our community groups as they are a valuable resource in our community. Groups such as the Homeowners Association, Children's Garden, Women's Club, Community Foundation, and Optimists club support our activities and create the festive atmosphere that attracts new residents to our special community.

The FY 2023/24 Budget also reflects increases in:

- **Administration:** A \$3,646 increase in Administration includes a 3% raise for administrative staff.
- **Public Safety:** A \$158,804 increase due to an increase in the contract with Southfield Fire Department, Police Department related to step increases in pay as noted in the union contract, and moving smaller capital expenses for technology to Public Safety's departmental budget.

PLANNED USE OF FUND BALANCE

The Government Finance Officials Association (GFOA) provides best practices for government accounting. "In the context of financial reporting, the term fund balance is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net position of governmental funds calculated on a government's budgetary basis."

The Government Finance Officers Association (GFOA) recommends that general-purpose governments maintain a minimum level of unrestricted fund balance in the General Fund of at least two months' operating revenues or expenditures. This equates to about a 17% fund balance. Maximum fund balance levels are more a matter of discretion and depend heavily on the governing body's plans and economic expectations.

The practice for the City of Lathrup Village has been to consistently maintain a General Fund balance of at least 20%. With projected Revenues of \$5,090,219 and Operating Expenses of \$5,085,506 in FY 2023/24, there is a surplus of \$4,712. This results in an Ending Fund Balance of \$1.24 million, which equates to a 20% General Fund Balance.

The Local Street Fund FY 2023/24 Budget reflects a planned use of fund balance of \$140,908. This reflects a fund balance that is 48% of expenditures. The Major Street Fund has a net change that reflects a growth in the fund balance of \$133,810. This is a conscious decision by the City Council to reserve matching funds for a major upcoming

project on 11 Mile Road. The Major Street Fund will have a projected fund balance of 66%.

The GFOA recommends a target level of working capital in enterprise funds to be between 45 and 90 days of annual operating expenses. This equates to between 12% and 25% and applies to the City's Water and Sewer Fund. This fund has \$6.9 million in net assets.

FY 2023/24 has a surplus of \$4,712 in the fund balance in the General Fund. All of this indicates that the City of Lathrup Village is on sound financial footing.

FUND	Estimated Balance 6/30/23	FY 2023-2024 REVENUES	FY 2023-2024 Total Appropriations	FY 2023-2024 EXPENDITURES	FUND BALANCE +/-	ENDING FUND BALANCE	Percentage of Fund Balance
General Fund	\$ 1,163,166	\$ 5,090,219	\$ 6,253,385	\$ 5,085,506	\$ 4,712	\$ 1,246,914	20%
Major Streets	\$ 969,854	\$ 704,743	\$ 1,674,597	\$ 570,933	\$ 133,810	\$ 1,103,664	66%
Local Streets	\$ 730,075	\$ 505,785	\$ 1,235,860	\$ 646,693	\$ (140,908)	\$ 589,167	48%
Water	\$ 4,919,093	\$ 2,189,448	\$ 9,984,714	\$ 1,845,836	\$ 343,612	\$ 7,124,742	71%
Sewer		\$ 2,876,173		\$ 3,083,894	\$ (207,722)		
Capital Acquisitions	\$ 257,423	\$ 160,393	\$ 417,816	\$ -	\$ 160,393	\$ 201,423	48%
TOTAL ALL FUNDS		\$ 11,526,760		\$ 11,232,862			

The bottom line is that we are cautiously optimistic and prepared to respond appropriately in accordance with changing conditions. The City Council and Administration remain focused on our priorities in making fiscal decisions.

CITY PRIORITIES

Several priorities will become the focus of our efforts in the fiscal year. They include:

- **Leadership:** Several administrative changes were noted in the 2022/23 fiscal year: Susan Montenegro was hired as City Administrator, Jessica Miller was hired as Deputy Treasurer, William Diamond, Jr. was hired as Building/Code Enforcement Officer, and Martha Bobcean was hired as the Utility Billing/Accounts Payable Specialist.
- **Education and Training:** There is an increased emphasis on education and training among administrative staff and within the Police Department. The 2023/34 fiscal year budget reflects increased training allocations.
- **Communications:** Communications are an area where opportunities for improvement continue. Efforts will continue to focus on enhancing the formatting of the website and increasing the use of social media to share timely information with our residents. Staff members are being encouraged to improve all lines of communication, not only between staff members and contractors, but with our citizens as well. This year, the City will update its website and add a CRM system to improve communication and response times to residents.

- **Collaborations:** We will be looking for new and expanded collaborative partnerships with other municipalities, Oakland County, regional organizations, such as SEMCOG, and educational institutions. Successful partnerships already include Oakland County for assessing and equalization services; City of Southfield for fire, dispatch and EMS services, and contracting services for engineering and planning. This year we contracted with Oakland County Water Resource Commission for the operations and maintenance of the Sanitary Retention Tank.
- **Department of Public Services:** The Department of Public Services was privatized for significant cost savings by contracting with Lathrup Services. There will be ongoing discussions seeking improvements to meet the needs of our residents.
- **Cultural Awareness Training:** The City of Lathrup Village has a very diverse cultural and ethnic population. Cultural Awareness training will be provided to provide officers and staff with appropriate training and communication skills.
- **Code Enforcement:** Building inspections and code enforcement remain critical to attracting business, young families, and retaining our current residents and businesses. Code enforcement is imperative in seeking compliance with local codes and ordinances. The City hired a new full-time Code Enforcement Officer in January 2023. Because Lathrup is almost 100 percent built-out, our single item to increasing tax revenue other than raising the current tax structure is the redevelopment of Lathrup's business district. Currently, Lathrup has a few problem areas in code enforcement that impact many of our citizens and business properties repeatedly. Lathrup Village remains listed as one of Oakland County's top places to live.
- **Sanitary Sewer System:** This system continues to be reviewed so that we may determine what necessary improvements need to be made in the future. In 2013, we completed a cleaning and televising project on all sanitary sewer mains between Eleven Mile and Lincoln Blvd. This work led to the development of a five-year plan to seal that system and prevent any structure failures. Approximately 11,460 lineal feet of sewer line was lined in FY 2022/23.
- **Downtown Development Authority (DDA):** Attention to the business corridor, and continued efforts to obtain federal funding for streetscape improvements when Southfield Road is reconstructed and work with developers to re-develop the Village Center District. The work of the DDA continues to explore a Public/Private Partnership to redevelop the Annie Lathrup School is promising and would serve as a great catalyst in reaching our vision. The DDA and the City Administrator continue to build alliances and relationships with our valued business and property owners.
- **Recreation:** The recreation budget has been significantly reduced over the last few years due to budget constraints. One major impact is the lack of funding for the open parks and recreation director position. The City must look for new and creative ways to be able to continue offering activities for residents. Citizen-led events and activities will need to be the focus going forward until new or alternative revenue sources are generated to cover these costs.
- **Community Engagement:** All residents are key stakeholders, and it is imperative to seek feedback, particularly when new developments or changes are being considered. The City of Lathrup Village updated its Public Participation Plan in 2019.

The objectives include making information available in a timely manner to ensure that interested parties and community stakeholders have adequate time to be involved in decisions at various stages of the review and approval process. Going forward, we will continue to find creative ways to reach a diverse set of community stakeholders in decisions regarding planning, land use, and development.

Since our community is “built-out,” the City’s focus must be on the redevelopment of our existing building stock and the exploration of new investments in our community. This is the only option for the City if it is to regain its losses and sustain our high level of service provision. With the certification as a Redevelopment Ready Community, the completion of the 2021 Comprehensive Plan, our 2010 Zoning Code, and the DDA’s Redevelopment Plan, the City’s path and intent are clear. A major goal and focus of the City will be to continue to push for the redevelopment of our Southfield Corridor, as a vibrant and thriving commercial district is essential to the future success of the entire community. The City must welcome future developments and approach investment with clear and fair consideration.

CONCLUSION

A heartfelt note of thanks is extended to our dedicated staff for thoroughly reviewing their operations and dedicating time to creating this responsible financial plan. The City of Lathrup Village’s City Council is to be commended for their dedication to this community and sound budgetary and policy decision-making. While there may have been some challenges in the past, our community has a solid history of effectively adapting as challenges have occurred. It is important now that the City Council works closely with the City Administration to be more proactive in identifying new opportunities and seeking solutions to address the future needs of the community, including long-term infrastructure needs as well as determining what level of services are affordable and most beneficial to the quality of life in the City of Lathrup Village.

The recommended FY 2023/24 budget is based on the City’s Financial Policies, the Capital Improvement Plan, City Council Goals and the city administration’s comprehensive review of operations. This budget reflects a reasonable approach to meeting our most critical needs while continuing to position the City for long-term financial stability.

Working together, I am confident that the City of Lathrup Village will remain steadfast and resilient in the face of any challenge and continue to strive to provide quality services and progress forward towards a brighter future.

Respectfully,

Susan Montenegro,
Lathrup Village City Administrator

CITY OF LATHRUP VILLAGE

ANNUAL FISCAL RESOLUTIONS

Fiscal Year 2023- 2024

(1) RESOLUTION ADOPTING BUDGET

WHEREAS, the City Administrator has prepared and submitted to the City Council a recommended budget covering the next fiscal year, a public hearing has been held after due notice, and all other Charter requirements for the adoption of an annual budget have been met; and

WHEREAS, a Proposed Budget has been studied, reviewed, modified, reduced to writing, and filed with the City Clerk, which meets with the approval of the City Council and is now ready for adoption in final form;

NOW, THEREFORE, BE IT RESOLVED that the City Council does hereby adopt the Proposed Budget now on file with the City Clerk, and has been modified to date as being the Budget of the City of Lathrup Village for the fiscal year commencing on July 1, 2023; and

BE IT FURTHER RESOLVED that the City Clerk be directed to date and initial such budget document for purposes of identification.

(2) GENERAL PURPOSES TAX LEVY

WHEREAS, the City Council has approved a budget document for the next fiscal year and it is necessary to provide a levy of the amounts necessary to be raised by general ad valorem taxes on property for general municipal purposes;

NOW, THEREFORE, BE IT RESOLVED that the City Council does hereby levy an annual ad valorem tax for the fiscal year commencing on the next July 1st upon all real and personal property subject to such taxation within the City at the rate of 17.5618 mills upon each dollar of State Taxable Valuation assessed thereon according to law (such levy being calculated to raise the sum of \$3,020,630 more or less) to be used for general municipal purposes; that this levy is made pursuant to the authority of Section 9.1 of the Charter and is exclusive of, and in addition to, all other special purpose levies for such year.

(3) REFUSE COLLECTION AND DISPOSAL TAX LEVY

WHEREAS, the City Council has approved a budget document for the next fiscal year and it is necessary to provide a levy of the amounts necessary to be raised by general ad valorem taxes on property to defray the costs of collecting and disposing of "garbage" (in this City termed "refuse"),

NOW, THEREFORE, BE IT RESOLVED that the City Council does hereby levy an annual ad valorem tax for the fiscal year commencing on the next July 1st upon all real and personal property subject to such taxation within the City at the rate of 3.9307 mills upon each dollar of State Taxable Valuation assessed thereon according to law (such levy being calculated to raise the sum of \$676,080 more or less) to be used to pay the cost of establishing and maintaining a system for the collection and disposal of refuse; that this levy is made pursuant

to the statutes in such case made and provided, and specifically 1917 PA 298, 1947 PA 179, and MSA 5.2681, all as amended to date.

(4) DOWNTOWN DEVELOPMENT AUTHORITY

WHEREAS, the City council has adopted a budget for the next fiscal year and it is necessary to provide a levy of the amounts necessary to be raised by general ad valorem taxes on property within the City's Downtown Development Authority District, as recommended and submitted by the Downtown Development Authority;

NOW, THEREFORE, BE IT RESOLVED that the City Council does hereby levy an annual ad valorem tax for the fiscal year commencing on the next July 1st upon all real and personal property subject to such taxation within the Downtown Development Authority District at a rate of 1.8823 mills upon each dollar of State Taxable Valuation assessed thereon according to law (such levy being calculated to raise the sum of \$255,000 more or less) to be used exclusively for Downtown Development Authority purposes or as authorized by an adopted agreement with the City of Lathrup Village.

(5) ANNUAL APPROPRIATIONS RESOLUTION

WHEREAS, the City Council has adopted a budget for the next fiscal year which is now on file with the City Clerk,

NOW, THEREFORE, BE IT RESOLVED that the Council does hereby appropriate the following sums for the following purposes for the fiscal year commencing the next July 1st:

Government Services & Library	\$ 606,050
Administration	\$ 898,504
Buildings and Grounds	\$ 127,859
Public Safety	\$ 2,559,060
Public Services/Refuse	\$ 870,784
Recreation	\$ 23,250
Contingencies/Capital Reserves	\$ 0
Major Streets	\$ 570,933
Local Streets	\$ 646,693
Water	\$ 1,845,836
Sewer	\$ 3,083,894
Debt Service	\$ 745,721
Capital Acquisitions	\$ 0
Downtown Development Authority	\$ 879,256
Total	\$12,857,841

(6) WATER RATES

WHEREAS, the City Council has approved a budget document for the next fiscal year and it is necessary to provide a fee of the amounts necessary to be raised by a rate per thousand cubic feet to defray the costs to operate the water system of the City hereinafter detailed,

NOW, THEREFORE, BE IT RESOLVED that the City Council does hereby levy an annual fee of \$45.69 per thousand cubic feet on all water customers of the City commencing the next July 1st; that said fee is set pursuant to Sections 78-222 and 34-491 of the Code of Ordinances for the City of Lathrup Village.

(7) SEWER RATES

WHEREAS, the City Council has approved a budget document for the next fiscal year and it is necessary to provide a fee of the amounts necessary to be raised by a rate per thousand cubic feet to defray the costs to operate the sewer system of the City hereinafter detailed,

NOW, THEREFORE, BE IT RESOLVED that the City Council does hereby levy an annual fee of \$87.37 per thousand cubic feet on all sewer customers of the City as well as necessary surcharges for certain wastewater imposed upon the City by the Evergreen-Farmington Sewage Disposal System commencing the next July 1st; that said fee is set pursuant to Sections 78-383, 34-496, and 34-487 of the Code of Ordinances for the City of Lathrup Village.

GENERAL FUND REVENUES

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NARRATIVE DESCRIPTION LINE-ITEM DEFINITIONS

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TV SOURCES

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TV COMPARISON - FY 22/23 TO FY 23/24

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REVENUES BY FUND AND SOURCE

COMPARISON OF ALL REVENUES ACROSS FISCAL YEARS

LONG-TERM FINANCIAL PLAN

GENERAL FUND BALANCE STATEMENT

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. A discussion of each follows:

LOCAL PROPERTY TAXES (MILLAGE):

Local property taxes support the structure associated with living in and owning property within a City, Village, or Township (CVT). In these localities the CVT’s local property tax is usually combined with other property-based taxes such as school districts, county government, intermediate school district, and community colleges. In most cases, it is the CVT that has the responsibility of collecting and distributing all locally based property taxes to these other taxing units. This responsibility, in many cases, causes confusion as to what percentage of the local property tax is paid for CVT’s operations versus those paid for other taxing units services. Such is the case within Lathrup Village.

Property tax-based revenues are a derivative of the City’s total Taxable Value. **The Taxable Value (TV) for 2023 has increased approximately 15%.** The 2022 taxable value shown is the post-Board of Review figure.

Assessed Vs. Taxable Values			
Fiscal Year	Assessed Values	Taxable Values	Gap
2022-23	220,376,621	150,615,310	69,761,311
2023-24	273,880,210	176,723,640	97,156,570

The reason for the Taxable Value increase is due to several factors, which will be discussed below.

TV TYPE	2022	2023	% INC.
RESIDENTIAL	122,142,160	139,627,120	14.315%
COMMERCIAL	29,370,840	32,033,590	9.066%
PERSONAL	4,340,210	5,062,930	16.652%
TOTAL	155,853,210	176,723,640	13.391%

Graphic representations of our taxable value breakdown can be found in this section, referred to as TAXABLE VALUE (TV) REVIEW. Additional graphs provide visual depictions of TV categories. The City's total taxable value is based on three (3) categories of property - residential, commercial, and personal.

TV SOURCES

FY 2023-24

TV CLASS	TV	%
RESIDENTIAL	139,627,120	79.01%
COMMERCIAL	32,033,590	18.13%
PERSONAL	5,062,930	2.86%
TOTAL	176,723,640	100.00%

Residential Property

The Oakland County Equalization Division is a branch of Property Administration which determines Assessed and Taxable Values on properties to generate taxes for each municipality in Oakland County. The Oakland County Equalization Division provides Assessing Services for 32 Cities and Townships in Oakland County with the City of Lathrup Village being one of the 32 communities. According to the Equalization Office, Lathrup Village has 1,722 Real Residential Parcels. A significant number of properties have become uncapped over the last few years meaning many of Lathrup's homes have assessed values that equal taxable value. The average residential property selling price in Lathrup Village in 2023 was \$269,188. According to the Oakland County Assessor, the pre-Board of Review residential assessed value for 2023 was \$121,838. Residential Assessed Values increased 10.75% in 2023. For all of Oakland County, the average 2023 Residential Value Change was 9.08%.

Commercial Property

According to the Oakland County Equalization Office, Lathrup Village has a total of 103 Real Commercial Parcels and Zero (0) Industrial Parcels. Typically, Commercial property will lag behind Residential properties by two years. If a community has a Tax Increment Financing District/Authority, as is the case with Lathrup Village, revenue forecasting for Capital Improvements often cannot keep pace with non-Tax Increment Finance (TIF) districts. Lathrup's Commercial Assessed Values have increased a total of 6.90% taking into account all data collected to January 2023. The average 2023 Commercial Value change for Oakland County is 7.99% with Lathrup Village reflecting 6.90%. This reflects the importance of maintaining a continued focus on Lathrup's business district. Redevelopment in our commercial areas cannot be stressed enough as it is paramount to the City's viability moving forward.

Personal Property

The final category of taxable value is Personal Property. Personal property is the value placed on property found within a business, such as computers and copy machines, etc. The City has 273 Personal Property Parcels. The personal property taxable value has increased by

8.64%. This increase was primarily related to the addition at the Michigan First Credit Union. Proposal 1 of 2014, ended the collection of the Personal Property Tax and capped the values at their 2012 levels. The Equalization Division of Oakland County, who we contract with for assessing services, audits all affidavits to verify that all personal property is appropriately assessed. For 2023, 185 businesses received small business exemptions. Lathrup's Commercial Assessed Values have increased a total of 6.90% in 2023.

Millage Rate

The adopted millage rate for the Fiscal Year 2023-24 is 24.1266 mills and remains the same as 2022. The total millage rate is comprised of General Operating, Refuse, Library, Streets and Debt Service. Total revenues from all tax and tax related categories are projected to come in at \$3,121,234, representing an increase of \$203,959.

As discussed in a previous section, the Headlee Amendment to the Michigan Constitution has driven down our General Operating millage from 20.00 mills in FY 2013/14 to 17.5618 in FY 2023-2024.

For the purpose of forecasting revenues for Fiscal Year 2023-2024, the "Taxable Value" was calculated at \$172,000.00. The chart below calculates the loss in revenue attributed to the Headlee Amendment.

Maximum Millage Rate					
FY	General Operating	Refuse	MRF	Taxable Value	Cost to City
2015	20.0000	3.0000	1.0000	\$ 120,560	N/A
2016	19.8320	2.9748	1.0000	\$ 122,069	N/A
2017	19.7269	2.9590	0.9916	\$ 125,854	\$ 23,584
2018	18.5172	2.7775	0.9947	\$ 133,716	\$ 39,528
2019	18.5172	2.7132	0.9801	\$ 145,440	\$ 228,026
2020	18.5172	2.6501	0.9768	\$ 149,200	\$ 257,390
2021	18.8783	2.6816	0.9768	\$ 152,930	\$ 220,234
2022	17.5618	2.6341	0.9333	\$ 162,000	\$ 454,264
2023	17.5618	2.6341	1.0000	\$ 172,000	\$ 436,752

The two spreadsheets entitled "Millage Rate Breakdown and Resulting Revenues 23-24" review the estimated change in values and revenues in this chart. At the end of this section, other graphs list the projected millage rates for each category as well as the resulting revenue.

Millage Rate Breakdown and Resulting Revenues

MILLAGE TYPE	AUTHORIZED MAXIMUM	22-23 HEADLEE MAXIMUM	23-24 HEADLEE MAXIMUM	F.Y. 22-23	F.Y. 23-24	REVENUE PRODUCED	REVENUE NEEDED	DIFFERENCE
General Operating	19.0000	17.8783	16.5618	16.5618	16.5618	2,848,630	2,830,217	18,412
General Op Sewer		0.0000	0.0000	0.0000	0.0000	0	0	0
General Surplus		0.0000	0.0000	0.0000	0.0000	0	0	0
Streets		0.0000	0.0000	0.0000	0.0000	0	0	0
Total	19.0000	17.8783	16.5618	16.5618	16.5618	2,848,630	2,830,218	18,411
Refuse	3.0000	2.6816	2.6341	2.6341	2.6341	453,065	523,934	(70,869)
Library	1.0000	1.0000	1.0000	1.0000	1.0000	172,000	172,000	0
Debt Streets	3.9307	3.9307	3.9307	3.9307	3.9307	676,080	375,000	301,080
TOTALS	26.9307	25.4906	24.1266	24.1266	24.1266	4,149,775	3,901,150	248,625

MILLAGE RATE BREAKDOWN AND RESULTING REVENUES - 23-24

MILLAGE TYPE	AUTHORIZED MAXIMUM	22-23 HEADLEE MAXIMUM	23-24 HEADLEE MAXIMUM	F.Y. 22-23	F.Y. 23-24	REVENUE PRODUCED	REVENUE NEEDED	DIFFERENCE
General Operating	20.0000	18.8783	17.5618	17.5618	17.5618	3,020,630	3,002,218	18,411
Refuse	3.0000	2.6816	2.6341	2.6341	2.6341	453,065	523,934	(70,869)
Debt Streets	3.9307	3.9307	3.9307	3.9307	3.9307	676,080	571,667	104,414
TOTALS	26.9307	25.4906	24.1266	24.1266	24.1266	4,149,775	4,097,818	51,956
					Taxable Value Calculation:		172,000	

STATE SHARED REVENUES:

The second category of General Fund Revenues is State Shared Revenues. With Public Act 252 of 2014, the state replaced the Economic and Vitality Incentive Program (EVIP) program with City, Village, Township Revenue Sharing (CVTRS) in an attempt to increase the annual statutory appropriation of Revenue Sharing to Local Government.

Revenues from the State Revenue Sharing Program are projected to total \$499,818 for FY 2023/24. This is compared to \$549,514 in FY 2022/23, representing a 9% decrease.

FUND/ACTIVITY	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
STATE SHARED REVENUE	496,982	477,151	516,687	263,687	499,818	22,667

OTHER REVENUES:

The Other Revenues category represents a collection of revenues from smaller individual sources. The majority of revenues in this category are fees raised through local activity. For example, all building related permit fees, recreation fees, community room rental fees, cable franchise fees, and police fees are included in this area. For a complete description of each line item in this revenue category, please see the definitions under this section.

For FY 2023/24, "Other Revenue" from all sources total \$989,706 as compared to \$1,248,572 for FY 2022/23 and shows a decrease of **\$239,473** from the previous year.

FUND/ACTIVITY	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
OTHER REVENUE	1,246,190	1,229,179	1,229,179	1,057,248	989,706	(239,473)

CONCLUSION:

Based on the above narrative for the major categories of revenues (Local Property Taxes/Millage, State Shared Revenues and Other Revenues), the total General Fund Revenues for the Fiscal Year 23/24 are projected at \$5,090,219. This is a decrease of **\$10,847** over the estimated FY 2022/23 budget.

FUND/ACTIVITY	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
REVENUES NEEDED	4,816,959	5,101,066	5,079,297	4,607,901	5,090,219	(10,847)

The projected millage rate of 24.2166 is projected to provide sufficient revenues to fund all of our General Fund Expenditures with a surplus of \$4,712.

During the budget development process, each expenditure is analyzed closely to determine its relevance to the desired objective and how it fits with the City's expected revenue source. Understanding these revenue sources is an essential piece in producing an accurate and successful budget. The City will continue to partner with other political entities in an attempt to decrease expenditures while maintaining high levels of governmental service. The FY 2023/24 budget and millage rates are on par with the past several budgets; however, inflation and shortages in the supply chain present new challenges and increased costs to the City.

The combination of Proposal A and the Headlee Amendment continues to plague municipal budgets statewide; Lathrup Village feels the negative effects of this legislation as well. It is important that we continue to be mindful of how we provide services in the future. Our history has been one in which we have been able to address issues proactively. Having to address issues on a crisis basis never produces a quality end product. For this reason alone, we should continue our examination to adequately prepare for the future of our community.

GENERAL FUND - 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 (1%) percent administrative fee on taxes collected on behalf of taxing 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 time 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 for 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: Reflects 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 from AT&T, T-Mobile and Metro-PCS.)

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

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 wished 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.

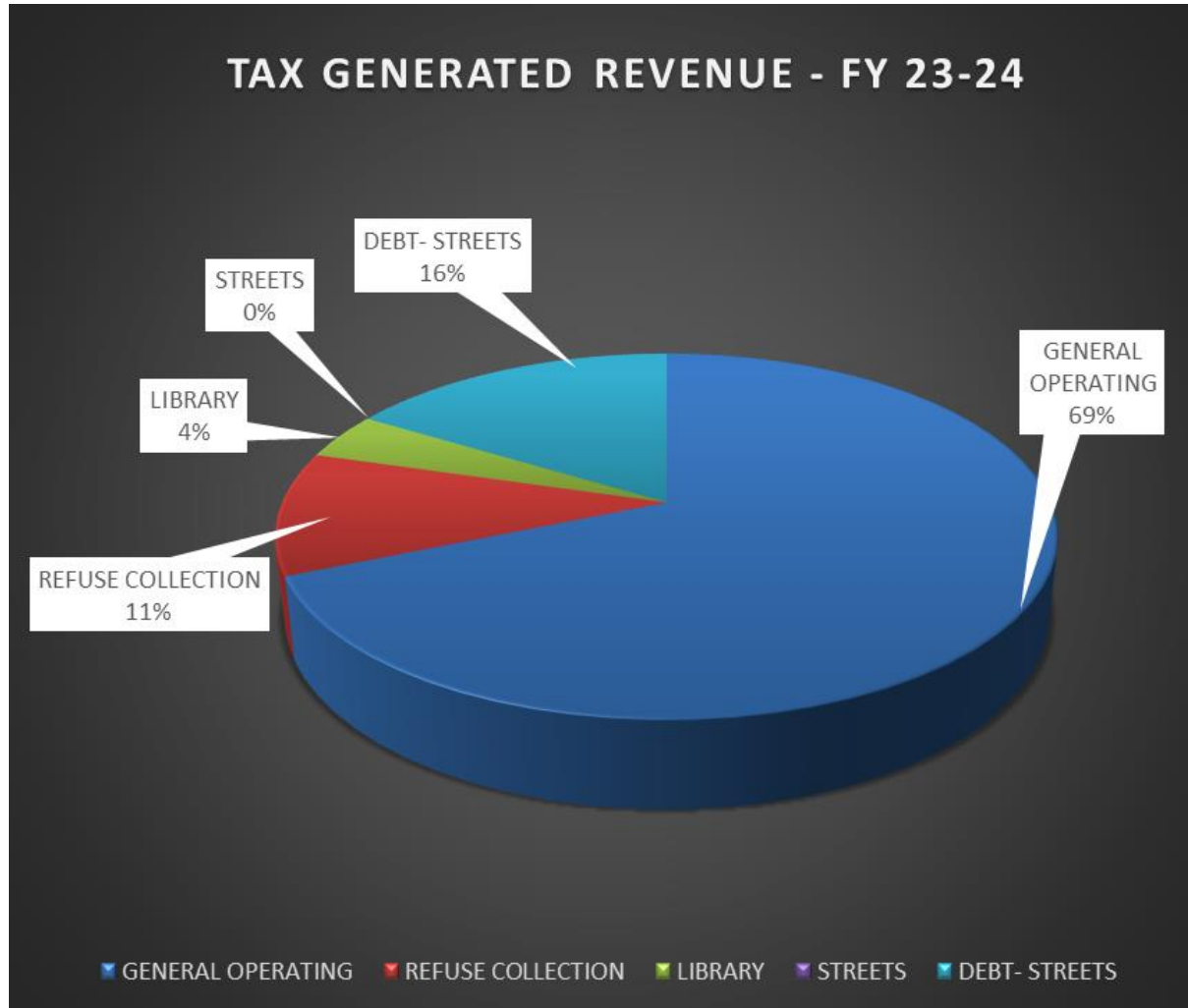
Tree Sales, Wood Chip Sales: Reflects fees collected for the replacement of right-of-way trees.

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.

DTE Energy: Reflects a refund of monies for an overcharge on non-used meters.



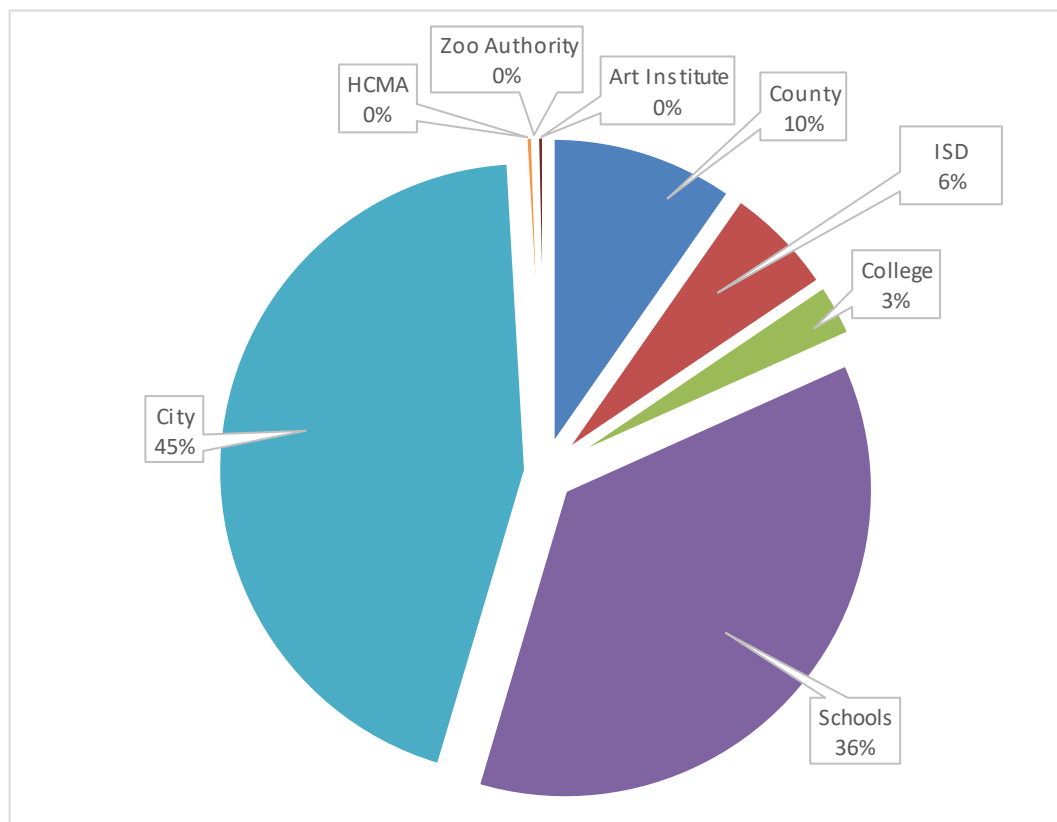
TAX GENERATED REVENUE

FY 2023-24

Based on Taxable Value (TV) of \$176,723,640

TAX TYPE	\$ AMOUNT	MILLAGE
GENERAL OPERATING	2,848,630	16.5618
REFUSE COLLECTION	453,065	2.6341
LIBRARY	172,000	1.0000
STREETS	0	0.0000
DEBT- STREETS	676,080	3.9307
TOTAL	4,149,775	24.1266

Receiving Entity	Millage Rates		Approximate portion of every dollar	
	PRE	Non-PRE	PRE	Non-PRE
City Operating	17.5618	17.5618	\$ 0.3239	\$ 0.2854
Refuse	2.6341	2.6341	\$ 0.0486	\$ 0.0428
Road Bond Debt	3.9307	3.9307	\$ 0.0725	\$ 0.0639
Oakland County Operating	3.9686	3.9686	\$ 0.0732	\$ 0.0645
Oakland County Parks & Rec	0.3431	0.3431	\$ 0.0063	\$ 0.0056
Oakland County Transit	0.9500	0.9500	\$ 0.0175	\$ 0.0154
Oakland County ISD Allocated	0.1881	0.1881	\$ 0.0035	\$ 0.0031
Oakland County ISD Vote	2.9777	2.9777	\$ 0.0549	\$ 0.0484
Oakland Community College	1.4891	1.4891	\$ 0.0275	\$ 0.0242
State Education Tax	6.0000	6.0000	\$ 0.1107	\$ 0.0975
School Operating	0.0000	18.0000	\$ -	\$ 0.2925
School Debt	2.3000	2.3000	\$ 0.0424	\$ 0.0374
School Supplemental	10.6812	0.0000	\$ 0.1970	\$ -
Sinking Fund	0.6911	0.6911	\$ 0.0127	\$ 0.0112
HCMA	0.2070	0.2070	\$ 0.0038	\$ 0.0034
Zoo Authority	0.0945	0.0945	\$ 0.0017	\$ 0.0015
Art Institute	0.1945	0.1945	\$ 0.0036	\$ 0.0032
Total Millage for 2022	54.2115	61.5303	\$ 1.00	\$ 1.00



TAXABLE VALUES SOURCES**PROJECTIONS FOR F.Y. 2023-24**

Based on the figures submitted from the Oakland County Equalization Department the total increase in the taxable value for all categories is 13.40%. The figures listed represent the pre-Board of Review figures. For Budget calculations I have used a taxable value of \$176,723,640.

TV TYPE	2022	2023	% INC.
RESIDENTIAL	122,142,160	139,627,120	14.315%
COMMERCIAL	29,370,840	32,033,590	9.066%
PERSONAL	4,340,210	5,062,930	16.652%
TOTAL	155,853,210	176,723,640	13.391%

TV REVIEW FY 2023-24 PROJECTIONS**10 YEAR HISTORY OF TV CHANGES**

YEAR	RESIDENTIAL	COMMERCIAL	PERSONAL	TOTAL	% INC.
2023	139,627,120	32,066,590	5,062,930	176,756,640	13.412%
2022	122,142,160	29,370,840	4,340,210	155,853,210	0.000%
2021	122,142,160	29,370,840	4,340,210	155,853,210	3.478%
2020	117,324,450	28,944,370	4,346,490	150,615,310	3.559%
2019	112,218,000	28,450,920	4,770,620	145,439,540	8.767%
2018	106,367,420	23,098,470	4,250,410	133,716,300	6.247%
2017	101,683,640	19,820,550	4,350,090	125,854,280	3.101%
2016	98,151,510	19,371,700	4,545,870	122,069,080	1.252%
2015	96,566,360	19,702,790	4,290,930	120,560,080	2.271%
2014	94,026,540	19,537,620	4,318,470	117,882,630	-3.078%
2013	94,094,270	23,396,140	4,136,060	121,626,470	-5.284%
2012	99,634,959	24,911,721	3,865,130	128,411,810	

INDIVIDUAL TAXABLE VALUE COMPONENT REVIEW

INDIVIDUAL TV COMPONENTS REVIEW

YEAR	RESIDENTIAL	% INC.
2023	139,627,120	14.315%
2022	122,142,160	0.000%
2021	122,142,160	4.106%
2020	117,324,450	4.550%
2019	112,218,000	5.500%
2018	106,367,420	4.606%
2017	101,683,640	3.599%
2016	98,151,510	1.642%
2015	96,566,360	2.701%
2014	94,026,540	1.848%
2013	92,320,400	-1.885%
2012	94,094,270	

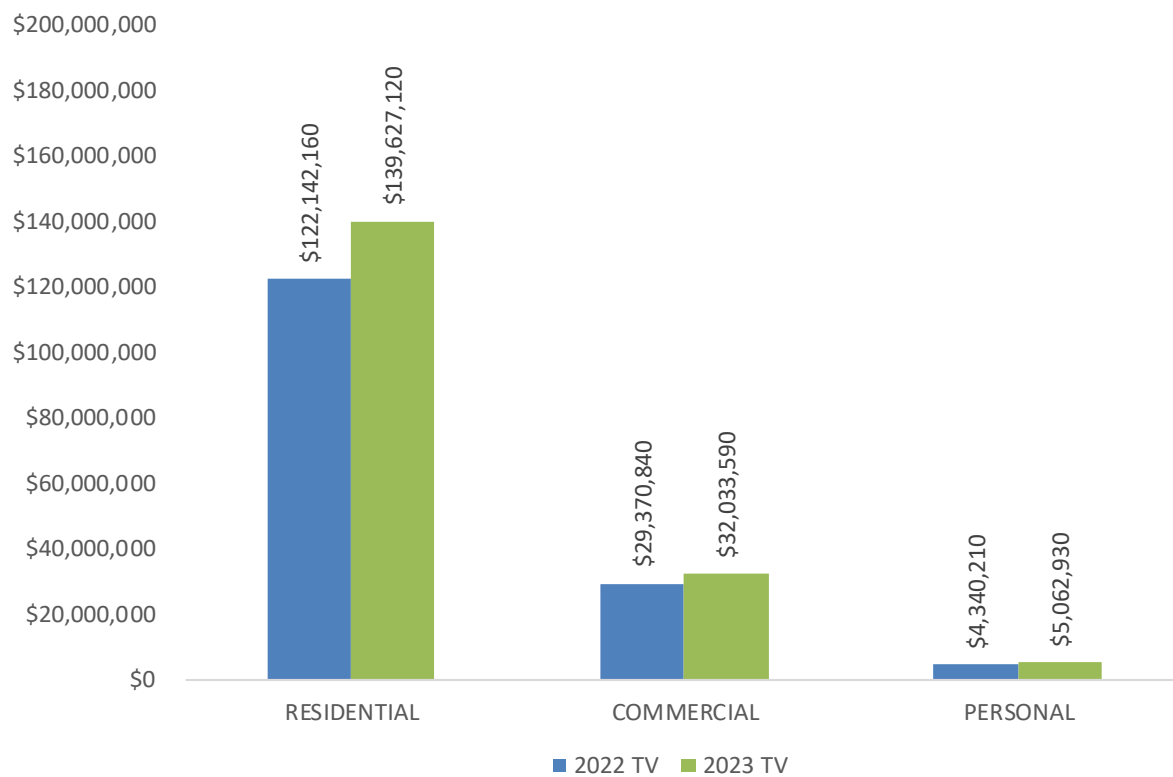
YEAR	COMMERCIAL	% INC.
2023	32,033,590	9.066%
2022	29,370,840	0.000%
2021	29,370,840	1.473%
2020	28,944,370	1.734%
2019	28,450,920	23.172%
2018	23,098,470	16.538%
2017	19,820,550	2.317%
2016	19,371,700	-1.680%
2015	19,702,790	0.845%
2014	19,537,620	-4.169%
2013	20,387,510	-12.860%
2012	23,396,140	

YEAR	PERSONAL	% INC.
2023	5,062,930	16.652%
2022	4,340,210	0.000%
2021	4,340,210	-0.144%
2020	4,346,490	-8.890%
2019	4,770,620	12.239%
2018	4,250,410	-2.291%
2017	4,350,090	-4.307%
2016	4,545,870	5.941%
2015	4,290,930	-0.638%
2014	4,318,470	4.283%
2013	4,141,090	

TAXABLE VALUE COMPARISON FY 2022-2023 TO FY 2023-2024

TV TYPE	2022 TV	2023 TV	% INC.
RESIDENTIAL	\$122,142,160	\$139,627,120	14.32%
COMMERCIAL	\$29,370,840	\$32,033,590	9.07%
PERSONAL	\$4,340,210	\$5,062,930	16.65%
TOTAL	\$155,853,210	\$176,723,640	13.39%

TAXABLE VALUE COMPARISON FY 2022-2023 TO FY 2023-2024



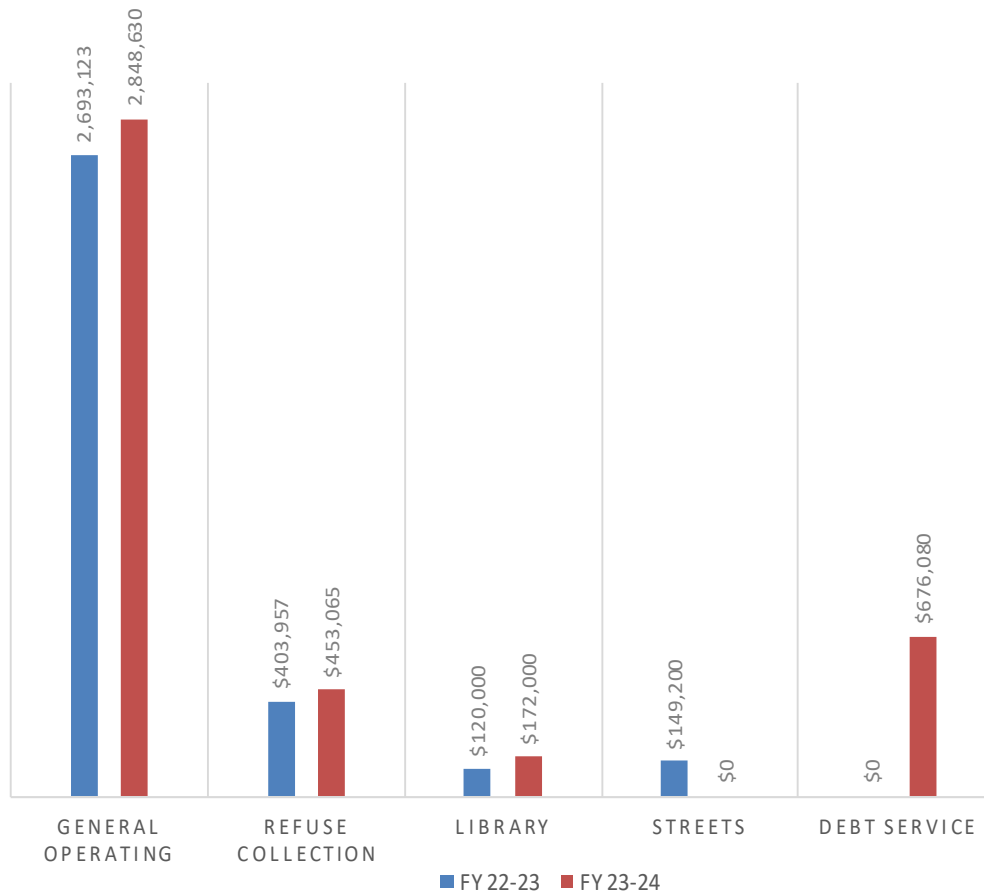
TAX GENERATED REVENUE COMPARISON

FY 2022-2023 TO FY 2023-2024

BASED ON MILLAGE RATE OF 24.2166

TAX TYPE	FY 22-23	FY 23-24	\$ INC.	% INC.
GENERAL OPERATING	2,693,123	2,848,630	\$155,507	5.77%
REFUSE COLLECTION	\$403,957	\$453,065	\$49,108	12.16%
LIBRARY	\$120,000	\$172,000	\$52,000	43.33%
STREETS	\$149,200	\$0	(\$149,200)	-100.00%
DEBT SERVICE	\$0	\$676,080	\$676,080	
TOTAL	\$3,366,280	\$4,149,775	\$783,495	23.27%

TAX GENERATED REVENUE COMPARISON FY 22-23 TO FY 23-24



REVENUE SOURCES BY FUND AND SOURCE**SUMMARY OF REVENUES BY FUND AND SOURCE****FY 2023-24**

FUND/ACTIVITY	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
GENERAL FUND						
BEGINNING FUND BALANCE	1,633,372	1,590,968	1,242,202	1,005,238	1,242,202	(348,766)
TAXES:						
General Operating	2,563,680	2,845,012	2,845,012	2,772,668	3,020,630	175,618
Public Safety	-	-	-	-	-	-
Refuse Collection	384,523	426,724	426,724	415,008	453,065	26,341
Library	-	-	-	-	-	-
Streets	-	-	-	-	-	-
Administrative Fee	89,107	88,000	89,231	89,231	90,000	2,000
Tax Penalties	29,231	35,000	12,000	10,059	35,000	-
Total - Taxes	3,066,541	3,394,736	3,372,967	3,286,966	3,598,695	203,959
STATE SHARED REVENUE	496,982	477,151	477,151	263,687	499,818	22,667
FEDERAL AND STATE GRANTS	7,245	-	-	-	2,000	2,000
OTHER REVENUE	1,246,190	1,229,179	1,229,179	1,057,248	989,706	(239,473)
TRANSFER - OTHER FUNDS	-	-	-	-	-	-
Total Resources Available	6,450,331	6,692,034	6,321,499	5,613,139	6,332,421	(359,613)
REVENUES NEEDED	4,816,959	5,101,066	5,079,297	4,607,901	5,090,219	(10,847)
EXPENDITURES	4,771,159	5,302,949	5,158,333	3,744,059	5,085,506	(217,443)
OPERATING TRANSFERS OUT	-	-	-	-	-	-
FUND BALANCE NEEDED	45,800	(201,883)	(79,036)	863,842	4,712	206,595
ENDING FUND BALANCE	1,590,968	1,242,202	1,163,166	1,869,080	1,246,914	
MAJOR STREETS	761,102	1,326,478	1,326,478	1,184,709	704,743	(621,735)
LOCAL STREETS	578,307	1,566,753	1,558,150	1,488,918	505,785	(1,060,968)
WATER	1,159,657	2,951,861	3,003,295	2,557,957	2,192,454	(759,407)
SEWER	1,690,064	2,459,423	2,501,567	1,852,520	2,876,173	416,750
CAPITAL ACQUISITIONS	110,667	158,324	160,393	160,393	400	(157,924)
Total - All Operating Funds	9,116,755	13,563,905	13,629,180	11,852,398	11,369,773	(2,194,131)

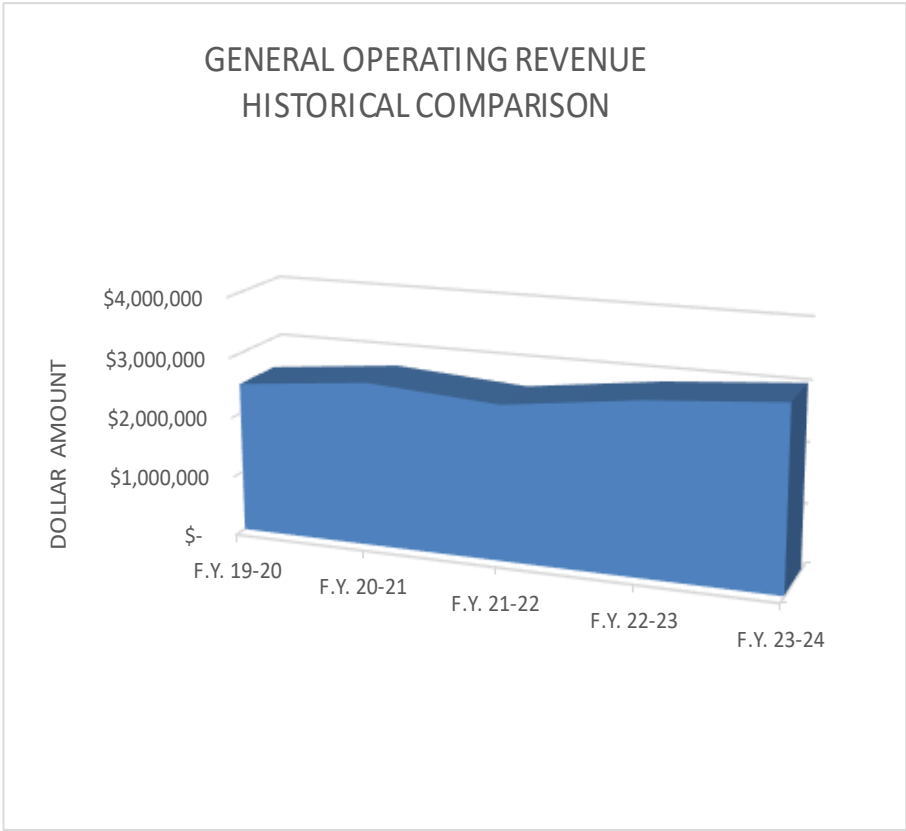
GENERAL FUND – OTHER REVENUES

GENERAL FUND OTHER REVENUES	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Miscellaneous	21,893	15,000	10,000	8,217	15,000	0
Delq Personal Property Revenue	2,782	3,000	3,000	357	3,000	0
Investment Interest	6,133	15,000	35,852	35,852	30,000	15,000
Tax Appeals	-	-	-	-	-	0
Workers Compensation Dividend	-	-	7,614	7,614	7,000	7,000
Property & Liability Dividend Rev	10,010	6,500	8,845	8,845	10,000	3,500
Building Permits	172,102	95,000	55,000	48,358	95,000	0
Employee Benefit Contributions	15,825	22,000	22,000	22,000	22,000	0
Zoning, Site Plan, Special Use Permits	7,401	8,500	8,500	6,197	8,500	0
Plumbing and/or Heating Permits	14,577	10,000	10,000	9,540	10,000	0
Electrical Permits	12,128	10,000	10,000	8,115	10,000	0
Licenses & Registrations	17,000	14,000	14,000	4,655	14,000	0
Dog & Cat Licenses	1,175	1,100	1,368	1,368	1,100	0
Cable TV Franchise Fees	111,105	120,000	120,000	80,442	120,000	0
Michigan Job Training Council Funds	1,512	1,000	-	-	1,000	0
SMART Municipal Credits	-	9,685	-	-	-	(9,685)
District Court Fines	71,992	70,000	70,000	47,472	70,000	0
Community Development Block Grants	-	8,000	-	-	8,000	0
Sidewalk Permits & Repairs	27,175	200,000	349,659	349,659	250,000	50,000
Federal Grant Revenue ARPA	50,392	-	-	-	-	0
American Tower-Metro-PCS Lease	46,027	48,000	48,000	40,498	48,000	0
Water Fund Lease of DPS Building	4,917	4,917	4,917	4,917	4,917	0
Equipment Rentals - Brush Chipping	-	-	-	-	-	0
Road Funds Lease of DPS Building	4,000	4,000	4,000	4,000	4,000	0
Retirees Spouse Medical Coverage	-	-	-	-	-	0
Recreation Fees	2,297	15,000	2,000	450	2,500	(12,500)
Dog Park Revenue	1,556	1,600	165	165	-	(1,600)
Community Garden Revenue	1,815	1,800	1,800	-	1,800	0
Tree Sales, Woods Chips Sales	-	-	-	-	-	0
Community Center Rental	72,112	65,000	65,000	52,528	65,000	0
Police Forfeitures Rev - State	-	-	-	-	-	0
Police Forfeitures Rev - Federal	-	-	-	-	-	0
Police Charges for Services	12,663	15,000	15,000	10,131	15,000	0
AT & T Lease	43,405	60,889	60,889	44,008	60,889	0
Donations	-	1,400	-	-	-	(1,400)
Election Reimbursements	-	-	-	-	-	0
Public Service Reimbursement	25,887	20,000	24,433	24,433	25,000	5,000
Metro Authority Act Payment	18,319	18,000	18,000	-	18,000	0
Sale of Fixed Assets	2,650	-	-	-	-	0
Workers Comp Reimbursement	-	19,393	20,277	20,277	20,000	607
Insurance Reimbursement	101	-	-	-	-	0
Insurance Recoveries	-	-	-	-	-	0
Sale of Property	-	150,000	142,700	142,700	-	(150,000)
Unearned Revenue	379,526	200,000	-	-	-	(200,000)
Weed/Code Enforcement Revenue	6,110	14,788	74,450	74,450	50,000	35,212
Interest Income - Leases	81,604	-	-	-	-	0
Total - Other Revenue	1,246,190	1,248,572	1,207,469	1,057,248	989,706	(258,866)

COMPARISON OF REVENUES ACROSS FISCAL YEARS

**GENERAL OPERATING REVENUE
HISTORICAL COMPARISON**

TAXING YEAR	GENERAL OPERATING
F.Y. 18-19	\$ 2,413,465
F.Y. 19-20	\$ 2,495,395
F.Y. 20-21	\$ 2,714,127
F.Y. 21-22	\$ 2,563,680
F.Y. 22-23	\$ 2,845,012
F.Y. 23-24	\$ 3,020,630



COMPARISON OF ALL REVENUES

	F.Y. 23-24	F.Y. 22-23	F.Y. 21-22	F.Y. 20-21	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17
PROPERTY TAXES								
City Operating	3,020,630	2,845,012	2,563,680	2,714,127	2,495,395	2,413,465	2,363,065	2,341,182
Public Safety	-	0	0	0	0	0	0	0
Refuse Collection	453,065	426,724	384,523	407,107	356,292	362,150	354,614	351,643
Library	-	0	0	0	0	0	0	0
Streets	-	0	0	0	0	0	0	0
Administrative Fee	90,000	88,000	89,107	81,000	82,569	77,172	74,430	72,830
Interest & Penalties	35,000	35,000	29,231	35,000	35,273	35,824	34,308	38,974
TOTAL - TAXES	3,598,695	3,394,736	3,066,541	3,237,234	2,969,529	2,888,612	2,826,417	2,804,629
STATE SHARED REVENUE	499,818	477,151	496,982	416,425	385,762	402,277	384,909	372,797
FEDERAL & STATE GRANTS	2,000	0	7,245	292,270	2,029	4,645	0	0
OTHER REVENUE	989,706	1,229,179	1,246,190	678,727	622,672	546,237	425,997	668,006
TRANSFER FROM OTHER FUNDS	-	0	0	0	0	0	0	0
TRANSFER FROM FUND BALANCE		0	0	0	0	0	0	0
TOTAL - GENERAL FUND	5,090,219	5,101,066	4,816,959	4,624,656	3,979,992	3,841,770	3,637,323	3,845,432
MAJOR STREETS	704,743	1,326,478	761,102	389,595	331,152	295,607	295,607	246,839
LOCAL STREETS	578,307	1,566,753	578,307	293,068	726,622	314,230	314,191	372,183
WATER	2,192,454	2,951,861	1,100,638	1,130,678	726,622	755,068	773,237	796,397
SEWER	2,876,173	2,459,423	1,690,064	1,952,101	1,308,780	1,353,727	1,385,084	1,426,027
CAPITAL ACQUISITIONS	400	158,324	110,667	113,694	6,843,151	95,113	83,500	0
Total - All Operating Funds	11,442,295	13,563,905	9,057,736	8,503,792	13,916,319	6,655,515	6,903,941	6,572,927

COMPARISON OF ALL REVENUES

OTHER REVENUE	F.Y. 23-24	F.Y. 22-23	F.Y. 21-22	F.Y. 20-21	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17
Interest Income - Lease	0	0	81,604					
Federal Grant Revenue - ARPA	2,000	0	50,392	0	0	0	0	0
Miscellaneous	15,000	15,000	21,893	9,000	12,558	8,980	8,540	4,790
Delq Personal Property Revenue	3,000	3,000	2,782	4,000	6,274	14,155	8,039	15,230
Investment Interest	30,000	15,000	6,133	15,000	22,915	38,953	21,686	16,147
Spec Assesment - Eldorado	0	0	0	0	0	0	7,746	8,893
Workers Compensation Dividend	7,000	0	0	0	4,771	0	571	0
Property Liability Div Revenue	10,000	6,500	10,010	6,500	6,878	6,716	7,084	8,256
Building Permits	95,000	95,000	172,102	95,000	45,188	142,422	60,866	85,747
Employee Benefit Contributions	22,000	22,000	15,825	4,500	16,000	19,200	28,312	31,334
Zoning, Site Plan, Special Use Perm	8,500	8,500	7,401	6,000	11,048	3,165	3,317	2,810
Plumbing and/or Heating Permits	10,000	10,000	14,577	24,500	13,740	28,072	19,746	13,580
Electrical Permits	10,000	10,000	12,128	16,000	9,596	13,899	14,469	10,588
Licenses & Registrations	14,000	14,000	17,000	9,000	3,495	7,825	10,215	7,955
Dog & Cat Licenses	1,100	1,100	1,175	1,100	1,289	1,008	1,492	1,383
Cable TV Franchise Fee	120,000	120,000	111,105	120,000	115,063	130,099	116,186	125,384
302 Michigan Job Training	1,000	1,000	1,512	1,000	805	2,474	0	1,133
SMART Municipal Credits	0	9,685	0	8,700	0	0	0	0
District Court Fines	70,000	70,000	71,992	120,000	127,175	104,377	79,245	95,574
Community Development Block Grant	8,000	8,000	0	4,000	1,219	16,775	3,143	2,916
Sidewalk Permits & Repairs	250,000	200,000	27,175	10,000	0	0	0	0
Weed/Code Enforcement	0	14,788	6,110	0	0	0	0	0
American Tower-Metro-PCS Lease	48,000	48,000	46,027	45,000	41,369	41,369	46,847	36,934
Water Fund Lease of DPS Building	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917
Equipment Rentals - Brush Chipping	0	0	0	0	0	18	0	78
Road Funds Lease of DPS Building	4,000	4,000	4,000	1,639	1,639	1,639	1,639	1,639
Retirees Spouse Medical Coverage	0	0	0	0	0	0	68	0
Recreation Fees	2,500	15,000	2,297	10,000	29,744	18,957	26,240	95,500
Dog Park Revenue	0	1,600	1,556	2,500	0	0	0	0
Community Garden Revenue	1,800	1,800	1,815	0	0	0	0	0
Tree Sales	0	0	0	0	160	0	0	0
Community Center Rental	65,000	65,000	72,112	25,000	33,366	77,456	55,596	31,169
Police Forfeitures State	0	0	0	0	0	1,067	0	14,932
Police Forfeitures Federal	0	0	0	0	0	0	0	0
Police Charges for Services	15,000	15,000	12,663	15,000	14,131	12,591	11,220	11,317
AT & T Lease Payments	60,889	60,889	43,405	60,889	60,889	60,889	58,232	69,266
Donations	0	1,400	0	14,000	9,869	15,750	13,500	13,000
Election Reimbursements	0	0	0	8,268	0	0	3,708	3,233
Public Service Reimbursement	25,000	20,000	25,887	20,000	9,242	21,714	18,331	13,664
METRO Authority Act Payment	18,000	18,000	18,319	15,000	17,096	15,472	15,440	15,697
Sale of Fixed Assets	0	0	2,650	0	0	627	2,750	100
Workers Comp. Reimbursement	20,000	19,393	0	0	0	0	0	18,316
Insurance Reimbursement	0	0	101	0	0	6,888	7,527	3,304
Insurance Recoveries	0	0	0	2,214	2,236	14,411	35,455	0
Sale of Abandoned Property	0	150,000	0	0	0	0	0	0
Unearned Revenue	0	200,000	379,526	0	0	0	0	42
Weed/Code Enforcement Revenue	50,000	14,788						
Interest Income - Leases	0	0						
Total - Other Revenue	991,706	1,248,572	1,246,190	678,727	622,672	831,885	692,127	764,828

LONG TERM FINANCIAL PLAN FORECASTS

GENERAL FUND REVENUE CATEGORY	Actual FY 21-22	Budgeted FY 22-23	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29
PROPERTY TAXES								
General Operating	2,563,680	2,845,012	3,020,630	2,880,135	2,897,697	2,915,259	2,932,821	2,950,382
Public Safety								
Refuse Collection	384,523	426,724	453,065	431,992	434,627	437,261	439,895	442,529
Street Resurfacing								
Library								
SUBTOTAL ALL MILLAGE RELATED TAXES	2,948,203	3,271,736	3,473,695	3,312,128	3,332,324	3,352,519	3,372,715	3,392,911
Percentage Increase	6.218%	763.834%	17.824%	1.235%	-4.070%	1.220%	1.212%	1.205%

Administrative Fee	89,107	88,000	90,000	90,900	91,809	92,727	93,654	94,591
Tax Penalties	29,231	35,000	35,000	40,000	40,000	40,000	40,000	40,000
SUBTOTAL - OTHER TAX RELATED REVENUE	118,338	123,000	125,000	130,900	131,809	132,727	133,654	134,591

TOTAL PROPERTY TAXES	3,066,541	3,394,736	3,598,695	3,443,028	3,464,133	3,485,246	3,506,370	3,527,502
Percentage Increase	6.160%	585.694%	17.354%	1.423%	-3.739%	1.226%	1.219%	1.212%

FEDERAL AND STATE SOURCES	Actual FY 21-22	Budgeted FY 22-23	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29
State Shared Revenue	496,982	477,151	499,818	504,816	509,864	514,963	520,113	525,314
Federal and State Grants	57,637	0	2,000					
TOTAL STATE SOURCES	554,619	477,151	501,818	504,816	509,864	514,963	520,113	525,314
Percentage Increase/Decrease	-27.428%	-13.968%	5.170%	0.597%	1.000%	1.000%	1.000%	1.000%

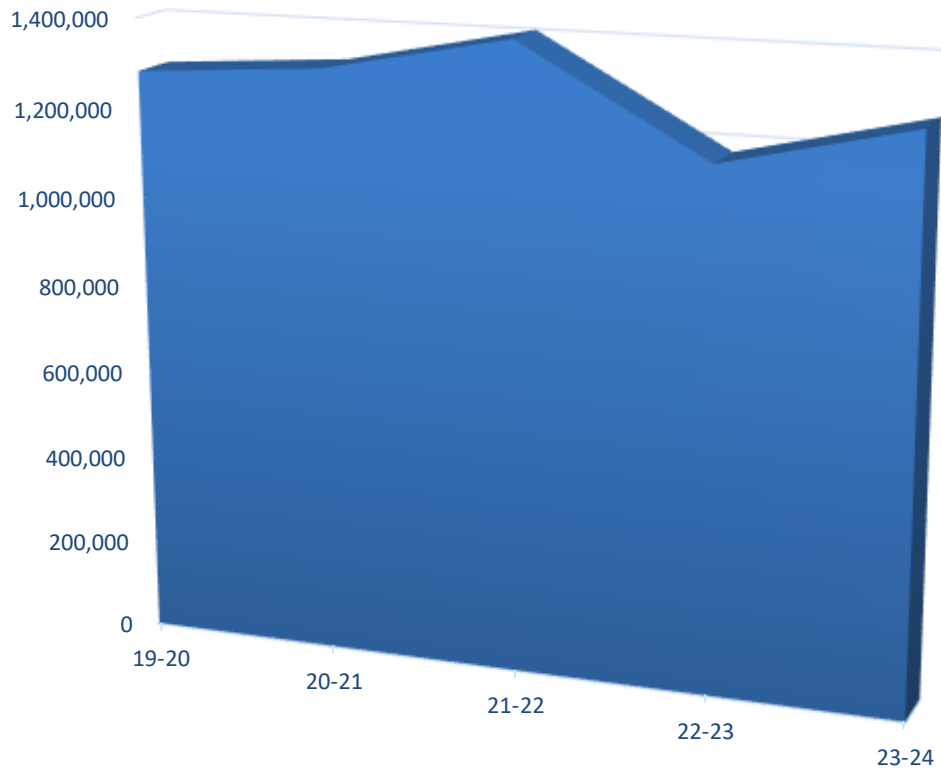
LONG TERM FINANCIAL PLAN OTHER REVENUE SOURCES	Actual FY 21-22	Budgeted FY 22-23	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29
Miscellaneous	21,893	15,000	15,000	12,000	12,000	12,000	12,000	12,000
Investment Interest	6,133	15,000	30,000	30,600	31,212	31,836	32,473	33,122
Delq Personal Property Revenue	2,782	3,000	3,000	7,000	7,000	7,000	7,000	7,000
Workers Compensation Dividend	0	0	7,000	0	0	0	0	0
Building Permits	172,102	95,000	95,000	96,425	97,871	99,339	100,830	102,342
Special Assessment- Eldorado	0	0	0	0	0	0	0	0
Zoning, Site Plan, Special Use Permits	7,401	8,500	8,500	8,628	8,757	8,888	9,022	9,157
Plumbing and/or Heating Permits	14,577	10,000	10,000	10,150	10,302	10,457	10,614	10,773
Electrical Permits	12,128	10,000	10,000	10,150	10,302	10,457	10,614	10,773
Licenses and Registrations	17,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Dog and Cat Licenses	1,175	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Cable TV Franchise Fees	111,105	120,000	120,000	120,000	120,000	120,000	120,000	120,000
302 Michigan Job Training Council Funds	1,512	1,000	1,000	2,000	2,000	2,000	2,000	2,000
SMART Municipal Credits	0	9,685	0	7,000	7,000	7,000	7,000	7,000
District Court Fines	71,992	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Community Development Block Grants	0	8,000	8,000	6,000	6,000	6,000	6,000	6,000
Sidewalk Permits and Repairs	27,175	200,000	250,000	0	0	0	0	0
Sale of Abandoned Property	0	150,000	0	0	0	0	0	0
Metro-PCS Lease	46,027	48,000	48,000	45,000	45,000	45,000	45,000	45,000
Water Fund Lease of DPS Building	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917
Equipment Rentals - Brush Chipping	0	0	0	0	0	0	0	0
Road Funds Lease of DPS Building	4,000	4,000	4,000	1,639	1,639	1,639	1,639	1,639
Retirees Spouse Medical Coverage	0	0	0	0	0	0	0	0
Recreation Fees	2,297	15,000	2,500	2,500	2,500	2,500	2,500	2,500
Weed/Code Enforcement	6,110	14,788	50,000	0	0	0	0	0
Community Center Rental	72,112	65,000	65,000	71,500	78,650	86,515	95,167	104,683
Police Charges for Services	12,663	15,000	15,000	15,000	15,000	15,000	15,000	15,000
AT & T Lease Payments	43,405	60,889	60,889	60,889	60,889	60,889	60,889	60,889
Donations	0	1,400	0	0	0	0	0	0
METRO Act Payments	18,319	18,000	18,000	14,000	14,000	14,000	14,000	14,000
Dog Park Revenue	1,556	1,600	0	0	0	0	0	0
Sale Of Fixed Assests	2,650	0	0	0	0	0	0	0
Property Liability Dividend	10,010	6,500	10,000	6,000	6,000	6,000	6,000	6,000
Workers Comp. Reimbursement	0	0	20,000	0	0	0	0	0
Insurance Reimbursement	101	0	0	0	0	0	0	0
Insurance Recoveries	0	0	0	0	0	0	0	0
Election Reimbursements	0	0	0	0	0	0	0	0
Police Forfeitures Rev - State	0	0	0	0	0	0	0	0
Police Forfeitures Rev - Federal	0	0	0	0	0	0	0	0
Sale of Abandoned Property	0	0	0	0	0	0	0	0
Employee Benefit Contributions	15,825	22,000	22,000	24,200	26,620	29,282	32,210	35,431
Public Services Reimbursement	25,887	20,000	25,000	21,000	21,000	21,000	21,000	21,000
SOCRRA Refund	0	0	0	0	0	0	0	0
Unearned Revenue	379,526	200,000	0	0	0	0	0	0
Community Garden Revenue	1,815	1,800	1,800	0	0	0	0	0
Interest Income - Leases	81,604	0	0	0	0	0	0	0
TOTAL - OTHER REVENUES	1,195,798	1,229,179	989,706	661,698	673,760	686,820	700,973	716,326
LONG TERM FINANCIAL PLAN	Actual FY 21-22	Budgeted FY 22-23	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29
SUB- TOTAL GENERAL FUND	4,816,959	5,101,066	5,090,219	4,609,541	4,647,757	4,687,029	4,727,455	4,769,142
TRANSFER/OTHER FUNDS	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND REVENUES	4,816,959	5,101,066	5,090,219	4,609,541	4,647,757	4,687,029	4,727,455	4,769,142
Percentage Increase	155.053%	5.898%	-0.213%	-9.443%	0.829%	0.845%	0.863%	0.882%

LONG TERM FINANCIAL PLAN EXPENDITURE AREA	Budgeted FY 22-23	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29
Government Services	781,690	606,050	530,063	539,792	549,750	559,942	570,373
Administration	894,858	898,504	920,097	942,498	965,743	989,871	1,014,921
Buildings and Grounds	127,859	127,859	132,328	134,264	136,236	138,246	140,295
Police Department	2,400,256	2,559,060	2,607,049	2,654,247	2,701,987	2,750,279	2,799,133
Public Services (DPS)	512,926	475,859	487,610	499,667	512,039	524,734	537,762
Leaf Collection	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Refuse Collection	369,794	387,925	399,563	411,550	423,896	436,613	449,711
Recreation	50,642	23,250	23,831	24,427	25,038	25,664	26,305
Contingency Capital Reserve Fund	157,924	0	0	0	0	0	0
TOTAL - GENERAL FUND EXPENDITURES	5,302,949	5,085,507	5,107,541	5,213,446	5,321,690	5,432,349	5,545,500

Percentage Increase	18.997%	6.253%	-3.685%	2.516%	4.193%	4.199%	4.206%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(201,883)	4,712	(497,999)	(565,689)	(634,661)	(704,894)	(776,358)
OTHER FUNDING SOURCES (USES)							
OPERATING TRANSFERS IN							
OPERATING TRANSFERS OUT							
TRANSFER FROM PRIMARY GOV'T. TO COMPONENT UNIT							
TOTAL	0	0	0	0	0	0	0
EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(201,883)	4,712	(497,999)	(565,689)	(634,661)	(704,894)	(776,358)
BEGINNING FUND BALANCE	(3,148,966)	(3,350,849)	(3,346,137)	(3,844,136)	(4,409,825)	(5,044,486)	(5,749,380)
RESERVED							
ENDING FUND BALANCE	(3,350,849)	(3,346,137)	(3,844,136)	(4,409,825)	(5,044,486)	(5,749,380)	(6,525,738)
Percentage Increase	6.411%	-0.141%	14.883%	14.716%	14.392%	13.974%	13.503%

GENERAL FUND BALANCE STATEMENT

FISCAL YEAR	BEGINNING BALANCE	SURPLUS (REDUCTION)	ENDING BALANCE	BSF*	TOTAL BALANCE
23-24	1,163,166	20,412	1,262,614	0	1,262,614
22-23	1,397,794	(79,036)	1,163,166	0	1,163,166
21-22	1,312,360	45,800	1,397,794	0	1,397,794
20-21	1,283,485	28,875	1,312,360	0	1,312,360
19-20	2,265,451	(981,966)	1,283,485	0	1,283,485
18-19	2,429,899	(164,448)	2,265,451	0	2,265,451
17-18	2,537,400	(107,501)	2,429,899	0	2,537,400



GENERAL FUND EXPENDITURES

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SUMMARY OF ADOPTED EXPENDITURES GENERAL FUND EXPENDITURES

GENERAL FUND EXPENDITURES - FY 22/23 TO FY 23/24

EXPENDITURES - ALL FUNDS

EXPENDITURES - ALL FUNDS - FY 22/23 TO FY 23/24

COMPARISON OF ALL EXPENDITURES

LONG-TERM FINANCIAL PLAN

GENERAL FUND EXPENDITURES

Offsetting General Fund Revenues is the corresponding expenditure side. Revenues of \$5,090,219 and expenditures of \$5,085,506 leave a surplus of \$4,712 for the General Fund Balance. Lathrup Village, like all municipalities, is required to submit a balanced budget. General Fund Expenditures cover the following operations:

- Government Services
- Administration
- Building and Grounds
- Police and Fire
- Department of Public Service (DPS) - Leaf & Refuse Collection and Disposal
- Recreation
- Contingencies and Capital Needs

This bookmark provides a review of expenditures in summary fashion. There are charts and graphs within this tab that will show the relationship between budgets, comparisons of the last fiscal year to the projected fiscal year, the comparison of the General Fund to all funds, a six-year comparison of expenditures, and wage and fringe benefit information. **Overall General Fund Expenditures for FY 2023-24 are projected to decrease by \$217,443 as compared with the FY 2022-23 budget.** Specific details of all General Fund expenditures are found, and discussed, under each of the respective budgets.

In the preparation of expenditure projections, several tools are used. The first tool is to review the comparison of expenditures for each Department. This comparison looks at the historical record of actual costs over the last eight fiscal years. The second tool is to review the long-term financial plan to see how expenditures are tracking in relation to the plan.

As has been previously discussed, the value of our long-term financial plan was discussed during our preliminary budget discussions. Next, we review all our labor and other contracts to determine the necessary funding to meet these obligations. Finally, we review any necessary adjustments that will provide enhancements to the operations of each Department. The sum of these tools results in expenditure projections that are as accurate as can be made for the fiscal year.

We have met our expenditures based on the projections contained in the revenues section of this budget and the use of fund balance. Despite the modest increase in Taxable Value, the expenditures for the FY 2023/24 budget were given great consideration as to how best to allocate resources during the budget year.

Last year, the FY 2022/23 budget reflected a 2% increase in the level of funding for Lathrup Services, LLC, our contracted Department of Public Services, to add an additional staff member, with the expectation of providing a higher level of services for our residents. For FY2023/24, a 2% increase is included for the Lathrup Services contract. It also should be noted, Fire, EMS, Police Dispatch contract is currently under negotiations. A placeholder reflecting a 5% increase has been added to the FY 2023/24 budget. Once negotiations are complete the actual planned expense for Fire, EMS, and Police Dispatch will be corrected prior to budget adoption in June.

FUND/ACTIVITY	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
EXPENDITURES	4,771,159	5,302,949	5,158,333	3,744,059	5,085,506	(217,443)

CITY OF LATHRUP VILLAGE
SUMMARY OF EXPENDITURES BY FUND AND SOURCE

FY 2023-24

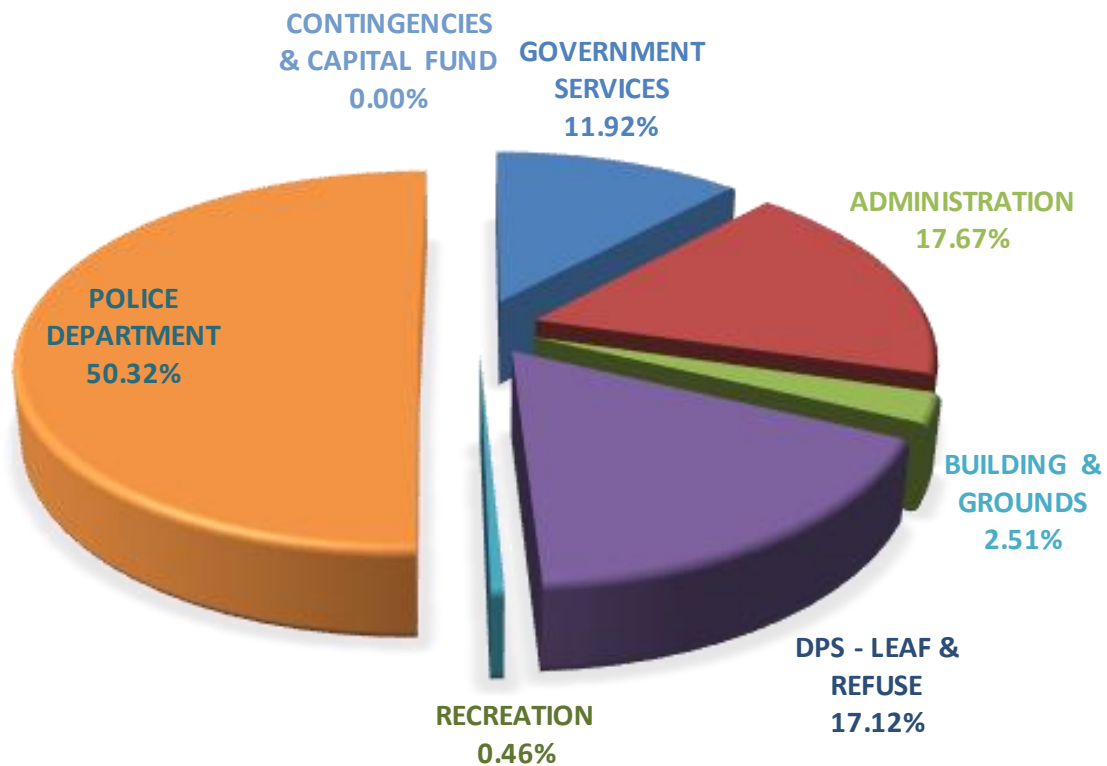
DEPARTMENT	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
GOVERNMENT SERVICES	711,592	781,690	575,530	402,257	606,050	(175,640)
ADMINISTRATION	779,101	894,858	788,658	552,458	898,504	3,646
BUILDING AND GROUNDS	137,801	127,859	125,859	109,784	127,859	(0)
PUBLIC SAFETY	2,182,161	2,400,256	2,394,376	1,703,534	2,559,060	158,804
DPS- LEAF & REFUSE COLLECT	821,612	889,720	1,104,990	806,131	870,784	(18,936)
RECREATION	28,441	50,642	10,996	9,502	23,250	(27,392)
CONTINGENCIES & CAPITAL FUN	110,450	157,924	157,924	160,393	-	(157,924)
Total - General Fund	4,771,159	5,302,949	5,158,333	3,744,059	5,085,506	(217,443)
MAJOR STREETS FUND	746,983	1,327,050	1,308,850	1,268,798	570,933	(756,117)
LOCAL STREETS FUND	512,210	1,605,550	1,533,015	1,101,758	646,693	(958,857)
WATER FUND	707,915	2,970,562	1,675,810	1,244,739	1,845,836	(1,124,726)
SEWER FUND	1,511,002	2,460,483	2,461,944	1,095,980	3,083,894	623,411
DEBT SERVICE FUND	471,847	662,966	662,966	662,966	745,721	(875)
CAPITAL ACQUISITIONS	62,520	157,924	157,924	157,924	-	(157,924)
Total Expenditures - All Funds	8,783,636	14,487,485	12,958,842	9,276,224	11,978,583	(2,508,902)

GENERAL FUND EXPENDITURES

FY 2023-2024

DEPARTMENT	BUDGETED
GOVERNMENT SERVICES	606,050
ADMINISTRATION	898,504
BUILDING & GROUNDS	127,859
DPS - LEAF & REFUSE	870,784
RECREATION	23,250
POLICE DEPARTMENT	2,559,060
CONTINGENCIES & CAPITAL FUND	0
Total - General Fund	5,085,506

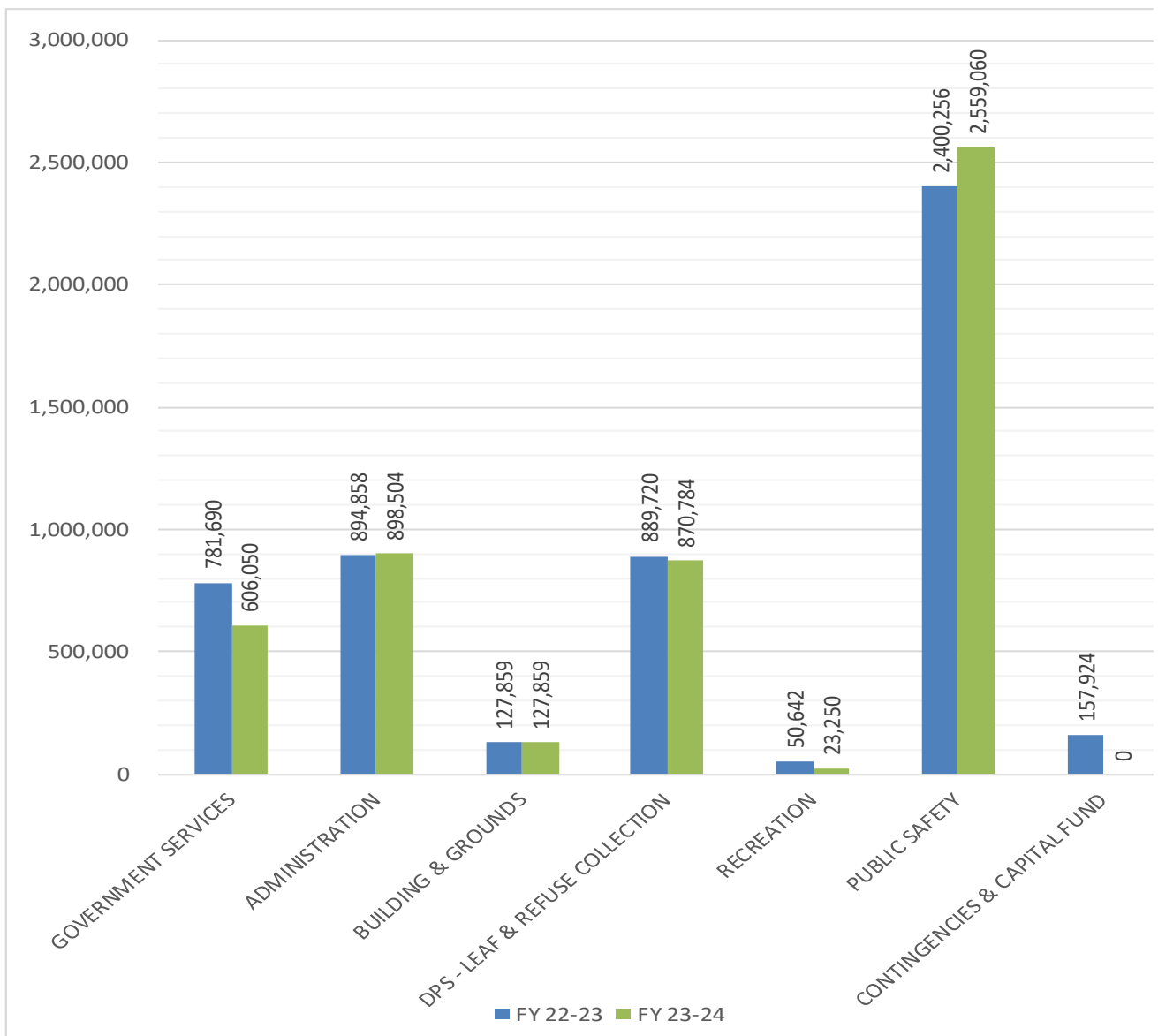
GENERAL FUND EXPENDITURES BY DEPARTMENT



G.F. EXPENDITURES - FY 22-23 TO FY 23-24

FY 2022-2023 TO FY 2023-2024

DEPARTMENT	FY 22-23	FY 23-24
GOVERNMENT SERVICES	781,690	606,050
ADMINISTRATION	894,858	898,504
BUILDING & GROUNDS	127,859	127,859
DPS - LEAF & REFUSE COLLECTION	889,720	870,784
RECREATION	50,642	23,250
PUBLIC SAFETY	2,400,256	2,559,060
CONTINGENCIES & CAPITAL FUND	157,924	0
Total - General Fund	5,302,949	5,085,506

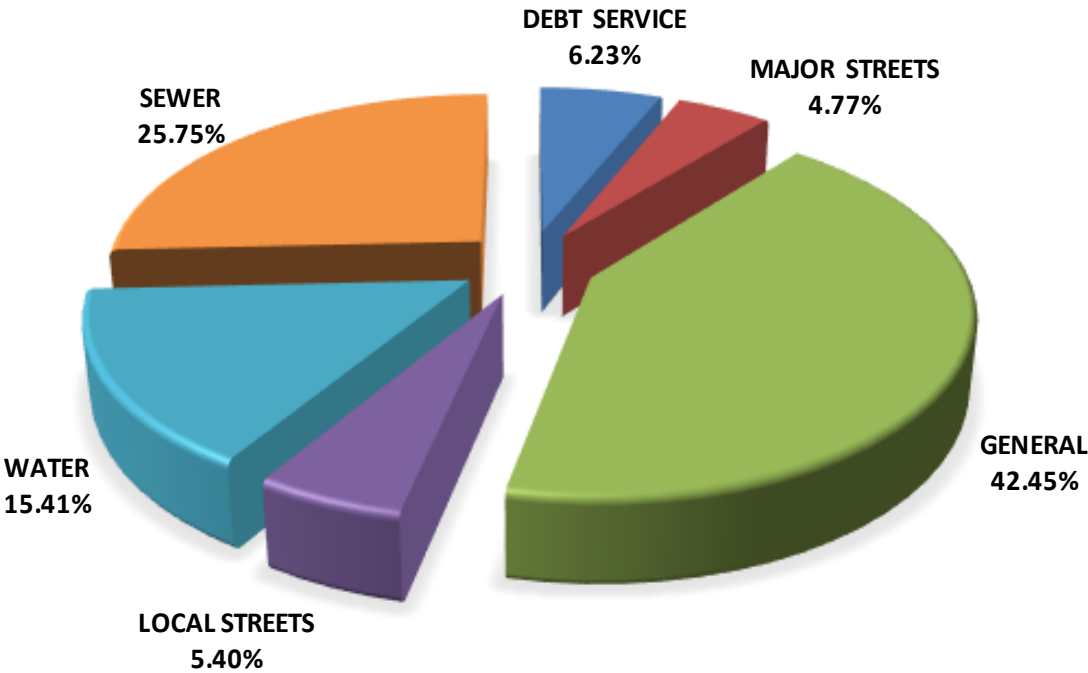


EXPENDITURES - ALL FUNDS

FY 23-24

FUND	BUDGETED
DEBT SERVICE	745,721
MAJOR STREETS	570,933
GENERAL	5,085,506
LOCAL STREETS	646,693
WATER	1,845,836
SEWER	3,083,894
CAPITAL ACQUISITION	0
TOTAL	11,978,583

EXPENDITURES - ALL FUNDS - FY 2023-2024



EXPENDITURES - ALL FUNDS

FY 22-23 TO FY 23-24

FUND	FY22-23	FY 23-24
DEBT SERVICE	662,966	745,721
MAJOR STREETS	1,327,050	570,933
GENERAL	5,302,949	5,085,506
LOCAL STREETS	1,605,550	646,693
WATER	2,970,562	1,845,836
SEWER	2,460,483	3,083,894
TOTAL	14,329,561	11,978,583

EXPENDITURES - ALL FUNDS - FY 22-23 TO FY 23-24



COMPARISON OF ALL EXPENDITURES

COMPARISON OF ALL EXPENDITURES

SUMMARY EXPENDITURES	F.Y. 23-24	F.Y. 22-23	F.Y. 21-22	F.Y. 20-21	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17
GOVERNMENT SERVICES	606,050	781,690	735,829	567,150	472,421	0	487,871	407,407
ADMINISTRATION	898,504	894,858	779,101	755,909	644,741	507,673	507,673	434,831
BUILDING AND GROUNDS	127,859	127,859	137,801	167,928	119,461		105,289	98,369
POLICE DEPARTMENT	2,559,060	2,400,256	2,182,161	2,388,364	2,060,522	0	1,945,956	2,071,631
DPS - LEAF & REFUSE COLLECT	870,784	889,720	812,416	578,739	489,068	455,982	455,982	415,525
RECREATION	23,250	50,642	28,441	84,145	81,101	0	105,381	159,182
CONTINGENCIES & CAPITAL FUN	0	157,924	110,450	245,821	112,950	225,769	225,769	233,994
Total - General Fund	5,085,506	5,302,949	4,786,201	4,788,056	3,980,264	1,189,424	3,833,921	3,820,940
MAJOR STREETS FUND	570,933	570,933	746,982	167,306	338,055	0	373,288	195,303
LOCAL STREETS FUND	646,693	1,605,550	745,222	393,816	380,814	391,236	391,236	432,392
WATER FUND	707,915	2,970,562	56,074	1,185,229	1,000,994	1,013,407	908,233	683,159
SEWER FUND	3,083,894	2,460,483	1,444,387	1,908,232	1,294,340	1,515,926	1,091,465	1,143,848
DEBT SERVICE FUND	745,721	662,966	471,847	125,567	124,002	122,297	125,467	43,939
CAPITAL ACQUISITIONS	-	157,924	62,520	245,821	112,950	95,875	94,100	79,362
Total Expenditures - All Funds	10,269,729	13,907,417	8,313,234	8,814,027	7,231,420	4,328,165	7,005,064	6,398,944

LONG TERM FINANCIAL PLAN EXPENDITURE AREA	Budgeted FY 22-23	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29
Government Services	781,690	606,050	530,063	539,792	549,750	559,942	570,373
Administration	894,858	898,504	920,097	942,498	965,743	989,871	1,014,921
Buildings and Grounds	127,859	127,859	132,328	134,264	136,236	138,246	140,295
Police Department	2,400,256	2,559,060	2,607,049	2,654,247	2,701,987	2,750,279	2,799,133
Public Services (DPS)	512,926	475,859	487,610	499,667	512,039	524,734	537,762
Leaf Collection	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Refuse Collection	369,794	387,925	399,563	411,550	423,896	436,613	449,711
Recreation	50,642	23,250	23,831	24,427	25,038	25,664	26,305
Contingency Capital Reserve Fund	157,924	0	0	0	0	0	0
TOTAL - GENERAL FUND EXPENDITURES	5,302,949	5,085,507	5,107,541	5,213,446	5,321,690	5,432,349	5,545,500

GOVERNMENT SERVICES

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GOVERNMENT SERVICES EXPENDITURES

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COMPARISON OF ALL EXPENDITURES

LONG TERM FINANCIAL PLAN

GOVERNMENT SERVICES

The Government Services budget contains expenditures that are basically 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 Library, building inspections, engineering, planning services and other professional services purchased by the City. It also includes expenditures for such areas as cable and citizen communalizations, memberships, conferences, meetings and expenses, printing and publications, postage, and liability insurance.

Overall Government Services expenditures are projected to decrease by \$175,640 or 22% from FY 2022/23. The Government Services budget represents 11.95% of the total General Fund expenditures. This area of the budget reflects the concern outlined earlier where, when spread across several line items, even small increases in line items can cause budgets to grow at a rate higher than revenues as reflected by the above data. As the index bookmark lists, there is additional information that shows both historical and future funding levels for this budget.

GENERAL FUND GOVERNMENT SERVICES	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
GOVERNMENT SERVICES	711,592	781,690	575,530	402,257	606,050	(175,640)

GOVERNMENT SERVICES - LINE-ITEM DEFINITIONS

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

Unemployment Insurance: Reflects the cost for required payments into our Michigan Employment Securities Commission (MESC) account to cover 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.

Office Supplies: Reflects the cost for necessary office supplies.

Tax Tribunal Appeal Refunds: 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 and elected officials.

Building Inspection Contract: Reflects the anticipated cost for inspection services for all building-related activities paid to City Municipal Services.

Code Enforcement: Reflects the cost for nuisance cuts.

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.

Citizen Communication: Reflects the printing and mailing cost for the City's newsletter and costs associated with our Web Page.

Auditing Services: Reflects the cost for a portion of our annually required independent audit. The total projected cost for this service, currently being provided by the accounting firm of Plante & Moran, is spread among all funds since all funds must be audited.

Telephone Billings: Reflects the cost for telephone, pager, fax, voicemail, and Internet services.

Vehicle Expense: Reflects the cost for the maintenance of vehicle assigned to administration and vehicle allowance for city administrator.

City Appreciation Functions: Reflects the cost for the City's periodic appreciation gathering for staff and members of the City's Boards and Commissions and appreciation dinner for outgoing Council Members.

Training – Reflects the costs for staff and elected officials to obtain training and attending conferences.

City Planning Services: Reflects the costs associated for professional planning services for the City. This has included the services of Giffels Webster for engineering for the planning, engineering, and zoning.

City Beautification Projects: Reflects the costs associated with beautification projects throughout the City. An example would be the Home & Garden Awards program.

C.D.B.G. Funded Projects: Reflects a corresponding expenditure for projected revenues. Expenditures under this line item are pre-determined during a public hearing process held in December of each year for the following year.

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 Meter: This line item reflects the costs for mailing. This was previously included on the Printing Cost line item but has been broken out in order to monitor both costs separately.

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.

Miscellaneous: Reflects a small figure for unanticipated expenses.

Government Operations: Reflects the cost for other government-related activities, such as office machine maintenance, ADP payroll services and printing.

Library Contract Payments: Reflects the cost for library services through the City of Southfield.

Community Center Payments: Reflects the payments for community center expenditures.

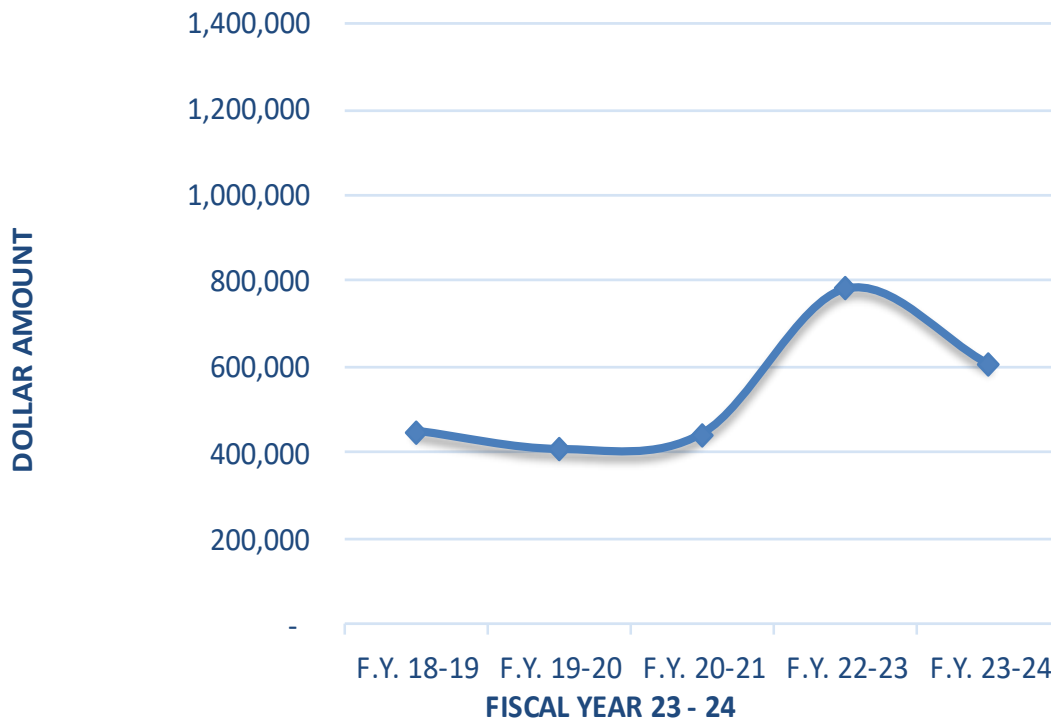
GOVERNMENT SERVICES EXPENDITURES

HISTORICAL COMPARISON

FY 23-24

FISCAL YEAR	AMOUNT
F.Y. 17-18	410,095
F.Y. 18-19	450,029
F.Y. 19-20	407,407
F.Y. 20-21	443,940
F.Y. 22-23	781,690
F.Y. 23-24	606,050

GOVERNMENT SERVICES EXPENDITURES HISTORICAL COMPARISON



CITY OF LATHRUP VILLAGE
SUMMARY OF PROPOSED EXPENDITURES
FY 2023-24

GENERAL FUND GOVERNMENT SERVICES	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Unfunded Pension Liability		-	-	-	-	-
Unemployment Insurance	49	50	52	52	50	0
Workers Compensation Insurance	6,427	7,000	7,000	-	7,000	0
Office Supplies	6,176	6,000	6,000	4,045	6,000	0
Office Supplies - COVID	100	-	-	-	-	0
Tax Tribunal Appeal Refunds	1,197	1,500	10,366	10,366	1,500	0
Memberships and Meetings	4,751	6,000	8,000	7,266	6,500	500
Building Inspection Contract	83,376	70,000	30,000	27,901	60,000	(10,000)
Code Enforcement	3,283	4,500	-	-	3,000	(1,500)
Cable TV Productions	40,796	55,000	50,000	38,726	40,000	(15,000)
Citizen Communication/ PR	10,235	15,000	10,000	6,439	5,000	(10,000)
Auditing Services	34,157	34,840	43,845	43,845	45,000	10,160
Telephone Billings	17,523	18,000	12,000	7,867	18,000	0
Vehicle Expense	5,863	6,500	2,000	285	5,000	(1,500)
City Appreciation Functions	-	-	-	-	-	0
Training	4,516	5,000	8,000	7,329	8,000	3,000
City Planning/Consulting Fees	7,717	15,300	11,000	9,144	10,000	(5,300)
City Beautification Projects	-	-	-	-	-	0
C.D.B.G. Funded Projects	-	2,000	3,267	3,267	2,000	0
Printing/Publishing Costs	10,942	12,000	10,000	7,795	10,000	(2,000)
Postage Meter	4,822	6,000	6,000	4,173	6,000	0
Liability Insurance Premiums	38,003	40,000	40,000	40,164	41,000	1,000
Miscellaneous	3,960	-	-	-	-	0
Government Operations	30,315	25,000	25,000	24,261	25,000	0
Technology	46,097	45,000	46,000	45,427	60,000	15,000
Library Contract Payments	119,938	132,000	132,000	59,970	172,000	40,000
Community Center Payments	30,958	25,000	25,000	21,705	25,000	0
Repayment to Water-Unfunded Pe	-	-	-	-	-	0
19600 Forest	-	-	-	-	-	0
27907 California NE Drive	-	-	-	-	-	-
ARPA Expenditures	50,392	200,000	40,000	32,230	-	(200,000)
Mers City Contributions	150,000	50,000	50,000	-	50,000	-
Total - Government Services	711,592	781,690	575,530	402,257	606,050	(175,640)

COMPARISON OF ALL EXPENDITURES

GOVERNMENT SERVICES	F.Y. 23-24	F.Y. 22-23	F.Y. 21-22	F.Y. 20-21	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17
Retirees Benefits	0	0	0	0	0	0	0	0
Unemployment Insurance	50	50	50	50	2	49	50	162
Workers Compensation Insurance	7,000	7,000	6,427	8,500	1,094	7,412	9,695	4,045
Office Supplies	6,000	6,000	6,176	6,000	6,371	7,009	5,798	3,578
Office Supplies - Covid	0	0	100	4,500	1,260	0	0	0
Tax Tribunal Appeal Refunds	1,500	1,500	1,197	2,000	9,121	0	8,212	0
Memberships and Meetings	6,500	6,000	4,751	7,000	8,413	0	0	0
Building Inspection Contract	60,000	70,000	83,376	132,000	85,704	91,697	86,519	65,686
Code Enforcement	3,000	4,500	3,283	2,000	180	1,530	600	0
Cable TV Productions	40,000	55,000	65,033	40,000	36,945	35,580	30,339	29,891
Citizen Communication	5,000	15,000	10,235	10,000	10,331	12,574	14,000	7,814
Auditing Services	45,000	34,840	34,157	19,900	19,621	30,102	20,872	19,778
Telephone Billings	18,000	18,000	17,523	18,000	19,032	16,002	15,140	7,452
Vehicle Maintenance Expense	5,000	6,500	5,863	7,500	6,712	3,003	6,770	1,456
City Appreciation Functions	0	0	0	1,000	179	0	2,030	5,962
Training	8,000	5,000	4,516	5,500	2,751	0	0	0
City Planning Services	10,000	15,300	7,717	6,000	4,300	6,529	2,380	127
City Beautification Projects	0	0	0	1,500	0	4,143	151	7,138
ARPA Expenditures	0	0	50,392	0	0	0	0	0
C.D.B.G. Funded Projects	2,000	2,000	0	4,000	1,250	12,451	2,562	7,640
Printing/Publishing Costs	6,000	12,000	10,942	12,000	11,910	21,325	16,951	8,774
Postage Meter	10,000	6,000	4,822	5,500	2,211	4,924	2,586	2,443
Liability Insurance Premiums	41,000	40,000	38,003	30,000	29,880	26,956	17,207	27,551
Miscellaneous	0	0	3,960	0	0	0	0	0
		0	0	0	0	0	0	0
Government Operations	25,000	25,000	30,315	35,000	39,759	67,602	54,614	43,896
Technology	60,000	45,000	46,097	35,000	20,292	0	0	0
Community Center Payments	25,000	25,000	30,958	25,000	35,167	17,544	16,030	9,403
Library Contract Payments	172,000	132,000	119,938	149,200	119,938	119,938	117,812	117,812
27907 California Dr N.E.	0	0	0	0	0	0	650	450
19600 Forest Drive	0	200,000	0	0	0	1,500	0	10,500
Cash Short/over	0	0	0	0	0	0	0	0
Mers City Contributions	50,000	50,000	150,000	0	0	0	0	0
Unfunded Pension liability	0	0	0	0	0	0	0	828,825
Total - Government Service	606,050	781,690	735,829	567,150	472,421	487,870	430,968	1,210,383

ADMINISTRATION

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ADMINISTRATION

The Administration budget contains expenditures for the main office operations through the funding of several Departments. Included in this budget are the City Administrator, City Clerk, City Treasurer, office support staff, legal services, Board of Review, and assessing services through Oakland County Equalization. Included in this budget is the funding for 10 full-time employees.

The Downtown Development Authority Director/Main Street Manager 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 expenditures under this budget are for personnel services.

The overall Administration expenditures increased by \$3,646 dollars when compared to the FY 2022/23 budget. The increase in FY 2023/24 is related to the proposed 3% general salary increase for all non-union employees.

GENERAL FUND ADMINISTRATION	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Total - Administration	779,101	894,858	788,658	552,458	898,504	3,646

ADMINISTRATION

LINE-ITEM DEFINITIONS

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

Salaries & Wages – Permanent: Reflects the costs associated with the salaries for 10 full-time employees.

Salaries & Wages – Part-Time: Reflects the costs for any supplemental part-time office help.

Fringe 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.

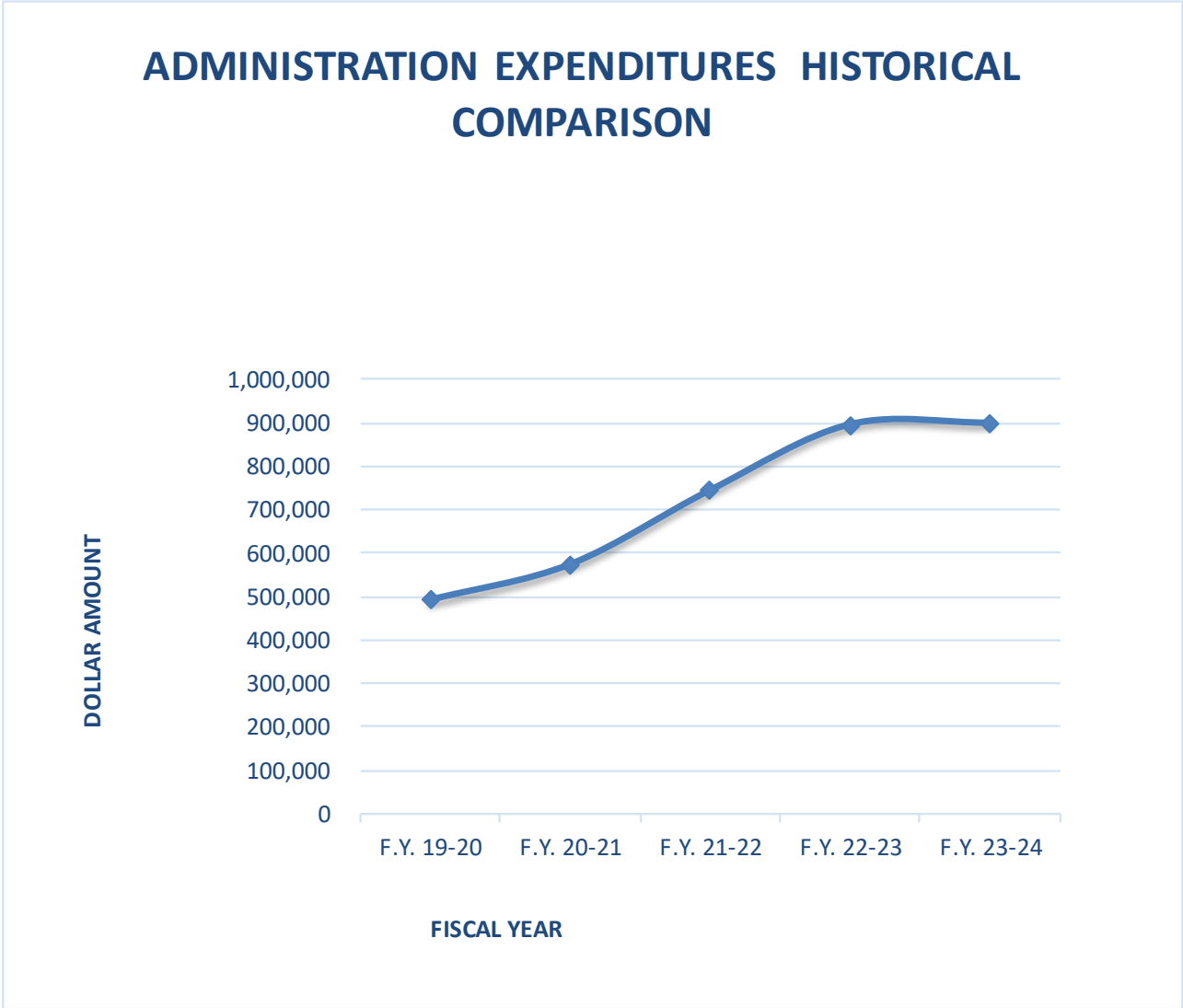
Legal Services: Reflects the cost to retain and utilize necessary legal services.

Board of Review: Reflects the costs to compensate Board of Review members for their required service in any given fiscal year.

County Equalization Services: Reflects the cost of our contractual relationship for the provision of assessing services through the Equalization Division of Oakland County.

ADMINISTRATION EXPENDITURES
HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 18-19	431,083
F.Y. 19-20	490,782
F.Y. 20-21	572,823
F.Y. 21-22	743,506
F.Y. 22-23	894,858
F.Y. 23-24	898,504



GENERAL FUND ADMINISTRATION	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Salaries & Wages - Permanent	381,305	441,036	441,036	297,671	424,403	(16,633)
Salaries & Wages - Part Time	3,465	30,000	30,000	26,250	30,000	0
Fringe Benefits	240,950	307,165	200,000	163,816	277,500	(29,665)
Code Enforcement - Legal Service	22,035	20,000	14,000	10,039	20,000	-
Elections	36,980	10,000	17,078	17,078	60,000	50,000
Legal Services	58,141	50,000	50,000	37,104	50,000	-
Board of Review	600	600	500	500	600	-
Code Enforcement Officer	1,003	-	-	-	-	-
County Equalization Services	34,622	36,057	36,044	-	36,000	(57)
Total - Administration	779,101	894,858	788,658	552,458	898,504	3,646

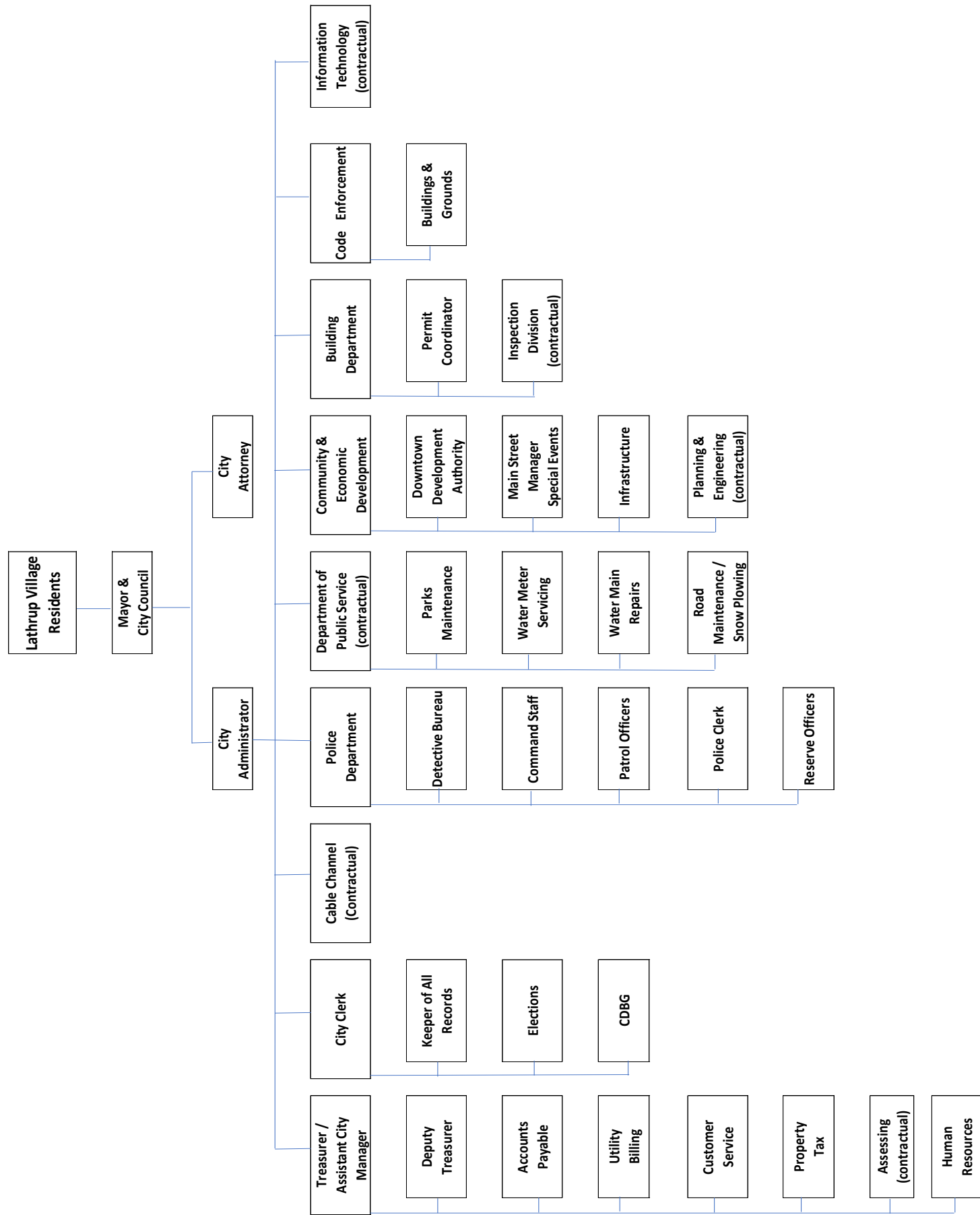
LONG TERM FINANCIAL PLAN ADMINISTRATION	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29
Salaries & Wages - Full Time	424,403	428,647	432,934	437,263	441,635	446,052
Salaries & Wages - Part Time	30,000	30,600	31,212	31,836	32,473	33,122
Taxes and Fringe Benefits	277,500	291,375	305,944	321,241	337,303	354,168
Code Enforcement - Legal	20,000	20,500	21,013	21,538	22,076	22,628
Elections	60,000	61,500	63,038	64,613	66,229	67,884
Legal Services	50,000	50,500	51,005	51,515	52,030	52,551
Board of Review	600	615	630	646	662	679
County Equalization Services	36,000	36,360	36,724	37,091	37,462	37,836
Code Enforcement Officer	-	0	0	0	0	0
TOTAL - ADMINISTRATION	898,503	920,097	942,498	965,743	989,871	1,014,921

Percentage Increase	0.407%	2.403%	2.435%	2.466%	2.498%	2.531%
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COMPARISON OF ALL EXPENDITURES

ADMINISTRATION	F.Y. 23-24	F.Y. 22-23	F.Y. 21-22	F.Y. 20-21	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17
Salaries & Wages - Permanent	424,403	441,036	381,305	366,481	339,499	261,628	215,228	172,185
Salaries & Wages - Part Time	30,000	30,000	3,465	46,664	4,964	0	0	6,458
Fringe Benefits	277,500	307,165	240,950	201,429	186,892	133,879	97,388	104,456
Code Enforcement Officer	0	-	1,002.92	-	-	0	0	0
Code Enforcement - Legal Se	20,000	20,000	22,035	17,000	14,236	13,520	24,403	19,954
Elections	60,000	10,000	36,980	28,385	14,764	11,445	8,706	4,217
Legal Services	50,000	50,000	58,141	60,000	49,442	53,925	55,401	35,988
Board of Review	600	600	600	600	550	475	350	527
Training & Seminars	0	0	0	0	-	0	0	0
County Equalization Services	36,000	36,057	34,622	35,350	34,395	32,801	33,357	33,720
Total - Administration	898,504	894,858	779,101	755,909	644,741	507,673	434,831	377,505

CITY OF LATHRUP VILLAGE ORGANIZATIONAL CHART



WAGE & FRINGE BENEFITS - ADMINISTRATION - FY 23-24

POSITION	SALARY	S.S.	PENSION	Education Reimburse	I.C.M.A.	LONG.	MEDICAL	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	FRINGE TOTAL
City Administrator (68%)	80,546	6,162	4,027		4,833		2,040	-	242	367		17,671
City Treasurer (90%)	89,520	6,848	4,476		1,790		9,718	464	269	408		23,974
Manager Comm & Econ Dev (10%)	8,755	670	438		350		1,539	164	26	40		3,227
City Clerk	63,860	4,885	3,193		2,554		7,869	499	192	291		19,484
UB/AP Specialist - Water/Sewer (5%)	27,038	2,068	2,704		1,082		3,000	250	165	247		9,515
AA - Customer Service	51,500	3,940	2,575		1,030		3,000	-	155	235		10,934
DDA Special Project (10%)	4,562	349	23		91		409	300	14	21		1,207
Code Enforcement (55%)	36,823	2,817	1,841		736		6,653	699	110	168		13,025
DT - Account II	61,800	4,728	3,090				13,226	1,494	185	282		23,005
Retirees Medical Coverage							11,973					11,973
Education Reimbursement		230		3,000								3,230
MERS (10) NonUnion			140,256									140,256
MERS (11) Non Union Hired After 08												
Total - Administration	424,403	32,697	162,623	3,000	12,467		59,428	3,870	1,357	2,059		277,500

PT Positions												
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SUMMARY - WAGE & FRINGE BENEFITS - ALL DEPARTMENTS & FUNDS- FY 23-24

	SALARY	S.S.	PENSION	WINTER VAC. PAY	I.C.M.A.	LONG.	MEDICAL	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	TOTAL
ADMINISTRATION	424,403	32,697	162,623	3,000	12,467		59,428	3,870	1,357	2,059		277,500
BUILDING & GROUNDS												
PUBLIC SAFETY	987,007	58,933	170,012	40,246	24,258	4,375	322,695	9,828	1,270	4,264	4,766	658,068
PUBLIC SERVICES	129,009		20,000									20,000
RECREATION												
TOTAL - GENERAL FUND	1,540,419	91,630	352,634	43,246	36,725	4,375	382,123	13,699	2,627	6,322	4,766	955,568
DOWNTOWN DEVELOPMENT	171,771	13,140	8,589		5,485		24,357	4,803	515	783	239	57,912
MAJOR STREETS	5,923	453	10,436		355		605		18	27		11,893
LOCAL STREETS	5,923	453	10,436		355		605		18	27		11,893
WATER	20,626	1,578	170,699		426		726		21	32		173,482
SEWER	95,469	544	3,407		426		39,375		21	32		43,806
GRAND TOTAL - ALL FUNDS	1,840,130	107,798	556,200	43,246	43,774	4,375	447,790	18,501	3,221	7,224	5,005	1,254,555

SUMMARY OF EMPLOYEES WITH PAY DISTRIBUTED BETWEEN MORE THAN ONE FUND - FY 23-24

City Administrator	SALARY	S.S.	PENSION	WINTER VAC. PAY	I.M.C.A.	LONG.	MEDICAL VISION	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	FRINGE TOTAL
GENERAL - 68%	80,546	6,162	4,027		4,833		2,040		242	367		17,671
DDA - 10%	11,845	906	592		711		300		36	54		2,599
MAJOR STREETS - 5%	5,923	453	129		355		605		18	27		1,587
LOCAL STREETS - 5%	5,923	453	129		355		605		18	27		1,587
WATER - 6%	7,107	544	155		426		726		21	32		1,904
SEWER - 6%	7,107	544	155		426		726		21	32		1,904
TOTAL - 100%	118,450	9,061	5,186		7,107		5,001		355	540		27,251

ACM / TREASURER	SALARY	S.S.	PENSION	WINTER VAC. PAY	I.M.C.A.	LONG.	MEDICAL VISION	VISION/ DENTAL	LIFE AD&D	LTD	SICK PAY	FRINGE TOTAL
GENERAL - 90%	89,520	6,848	4,476		1,790		9,718	464	269	408		23,974
DDA - 10%	9,947	761	497		199		1,080	52	30	45	239	2,903
TOTAL - 100%	99,467	7,609	4,973		1,989		10,798	515	298	454	239	26,876

Account Payables/Water	SALARY	S.S.	PENSION	WINTER VAC. PAY	I.M.C.A.	LONG.	MEDICAL VISION	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	FRINGE TOTAL
GENERAL - 50%	27,038	2,068	2,704		1,082		3,000	250	165	247		9,515
WATER - 25%	13,519	1,034										1,034
SEWER - 25%	13,519											
TOTAL - 100%	54,075	3,103	2,704		1,082		3,000	250	165	247		10,549

Manager - Community & Economic Development	SALARY	S.S.	PENSION	WINTER VAC. PAY	I.M.C.A.	LONG.	MEDICAL	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	FRINGE TOTAL
GENERAL (10%)	8,755	670	438		350		1,539	164	26	40		3,227
DDA (90%)	78,795	6,028	3,940		3,152		13,849	1,479	236	359		29,043
TOTAL - 100%	87,550	6,698	4,378		3,502		15,388	1,643	263	399		32,270

City Clerk	SALARY	S.S.	PENSION	WINTER VAC. PAY	I.M.C.A.	LONG.	MEDICAL	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	FRINGE TOTAL
GENERAL (100%)	63,860	4,885	3,193		2,554		7,869	499	192	291		19,484
TOTAL - 100%	63,860	4,885	3,193		2,554		7,869	499	192	291		19,484

DDA Special Projects	SALARY	S.S.	PENSION	WINTER VAC. PAY	I.M.C.A.	LONG.	MEDICAL	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	FRINGE TOTAL
Administration (General Fund - 10%)	4,562	349	23		91		409	300	14	21		1,207
DDA (90%)	41,057	3,141	2,053		821		3,685	2,700	123	187		12,711
TOTAL - 100%	45,619	3,490	2,076		912		4,095	3,000	137	208		13,918

Code Enforcement Officer	SALARY	S.S.	PENSION	WINTER VAC. PAY	I.M.C.A.	LONG.	MEDICAL	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	FRINGE TOTAL
Administration (General Fund - 55%)	36,823	2,817	1,841		736		6,653	699	110	168		13,025
DDA (45%)	30,128	2,305	1,506		603		5,443	572	90	137		10,657
TOTAL - 100%	66,950	5,122	3,348		1,339		12,096	1,272	201	305		23,682

BUILDING & GROUNDS

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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 for those who visit. As always, the Building and Grounds Department will continue striving to present a building that reflects a clean and orderly appearance. Our current provider of the service, Cliff Grant has done an admirable job, while working to contain costs.

Overall, the Building and Grounds expenditures for FY 2023/24 are projected to remain the same as the previous year.

GENERAL FUND BUILDING & GROUNDS	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Total - Building & Grounds	137,801	127,859	125,859	109,784	127,859	-

BUILDING & GROUNDS

LINE-ITEM DEFINITIONS

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

Salaries & Wages - Temporary: Reflects the cost for contracted services.

Building Utilities Billings: Reflects the costs for electrical, gas, and water and sewer billings.

Building Maintenance: Reflects the costs for building maintenance supplies. Examples would be cleaning and polishing supplies, repairs for the building, floor wax, small improvements to the building such as paint, bathroom supplies, etc.

Building Authority Lease Payments: Reflects the cost to service the debt for building bond issue of 1997 and has been paid in full.

Equipment Maintenance & Repairs: Reflects the cost of repairing and maintaining all building-related equipment. Examples would be the heating and air conditioning, kitchen equipment, lighting, elevator, etc.

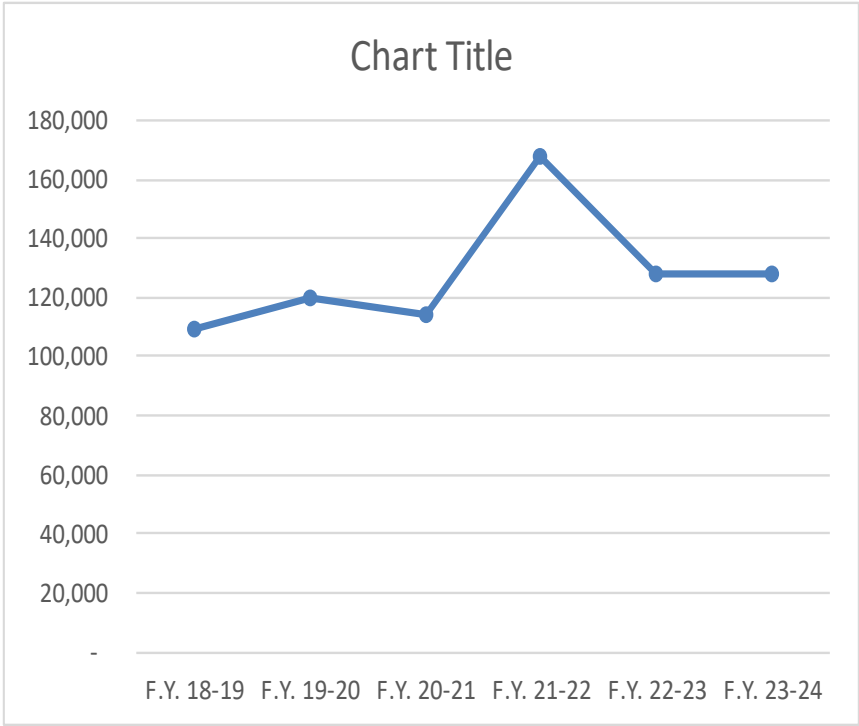
Parking Lot & Grounds: Reflects the cost of maintaining the grounds around the Municipal Building.

Vehicle Maintenance Expense: Reflects the cost to maintain vehicle used for building and grounds maintenance.

BUILDING & GROUNDS EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 18-19	109,295
F.Y. 19-20	119,498
F.Y. 20-21	113,928
F.Y. 21-22	167,928
F.Y. 22-23	127,859
F.Y. 23-24	127,859



GENERAL FUND BUILDING & GROUNDS	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Salaries & Wages - Permanent	-	-			-	-
Salaries & Wages - Temporary	30,123	30,000	30,000	26,250	30,000	0
Fringe Benefits	-	-	-	-	-	-
Workers Compensation Insurance	-	-	-	-	-	-
Building Utilities Billings	49,682	45,000	45,000	44,494	45,000	-
Building Maintenance	48,966	38,000	38,000	28,874	38,000	0
Building Authority Lease Payments	-	-	-	-	-	-
Equipment Maintenance & Repairs	-	1,500	1,500	-	1,500	-
Parking Lots & Grounds	2,234	8,000	6,000	4,807	8,000	0
Vehicle Maintenance Expense	-	-	-	-	-	-
Building - Grants	6,341	5,359	5,359	5,359	5,359	-
Covid Exp - building	455	-	-	-	-	-
Total - Building & Grounds	137,801	127,859	125,859	109,784	127,859	-

COMPARISON OF ALL EXPENDITURES

BUILDING & GROUNDS	F.Y. 23-24	F.Y. 22-23	F.Y. 21-22	F.Y. 20-21	F.Y. 19-20	F.Y. 18-19
Salaries & Wages - Permanent	0	0	0	0	0	0
Salaries & Wages - Temporary	30,000	30,000	30,123	56,000	29,518	28,095
Fringe Benefits	0	0	0	0	0	0
Workers Compensation Insurance	0	0	0	0	0	0
Building Utilities Billings	45,000	45,000	49,682	45,000	44,117	40,694
Building Maintenance	38,000	38,000	48,966	40,000	28,613	24,434
Building Authority Lease Payments	0	0	0	0	0	0
Equipment Maintenance & Repairs	1,500	0	0	0	0	0
Parking Lots & Grounds	8,000	1,500	0	1,500	38	45
Vehicle Maintenance Expense	0	8,000	2,234	10,000	9,246	4,092
Energy Project Lighting Hvac's	5,359	0	0	0	7,928	0
Covid Exp - Building	0	5,359	6,341	7,928	19,032	7,928
		-	455	7,500	-	-
Total - Building & Grounds	127,859	127,859	137,801	167,928	138,493	105,288

LONG TERM FINANCIAL PLAN BUILDING AND GROUNDS	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29
Salaries & Wages - Full Time	0	0	0	0	0	0
Salaries & Wages - Part Time	30,000	30,300	30,603	30,909	31,218	31,530
Taxes and Fringe Benefits	0	0	0	0	0	0
Workers Compensation	0	0	0	0	0	0
Building Utilities Billings	45,000	46,125	47,278	48,460	49,672	50,913
Building Maintenance	38,000	38,380	38,764	39,151	39,543	39,938
Building - Grants-Repayment	5,359	7,928	7,928	7,928	7,928	7,928
COVID EXP - Buiding	0	0	0	0	0	0
Building Authority Lease Payments	0	0	0	0	0	0
Equipment Maintenance & Repairs	1,500	1,515	1,530	1,545	1,561	1,577
Parking Lots and Grounds	8,000	8,080	8,161	8,242	8,325	8,408
TOTAL - BUILDING & GROUNDS	127,859	132,328	134,264	136,236	138,246	140,295

Percentage Increase	0.000%	3.495%	1.463%	1.469%	1.475%	1.482%
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PUBLIC SAFETY DEPARTMENT

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WAGE & FRINGE BENEFITS - POLICE

PUBLIC SAFETY

The Police budget contains expenditures for the provision of police, fire, dispatch, and Advance Life Support (ALS) services. The goal of the Department is to protect life, property, and all rights guaranteed by law by preserving the peace and maintaining order. Included in this budget is funding for ten (11) full-time sworn officers, three (3) part-time employees, and a full-time police clerk, and the all-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. In a proactive fashion, 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 to situations of absolute necessity.

The FY 2023/24 Budget is reflective of previous budgets. As with other municipalities, locating and hiring qualified police officers is a statewide problem. Anticipating the likelihood of hiring police officers, this budget has accounted for a fully staffed police department.

For FY 2023/24, police expenditures are projected to increase by \$158,804 over FY 2022/23. This reflects the Police Officer Association of Michigan bargaining agreement with the City of Lathrup Village and an increase for contracted Fire/EMS/Dispatch services.

For FY 2023/24, Fire and Dispatch reflect a two (5%) percent increase with the City of Southfield. The estimated 5% increase is a placeholder as negotiations are still underway to renew the contract with Southfield Fire Department for Fire, EMS, and Dispatch services. The Police Department Budget represents 50.32% of the total General Fund expenditures.

GENERAL FUND PUBLIC SAFETY	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Total - Public Safety	2,182,161	2,400,256	2,394,376	1,703,534	2,559,060	158,804

PUBLIC SAFETY

LINE-ITEM DEFINITIONS

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

Salaries & Wages - Permanent: Reflects the cost for 11 full-time employees.

Part-Time Employees: Reflects the cost for Part-Time Officers and a clerk.

Salaries & Wages - O.T.: Reflects the costs for overtime payments. Overtime comes in the form of shift coverage, court activities, training, traffic detail, investigations, and miscellaneous details.

Fringe Benefits: Reflects the cost of employer provided benefits such as pension, health insurance, and life insurance.

Unemployment Insurance: Required payments into our MESC account to cover costs for the provision of unemployment benefits to qualified individuals.

Uniforms: Reflects the cost for all uniform items such as vests, rain gear, shoe allowance, patches, leather, and cleaning.

Workers Compensation Insurance: Reflects a portion of the premium costs for this mandated coverage.

Office Supplies: Reflects the cost for 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, furniture, the majority of which occurs infrequently.

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.

Document Reducing: Reflects the costs for microfilming and CD scanning of documents.

Code Enforcement/Training & Supplies: Reflects the costs for training and supplies for Code Enforcement related activities.

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, crime scene supplies.

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.

Fire Services/Dispatch Payments: Reflects the contractual cost for fire, dispatch, and Advanced Life Support (ALS) services through the City of Southfield.

Telephone Billings: Reflects the cost for telephone, pager, voicemail, and Internet services.

Radio Communications Agreements: Maintains radios, MDT, and radar units.

Vehicle Maintenance Expense: Reflects the cost for the maintenance of vehicles.

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.

Memberships & Meetings: Reflects the cost for training, investigation associations, chief's associations, crime prevention associations, and related meetings.

Michigan Justice Training Programs: Reflects the cost for State-funded training entitled 302 funds.

Crime Prevention Programs: Reflects the cost for community meetings, contributions to City functions, and related printed materials.

Animal Control: Reflects the cost for animal control services.

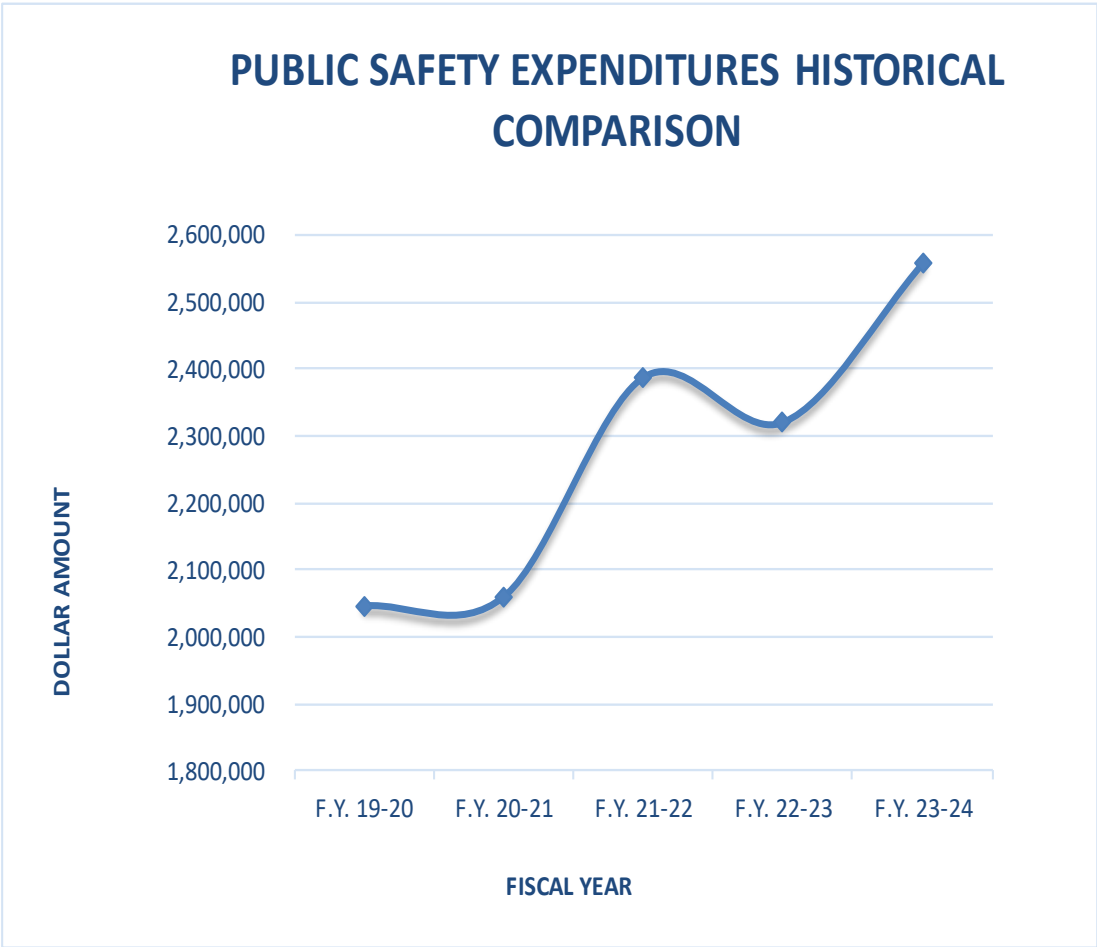
Prisoner Lockup: The cost of prisoner lockup through the City of Beverly Hills.

Youth and Drug Programs: Reflects the cost for printed materials on drug prevention.

Motorcycle Lease: Reflects the cost for the City's motorcycle program.

PUBLIC SAFETY EXPENDITURES
HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 18-19	2,045,770
F.Y. 19-20	2,046,640
F.Y. 20-21	2,060,566
F.Y. 21-22	2,388,364
F.Y. 22-23	2,321,047
F.Y. 23-24	2,559,060



GENERAL FUND PUBLIC SAFETY	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Salaries & Wages - Permanent	765,030	793,250	793,250	606,169	887,007	93,757
Salaries & Wages - O.T.	40,613	50,000	50,000	23,757	50,000	-
Part Time Employees	93,153	50,000	50,000	48,224	50,000	0
Fringe Benefits	417,864	641,229	641,229	421,463	658,068	16,839
Unemployment Insurance	96	100	100	100	100	-
Police Uniforms & Cleaning	16,315	15,000	15,000	5,141	15,000	0
Workers Compensation Insurance	6,427	10,000	10,000	-	10,000	0
Office Supplies	2,914	4,000	4,000	3,272	3,500	(500)
Office Supplies - Covid	54	-	-	-	-	-
Office Machines	-	2,000	2,000	515	1,500	(500)
Publications/Document Reducing	2,169	500	-	-	500	-
Code Enforcement/Training & Sup	-	-	-	-	-	-
Road Supplies	2,455	2,000	2,500	2,170	2,500	500
Evidence Supplies	-	1,000	1,000	426	1,000	0
Police Reserve Force	-	500	-	-	500	-
Training Programs	9,794	15,500	9,000	6,654	15,500	0
Firearms Training	7,865	9,000	6,000	5,435	9,000	0
Fire Services/Dispatch Payments	695,462	709,371	709,371	489,014	744,840	35,469
Telephone Billings	11,929	9,500	9,500	8,105	9,500	-
Radio Communications Agreements	10,815	12,500	12,500	5,334	12,500	-
Vehicle Maintenance Expense	64,757	37,000	45,628	45,628	37,000	-
Liability Insurance Premiums	25,594	26,106	26,106	26,106	26,106	0
Memberships & Meetings	2,525	3,500	3,927	3,927	3,500	0
Michigan Job Training Programs	1,968	2,000	1,000	822	2,000	-
Crime Prevention Programs	36	-	65	65	40	40
Animal Control	693	200	200	107	200	-
Prisoner Lockup	3,200	4,000	2,000	1,100	2,500	(1,500)
State of Michigan LEIN Use	-	-	-	-	-	-
Community Policing	434	2,000	-	-	1,000	(1,000)
Unfunded Pension Liability	-	-	-	-	-	-
Technology	-	-	-	-	15,700	15,700
Police Forfeitures	-	-	-	-	-	0
Total - Public Safety	2,182,161	2,400,256	2,394,376	1,703,534	2,559,060	158,804

COMPARISON OF ALL EXPENDITURES

PUBLIC SAFETY	F.Y. 23-24	F.Y. 22-23	F.Y. 21-22	F.Y. 20-21	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17
Salaries & Wages - Permanent	887,007	793,250	765,030	768,827	716,352	511,042	582,578	582,153
Salaries & Wages - O.T.	50,000	50,000	406,126.1	23,175	52,174	97,156	141,287	95,285
Salaries & Wages - Part Time	50,000	50,000	93,153	127,629	106,769	155,024	175,650	197,093
Fringe Benefits	658,068	641,229	417,864	374,145	373,296	343,914	346,015	362,683
Unemployment Insurance	100	100	96	96	130	96	97	314
Uniforms	15,000	15,000	16,315	10,116	9,927	7,998	9,890	13,146
Workers Compensation Insurance	10,000	10,000	6,427	16,161	15,500	14,500	11,911	6,768
Office Supplies	3,500	4,000	2,914	4,243	2,614	3,940	3,737	3,466
Supplies - COVID 19	0	0	54	4,305	0	0	0	0
Office Machines	1,500	2,000	2,169	1,776	3,743	4,222	1,496	1,712
Publications/Document Reduction	500	500	0	939	645	949	118	2,558
Code Enforcement/Training &	0	0	0	0	0	0	0	0
Road Supplies	2,500	2,000	2,455	1,126	723	1,790	1,668	1,096
Evidence Supplies	1,000	1,000	0	932	807	2,203	204	695
Police Reserve Force	500	500	0	0	291	2,045	0	1,539
Training Programs	15,500	15,500	9,794	11,590	7,410	6,135	2,265	1,236
Firearms Training	9,000	9,000	7,865	4,400	4,657	4,747	2,604	3,672
Fire Services Contract Payments	744,840	709,371	695,462	665,129	668,991	649,910	636,563	624,673
Telephone Billings	9,500	9,500	11,929	8,911	7,892	9,320	9,352	8,857
Radio Communications Agreements	12,500	12,500	10,815	13,891	8,524	13,390	10,341	11,040
Vehicle Maintenance Expenses	37,000	37,000	64,757	37,655	43,231	47,724	29,653	47,206
Liability Insurance Premiums	26,106	26,106	25,594	25,092	24,480	24,000	24,280	22,560
Memberships & Meetings	3,500	3,500	2,525	3,150	2,975	3,178	2,558	814
Michigan Job Training Program	2,000	2,000	1,968	1,927	1,909	2,895	195	2,455
Crime Prevention Programs	40	0	36	291	1,032	3,051	2,149	607
Animal Control Contract with B	200	200	693	259	0	774	509	124
Prisoner Lockup	2,500	4,000	3,200	2,600	6,400	695	0	2,270
State of MI LEIN Use	0	0	0	0	0	0	0	0
Community Policing	1,000	2,000	434	219	51	734	0	183
Unfunded Pension Liability	0	0	0	0	0	0	0	250,671
Technology	15,700	0	0	0	0	0	0	0
Police Forfeitures	0	0	0	0	0	34,523	76,509	40,633
Total - Public Safety	2,559,060	1,607,006	2,182,161	2,108,585	2,060,522	1,945,955	2,071,631	2,285,508

LONG TERM FINANCIAL PLAN PUBLIC SAFETY	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29
Salaries & Wages - Full Time	887,007	904,747	922,842	941,299	960,125	979,327
Salaries & Wages - Overtime	50,000	51,000	52,020	53,060	54,122	55,204
Salaries & Wages - Part Time	50,000	51,000	52,020	53,060	54,122	55,204
Taxes and Fringe Benefits	658,068	674,707	691,346	707,985	724,624	741,263
Unemployment Insurance	100	5,734	5,849	5,966	6,085	6,207
Uniforms	15,000	15,375	15,759	16,153	16,557	16,971
Workers Compensation Insurance	10,000	10,250	10,506	10,769	11,038	11,314
Office Supplies	3,500	3,588	3,677	3,769	3,863	3,960
Supplies - COVID 19	0	0	0	0	0	0
Office Machines	1,500	1,538	1,576	1,615	1,656	1,697
Publications/Document Reducing	500	2,500	2,500	2,500	2,500	2,500
Code Enforcement/Training & Supplies	0	0	0	0	0	0
Road Supplies	2,500	2,563	2,627	2,692	2,760	2,829
Evidence Supplies	1,000	1,025	1,051	1,077	1,104	1,131
Police Reserves	500	500	500	500	500	500
Training Programs	15,500	15,888	16,285	16,692	17,109	17,537
Firearms Training	9,000	9,000	9,000	9,000	9,000	9,000
Fire Services/Dispatch Contracts	744,840	752,288	759,811	767,409	775,083	782,834
Telephone Billings	9,500	9,738	9,981	10,230	10,486	10,748
Radio Communications	12,500	12,688	12,878	13,071	13,267	13,466
Vehicle Maintenance Expense	37,000	37,370	37,744	38,121	38,502	38,887
Liability Insurance Premiums	26,106	26,759	27,428	28,113	28,816	29,537
Memberships and Meetings	3,500	3,553	3,606	3,660	3,715	3,770
302 Michigan Job Training Programs	2,000	2,000	2,000	2,000	2,000	2,000
Crime Prevention Programs	40	41	42	43	44	45
Animal Control	200	200	200	200	200	200
Police Forfeitures	0	0	0	0	0	0
Prisoner Lockup	2,500	12,000	12,000	12,000	12,000	12,000
State of Michigan LEIN Use	0	0	0	0	0	0
Community Policing	1,000	1,000	1,000	1,000	1,000	1,000
Technology	15,700	15,936	16,175	16,417	16,663	16,913
Unfunded Pension Liability						
TOTAL - PUBLIC SAFETY	2,559,061	2,622,985	2,670,422	2,718,404	2,766,942	2,816,047
Percentage Increase	6.616%	2.498%	1.809%	1.797%	1.786%	1.775%

WAGE & FRINGE BENEFITS - POLICE DEPARTMENT - FY 23-24

POSITION	SALARY	S.S.	PENSION	WINTER VAC. PAY	I.C.M.A.	LONG.	MEDICAL	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	BENEFITS TOTAL
MERS (02) POLICE			51,228									51,228
MERS (21) PATROL			57,506									57,506
Police Chief	110,888	8,483		5,118	2,218	1,625	31,716	1,657	333	506	2,559	54,213
Lieutenant	95,645	7,317		4,414	2,869	1,100	17,762	1,147	75	436	2,207	37,328
Officer 1	68,439	5,236	5,475	3,159	2,053		24,437	1,311	75	312		42,058
Officer 2	81,315	6,221	6,505	3,753	2,439	550	6,373	339	75	371		26,627
Officer 3	81,315	6,221	6,505	3,753	2,439		12,741	690	75	371		32,796
Officer 4	68,439	5,236	5,475	3,159	2,053		3,000		75	312		19,310
Officer 5	81,315	6,221	6,505	3,753	2,439		8,421	430	75	371		28,214
Officer 6	62,569	4,787	5,006	2,888	1,877		23,080	1,608	75	285		39,605
Officer 7	68,439	5,236	-	3,159		1,100	7,526	408	75	312		17,816
Officer 8	62,569	4,787	5,006	2,888	1,877		17,892	1,142	75	285		33,951
Sergeant	91,073	6,967	7,286	4,203	2,732		3,000		75	415		24,679
FT Police Clerk	63,000	4,820	5,040		1,260		19,274	1,096	188	287		31,965
Sergeant (Open)		-	5,475									5,475
Overtime	50,000	3,825	3,000									6,825
Retirees Medical Insurance							147,472					147,472
Michigan Med Stat Fee												
Detective Pay	2,000	153										
Boot Allowance												1,000
PT Total	50,000	3,825										
Full Time	937,007	55,108	170,012	40,246	24,258	4,375	322,695	9,828	1,270	4,264	4,766	658,068
Total - Public Safety	987,007	58,933	170,012	40,246	24,258	4,375	322,695	9,828	1,270	4,264	4,766	658,068

PUBLIC SERVICES

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WAGE & FRINGE BENEFITS - PUBLIC SERVICES

PUBLIC SERVICES

The Public Services budget contains expenditures for all activities other than roads and water and sewer. There are three distinct sections of this budget that 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 for 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.

Starting in FY 2013-2014, the City began a different method of providing service to the community. The City contracted this work to a private firm, Lathrup Services, LLC. This will be the 7th year that Lathrup Services, LLC will be providing services to our community. As was true in the first year, we will be monitoring the level of service to our residents and continue to work to improve the delivery of these vital services.

In FY 2023/24, Public Services expenditures reflect a decrease of \$39,597. The 2023/24 budget continues the services that have been provided over the previous years, including leaf collection.

The contract with Lathrup Services is divided between the applicable funds:

Fund	Amount	Percentage
Roads	\$ 133,209.96	32.34%
Water/Sewer	\$ 149,687.04	36.34%
General	\$ 129,008.58	31.32%
TOTAL	\$ 411,905.58	100.00%

The total contract with Lathrup Services in FY2022/23 was \$403,829. In FY 2023/24 the amount is \$411,906. This represents a 2% increase.

CITY OF LATHRUP VILLAGE						
SUMMARY OF PROPOSED EXPENDITURES						
FY 2022-23						
CONTRACTUAL SERVICES	ACTUAL FY 21-22	BUDGETED FY 22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 22-23	INCREASE (DECREASE)
General- Public Services	123,999	126,479	126,479	0	129,009	2,530
General- Refuse	-	-	-	0	0	0
Major Streets	64,019	65,299	65,299	0	66,605	1,306
Local Streets	64,019	65,299	65,299	0	66,605	1,306
Water	71,937	73,376	73,376	0	74,844	1,468
Sewer	71,937	73,376	73,376	0	74,844	1,468
General- Govt. Services-Insurance	0	0			0	0
TOTAL	395,911	403,829	403,829	0	411,906	8,077

PUBLIC SERVICES

LINE-ITEM DEFINITIONS

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

DEPARTMENT OF PUBLIC SERVICES

Fringe Benefits: Reflects the cost of employer-provided benefits such as pension, health insurance, and life insurance.

Equipment Maintenance: Reflects the cost for the maintenance of the various pieces of equipment.

Park Maintenance: Reflects the cost for repairs of fencing, tree and shrub trimming, drainage repairs, planting, mowing and trimming, park improvements, etc.

Sidewalk Maintenance Program: Reflects the cost of the sidewalk repair program and other miscellaneous sidewalk repairs.

CONTRACTUAL SERVICES:

Contractual Services: Reflects the services contracted with Lathrup Services, LLC.

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 SOCRRA contract.

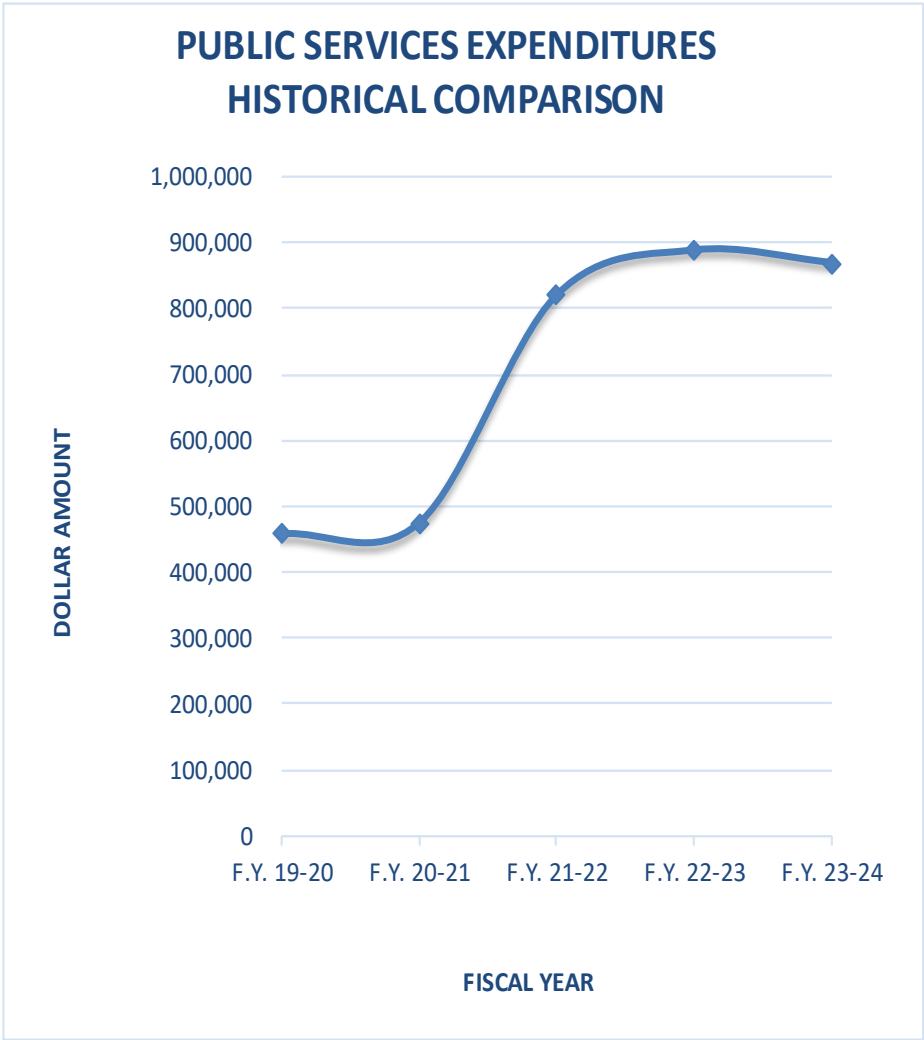
REFUSE COLLECTION & DISPOSAL:

SOCRRA Refuse Collection Contract: 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).

PUBLIC SERVICES EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 18-19	427,021
F.Y. 19-20	459,580
F.Y. 20-21	476,238
F.Y. 21-22	821,612
F.Y. 22-23	889,720
F.Y. 23-24	870,784



GENERAL FUND PUBLIC SERVICES	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Salaries & Wages - Permanent	-	-			-	-
Salaries & Wages - Temporary	-	-			-	-
Fringe Benefits (MERS)	15,134	20,000	12,000	9,841	20,000	-
DPS Utilities For Reimbursement	26,656	21,000	30,000	23,649	21,000	-
Equipment Maintenance	1,063	4,200	7,141	7,141	4,200	(2,941)
Park Maintenance	1,155	7,000	-	35	1,500	(5,500)
Sidewalk Maintenance Program	290,102	334,247	552,576	416,897	300,150	(34,097)
Vehicle Expense	8	-	-	-	-	-
Subtotal - Public Services	334,118	386,447	601,717	457,563	346,850	(39,597)
CONTRACTUAL SERVICES	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Contractual Services	114,803	126,479	126,479	84,773	129,009	2,530
Subtotal- Contractual Services	123,999	126,479	126,479	84,773	129,009	2,530
LEAF COLLECTION	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Refuse Equipment & Roll-Off Expenses	8,530	7,000	7,000	2,683	7,000	-
Subtotal - Leaf Collection	8,530	7,000	7,000	2,683	7,000	-
REFUSE COLLECTION	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
SOCRRA Refuse Collection Contract	354,965	369,794	369,794	261,112	387,925	18,131
Subtotal - Refuse Collection & D	354,965	369,794	369,794	261,112	387,925	18,131
Total - Public Services	821,612	889,720	1,104,990	806,131	870,784	(18,936)
ELIGIBLE FOR REFUSE MILLAGE	363,495	376,794	376,794	263,795	394,925	18,131
FUNDED THROUGH GENERAL FUND	458,117	512,926	728,196	542,336	475,859	(37,067)

COMPARISON OF ALL EXPENDITURES

PUBLIC SERVICES	F.Y. 23-24	F.Y. 22-23	F.Y. 21-22	F.Y. 20-21	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17
DPS								
Salaries & Wages - Permanent						0	0	53,584
Salaries & Wages - Temporary	0	0	0	0	0	0	0	0
Fringe Benefits	20,000	20,000	15,134	14,000	6,769	1,204	643	2,342
DPS Utilities for Reimbursement	21,000	21,000	8	0	0	0	0	0
Equipment Maintenance	4,200	4,200	1,063	7,000	2,905	7,046	0	49,224
Park Maintenance	1,500	7,000	1,155	5,000	882	1,837	650	4,669
Sidewalk Maintenance Program	300,150	334,247	290,102	30,000	0	0	0	0
Vehicle Expense	0	0	0	0	0	0	0	0
Contractual Services	129,009	126,479	114,803	125,239	124,000	102,367	100,655	
			26,656	21,000	14,527	17,892	20,403	
Total - DPS	475,859	512,926	448,921	202,239	149,083	130,346	122,351	56,235

LEAF COLLECTION

Salaries & Wages - Temporary	0	0	0	0	0	0	0	9,477
Miscellaneous	0	114,803	0	0	0	0	0	1,682
Refuse Equipment & Roll-Off	7,000	7,000	8,530	6,472	4,490	9,023	8,799	7,608
Total - Leaf Collection	7,000	121,803	8,530	6,472	4,490	9,023	8,799	18,768

REFUSE COLLECTION & DISPOSAL

Refuse Collection Contract	0	0	0	0	0	0	0	
SOCRRA Disposal Tipping Fee	387,925	369,794	354,965	347,111	335,496	316,613	284,375	270,406
Total - Refuse Collection & Disposal	387,925	369,794	354,965	347,111	335,496	316,613	284,375	270,406
Total - Public Services	870,784	1,004,523	812,416	555,822	489,068	455,982	415,525	345,409

LONG TERM FINANCIAL PLAN DPS/PUBLIC SERVICES	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29
Salaries & Wages - Full Time	0	0	0	0	0	0
Salaries & Wages - Part Time	0	0	0	0	0	0
Taxes and Fringe Benefits	20,000	21,000	22,050	23,153	24,310	25,526
Workers Compensation Insurance	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	0
Vehicle Expense	0	0	0	0	0	0
Equipment Maintenance	4,200	4,305	4,413	4,523	4,636	4,752
Park Maintenance	1,500	1,538	1,576	1,615	1,656	1,697
Tree Maintenance	0	0	0	0	0	0
Sidewalk Maintenance	300,150	307,654	315,345	323,229	331,309	339,592
Contractual Services	129,009	131,589	134,221	136,905	139,643	142,436
Utilities	21,000	21,525	22,063	22,615	23,180	23,760
TOTAL - DPS	475,859	487,610	499,667	512,039	524,734	537,762
LEAF COLLECTION	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29
Salaries & Wages - Temp	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Refuse Equipment & Roll-Off Expense	7,000	7,000	7,000	7,000	7,000	7,000
TOTAL - LEAF COLLECTION	7,000	7,000	7,000	7,000	7,000	7,000
REFUSE COLLECTION	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29
SOCRRA - Tipping Fees	387,925	399,563	411,550	423,896	436,613	449,711
Refuse Collection Contract	0	0	0	0	0	0
TOTAL - REFUSE COLLECTION	387,925	399,563	411,550	423,896	436,613	449,711
TOTAL - PUBLIC SERVICES	870,784	894,173	918,217	942,935	968,347	994,474
Percentage Increase	-2.128%	2.686%	2.689%	2.692%	2.695%	2.698%

WAGE & FRINGE BENEFITS - PUBLIC SERVICES - FY 23-24

POSITION	SALARY	S.S.	PENSION	Boot Allow	I.C.M.A.	LONG.	MEDICAL	VISION DENTAL	LIFE AD & D	LTD	SICK PAY	TOTAL
	-			-	-	-	-	-	-	-	-	-
MERS (01) GNRL Liability (50%)	-		20,000	-	-	-	-	-	-	-	-	20,000
Part time	-	-	-	-	-	-	-	-	-	-	-	-
Contingency Upon Advancement	-	-	-	-	-	-	-	-	-	-	-	-
OT												
Lathrup Services, LLC	129,009	0	0	0	0	0	0	0	0	0	0	0
Total - Public Services	129,009	-	20,000	-	-	-	-	-	-	-	-	20,000

RECREATION

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RECREATION DEPARTMENT

The Recreation budget contains limited funding for special events and activities within the City. 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.

These goals are still important; however, due to budget constraints the open position for the parks and recreation director will not be filled. Funding for the recreation department has decreased significantly since the 20-19/20 fiscal year. The City must look for new and creative ways to be able to continue offering activities for residents. Citizen-led events and activities will need to be the focus going forward until new or alternative revenue sources are generated to cover these costs.

GENERAL FUND RECREATION	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Total - Recreation	28,441	50,642	10,996	9,502	23,250	(27,392)

RECREATION DEPARTMENT

LINE-ITEM DEFINITIONS

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

Bus Transportation: Reflects the cost for transportation services for various programs.

Special Programs: Reflects the anticipated registration for various programs and outings arranged by the department.

Senior Activities: Reflects the cost for special Senior events.

Children/Youth Activities: Reflects the cost for children and youth, activities, such as Breakfast with Santa and Breakfast with the Bunny.

Community Events: Reflects the cost for special events.

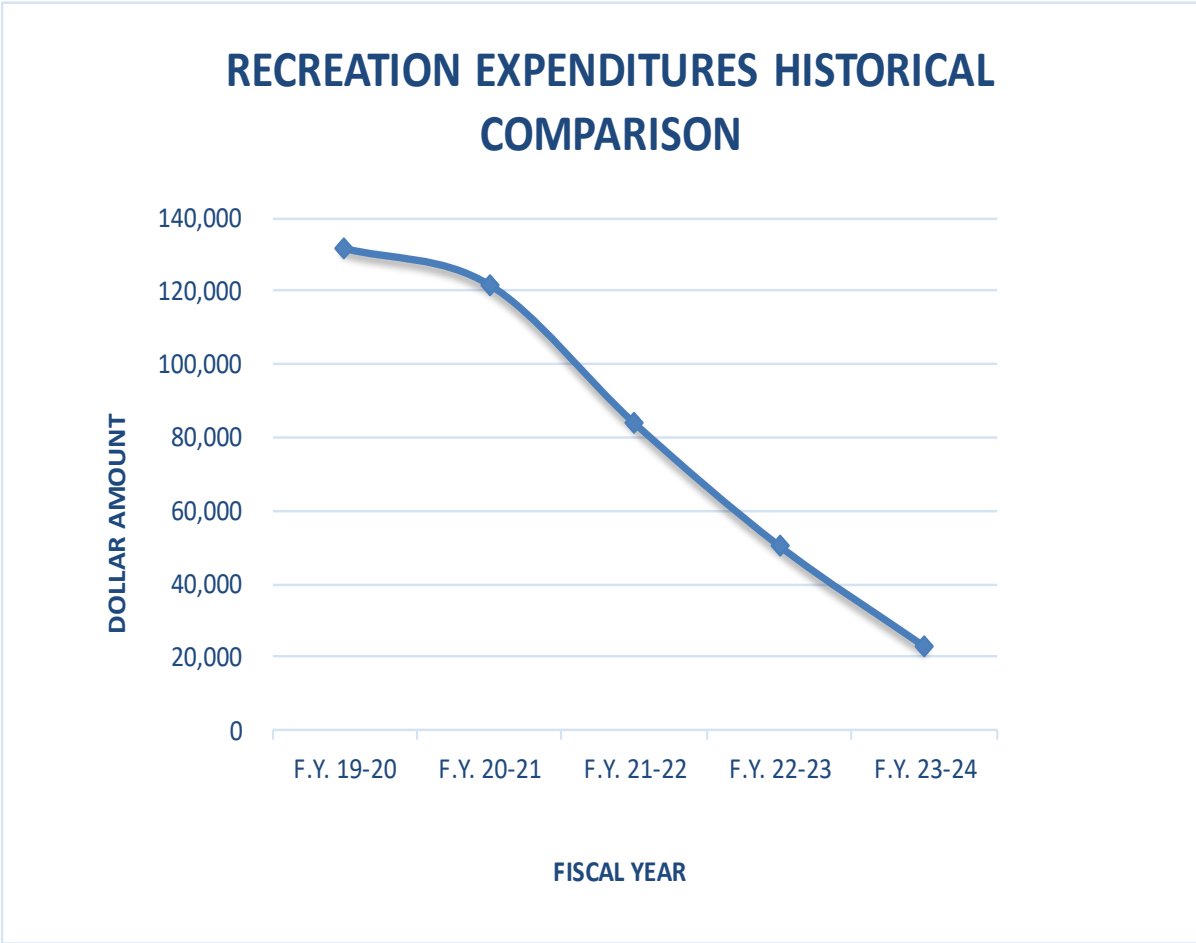
Community Center Expense: Now under Community Room Budget

Concert in the Parks: Reflects the cost for our concerts in the park program. This is primarily funded through grants from the Lathrup Village Community Foundation.

RECREATION EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 18-19	132,998
F.Y. 19-20	131,676
F.Y. 20-21	121,816
F.Y. 21-22	84,145
F.Y. 22-23	50,642
F.Y. 23-24	23,250



GENERAL FUND RECREATION	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Salaries & Wages	8,043	30,000	-	-	-	(30,000)
Fringe Benefits	2,510	5,642	-	-	-	(5,642)
Workers Compensation Insurance	800	800	-	-	-	(800)
Office Supplies	119	-	-	-	-	-
Bus Transportation Services	-	1,000	-	-	1,000	-
Adult Programs	350	1,000	-	-	5,000	4,000
Special Programs/Sporting Events	-	-	-	-	-	-
Senior Activities	783	800	800	183	5,000	4,200
Children/Youth Activities	-	500	500	11	5,000	4,500
Community Events	14,349	8,500	8,726	8,726	5,000	(3,500)
Community Center Expense	-	-	-	-	-	-
Fitness Center	353	500	500	147	350	(150)
Dog Park	19	500	50	15	500	-
Recreation Center	-	-	-	0	-	-
Community Garden	335	1,000	-	-	1,000	-
Grant Funded Programs	-	-	-	-	-	-
Concerts in the Park	781	400	420	420	400	-
Total - Recreation	28,441	50,642	10,996	9,502	23,250	(27,392)

COMPARISON OF ALL EXPENDITURES

RECREATION	F.Y. 23-24	F.Y. 22-23	F.Y. 21-22	F.Y. 20-21	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17
Salaries & Wages	0	30,000	8,043	32,895	32,535	28,460	29,723	35,971
Fringe Benefits	0	5,642	2,510	9,500	9,528	12,423	19,251	17,613
Workers Compensation Insurance	0	800	800	800	1,000	1,009	468	454
Office Supplies	0	0	119	650	220	30	284	639
Bus Transportation Services	1,000	1,000	0	3,000	1,420	3,692	817	1,958
Park Development Expense	0	0	0	0	6,963	0	0	0
Adult Programing	5,000	1,000	350	2,000	0	13,388	24,899	27,666
Special Programs/Sporting Events	0	0	0	0	100	7,693	3,474	3,787
Senior Programs	5,000	800	783	6,000	0	434	4,197	3,195
Children/Youth Activities	5,000	0	0	0	0	0	0	0
Community Events	5,000	8,500	14,349	20,000	24,835	14,520	14,796	14,606
Community Center Expense	0	0	0	0	0	0	0	0
Fitness Center	350	500	353	0	0	14,916	260	1,321
Dog Park	500	0	19	0	0	0	0	0
Recreation Center	0	0	0	0	0	0	0	0
Community Garden	1,000	1,000	335	0	0	0	0	0
Grant Funded Programs	0	0	0	0	0	0	0	0
Concerts in the Park	400	400	781	7,300	4,500	8,816	9,835	9,877
Total - Recreation	23,250	49,642	28,441	82,145	81,101	105,381	108,003	117,087

LONG TERM FINANCIAL PLAN RECREATION	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29
Salaries & Wages		0	0	0	0	0
Fringe Benefits		0	0	0	0	0
Workers Compensation Insurance		0	0	0	0	0
Office Supplies	0	0	0	0	0	0
Bus Transportation	1,000	1,025	1,051	1,077	1,104	1,131
Sporting Events	0	0	0	0	0	0
Recreation Activities	0	0	0	0	0	0
Adult Programs	5,000	5,125	5,253	5,384	5,519	5,657
Senior Activities	5,000	5,125	5,253	5,384	5,519	5,657
Children/Youth Activities	5,000	5,125	5,253	5,384	5,519	5,657
Community Events	5,000	5,125	5,253	5,384	5,519	5,657
Fitness Expense	350	359	368	377	386	396
Recreation Supplies/Other Programs	0	0	0	0	0	0
Dog Park Expenses	500	513	525	538	552	566
Summer Camp Program	0	0	0	0	0	0
Grant Funded Programs	0	0	0	0	0	0
Concerts in the Park	400	410	420	431	442	453
Childrens Garden	1,000	1,025	1,051	1,077	1,104	1,131
TOTAL - RECREATION	23,250	23,831	24,427	25,038	25,664	26,305
Percentage Increase	-54.089%	2.500%	2.500%	2.500%	2.500%	2.500%

GENERAL CONTINGENCIES & CAPITAL PURCHASES

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LONG-TERM FINANCIAL PLAN

GENERAL CONTINGENCIES & CAPITAL PURCHASES

The General Contingencies & Capital Purchases budget contains expenditures for unanticipated activities and programs that may occur throughout the fiscal year. This budget also contains funding for capital purchases and transfers to the local street fund, if any.

The second part of this budget reflects the cost for capital purchases for the fiscal year. Funding under Capital Purchases, if any, is transferred to the Capital Acquisition Fund. This method has allowed us to build a fund that will systematically replace our equipment without having to budget large blocks of money in a single fiscal year. Also, if the City decides to direct any General Fund monies to the Local Street system, then the line item exists to accomplish this. Details of the Adopted capital purchases for the General Fund, if any, can be found in the Capital Acquisition Fund narrative of this budget document.

General Contingencies and Capital Purchases plays an important role in our street resurfacing program. No funds will be used from this account this year because the local street fund is able to absorb the costs.

GENERAL FUND CONTINGENCIES & CAPITAL	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Total - Contingencies & Capital	110,450	157,924	157,924	160,393	-	(157,924)

GENERAL CONTINGENCIES & CAPITAL PURCHASES
LINE-ITEM DEFINITIONS

The following definitions apply to all line items within the General Contingencies & Capital Purchases budget.

Miscellaneous: Reflects an amount that is set aside for unforeseen activities throughout the year.

Budget Stabilization Fund: Reflects an amount that may be designated for transfer into the City's Budget Stabilization Fund. This line item was used to assist in the increase of our General Fund Balance as recommended by the City's Auditors.

Capital Purchases: Reflects the cost associated with requested capital purchases by various departments.

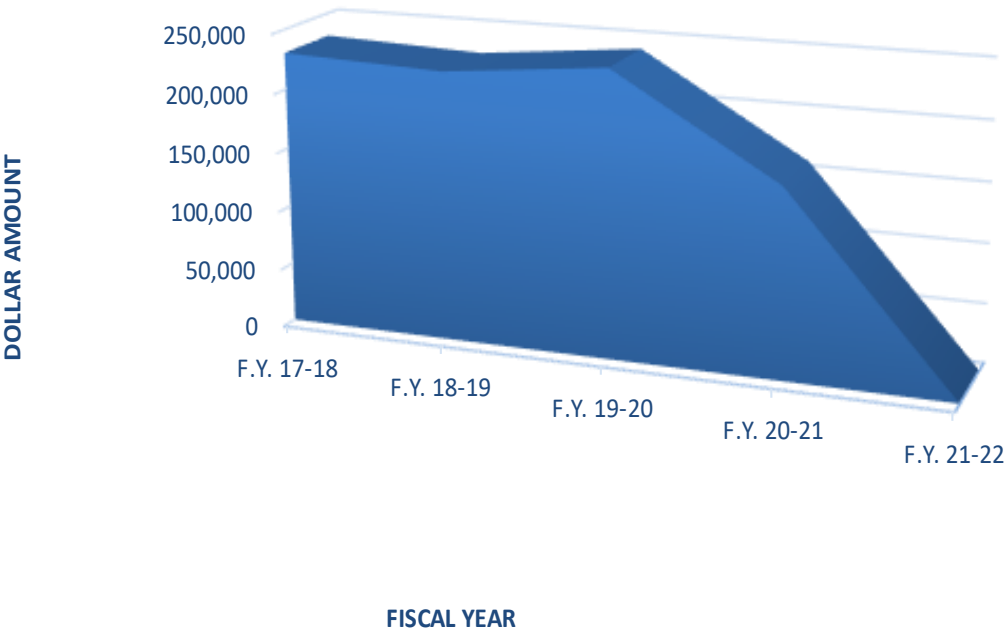
Transfer to Local Street Fund: Reflects the amount of General Fund money to be transferred into the Local Street Fund for street maintenance. This reflects 1 mil from the General Operating millage.

CONTINGENCIES & RESERVES EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 15-16	248,000
F.Y. 16-17	233,994
F.Y. 17-18	230,678
F.Y. 18-19	225,769
F.Y. 19-20	239,520
F.Y. 20-21	157,924
F.Y. 21-22	0

CONTINGENCIES & RESERVES EXPENDITURES HISTORICAL COMPARISON



CITY OF LATHRUP VILLAGE
SUMMARY OF PROPOSED EXPENDITURES
FY 2023-24

GENERAL FUND CONTINGENCIES & CAPITAL	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
GENERAL CONTINGENCIES						
Miscellaneous	-			-	-	-
TIF Capture To DDA	-	-	-	-	-	-
Total - General Contingencies	-	-	-	-	-	-
CAPITAL PURCHASES & TRANS.						
Capital Reserves	110,450	157,924	157,924	160,393		(157,924)
Transfer to Local Street Fund	-	-	-	-	-	-
Transfer to Local Streets GF Rese	-	-	-	-	-	-
						-
Total - Capital Purchases & Tran	110,450	157,924	157,924	160,393	-	(157,924)
Total - Contingencies & Capital	110,450	157,924	157,924	160,393	-	(157,924)

COMPARISON OF ALL EXPENDITURES

CONTINGENCY & RESERVES	F.Y. 23-24	F.Y. 22-23	F.Y. 21-22	F.Y. 20-21	F.Y. 19-20	F.Y. 18-19
Miscellaneous	0	0	0	0	0	0
Budget Stabilization Fund	0	0	0	0	0	0
Total - Contingencies	0	0	0	0	0	0
CAPITAL RESERVE FUND						
Miscellaneous		0	0	0	0	0
Capital Reserves	0	157,924	110,450	96,621	112,950	91,500
Transfer to Local Streets 2 mil	0	0	0	149,200	0	134,269
Transfer to Local Streets GF F	0	0	0	0	0	0
Transfer to Sewer Fund	0	0	0	0	0	0
Total - Reserves	0	157,924	110,450	245,821	112,950	225,769
Total - Contingency & Reser	0	157,924	110,450	245,821	112,950	225,769

LONG TERM FINANCIAL PLAN						
CONTINGENCY AND RESERVE	Projected	Projected	Projected	Projected	Projected	Projected
GENERAL CONTINGENCY	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Miscellaneous	0	0	0	0	0	0
Transfer to Other funds	0	0	0	0	0	0
TOTAL - GENERAL CONTINGENCY	0	0	0	0	0	0
CAPITAL RESERVE FUND	Projected	Projected	Projected	Projected	Projected	Projected
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Capital Purchases	0	0	0	0	0	0
Transfer to Local Street Fund	0	0	0	0	0	0
Transfer to Sewer	0	0	0	0	0	0
TOTAL - CAPITAL RESERVE FUND	0	0	0	0	0	0
TOTAL - CONTINGENCY & RESERVE	0	0	0	0	0	0
Percentage Increase	-100.0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

MAJOR STREETS

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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 the maintenance of its 7.36 miles of major streets. Additional contributing revenue shown in the “Summary of Revenues - Major Streets,” found in this section, is based on investments and accumulated fund balances.

Overall revenues in the Major Streets Fund are expected to increase \$133,810 from FY 2022/23 levels. This is due to additional Act 51 dollars provided by the state.

For additional perspective, including previous year fund balances in this narrative will give a clearer focus of where these monies are going. The fund balance for FY 2023/24 at year-end is estimated at \$1,103,664.

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 of our Mayor and City Council. It is anticipated that Lathrup’s Capital Improvement Plan delineating future road repairs will continue as outlined.

MAJOR STREET FUND MAJOR STREETS	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Total - Major Street Revenues	761,102	1,326,478	1,326,478	1,184,709	704,743	(621,735)

MAJOR STREETS	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
ACT 51 Funds	384,226	373,671	373,671	232,502	404,143	30,472
Transfer From Other Funds		-			-	-
Investment Interest	1,876	600	600	-	600	-
Transfer From Street Bond Rev	375,000	952,207	952,207	952,207	300,000	(652,207)
Total - Major Street Revenues	761,102	1,326,478	1,326,478	1,184,709	704,743	(621,735)

MAJOR STREETS

FUND BALANCE - BEGINNING	938,106	952,226	952,226		969,854	
EXPENDITURES (Net change)	14,120	(572)	17,628		133,810	
FUND BALANCE - ENDING	952,226	951,654	969,854		1,103,664	

COMPARISON OF ALL REVENUES

MAJOR STREET FUND REVENUE	F.Y. 23-24	F.Y. 22-23	F.Y. 21-22	F.Y. 20-21	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17
ACT 51 Tax Return	404,143	373,671	384,226	388,995	357,000	295,550	214,502	199,483
Transfer From Other Fund	0	0	375,000	0	0	0	0	37,893
Interest Income	600	600	1,876	600	600	57	249	214
FundBalance	300,000	952,207	0	181,836	404,125	0	536,145	402,844
Total - Major Street Revenue	704,743	1,326,478	761,102	571,431	761,725	295,607	750,897	640,434

MAJOR STREETS

LONG TERM FINANCIAL PLAN REVENUE CATEGORY	Budgeted FY 22-23	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28
State Allocation - Act 51	373,671	404,143	414,247	424,603	435,218	446,098
Transfer from Other Funds	0	0	0	0	0	0
Interest Income	600	600	100	100	100	100
Transfer from Street Bond Revenue	952,207	300,000				
TOTAL - REVENUES	1,326,478	704,743	414,347	424,703	435,318	446,198

MAJOR STREETS**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.

As discussed in part in the above narrative, Major Street expenditures have increased dramatically because of the Southfield-Evergreen Street remediation project. The City of Lathrup Village will continue to utilize the road patching methods we began with FY 2002/03. So far, road repair longevity envisioned has lived up to expectations. The budget for road maintenance will continue with no unexpected changes.

A fund balance is being accumulated to cover a portion of the shared cost for the future project to restructure 11 Mile Road. There is an increase of \$2,079 in Major Street Expenses for the 2023/24 fiscal year.

MAJOR STREET FUND MAJOR STREETS	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Total - Major Streets	746,983	1,327,050	1,308,850	1,268,798	570,933	2,079

MAJOR STREETS

LINE-ITEM DEFINITIONS

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

Salaries & Wages - Permanent: Reflects the cost for full-time equivalent employees.

Salaries & Wages - Administration: Reflects the cost for allowable administrative costs for the fund. For example, 5% of the Administrator salary is charged to this budget for work in connection with Major Street activity.

Salaries & Wages - Temporary: Reflects the cost for a part-time employee.

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 for necessary office supplies.

Public Service Building: Reflects the cost for the upkeep and repair of the DPS building where all operations are housed. This line item has also been used to reflect the cost of building improvements in past years.

Auditing Services: Reflects the cost to pay for a portion of the cost for our annual required independent audit. The total projected cost for this service, currently being provided by the accounting firm of Plante & Moran, is spread among all funds since all funds must be audited.

Roadside Parks: Reflects the cost for maintenance of parks that are adjacent to major streets. Grass cutting and tree maintenance are examples.

Transfer to Local Streets: Reflects the allowable transfer of funds to the local street system pursuant to the provisions of Act 51, which normally amount to approximately 25% of major street Act 51 funds.

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 complete reconstruction of a road.

Road Maintenance: Reflects the cost for the routine maintenance of the road surface. This can include resurfacing of streets if it does not require a complete reconstruction. Examples are road patching, gravel road maintenance, crack and joint sealing, etc.

Roadside Maintenance: Reflects the cost for right-of-way maintenance. This may take the form of drainage and ditch work.

Equipment Rental: Reflects the charge for the rental of equipment in the Major Street fund based on approved rental rates. These rates are transferred into the Capital Acquisition Fund for future equipment replacements.

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.

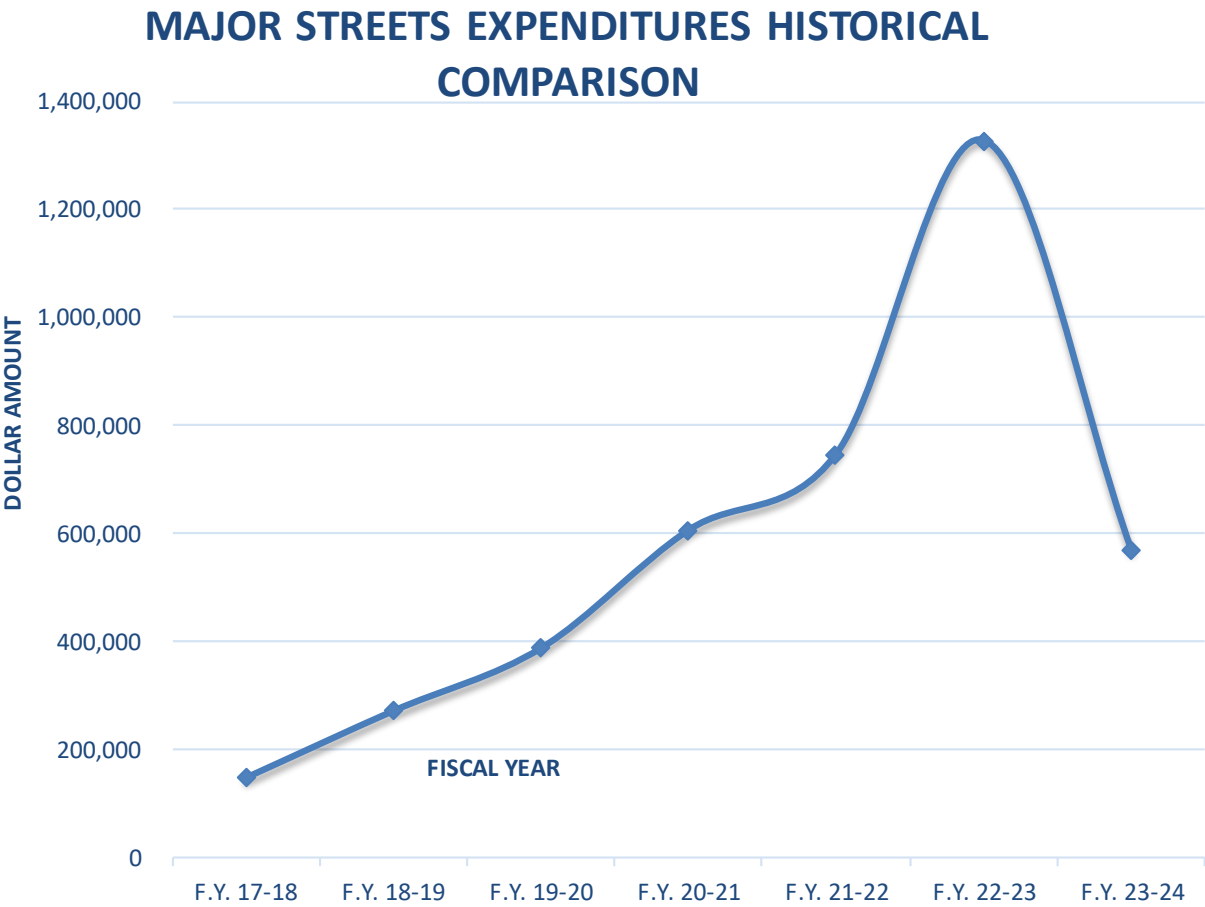
Non-Motor Facilities: Reflects the cost associated with facilities and services for non-motorized transportation. Any improvements that will help this category will be posted to this line item. For example, this line item could be used to offset the paving of gravel roads since it will help non-motorized traffic.

Forestry: Reflects the cost for the maintenance and removal of street trees.

MAJOR STREETS EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 17-18	148,500
F.Y. 18-19	272,097
F.Y. 19-20	388,055
F.Y. 20-21	606,219
F.Y. 21-22	746,983
F.Y. 22-23	1,327,050
F.Y. 23-24	570,933



MAJOR STREET FUND MAJOR STREETS	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Salaries & Wages - Permanent						-
Salaries & Wages - Administration	3,974	5,750	5,750	4,387	6,038	288
Salaries & Wages - Temporary	-	-	-	-	-	-
Fringe Benefits	1,329	11,472	11,472	638	11,507	35
Workers Compensation Insurance	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Bond Interest	-	98,333	98,333	98,333	98,333	-
Auditing Services	8,221	6,500	6,500	6,500	6,700	200
Roadside Parks	-	-	-	-	-	-
Transfer to Local Streets	-	-	-	-		0
Administration & Engineering	4,000	4,000	4,000	4,000	4,000	-
Road Construction	-	-	-	-	-	-
Road Maintenance	2,285	5,000	5,000	2,265	5,000	-
Roadside Maintenance	222	1,000	1,000	42	1,000	-
Equipment Rental	-	5,000	5,000	-	5,000	-
Traffic Controls	33,756	25,000	10,000	7,769	25,000	-
Snow & Ice Removal	4,392	5,500	2,300	2,936	5,500	-
Non-Motor Facilities	-	-	-	-	-	-
Paying agent fee	250	-	-	-	250	250
Forestry	21,521	36,000	36,000	18,433	36,000	-
Capital Expenditure	-	-	-	-	-	-
Subtotal - Major Streets	79,949	203,555	185,355	145,303	204,328	773
CONTRACTUAL SERVICES	ACTUAL FY20-21	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Contractual Services	59,271	65,299	65,299	65,299	66,605	1,306
Public Service Building		-			-	-
Capital Imp - Street Bond	607,763	1,058,196	1,058,196	1,058,196	300,000	-
Subtotal- Contractual Services	667,034	1,123,495	1,123,495	1,123,495	366,605	1,306
Total - Major Streets	746,983	1,327,050	1,308,850	1,268,798	570,933	2,079

COMPARISON OF ALL EXPENDITURES

MAJOR STREET FUND MAJOR STREETS	F.Y. 23-24	F.Y. 22-23	F.Y. 21-22	F.Y. 20-21	F.Y. 19-20	F.Y. 18-19
Salaries & Wages - Permanent	0	0	0	0	0	0
Salaries & Wages - Administrative	6,038	5,750	3,974	6,907	5,670	3,929
Salaries & Wages - Temporary	0	0	0	0	0	0
Fringe Benefits	11,507	11,472	1,328	5,569	1,355	752
Workers Compensation Insurance	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	0
Bond Interest	98,333	98,333				
Auditing Services	6,700	6,500	8,221	4,311	5,360	5,900
Roadside Parks	0	0	0	0	0	0
Transfer to Local Streets	0	0	0	0	164,594	0
Administration & Engineering	4,000	4,000	4,000	5,000	1,639	1,639
Road Construction	0	0	0	0	0	0
Road Maintenance	5,000	5,000	2,285	5,000	1,915	6,483
Roadside Maintenance	1,000	1,000	222	5,000	5,031	6,600
Equipment Rental	5,000	5,000	0	5,000	0	0
Traffic Controls	25,000	25,000	33,756	25,000	21,691	31,467
Snow & Ice Removal	5,500	5,500	4,392	5,500	4,050	6,374
Non-Motor Facilities	0	0	0	0	0	0
Forestry	250	0	21,521	36,000	25,095	22,794
Capital Expense	36,000	36,000	250	0	37,638	234,501
Contractual Services	0	0	59,271	64,019	64,019	52,849
Capital Imp - street bond	0	0	607,763	484,040	0	0
Total - Major Streets	204,328	203,555	746,982	651,346	338,055	373,288

WAGE & FRINGE BENEFITS - MAJOR STREETS - FY 23-24

POSITION	SALARY	S.S.	PENSION	Med Reimburse	I.C.M.A.	LONG.	MEDICAL	VISION DENTAL	LIFE AD & D	LTD	SICK PAY	TOTAL
MERS (01) GNRL Liability (25%)	-	-	6,334	-	-	-	-	-	-	-	-	6,334
MERS (11) Non Union After 08 (5%)		-	3,506	-	-	-	-	-	-	-	-	3,506
City Administrator (5%)	5,865	449	128	-	352	-	605	-	18	27	-	1,577
Part Time		-	-	-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-	-	-
Total - Full Time Employees	5,865	449	9,968	-	352	-	605	-	18	27	-	11,418
Lathrup Services, LLC	-	-	-	-	-	-	-	-	-	-	-	-
Total - Major Streets	5,865	449	9,968	-	352	-	605	-	18	27	-	11,418

MAJOR STREETS EXPENDITURE AREA	Budgeted FY 22-23	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28
Salaries & Wages - Permanent	0	0	0	0	0	0
Salaries & Wages - Administration	5,750	6,038	6,129	6,220	6,314	6,409
Salaries & Wages - Part Time	0	0	0	0	0	0
Fringe Benefits	11,472	11,507	12,082	12,686	13,321	13,987
Workers Compensation Insurance	0	0	0	0	0	0
Interest Expence	98,333	98,333	98,333	98,333	98,333	98,333
Public Service Building	0	0	0	0	0	0
Auditing Services	5,741	6,700	6,847	6,998	7,152	7,309
Roadside Parks	0	0	0	0	0	0
Transfer to Local Streets	0	0	0	0	0	0
Administration & Engineering	4,000	4,000	4,000	4,000	4,000	4,000
Road Construction	0	0	0	0	0	0
Road Maintenance	5,000	5,000	200,000	200,000	200,000	200,000
Roadside Maintenance	1,000	1,000	1,030	1,061	1,093	1,126
Equipment Rental	5,000	5,000	5,000	5,000	5,000	5,000
Traffic Controls	25,000	25,000	25,750	26,523	27,318	28,138
Snow & Ice Removal	5,500	5,500	6,748	6,748	6,748	6,748
Non-Motor Facilities	0	0	0	0	0	0
Capital Expenditure Street Bond	1,058,196	300,000	0	0	0	0
Paying Agent Fee	0	250	250	250	250	250
Forestry	36,000	36,000	36,000	36,000	36,000	36,000
Contractor Services	65,299	66,605	67,271	67,944	68,623	69,309
TOTAL EXPENDITURES	1,326,291	570,933	469,440	471,763	474,152	476,608

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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 the maintenance of its 21.14 miles of local streets. Additional contributing revenue shown in the “Summary of Revenues - Local Streets” is based on the transfer from other funds (General Fund and/or Major Streets), investments, special assessments, and accumulated fund balances. The fund balance for FY 2022/23 is estimated to be \$589,167. The Local Street Fund will see a decrease of \$140,908 in fund balance; however, the fund is healthy and maintains a fund balance of 48%.

LOCAL STREET FUND LOCAL STREETS	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Total - Local Street Revenues	578,307	1,566,753	1,558,150	1,488,918	505,785	(1,060,968)

LOCAL STREETS

LINE-ITEM DEFINITIONS

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

Salaries & Wages - Permanent: Reflects the cost for full-time equivalent employees.

Salaries & Wages - Administration: Reflects the cost for allowable administrative costs for the fund. For example, 5% of the Administrator salary is charged to this budget for work in connection with Local Street activity.

Salaries & Wages - Temporary: Reflects the cost for one part-time employee.

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 for necessary office supplies.

Public Service Building: Reflects the cost for the upkeep and repair of the DPS building where all operations are conducted. This line item has also been used to reflect the cost of building improvements in past years.

Auditing Services: Reflects the cost for a portion of our annual required independent audit. The total projected cost for this service, currently being provided by the accounting firm of Plante & Moran, is spread among all funds since all funds must be audited.

Roadside Parks: Reflects the cost for maintenance of parks that are adjacent to local streets. Grass cutting and tree maintenance are examples.

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 complete reconstruction of a road or the paving of gravel streets.

Road Maintenance: Reflects the cost for the routine maintenance of the road surface. This can include resurfacing of streets if it does not require a complete reconstruction. Examples are road patching, gravel road maintenance, crack and joint sealing, etc.

Roadside Maintenance: Reflects the cost for right-of-way maintenance. This may take the form of drainage and ditch work.

Equipment Rental: Reflects the cost charge for the rental of equipment in the major street fund based on approved rental rates. These rates are transferred into the Capital Acquisition Fund for future equipment replacements.

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.

Non-Motor Facilities: Reflects the cost associated with facilities and services for non-motorized transportation. Any improvements that will help this category will be posted to this line item. For example, this line item could be used to offset the paving of gravel roads since it will help non-motorized traffic.

Forestry: Reflects the cost for the maintenance and removal of street trees.

LOCAL STREETS	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
ACT 51 Funds	179,483	175,843	175,843	108,574	190,185	14,342
Transfer From General Funds	-	-	-	-	-	-
Transfer in from Major Streets	-	-	-	-	-	0
Investment Interest	2,063	600	600	-	600	-
Miscellaneous Revenue	21,761	13,603	5,000	3,637	15,000	1,397
Special Assessments	-	-	-	-	-	-
Transfer from Street Bond Rev	375,000	1,376,707	1,376,707	1,376,707	300,000	(1,076,707)
Total - Local Street Revenues	578,307	1,566,753	1,558,150	1,488,918	505,785	(1,060,968)

LOCAL STREETS

FUND BALANCE - BEGINNING	(166,915)	704,942	704,940		730,075	25,135
EXPENDITURES (Net Change)	871,857	(38,797)	25,135		(140,908)	(166,043)
FUND BALANCE - ENDING	704,942	666,145	730,075		589,167	(140,908)

LOCAL STREETS

LONG TERM FINANCIAL PLAN REVENUE CATEGORY	Budgeted FY 22-23	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28
State Allocation - Act 51	175,843	190,185	194,940	199,813	204,808	209,929
Special Assessment	0	0	0	0	0	0
Miscellaneous Revenue	13,603	15,000	0	0	0	0
Interest Revenue	600	600	100	100	100	100
Transfer from Major Streets	0	0	23,261	23,261	23,261	23,261
Transfer from General Fund	0	0	0	0	0	0
Transfer from Road Millage Bond	1,376,707	500,000				
Other State Grandt						
TOTAL - REVENUES	1,566,753	705,785	218,301	223,174	228,169	233,290

COMPARISON OF ALL REVENUES

LOCAL STREET FUND REVENUE	F.Y. 23-24	F.Y. 22-23	F.Y. 21-22	F.Y. 20-21	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17
ACT 51 Tax Return	190,185	175,843	179,483	129,665	164,000	170,051	154,139	111,270
Transfer From Other Fund	0	0	375,000	149,200	974,620	134,269	239,687	274,299
Special Assessments	0	0	0	0	0	0	0	0
Interest Income	600	600	2,063	600	600	77	25	139
Miscellaneous Revenue	15,000	13,603	21,761	13,603	13,603	9,833	0	0
Transfer from Street Bond Rev	300,000	1,376,707	0	0	825,420	0	393,249	264,627
Other State Grants						0	0	0
Total - Local Street Revenue	505,785	1,566,753	578,307	293,068	1,978,243	314,230	787,100	650,335

LOCAL STREETS**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 for the grass cutting, traffic control measures in our interior streets, 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. Overall Local Street expenditures for FY 2023/24 are projected to decrease by \$646,693.

LOCAL STREET FUND LOCAL STREETS	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Total - Local Streets	512,210	1,605,550	1,533,015	1,101,758	646,693	(958,857)

LOCAL STREETS EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 18-19	335,992
F.Y. 19-20	382,911
F.Y. 20-21	1,338,869
F.Y. 21-22	578,307
F.Y. 22-23	1,605,550
F.Y. 23-24	646,693

LOCAL STREETS EXPENDITURES HISTORICAL
COMPARISON



LOCAL STREET FUND LOCAL STREETS	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Salaries & Wages - Permanent	-					0
Salaries & Wages - Administration	3,974	5,750	5,750	4,387	5,923	173
Salaries & Wages - Temporary	-	-	-	-	-	0
Fringe Benefits	1,328	11,472	2,000	638	11,893	421
Workers Compensation Insurance	-	-	-	-	-	0
Bond Expense - Construction	-	-	-	-	-	0
Bond Interest	-	98,333	98,333	-	98,333	0
Auditing Services	6,081	6,500	6,500	6,500	6,700	200
Administration & Engineering	-	-	-	-	-	0
Road Construction	-	-	-	-	-	0
Road Maintenance	4,379	250,000	250,000	12,773	75,000	(175,000)
Roadside Maintenance	222	1,000	1,000	42	1,000	0
Equipment Rental	-	2,000	2,000	-	2,000	0
Traffic Controls	23,787	25,000	5,000	-	10,000	(15,000)
Snow & Ice Removal	4,392	5,000	2,937	2,937	5,000	0
Non-Motor Facilities	12,004	5,000	-	-	5,000	0
Capital Expenditure	-	-	-	-	-	0
Forestry	21,521	36,000	36,000	18,433	36,000	0
Paying agent fees	250	36,000	-	-	15,000	(21,000)
Subtotal - Local Streets	77,939	482,055	409,520	45,710	271,849	(210,206)
CONTRACTUAL SERVICES	ACTUAL FY20-21	PROJECTED FY 22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Contractual Services	59,271	65,299	65,299	43,426	74,844	9,545
Roadside Maintenance		-			-	0
Capital Imp - Street Bond	375,000	1,058,196	1,058,196	1,012,622	300,000	(758,196)
		-			-	0
Subtotal- Contractual Services	434,271	1,123,495	1,123,495	1,056,048	374,844	(748,651)
Total - Local Streets	512,210	1,605,550	1,533,015	1,101,758	646,693	(958,857)

COMPARISON OF ALL EXPENDITURES

LOCAL STREET FUND LOCAL STREETS	F.Y. 23-24	F.Y. 22-23	F.Y. 21-22	F.Y. 20-21	F.Y. 19-20	F.Y. 18-19	F.Y. 17-18	F.Y. 16-17
Salaries & Wages - Permanent	0	0	0	0	0	0	0	28,977
Salaries & Wages - Administration	5,923	5,750	3,974	5,569	5,670	3,929	3,720	2,670
Salaries & Wages - Temporary	0	0	0	0	0	0	0	72
Fringe Benefits	11,893	11,472	1,328	6,907	1,356	752	1,338	4,070
Workers Compensation Insurance	0	0	0	0	0	0	0	0
Bond Expense - Construction	0	0	0	0	0	0	0	0
Public Service Building	98,333	98,333	0	1,000	0	0	2,862	5,612
Auditing Services	6,700	6,500	6,081	3,381	3,185	3,860	3,000	2,899
Administration & Engineering	0	0	0	0	0	0	0	0
Road Construction	0	0	0	0	0	0	0	0
Road Maintenance	75,000	250,000	4,379	250,000	230,358	283,665	314,674	216,428
Roadside Maintenance	1,000	1,000	222	0	2,922	0	93	9,088
Equipment Rental	2,000	2,000	0	2,000	0	753	1,813	0
Traffic Controls	10,000	25,000	23,787	4,000	0	2,307	463	6,456
Snow & Ice Removal	5,000	5,000	4,392	5,000	4,823	6,374	6,247	2,851
Non-Motor Facilities	5,000	5,000	12,004	15,300	5,750	0	230	0
Capital Expenditure	0	0	250	0	37,638	13,953	0	0
Forestry	36,000	36,000	21,521	36,000	25,095	22,794	52,313	13,309
Contractual Services	74,844	0	59,271	64,606	64,606	52,849	45,640	
Paying Agent Fees	15,000							
Capital Imp - Street Bond	300,000	0	608,013	0	0	0	0	
Total - Local Streets	646,693	446,055	745,222	393,763	381,402	391,236	432,392	263,457

LOCAL STREETS EXPENDITURE AREA	Budgeted FY 22-23	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28
Salaries & Wages - Permanent	0	0	0	0	0	0
Salaries & Wages - Administration	5,750	5,923	6,012	6,102	6,194	6,286
Salaries & Wages - Part Time	0	0	0	0	0	0
Fringe Benefits	11,472	11,893	12,131	12,373	12,621	12,873
Workers Compensation Insurance	0	0	0	0	0	0
Interest Expense	0	0	0	0	0	0
Public Service Building	98,333	98,333	98,333	98,333	98,333	98,333
Auditing Services	3,516	6,700	6,834	6,971	7,110	7,252
Roadside Parks	0	0	0	0	0	0
Paying Agent Fee	0	15,000	15,000	15,000	15,000	15,000
Capital Expenditure - Street Bond	1,566,566	300,000	300,000	300,000	300,000	300,000
Administration & Engineering	0	0	0	0	0	0
Road Construction	0	0	0	0	0	0
Road Maintenance	250,000	75,000	76,875	78,797	80,767	82,786
Roadside Maintenance	1,000	1,000	1,000	1,000	1,000	1,000
Equipment Rental	2,000	2,000	2,000	2,000	2,000	2,000
Traffic Controls	25,000	10,000	10,300	10,609	10,927	11,255
Snow & Ice Removal	5,000	5,000	6,748	6,748	6,748	6,748
Non-Motor Facilities	5,000	5,000	5,000	5,000	5,000	5,000
Forestry	36,000	36,000	36,000	36,000	36,000	36,000
Contractual Services	65,299	74,844	74,844	74,844	74,844	74,844
TOTAL EXPENDITURES	2,074,936	646,693	651,077	653,777	656,544	659,378

WATER

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WATER DEPARTMENT

REVENUES

Revenues necessary to fund water operations are based on the cost of operating our water department. In order 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 applied to the above by SOCWA to cover their operational costs.
- An additional rate applied to the above by the City to cover our operations.
- The City's water loss ratio.
- Revenues earned through investments and penalties.

WATER RATE

It is the City's intent to keep the revenues and expenditures of water as close together as possible. 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 below Water Rate Review.

For the FY 2023/24 budget, water rates will increase from \$45.19/unit (per 1,000 cu ft) to \$45.69/unit (per 1,000 cu ft) representing 1.11%. Considering Lathrup' aging infrastructure, water loss (difference of the total water purchased from SOCWA and the water that was actually used by Lathrup consumers) continues to be an issue the City would like to mitigate by replacing some of our water delivery infrastructure problem areas. SOCWA annually projects the amount of water that Lathrup Village will purchase.

WATER RATE REVIEW

WATER	SOCWA	CITY	CAPITAL	TOTAL
WATER RATE - 22-23	18.44	17.50	9.25	45.19
WATER RATE - 23-24	19.18	17.26	9.25	45.69
INC./(DEC.) IN \$	0.74	(0.24)	0.00	0.50
INC./(DEC.) IN %	4.01%	-1.37%	0.00%	1.11%

This amount is estimated annually by SOCWA in early March. Estimates for 2023 is that the City will purchase 21,100 (per 1,000) cubic feet of water. However, we know that we will not sell that amount. The reason for this is due to the water loss ratio.

Water loss ratios are calculated based on the amount of water purchased compared to the amount of water consumed or sold. Losses to the system are tracked monthly and come from several sources including watermain breaks, hydrant flushing, sewer jetting, and

unauthorized use of our hydrants. To compensate for estimated water loss the total cubic feet purchased is reduced by this percentage. For the purpose of calculating the water rate we have used 5.00% loss ratio and expect to receive revenues based on the sale of 18,990 (per 1,000) cubic feet.

	Projected	Adjusted
Projected Sales:	21,100	20,045
Water Loss Ratio	0.250	5.00%
Fixed Monthly:	\$3,373/MO	40,476

It is logical to make a case that if we purchase less, we will pay less. However, a reduction in water purchases rarely equals a dollar-for-dollar reduction in overall expenditures since the majority of the remaining expenditures are personnel costs, which do not change with water consumption fluctuations. In situations where the sale of water decreases, the City must increase the rate charged to the customers to meet expenditures that logically will increase from year to year, or make decisions on where and what budgetary areas to reduce or eliminate.

In the 2014-15 Budget year, the City's General Fund started repaying the Water Fund for pension liabilities paid for in 2013-14 Budget Year (\$50,764 annually for 10 years). This figure does not appear as operational revenue as it is transferred between City funds.

SUMMARY OF REVENUES - WATER FUND
FY 2023-24

WATER FUND	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Water Sales	708,405	708,737	708,737	554,321	730,440	21,703
Water Penalties	28,855	25,000	25,000	24,471	25,000	0
Investment Interest	6,520	4,500	55,934	55,934	4,500	-
Miscellaneous - Billing	59,019	40,000	40,000	15,898	40,000	-
Meter Charge	128,144	80,645	80,645	52,286	80,830	185
Replacement Reserve Revenue	-	182,410	182,410	-	185,416	3,006
CIP Surcharge - Flat Rate		227,268	227,268	171,746	227,268	-
Bond Revenue	228,713	-		-	-	-
Transfer from Bond		1,683,301	1,683,301	1,683,301	899,000	(784,301)
Total - Water Revenues	1,159,657	2,951,861	3,003,295	2,557,957	2,192,454	(759,407)

WATER FUND

LONG TERM FINANCIAL PLAN REVENUE CATEGORY	Budgeted FY 22-23	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28
Water Sales	708,737	730,440	741,397	778,466	817,390	858,259
Water Penalties	25,000	25,000	25,375	26,644	27,976	29,375
Meter Charge Revenue	80,645	80,830	82,042	86,145	90,452	94,974
Investment Interest	4,500	4,500	4,568	4,796	5,036	5,287
Miscellaneous	40,000	40,000	40,600	42,630	44,762	47,000
CIP Surcharge-Flat Rate	227,268	227,268	230,677	242,211	254,321	267,037
Capital Bond Revenue	1,683,301	899,000	912,485	958,109	1,006,015	1,056,315
Replacement Reserve Revenue	182,410	185,416	188,197	197,607	207,487	217,862
Transfer From Capital	0	0	0	0	0	0
Transfer From Gen Fund Pension	0	0	0	0	0	0
TOTAL - REVENUES	2,951,861	2,192,454	2,225,341	2,336,608	2,453,438	2,576,110

WATER DEPARTMENT

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.

Annual costs attributed to SOCWA are estimated based upon a variable cost (water consumption) and a monthly fixed cost. As stated in the previous section we anticipate purchasing 21,100 units of water at an estimated cost of \$454,416 dollars. In 2015 SOCWA began assessing a fixed charge in addition to the variable per unit rate. In 2021 the fixed monthly rate decreased from \$3,443 per month to \$3,373 at a commodity rate of \$17.26 per 1,000 Cu Ft.

This budget does contain additional funding for Water System Maintenance for Lead & Copper assessments and replacement. It is anticipated that in the near future, the City will need to replace the residential water meters.

WATER DEPARTMENT

LINE-ITEM 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 for 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 annually required audit. The total projected cost for this service, currently being provided by the accounting firm of Plante & Moran, 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.

Transfer to the Capital Acquisition Fund: Reflects the expense to the Capital Acquisition Fund for meter charges and for replacement reserves. It is an offset for the corresponding revenue side.

OPEB: Reflects the cost for retiree health care expenses.

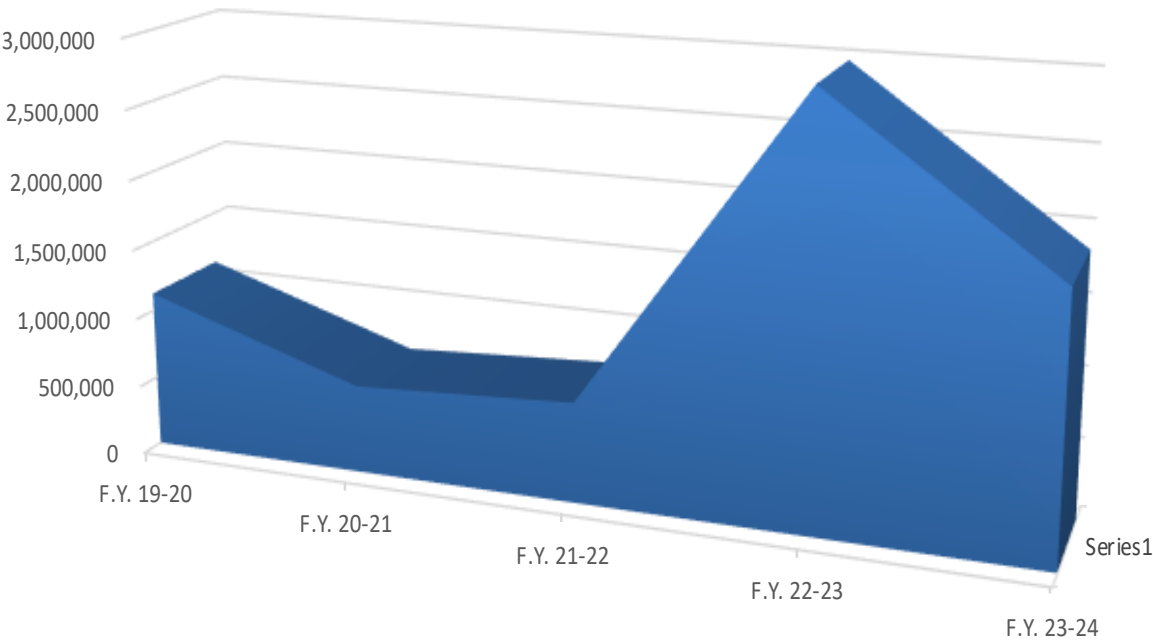
Contractual Services: Reflects allocated costs for DPS/Lathrup Services contract.

WATER EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 17-18	721,746
F.Y. 18-19	775,733
F.Y. 19-20	1,124,340
F.Y. 20-21	625,588
F.Y. 21-22	707,915
F.Y. 22-23	2,970,562
F.Y. 23-24	1,845,836

WATER EXPENDITURES HISTORICAL COMPARISON



WATER FUND WATER	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Salaries & Wages - Permanent	4,699	20,004	20,004	14,015	20,626	622
Fringe Benefits	115,154	158,268	100,000	77,981	143,453	(14,815)
Workers Compensation	-	-	-	-	-	-
Office Supplies	107	-	-	-	-	-
Water System Maintenance	66,276	90,000	90,000	43,874	90,000	0
Water Billing Expense	9,723	10,000	1,000	6,672	10,000	-
Auditing Services	7,732	6,500	6,500	6,500	6,700	200
Liability Insurance Premiums	7,803	7,959	7,959	-	8,000	41
Water Purchase	395,597	454,416	250,000	198,564	454,416	0
Rent & Utilities	4,917	4,917	4,917	-	4,917	-
System Depreciation	325,056	-	-	-	-	-
Capital Expense Bond- Water Meter	3,795	860,000	130,000	-	130,000	(730,000)
Equipment Replacement	1,091	2,000	2,000	1,151	2,000	-
Miscellaneous/Meetings/Training	-	1,522	1,522	1,522	1,880	358
Transfer Out To Capital Acquis	-	-	-	-	-	-
Water Main Project	118	356,600	-	7,525	434,000	77,400
Interest Expense	173,696	-	-	-	-	-
Pension Expense	(1,362)	-	-	-	-	-
OPEB Expense	(474,902)	-	-	-	-	-
Capital Expense	1,814	-	-	-	-	-
Capital Exp - Stop Box Replacement	-	50,000	49,552	49,552	15,000	(35,000)
Capital Exp - Lead & Copper Line	-	100,000	100,000	82,313	25,000	(75,000)
Capital Exp - Water Main Replacement	-	475,000	475,000	365,303	300,000	(175,000)
Capital Exp - Fire Hydrants	-	100,000	238,980	238,980	50,000	(50,000)
Capital Exp - Gate Valves	-	200,000	125,000	77,411	75,000	(125,000)
Cost of Debt Issuance	-	-	-	-	-	-
Subtotal- Water	641,313	2,897,186	1,602,434	1,171,363	1,770,992	(1,126,816)
CONTRACTUAL SERVICES	ACTUAL FY20-21	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Subtotal- Contractual Services	66,602	73,376	73,376	73,376	74,844	1,468
Total - Water	707,915	2,970,562	1,675,810	1,244,739	1,845,836	(1,124,726)

WAGE & FRINGE BENEFITS - WATER - FY 23-24

POSITION	SALARY	S.S.	PENSION	Boot Allow	I.C.M.A.	LONG.	MEDICAL	VISION/ DENTAL	LIFE AD & D	LTD	SICK PAY	TOTAL
Contractual Staff												
City Administrator (6%)	7,107	544	155		426		726		21	32		1,904
Account Payable/ Water (25%)	13,519	1,034										1,034
Retirees Medical Insurance			164,328									164,328
Contingent Upon Advancement												
MERS (11) Non Union After 08 (6%) Overtime			6,216									6,216
Total - Full Time Employees	20,626	1,578	170,699		426		726		21	32		173,482
Lathrup Services, LLC												
Total - Water	20,626	1,578	170,699		426		726		21	32		173,482

LONG TERM FINANCIAL PLAN

WATER FUND EXPENDITURE AREA	Projected FY 22-23	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28
Salaries & Wages - Permanent	20,004	20,626	20,935	21,249	21,568	21,892
Fringe Benefits	158,268	143,453	146,322	149,249	152,233	155,278
Workers Compensation Insurance	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	0
Water System Maintenance	90,000	90,000	92,700	95,481	98,345	101,296
Water Billing Expense	10,000	10,000	10,000	10,000	10,000	10,000
Auditing Services	5,441	6,700	6,847	6,998	7,152	7,309
Liability Insurance Premiums	7,959	8,000	8,000	8,000	8,000	8,000
Water Purchases	454,416	454,416	477,137	500,994	526,043	552,345
Rent & Utilities	4,917	4,917	4,917	4,917	4,917	4,917
System Depreciation	0	0	0	0	0	0
Capital Expenditure	0	130,000	10,000	10,000	10,000	10,000
Water Main Project	356,600	434,000	120,000	120,000	120,000	120,000
Equipment Replacement	2,000	2,000	2,000	2,000	2,000	2,000
Miscellaneous	1,880	1,880	1,880	1,880	1,880	1,880
Transfer out to Capital Acquis	0	0	0	0	0	0
OPEB Expense						
Pension Expense						
Cost of Debt Insurance	0	0	0	0	0	0
Amortization of Contributed Capital	0	0	0	0	0	0
Unfunded Pension Liability						
Contractual Services	73,376	74,844	0	0	0	0
Capital Exp - Stop Box Replacement	24,000	15,000	0	0	0	0
Capital Exp - Lead & Copper Line Repl	100,000	25,000	0	0	0	0
Capital Exp - Water Main Replace	860,000	300,000	0	0	0	0
Capital Exp - Fire Hydrants	84,000	50,000	0	0	0	0
Capital Exp - Water Main Replace	475,000	75,000	0	0	0	0
Capital Exp - Water Main Replace	224,000	0	0	0	0	0
TOTAL EXPENDITURES	2,951,861	1,845,836	900,739	930,768	962,139	994,917
EXCESS OF REV OVER (UNDER) EXP	0	343,612	1,321,551	1,402,637	1,487,935	1,577,661

SEWER

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WAGE & FRINGE BENEFITS - SEWER

SEWER DEPARTMENT

REVENUES

Revenues necessary to fund sewer operations are based on the cost of operating our sewer department. As part of the cost for the provision of sewer service to residents, we must pay for the disposal of sewage to outside 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 applied to the above by EFSDS to cover their operational costs.
- An additional rate applied to the above by the City to cover our operations.
- The City's water loss ratio.
- Revenues earned through investments and penalties.

SEWER RATE

Despite “*Stabilizing Flow*” based sewer bills (in place since 2011-2012), sewer rates will increase from \$85.61/unit to \$87.37/unit for FY 2023-24. representing a 2.05% increase per unit. A focus on inflow and infiltration mitigation by the City's on-going sewer lining program is expected to further eliminate 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 further noted, despite Lathrup's water usage decreasing, corresponding decreases in sewer charges is not the case due to infrastructure and operation costs.

SEWER RATE REVIEW

CALCULATION FORMULA	FY 22-23	FY 23-24	\$ INC.	% INC.
DETROIT/EVERGREEN FARM.	58.56	60.32	1.76	3.00%
LOOK BACK ADJUSTMENT	0.00	0.00	0.00	0.00%
EXCESS FLOW CHARGE	0.00	0.00	0.00	0.00%
OPERATIONS & MAINTENANCE	12.80	12.80	0.00	0.00%
DEBT SERVICE	8.00	8.00	0.00	0.00%
CITY	6.25	6.25	0.00	0.00%
TOTAL	85.61	87.37	1.76	2.052%

SEWER FUND	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Sewage Disposal	1,378,674	1,688,140	1,688,140	1,057,560	1,751,268	63,128
Sewer Penalties	41,022	43,000	43,000	35,698	43,000	-
Investment Interest	6,520	4,500	46,644	46,644	4,500	-
Premium on Bonds	19,352	-	-	-	-	-
Investment Interest - Bond	-	-	-	-	-	-
Miscellaneous	-	-	-	4,990	-	-
Industrial Surcharge	30,670	43,000	43,000	26,845	43,000	-
Federal State Grants	213,826	-	-	-	-	-
Replacement Reserve Revenue	-	-	-	-	-	-
Transfer in from Capital Bond	-	680,783	680,783	680,783	1,034,405	353,622
Total - Sewer Revenues	1,690,064	2,459,423	2,501,567	1,852,520	2,876,173	416,750

LONG TERM FINANCIAL PLAN

SEWER FUND REVENUE CATEGORY	Budgeted FY 22-23	Projected FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27	Projected FY 27-28
Sewage Disposal	1,688,140	1,751,268	1,891,369	2,042,679	2,206,093	2,382,581
Sewer Penalties	43,000	43,000	43,000	43,000	43,000	43,000
Investment Interest	4,500	4,500	4,500	4,500	4,500	4,500
Premium on Bonds	0	0	0	0	0	0
Capital Bond Revenue	680,783	1,034,405	1,034,405	1,034,405	1,034,405	1,034,405
Investment Interest-Bond	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Industrial Surcharge	43,000	43,000	43,000	43,000	43,000	43,000
Federal State Grants	0	0	0	0	0	0
Replacement Reserve	0	0	125,467	125,467	125,467	125,467
TOTAL - REVENUES	2,459,423	2,876,173	3,141,741	3,293,051	3,456,465	3,632,953

SEWER DEPARTMENT

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 also was approved. We have lined approximately 75% of our sewers and rehabbed hundreds of manholes. Despite this, we are still seeing excess flows during wet weather events. In the two previous years to last (2017 and 2018) we did not experience a SSO. There was only one SSO in 2016 and 2020. We still have some work to do to come into full compliance with the EGLE and lessen our storm water flows in our sanitary sewer

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 lead to infiltration problems. Sewers were grouted in the late 1980s with a life expectancy of 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. As stated earlier in this report, 3.35 cfs is not large enough to cover the amount of water received during rain events. Oakland County WRC is entered into an agreement to take over the operations and maintenance associated with "The Tank," since they already maintain and manage all other Oakland County SRTs. Lathrup Village's SRT is currently being monitored by EGLE to ensure maintenance and operational compliance.

The FY 2023/24 Sewer Budget reflects no increase in Sewer System Maintenance from the previous year and will remain at \$273,000. Sewage Disposal Rates increased \$15,436 due to a reduction in water sales which affects the amount of sewage usage. Capital expenditure is increasing \$305,000 from last year and is related to the additional costs for the Sanitary Retention Tank improvements that are scheduled for the 2023/24 fiscal year.

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 DEPARTMENT

LINE-ITEM DEFINITIONS

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

Salaries & Wages - Permanent: Reflects the cost for full-time equivalent employees.

Contractual Services: Reflects allocated costs for 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, currently being provided by the accounting firm of Plante & Moran, 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.

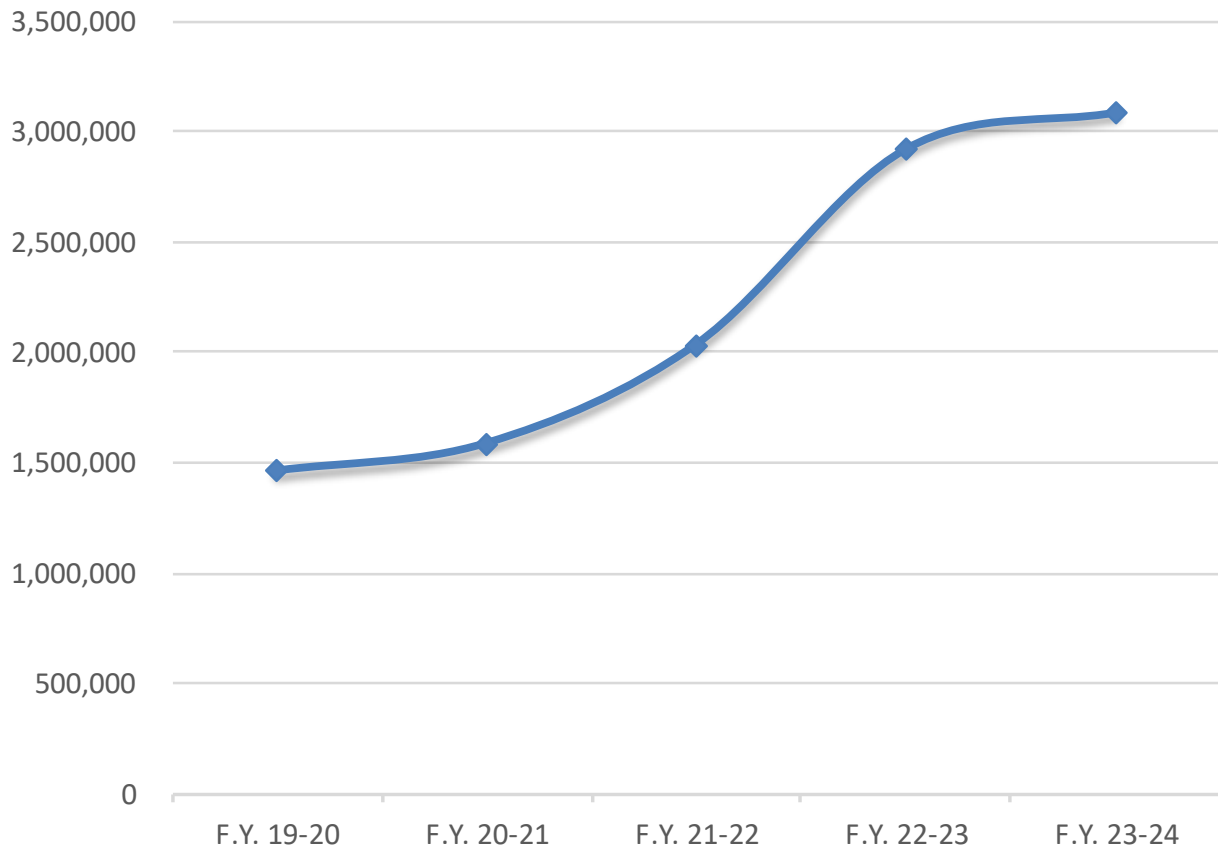
Retention Tank: Reflects the cost for the operation and maintenance of the City's retention tank.

SEWER EXPENDITURES

HISTORICAL COMPARISON

FISCAL YEAR	AMOUNT
F.Y. 18-19	1,341,224
F.Y. 19-20	1,459,704
F.Y. 20-21	1,584,934
F.Y. 21-22	2,033,799
F.Y. 22-23	2,919,481
F.Y. 23-24	3,083,894

SEWER EXPENDITURES HISTORICAL COMPARISON



SEWER FUND SEWER	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Salaries & Wages - Permanent	4,699	20,004	20,004	14,015	20,626	622
Subtotal- Contractual Services	66,602	73,376	73,376	48,797	74,844	1,468
Fringe Benefits	61,916	55,346	55,346	36,320	47,806	(7,540)
Sewer System Maintenance	35,938	273,000	273,000	38,119	273,000	-
Auditing Services	7,732	6,500	6,500	6,500	6,700	200
Liability Insurance Premiums	7,959	7,803	7,803	7,803	7,803	-
Sewage Disposal Service	1,056,825	1,059,290	1,059,290	696,281	1,074,726	15,436
Rent	-	500	500	-	500	-
Capital Expenditure	8,315	145,000	145,000	23,098	450,000	305,000
Industrial Surcharge	16,829	20,000	20,000	11,327	20,000	-
Miscellaneous	-	-	-	-	-	-
OPEB Expense	-	-	-	-	-	-
Pension Expense	-	-	-	-	-	-
Subtotal- Sewer	1,266,815	1,660,819	1,660,819	882,260	1,976,004	315,185
RETENTION TANK						
Electric	19,679	18,707	18,707	11,292	18,707	-
Water	3,260	5,000	6,461	6,461	5,000	-
Natural Gas	495	1,200	1,200	1,036	1,200	-
Telephone	3,741	3,000	3,000	1,734	3,000	-
Fuel for Generator	-	500	500	-	500	-
Supplies & Tools	-	-	-	-	-	-
Building & Equipment	-	6,000	6,000	4,115	6,000	0
Environmental Compliance - Non C	17,269	30,000	30,000	7,530	30,000	0
Bond Expense - Interest	173,696	174,679	174,679	171,724	174,679	-
Bond Expense- Paying Agent Fees	1,250	1,500	1,500	750	1,500	-
Excess Liability Insurance	9,078	9,078	9,078	9,078	9,078	-
Bond Exp - Construction	-	-	-	-	-	-
Capital Exp - Sanitary Sewer Repa	15,718	-	-	-	-	-
Capital Exp - Retention tank repairs	-	550,000	550,000	-	858,226	308,226
Subtotal- Retention Tank	244,187	799,664	801,125	213,720	1,107,890	308,226
Total - Sewer	1,511,002	2,460,483	2,461,944	1,095,980	3,083,894	623,411

WAGE & FRINGE BENEFITS - SEWER - FY 23-24

POSITION	SALARY	S.S.	PENSION	Med Reimburse	I.C.M.A.	LONG.	MEDICAL	VISION/ DENTAL	LIFE AD &D	LTD	SICK PAY	TOTAL
Contractual Staff	74,844											
City Administrator (6%)	7,107	544	155		426		726		21	32		1,904
Account Payable/ Water (25%)	13,519											
Retirees Medical Insurance							38,649					38,649
Contingent Upon Advancement												
MERS (11) Non Union After 08 (6%)			3,253									3,253
Overtime												
Total - Full Time Employees	20,626	544	3,407		426		39,375		21	32		43,806
Lathrup Services, LLC	74,844											
Total - Sewer	95,469	544	3,407		426		39,375		21	32		43,806

Water & Sewer Fund Totals

Water& Sewer Revenue	2,091,355	2,790,702	5,411,284	4,607,237	4,892,780	5,128,655	5,380,625	5,649,837
Water & Sewer Expenditures	1,135,559	1,511,002	5,411,285	4,929,242	2,977,802	3,079,998	3,187,817	3,301,576
Overages and (Underages)	955,796	1,279,700	(1)	(322,005)	1,914,978	2,048,657	2,192,808	2,348,261

LONG TERM FINANCIAL PLAN

SEWER FUND	Budgeted	Projected	Projected	Projected	Projected	Projected
EXPENDITURE AREA	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Salaries & Wages - Permanent	20,004	20,626	20,832	21,041	21,251	21,463
Fringe Benefits	55,346	47,844	50,236	52,748	55,385	58,155
Workers Compensation Insurance	0	0	0	0	0	0
Office Supplies	0	0	0	0	0	0
Sewer System Maintenance	273,000	273,000	273,000	273,000	273,000	273,000
Auditing Services	5,441	6,700	6,847	6,998	7,152	7,309
Liability Insurance Premiums	7,803	7,803	7,803	7,803	7,803	7,803
Cap Imp Bond Payment	0	0	0	0	0	0
Sewage Disposal Service	1,059,290	1,074,726	1,139,210	1,207,562	1,280,016	1,356,817
Rent & Utilities	500	500	500	500	500	500
Capital Expenditure	145,000	450,000	450,000	450,000	450,000	450,000
Industrial Surcharge	20,000	20,000	20,000	20,000	20,000	20,000
Equipment Replacement	0	0	0	0	0	0
Equipment Expense	0	0	0	0	0	0
Administration/Engineering	0	0	0	0	0	0
Larvacide	0	0	0	0	0	0
OPEB Expense						
Pension Expense						
Miscellaneous	0	0	0	0	0	0
Subtotal- Sewer	1,586,384	1,901,199	1,968,428	2,039,652	2,115,107	2,195,047

RETENTION TANK						
Electric	18,707	18,707	18,707	18,707	18,707	18,707
Water	5,000	5,000	5,000	5,000	5,000	5,000
Natural Gas	1,200	1,200	1,200	1,200	1,200	1,200
Telephone	3,000	3,000	3,000	3,000	3,000	3,000
Fuel For Generator	500	500	500	500	500	500
Supplies & Equipment	0	0	0	0	0	0
Building/Equipment	6,000	6,000	6,000	6,000	6,000	6,000
Bond Repayments	0	0	0	0	0	0
Liability Insurance Premiums	9,078	9,078	9,532	10,008	10,509	11,034
Environment Compl-Non Capital	30,000	30,000	0	0	0	0
Environment Compl - Const Exp	0	0	20,000	20,000	20,000	20,000
Bond Expense - Interest	174,679	174,679	0	0	0	0
Bond Expense -Paying Agent Fees	1,500	1,500	0	0	0	0
Bond Expense -Construction	0	0	0	0	0	0
Capital Exp - Sanitary Sewer Repairs	0	0	0	0	0	0
Capital Exp - Retention Tank Repairs	550,000	858,226	45,232	45,708	46,209	46,734
Subtotal- Retention Tank	799,664	1,107,890	109,171	110,124	111,125	112,176
			0	0	0	0
CONTRACTUAL SERVICES	73,376	74,844	0	0	0	0
Subtotal- Contractual Services	73,376	74,844				

			45,232	45,708	46,209	46,734
TOTAL SEWER EXPENDITURES	2,459,424	3,083,933	2,077,599	2,149,776	2,226,232	2,307,223
EXCESS OF REV OVER (UNDER) EXP	(1)	(207,760)	1,064,142	1,143,275	1,230,233	1,325,730

DEBT SERVICE

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DEBT SERVICE

The Debt Service budget contains expenditures that will satisfy the necessary principal and interest payment for all bonds and installment contracts approved and authorized by the City. As you will see from the Summary of Adopted Expenditures, there are currently two outstanding issues that require repayment. They are:

1. Sanitary Sewer Capital Improvement Bonds. This bond leveraged a like amount of grant funds from Oakland County. This is a 20-year issue.
2. SRF Bond, starting in 2010, was sold through the State of Michigan at a discounted rate and included almost \$500,000 of Federal stimulus funds that actually lowered the principal through “principal forgiveness.” This is also a 20-year issue.

Note: In 2008, the City sold Capital Improvement Bonds and in 2010 sold the SRF Bonds. While this is debt, it is not being paid for through a debt millage. This is currently being paid for through sewer rates. Included in this section is a schedule that shows all of the debt service schedules under this budget.

CITY OF LATHRUP VILLAGE SUMMARY OF PROPOSED EXPENDITURES FY 2023-24

DEBT SERVICE ALL DEBT	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
Sewer Cap Imp Bonds	83,293	80,287	80,287	80,287	123,917	43,630
SRF Bond	43,554	42,679	42,679	42,679	41,804	(875)
Street Bonds	-	340,000	340,000	340,000	375,000	35,000
Capital Improvement Bonds	345,000	200,000	200,000	200,000	205,000	5,000
Total - All Debt Service	471,847	662,966	662,966	662,966	745,721	82,755

DEBT SERVICE SCHEDULES

FISCAL YEAR	RUMMELL	E/F NO. 1 BONDS	E/F METER	BUILDING BONDS	WATER METERS	CAP IMP	SRF
						SEWER BONDS	SEWER BONDS
91-92	34,886	501,825	3,526	0	0	0	0
92-93	33,570	517,200	6,688	0	0	0	0
93-94	32,254	506,200	6,834	0	0	0	0
94-95	33,563	495,200	6,674	0	0	0	0
95-96	32,100	484,200	7,458	0	26,460	0	0
96-97	30,638	567,700	7,217	15,688	51,093	0	0
97-98	29,175	545,700	6,976	42,455	49,001	0	0
98-99	27,713	525,200	6,733	37,918	46,909	0	0
99-00	0	622,470	7,439	42,280	44,822	0	0
00-01	0	567,015	7,118	41,390	21,624	0	0
01-02	0	544,705	6,796	40,460	0	0	0
02-03	0	624,814	7,018	44,500	0	0	0
03-04	0	602,805	6,761	43,275	0	0	0
04-05	0	678,634	7,465	47,025	0	0	0
05-06	0	647,356	7,060	45,495	0	0	0
06-07	0	615,909	6,656	48,935	0	0	0
07-08	0	584,445	7,319	47,080	0	30,039	0
08-09	0	646,035	7,842	50,190	0	69,527	0
09-10	0	331,623	7,820	47,990	0	68,464	
10-11	0	0	0	55,750	0	72,295	39,295
11-12	0	0	0	52,900	0	75,888	40,772
12-13						79,238	40,304
13-14						82,368	44,679
14-15						80,388	43,929
15-16						83,298	43,179
16-17						81,098	42,429
17-18						83,788	41,679
18-19						81,368	40,929
19-20						83,823	40,179
20-21						81,138	44,429
21-22						83,293	43,554
22-23						80,287	42,679
23-24						82,113	41,804
24-25						78,788	40,929
25-26						80,344	45,054
26-27						76,782	44,054
27-28							43,054
28-29							42,054
29-30							43,196
30-31							
31-32							
32-33							
33-34							
34-35							
35-36							
36-37							
37-38							
38-39							
39-40							
40-41							
41-42							
TOTALS	253,900	10,609,036	131,399	703,330	239,910	1,534,327	848,181

CAPITAL ACQUISITIONS

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CAPITAL ACQUISITIONS – ACCOUNT/FUND

CAPITAL ACQUISITIONS

The Capital Acquisition Funds continues to provide for the systematic replacement of equipment and to provide funding for other capital projects. The budget has been set up so that you can view the specific areas where revenues have been transferred into the Capital Acquisition Fund. This fund is no different than any of the other funds. In future years, the City will see a growth in the fund as we accumulate money for future replacements.

The Summary of Revenues, found below, shows the source of funds and the fund from which they originate.

LINE-ITEM DEFINITIONS

The following definitions apply to all line items within the Capital Acquisition Fund.

Equipment Purchases: Reflects the amount transferred to fund various equipment purchases. For vehicles there may be an annual charge to reflect an established rental rate based on hours of usage. In other cases, there may be a charge for a one-time purchase.

Transfer From Capital Purchases: Reflects the transfer from the General Fund Capital Purchases budget into the Capital Acquisition Fund.

Replacement Reserve: Reflects the amount of additional revenue generated from water and sewer rates for future improvements to the water and sewer system.

Meter Charge: Reflects the amount of meter charge revenue produced from water and sewer billings. Currently this revenue is being used to offset the repayment for the installment contract for the meter replacement program.

Meter Installment Payment: Reflects the transfer from the Water Expenditure budget for a portion of the repayment for the meter replacement program.

Retained Earnings Transfer: Reflects the transfer for excess funds from the water and sewer expenditure budgets for system improvements.

Fund Balance: Reflects any excess funds remaining in the fund.

Investment Interest: Reflects any interest earned from the investment of funds.

CAPITAL ACQUISITION

CITY OF LATHRUP VILLAGE
SUMMARY OF REVENUES - ACQUISITIONS
FY 2023-24

ACQUISITION FUND REVENUE	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
GENERAL FUND:						
Equipment Replacement						
Police Department		-	-	-	-	-
Public Services	-		-	-		-
Transfer From GF Fund Balance	110,450	157,924	160,393	160,393	-	(160,393)
Grant Revenue	-	-	-	-	-	-
INVESTMENT INTEREST	217	400	-	-	400	400
TOTAL REVENUES	110,667	158,324	160,393	160,393	400	400

FUND BALANCE - BEGINNING	48,147	97,030	97,030	97,430	257,423	160,393
						-
TOTAL EXPENDITURES	48,883	400	160,393	160,393	(56,000)	0
FUND BALANCE - ENDING	97,030	97,430	257,423	257,823	201,423	

EXPENDITURES

CITY OF LATHRUP VILLAGE
SUMMARY OF PROPOSED EXPENDITURES
FY 2023-24

ACQUISITION FUND EXPENDITURES	ACTUAL FY21-22	BUDGETED FY22-23	ESTIMATED FY 22-23	ACTUAL 3/31/2023	PROJECTED FY 23-24	INCREASE (DECREASE)
ADMINISTRATION	-	14,787	-	-	25,000	10,213
PUBLIC SAFETY	4,520	143,137	-	-	31,000	(112,137)
PUBLIC SERVICES	-	-	-	-	-	-
RECREATION	58,000	-	-	-	-	-
TOTAL GENERAL FUND	62,520	157,924	157,924	157,924	56,000	(101,924)
MAJOR STREETS	-	-	-	-	-	-
LOCAL STREETS	-	-	-	-	-	-
WATER FUND	-	-	-	-	-	-
SEWER FUND	-	-	-	-	-	-
TOTAL - CAPITAL ACQUISITION	62,520	157,924	157,924	157,924	56,000	(101,924)

CAPITAL ACQUISITION EXPENDITURES – ACCOUNT/FUND

The fund has provided for funding on a systematic basis rather than pay as you go.
For FY 2023/24, there are several items being considered for funding:

FY 2023-2024		
ACCOUNT/FUND	EXPENDITURE	COST
Administration	website upgrade	\$ 10,000.00
Administration	Community Room Upgrades	\$ -
Administration	Computer upgrades	\$ 5,000.00
Administration	Phone System Upgrade	\$ 10,000.00
Public Safety		
Public Safety	Getac BodyCam Cloud Storage	\$ 5,800.00
Public Safety	Getac InCar Video	\$ 25,200.00
Public Services		
Public Services	New Roof for DPS Building	\$ -
Public Services	Backhoe Tractor	\$ -
Public Services		
Recreation		
Recreation		
Water		
Water		
Sewer		
Sewer		
Major Streets		
Local Streets		
TOTAL		\$ 56,000.00

Administration		\$ 25,000.00
Public Safety		\$ 31,000.00
Public Services		\$ -
Recreation		\$ -
Water		\$ -
Sewer		\$ -
Major Streets		\$ -
Local Streets		\$ -
Total		\$ 56,000.00